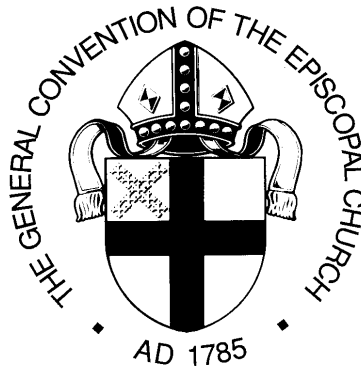


2014
Parochial Report

Report of Episcopal Congregations and Missions

Workbook
for Page 3

Stewardship and Financial Information



File automatically on line:
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With
Line-by-Line Instructions

Using the Year-end Treasurers Statement in Accordance with Canon 1.7,
and the *Manual of Business Methods in Church Affairs*



**LINE-BY-LINE WORKBOOK & INSTRUCTIONS
FOR THE 2014 PAROCHIAL REPORT
PAGE 3: STEWARDSHIP AND FINANCIAL INFORMATION**

Giving Information For 2014

Number of Pledges

1. Number of signed pledge cards for 2014-report year (1) _____ units

Count all persons, adults and children, who signed a pledge card (number of signed pledge cards) or some other pledge of record (signed note or letter of pledge) for the Report Year.

Example A: On January 1, 2014 St. Paul's had received 84 pledge cards. Five additional pledge cards for 2014 were received later that month, and four new families made pledges during the course of 2014. Enter **93** (84+5+4) on line 1, even though some who signed pledge cards may have died or moved away during the Report Year.

Total \$ Pledged

2. Total dollar amount pledged for 2014-report year (2) \$ _____

Give the total dollar amount pledged from the pledge cards (or records) recorded on Line 1.

Example A (continued): On line 2 enter the total pledged from the 93 pledge cards shown on line 1, even though not all of the pledges may have been fulfilled.

Guidelines for Reporting Revenues and Expenses, lines 3 to 18:

Basis of Reporting: *Revenues and expenses may be reported on a cash basis or on the accrual basis. Just be consistent.*

General Description of Operating Revenues and Expenses: All funds, from whatever source, that are used for the general operation of the congregation are *operating revenues*. The general operation of the congregation includes—but is not limited to—compensation of clergy & lay staff, all expenses related to operating and insuring the building(s), expenses of the music program, church school, adult education programs, flowers and supplies for the altar, diocesan quota or assessment, and office expenses.

Important notes: Because operating revenues are defined as the funds that are used to pay operating expenses, operating income will typically equal or nearly equal operating expenses. If this report is completed correctly, there will usually be no significant difference between total operating revenues and total operating expenses. Also, all figures reported in this section must be positive numbers (e.g., a stock market loss is not reported as negative income value, for example, but rather is reflected in the total value of investments for 2014).

A General note about Restricted, Unrestricted, Designated, and Undesignated Funds: Funds are considered *restricted* (permanently or temporarily) only if the *donor* has *specified* that the gift, or income from the gift, is to be used for a specific purpose. Unrestricted funds may be *designated* by the vestry for a specific purpose.

However, the parochial report is based on the distinction between *operating* and *non-operating* funds. A donor may *restrict* a gift for an operating purpose (e.g., the fuel bill or the rector's salary), and the income is considered *operating* income because the gift is used for an operating purpose.

On the other hand, the vestry may *designate* a bequest or gift for a non-operating purpose, and report such gifts as non-operating income.

Read the following pages for line-by-line instructions and examples that cover many different circumstances. If you have questions, please ask your diocesan office for clarification.

For purposes of this report:

- All funds that are available or used for operating expenses are operating revenues.
- All funds given or designated for non-operating purposes are non-operating revenues.

A General note about how outreach expenditures are reported:

There are three ways congregations can raise and expend money for outreach. They are different, so they are reported differently.

1. You can make a special appeal for a particular project outside the parish, or you can designate the proceeds of a fundraising event in advance for a purpose outside the parish.
For example: You receive \$417 in the Good Friday envelope and transmit the entire amount. Or, you announce that whatever you net on the Fall Rummage Sale will go to Episcopal Community Services. The sale nets \$1,544 and the entire amount is sent to that charity. These transactions are recorded on lines 11 and 18. If the collections and transmittals occur in the same year the amounts will be equal.
2. You can make a special appeal for the summer day camp your congregation runs for the community or you can designate in advance that the proceeds of the Spring Fair will go to the summer day camp program. In these cases, the income received from the appeal or the fair will be included on line 10. The expenses of the summer day camp will be included on line 16.
3. A vestry will often include mission and outreach line in the operating budget. They decide how much to contribute from the operating budget to various community programs or charitable causes. Because the source of the money is operating revenues reported on lines 3-6, these expenditures are shown on line 13.

