



Appeal Guidelines

Information to be submitted by parishes wishing to appeal their Calculated Apportioned Share

1. **Cover Letter:** A thoughtful and concise cover letter that explains what relief your parish seeks, why you need relief, and how and when you plan to return to full payment (within 5 years). Your letter should include:
 - a. **CAS Table:** A table that shows the full Calculated Apportioned Share (CAS) that was (or will be) due and the amount paid (or to be paid) if not paid in full for each year. It should also describe any prior appeal and what if any relief was granted.
 - b. **ASA:** Your Average Sunday Attendance (ASA) for the most recent three years and any comments on its trend.
 - c. **Pledge Table:** A table that indicates the total number of pledges and average pledge amount for each of the most recent three years, as well as any comments on trend or composition.
 - d. **Savings/Investments:** Current market value of savings and/or investments/endowment (with most recent brokerage statement) and description of drawdown policy, if any.
 - e. **Liabilities:** Please list liabilities, including debt, loans, or other financial obligations or encumbrances.
 - f. **Insurance Coverage**

2. **Financials:**
 - a. Parochial Reports and audited financials for the most recent three years.
 - b. A Profit & Loss Statement for the most recent three years plus your Budget for the current year (should we ask for more years if they need several years to return to full payment?). Please use the following format:

Profit & Loss Statement and Budget	2015 actual	2016 actual	2017 actual	2018 plan
Revenues				
Pledge				
Plate				
Endowment/Investment Income				
Rental Income				
Other				
Total Revenues				
Expenses				
Salaries, Payroll Taxes, Health Insurance and Pension - Clergy				
Salaries, Payroll Taxes, Health Insurance - Other				
Utilities				
Property Maintenance				
Outreach / Mission				
Calculated Apportioned Share (CAS)				
Other				
Total Expenses				
NET				

3. **Benefit of Adjustment:** Please explain how an adjustment of the CAS would benefit your parish in terms of new initiatives or expansion of existing ministries.