Report of Revenues and Expenses For 2014

Operating Revenues

All funds available for operations.

3. Plate offerings, pledge payments, & regular support (3) \$_____

Include on this line all giving from individuals for the general support of the congregation. *In most congregations this will be the largest income figure* and will not be significantly below a congregation's operating expenses. *Do not leave this item blank* or report an absurdly low figure!

Examples of income to report:

- Loose plate offerings
- All payments toward pledges
- All amounts in regular offering envelopes, including the envelopes of members of the Church School
- All unpledged or undesignated offerings. Include Easter, Christmas, etc., if used for operating purposes
- Payments from persons who made no pledge or declined to use envelopes.

- All donations “restricted” for operating purposes, e.g., donations for flowers, fuel oil, the diocesan assessment, support of the clergy, etc.
- Donations from visitors or persons not members of the congregation

Example B: At Grace Church the Easter and Christmas offerings are used for the operating budget, but the Thanksgiving offering is given to a local interfaith soup kitchen. The Easter offering was \$3,500; the Christmas offering was \$2,500. The Thanksgiving offering was \$750. The \$6,000 from the Easter and Christmas offerings is included on line 3. The Thanksgiving offering is reported coming in on line 11 and going out on line 18. See further examples and explanations below.

Example C: At Christ Church the ECW, which maintains checking and savings accounts, receives donations for flowers at Easter, Christmas, and throughout the year. The ECW purchases the flowers, as well as the bread and wine and linens for the Altar. To complete this report correctly, the Parish Treasurer must add the income recorded in the ECW accounts for flower donations to operating revenue and the Altar expenses to operating expenses. It is therefore suggested that the income and expenses for Altar flowers and supplies be deposited into and paid from the general checking account of the parish. If there is a separate account, it is an operating account of the parish, not an organization account.

4. Money from investments, used for operations (4) \$ _____

“Money from investments, used for operations” does not mean investment funds that could be used for operations (i.e., the entire investment portfolio). It means all amounts from investments that were actually transferred into operating accounts or used for operating expenses during the current year.

Include interest from all operating accounts, dividends and interest from investments used for parish operating expenses and/or the Diocesan and General Church Program. If restricted investment income is used for operating expenses, include the income here. If withdrawals of principal or capital gains were made to cover operating expenses, include the amount of those withdrawals here.

If the congregation applies a total return policy to its investments whereby it reinvests all income and gains and draws out a percentage of an average value, the amount reported here will not equal changes in the value of the investment portfolio. Regardless of the activity in the investments, the amount to enter here is whatever amount has been transferred or spent from the portfolio (whether principal, interest, dividends or accumulations) to support the operation of the congregation.

To avoid double assessments of revenues by your diocese be sure to report additions to investments under line 9 (a non-operating revenue category). If a congregation reported income from plate and pledge offerings in one year (line 3) but later transferred these funds into an investment portfolio, the principal of these funds need not be counted as operating revenue (under line 4) in another year if they are transferred back into an operating account.

Note: Losses to an investment portfolio cannot be reported as “negative income” to be used to lower a congregation’s operating revenue. Changes to an investment portfolio are reflected in the size of the investment corpus (line 20). Only income transferred from investments to be used for congregational operations are included in line 4.

Example D: St. Mary’s Church is the beneficiary of a trust. In setting up the trust, the donor stipulated that the income from the bequest could be used only toward the support of the Rector. The trust income St. Mary’s received this year was \$13,567. St. Mary’s fulfilled the restriction on the income by paying the Rector a total of \$45,000. The trust income is operating income reported on line 4, because it was available and used for an operating purpose.

Example E: St. Matthew’s reinvests all interest, dividends and gains in a balanced portfolio. The Vestry draws out 5% of a three-year moving average of the total assets for the operating budget. The full 5% draw down is reported on line 4.

5. Other Operating Income, including unrestricted gifts and restricted gifts used for operations, and contributions from congregation's organizations

- | | | |
|--|------------|----------|
| a. Rental of Property Income | a. _____ | |
| b. Less Direct Expenses | b. (_____) | |
| c. Net Rental Income (a-b=c) | | c. _____ |
| d. Fundraising Events Income | d. _____ | |
| e. Less Direct Expenses | e. (_____) | |
| f. Net Fundraising Income (d-e=f) | | f. _____ |

The figures for Net Rental and Fundraising Income (lines c and d) are not to be used if negative; expenses in excess of income are included as an operating expense rather than as negative operating income.

Example F: Zion Church had a disastrous experience with a major outdoor fundraising event. Bad weather caused cancellation of the event, and the congregation was unable to recoup what it had paid out for rental of tents and other items. The event lost \$1,500. Zion reports \$0 for the event on line 5 and adds \$1,500 to Other Operating Expenses on line 14.

g. Other income g. \$ _____

Include surplus operating revenues from cemeteries, schools, real estate, special grants from non-church sources, principal of all undesignated gifts, and memorials that were used for operating expenses or for the Diocesan and General Church Program. Include also support of the operating budget by congregation's organizations and foundations.

Example G: The ECW at St. John's sponsors events and raises funds. The group makes contributions to the Diocesan Altar Guild and many mission projects. The ECW also gives \$2,500 per year toward St. John's operating budget. The Treasurer reports the \$2,500 on line 5.

Example H: St. Michael and All Angels has set up a separately incorporated foundation to manage its endowment. The foundation makes grants to support both the parish operating budget and capital improvement projects. The full amount of all grants for operations is included on line 5; the grants for capital projects are included on line 8.

Example I: The Friends of St. Luke's was established to allow members of the community who are not parishioners to be involved in the care of St. Luke's landmark buildings. "The Friends" have their own checking account. Sometimes, funds are given by The Friends of St. Luke's to the parish; sometimes the Friends pays bills on behalf of the parish. Last year the Friends wrote a check to St. Luke's for \$10,000 for the roof replacement project. Last year also, the Friends paid much of St. Luke's fuel oil bill by writing \$7,500 in checks directly to the fuel oil company. The Treasurer records \$10,000 on line 8 as Capital Funds Revenues and the expense of \$10,000 on line 15. The Treasurer must include \$7,500 on line 5 as Other Operating Revenue and add \$7,500 to line 14 Operating Expenses.

Total: Add (c + f + g) and enter subtotal on line 5 **(5) \$ _____**

6. Unrestricted bequests used for operations **(6) \$ _____**

Principal of all unrestricted legacies and bequests that were used for operating purposes.

Example J: St. Alban's received a \$25,000 unrestricted bequest. \$10,000 was used to pay operating bills; \$15,000 was invested. St. Alban's includes the \$10,000 on line 6 and the \$15,000 on line 9.

Subtotal Normal Operating Income (3 + 4 + 5 + 6) = [A] **[A] \$ _____**

7. Assistance from diocese for operating budget (7) \$ _____

Include diocesan grants for the parish budget, clergy salaries, and other operating expenses. Do not include any amounts the diocese paid directly on your behalf, but only grants deposited in the congregation's accounts. Grants from the diocese for capital improvements are included on line 8; grants for outreach programs are included on line 10. See the examples.

Example K: St. George's received \$12,000 from the diocesan budget toward the compensation of its priest, \$2,000 for a ramp to make the church accessible to the disabled and \$3,000 toward the after school program. The Treasurer reports \$12,000 on line 7, \$2,000 on line 8, and \$3,000 on line 10. The \$12,000 expense is included in line 14, the \$2,000 on line 15, and the \$3,000 on line 16.

Example L: The congregations of a diocese send a certain amount to the diocesan offices from which the diocesan administration pays the medical premiums for all the clergy. The treasurers include these payments on line 14, Other Operating Expenses. The payments by the Diocese to the insurance company on behalf of the congregations are not shown on line 7.

Example M: In another diocese, aided congregations pay a percentage of their income to the diocesan office, and the diocesan budget pays all clergy compensation and fringe benefits directly. As in the previous example, the congregations report these payments to the diocesan budget on line 14. Only the amounts of checks from the diocese deposited into the congregation's bank account for support of the operating budget are included on line 7.

Total Operating Revenues (A+7) = [B] [B] \$ _____

Add revenues from lines 1 through 7 = [B]

Non-Operating Revenues (Restricted/Designated)

General description of non-operating revenues and expenses: Non-operating revenue is used for purposes outside the general operation of the congregation. Some examples of non-operating income include:

- Gifts to capital campaign or building fund
- Gifts or additions to the congregation's endowment funds
- Funds contributed to Episcopal seminaries
- Support of outreach ministries run by the congregation (soup kitchens, after-school programs, shelters, summer day camps, senior citizen programs, etc.)
- Funds restricted by the donor(s) or designated by the Vestry for transmittal to another recipient (UTO, Presiding Bishop's Fund, the Bishop's Discretionary Fund, etc.)

Capital Income and Expenses (lines 8 and 15)

- Report only new grants and contributions for capital purposes. Do not show interest, dividends gains or losses on capital funds invested or loans. Loans are not income. If you get a loan to fix the roof, do not include the loan proceeds on line 8. You will show the money raised to pay it back on line 8 and the actual repayment of the loan on line 15.
- For capital improvements, report only your actual expenses for the year. A loan for the improvements is not an expense. The repayment of the loan is an expense (line 15).

8. Capital funds, Gifts and additions (8) \$ _____

All designated or restricted contributions, pledged or otherwise, for the purpose of land, buildings, construction, or for major capital projects (new capital programs or capital projects that extend the life of existing fixed assets). Enter here only contributions and grants received or recognized during the report year. Do not enter interest, dividends, appreciation or depreciation on capital contributions already received.

Example N: Holy Nativity is raising funds to repair its historic steeple. Contributions are being received and invested until the work can begin. \$50,000 was received in individual contributions last year, and a landmarks conservancy granted \$25,000. The portfolio earned \$2,300 in interest and dividends and \$6,900 in appreciation. The Treasurer enters \$75,000 on line 8, reporting only the amount of gifts and grants.

Example O: Recently St. Stephen's suffered a fire that gutted the rectory. The insurance company settled last year for \$175,000, and an additional \$20,000 was raised to build a somewhat larger house. The insurance settlement is not income, and when it is used to rebuild, paying out the settlement is not an expense. (The cash settlement is for the replacement of a capital asset.) However, the \$20,000 that was raised is reported on line 8, and when it is expended, it is recorded on line 15.

See also examples H, I, and K.

9. Additions to endowment, & other investment funds (9) \$ _____

Report here additions to the principal of endowment funds. Include unrestricted memorial gifts, legacies, and bequests if not used for operating purposes. As on line 8, report only new contributions, bequests and gifts to the investment funds. Do not report interest, dividends, gains, or losses. Losses to an investment portfolio during 2014 reduce the size of the amount recorded in line 20. Losses do not constitute "negative income."

Example P: St. James the Less finds itself with a large checking account balance at the end of 2014, all of which was received from plate and pledge offerings. Rather than reporting all of this revenue as an operating expense (line 3), it transfers \$5,000 to an investment account. The \$5,000 is reported in line 9 and a reduction of \$5,000 is made to line 3. If St. James transferred the \$5,000 to investments in 2015 after reporting these funds as operating revenue in 2014, it should not count these funds as "Money from investments, used for operations" (line 4) if they are used for operations in 2015 or later. However, it is much preferred for excess funds to be transferred to investment accounts during the year they are received.

See example J.

10. Contributions & grants for congregation-based outreach & mission programs (10) \$ _____

Many congregations run outreach programs, such as soup kitchens, after-school programs, shelters, summer day camps, senior citizen programs, etc. These programs may be funded by a variety of sources. For example, an after-school program may receive fees from the participants, funding from local government sources, or grants from the Diocese, another congregation, or a foundation, as well as individual gifts for the program. Report all income for all such congregation-run programs here. Expenses for these programs are reported on line 16.

See example K.

11. Funds for transmittal to other organizations (11) \$ _____

Include all donor-restricted offerings or gifts for special purposes outside the basic operation of the congregation, i.e. Good Friday Offerings, Episcopal Relief and Development, Theological Education Sunday, the United Thank Offering, the Bishop's Discretionary Fund, etc. Funds contributed to seminaries or other organizations that were collected through regular offerings or other means should be reported here and those amounts reported in Line 17 (for seminaries) or Line 18 (all other organizations). Any amounts reported in Line 11 should not be included in Line 3 or in any other operating revenue line. Also include occasional unbudgeted income that the Vestry has designated for mission program outside the congregation.

Example Q: The UTO offering was received twice last year by Trinity Church, \$425 in the spring and \$375 in the fall. ECW representatives brought the offerings to the diocesan ingathering. \$800 is reported on line 11 and \$800 on line 18.

Example R: The Vestry of St. Andrew's gives the entire proceeds from the Autumn Fair each year to the local Habitat for Humanity chapter. The fair is not included in the operating budget because nothing from the Fair goes to the operating budget. On the other hand, the Vestry does not augment the contribution, but donates the net proceeds. Last year the fair netted \$7,438 after direct expenses, up from \$6,692 the year before. The Treasurer sent Habitat the \$7,438 in November and reports that amount in line 11 and in line 18.

See also examples B, S, and T.

Subtotal Non-Operating Revenues (8+9+10+11)=[C] [C] \$ _____

Total All Revenues (B+C)=[D] [D] \$ _____

Notes on Revenues:

Operating Expenses

12. To diocese for assessment, apportionment or fair share (12) \$ _____

If on a cash basis, show payments made toward the apportionment. If on an accrual basis, show accrued obligation. Show only payments or obligations toward the diocesan operating budget. Do not include pass through items such as payments for insurance for the benefit of the local clergy or parish property, group purchases of supplies, or other purposes properly belonging on line 14 as Other Operating Expenses.

See examples L and M.

13. Outreach from operating budget (13) \$ _____

Many congregations have a line in their budget for "Outreach" or "Mission Giving." Report on line 13 amounts given from the operating budget.

Example S: St. Augustine's tithes to outreach its operating income of \$125,000. The \$12,500 given to the Council of Churches, the local food bank, etc., comes from general operating income, not from special restricted gifts from individuals or the occasional events described in the examples in line 11. The Treasurer shows the \$12,500 here on line 13. It is one of the operating expenses of the congregation because it is included in the operating budget and does not depend on occasional, unbudgeted, unpredictable donations or receipts.

Example T: In response to a natural disaster, St. Peter's appealed to its members for contributions to be forwarded to Episcopal Relief and Development. The contributions totaled \$1,100. St. Peter's Vestry decided to send a total of \$2,500 by adding \$1,400 from the outreach line of the operating budget.

The contributions received from the congregation are non-operating income:

Line 11 Funds for Transmittal to Other Organizations \$1,100

The expense of \$2,500 is broken down onto two lines.

Line 13 Outreach from Operating Budget \$1,400

Line 18 Funds Transmitted to Other Organizations \$1,100

Because the \$1,400 came from the operating budget, the income used to pay this expense is already included in general operating income.

14. All other operating expenses (14) \$ _____

Congregations differ widely in size and complexity of operation. With few exceptions “All other expenses” will be the total of all other expenses shown on the operating budget report received by the Vestry and presented to the Annual Meeting.

Other Operating expenses include—but are not limited to:

- **Salaries & Benefits:** all compensation and fringe benefits of all employees who work for the parish—clergy, office, maintenance, music, education staff—including FICA supplement to clergy, 403(b) contributions from the employer, bonuses to staff, honoraria paid to visiting and supply clergy, etc.
- **Running the buildings:** all expenses of the day to day operation of the building(s)—Fuel oil, utilities, water, repairs and minor improvements, insurance, property or sewer taxes, interest on mortgages or loans, landscaping services, etc.
- **Basic parish operations and programs—Altar, Choir, Church School, Office** (all expenses for running the office), forms such as baptismal certificates, offering envelopes, confirmation certificates, new Hymnals and Prayer Books (if a partial replacement of not more than 10% of the total on hand; a larger replacement could be considered a capital expense), paper, envelopes, postage, Church School supplies, telephone, Choir supplies and maintenance of instruments, costs of consultants, retreats, newsletter printing, Altar Supplies, Cluster Ministry expenses, etc. Include here as expenses any operating losses from cemeteries, schools, real estate operations, etc.

Example U: St. John’s has an old cemetery in which no more plots can be sold. Income is derived from a small endowment, contributions toward annual care, and the occasional opening in one of the family plots. This income last year totaled \$8,700. The wages paid to the maintenance worker who mows the grass and maintains the fences, etc. came to \$12,600. The net loss of \$3,900 is included on line 14.

Example V: St. James’ and St. Andrew’s are “yoked” congregations. They share the services of one priest. The priest spends two-thirds of her time at St. James’ and one-third at St. Andrew’s. The priest is on the payroll of St. James’, and St. Andrew’s reimburses St. James’ one-third of the total cost of compensation and benefits. St. Andrew’s records its payments to St. James’ on line 14, “Other Operating Expenses.” St. James’ does not record St. Andrew’s payments as income, but reduces the amount it reports on line 14 by the amount St. Andrew’s contributes.

Example W: The four congregations in Johnson County are a team ministry served by two full-time and one part-time priest. The diocesan office pays the compensation and benefits of the priests on the team. Each congregation pays a good portion of its operating budget to the diocesan office toward their expenses. Each congregation reports the amount of their payments on line 14, not on line 12.

See also examples F, K, L, M, S, T, and I

Subtotal Operating Expenses (12 + 13 + 14) = [E] [E] \$ _____

Remember: Operating income (Line B) in general will equal or be close to the number reported on line E.

Non-Operating Expenses

15. Major improvements and capital expenditures (15) \$ _____

Additions to property, major repairs tending to extend the life of the property, new equipment other than normal replacement, and any other improvements or major purchases that would be capitalized in conventional accounting. Include the full cost of the construction or purchase of the building(s) as well as the cost of the land.

See examples I, K, and O.

16. Expenses for congregation’s outreach and mission programs (16) \$_____

Report here all expenses against the income shown on line 10 for parish-based outreach programs such as summer day camps, after-school programs, shelters, food pantries or soup kitchens, shelters, senior citizen programs, etc. Include here the salaries and benefits of program staff and all expenses of operating the program.

17. Funds contributed to Episcopal seminaries (17) \$_____

Include all amounts transmitted from gifts to Theological Education Sunday. Include all other funds contributed to Episcopal seminaries. The income for such gifts and contributions should be reported in line 11 along with all other income that is to be transmitted to other organizations.

18. Funds transmitted to other organizations (18) \$_____

Include all amounts transmitted from gifts for special purposes other than theological education, such as Advent, Lenten, and Good Friday Offerings, Presiding Bishop’s Fund for World Relief, the United Thank Offering, Clergy Discretionary Fund, etc. Include also occasional unbudgeted income that the Vestry has designated for mission program outside the congregation.

The amount shown here, together with line 17, should correspond to the amount on line 11 if all transmittals have been made by year-end. Line 11 reports these offerings coming in. Lines 17 and 18 show these offerings and contributions being transmitted to their intended beneficiaries.

See the examples given with the instructions for line 11.

See examples B, P, R, and T.

Subtotal Non-Operating Expenses (15 + 16 + 17+18) = [F] [F] \$_____

Total All Expenses (E + F) = [G] [G] \$_____

Notes on Expenses:

AT YEAR-END:

As of December 31, 2014:

19. Total cash in all checking and passbook savings accounts (19) \$_____

Report on this line the total balances in all cash accounts maintained in the name of the congregation. Include organizations’ checking and savings accounts and funds at the discretion of the clergy held under the congregation’s federal ID number.

20. Total investments at market value (20) \$_____

Report on this line the total market value of all investments: CDs, mutual funds, stocks, bonds, etc., as well as any balance in cash accounts shown on the investment statements at year-end. Line 20 should not include cash accounts (checking and savings) reported in Line 19. Line 20 should include funds invested for the congregation through an Episcopal foundation or other entity providing investment services for congregations.

The figures entered on lines 19 and 20 will almost always be exactly equal to the figures on your audited financial statements for “Cash and cash equivalents” and “Investments.”

Decreases in market value of investments during 2014 will be reflected in the total recorded in line 20. Such losses are not expenses, nor are they “negative investment income.” Negative values are not allowed on the Parochial Report.

**THIS CONCLUDES PAGE 3: THE STEWARDSHIP AND FINANCIAL INSTRUCTIONS
WORKBOOK**

- Fill out Page 3 of the Parochial Report using any notes you have made in this workbook.
- File your Parochial Report online at <http://pr.dfms.org> using your UEID and PIN
- Or, mail the completed Form to your diocese, together with Page 1, Certification, Page 2, Membership, Attendance and Services, and Page 4, Clergy Serving Your Congregation. Do not send this report to the General Convention Office or the DFMS Research Office in New York.
- Keep a copy of the completed Parochial Report form (or download one) and a copy of this workbook for your records.
- You may review and download Parochial Reports for prior years at <http://pr.dfms.org>