

INSTRUCTIONS FOR COMPLETING THE FINANCIAL ASSESSMENT HISTORICAL INFORMATION FORM

INCOME

Line 1	GENERAL MISSION	Contributions for mission beyond the local level within our denomination.
Line 2	OTHER MISSION	Contributions for mission projects not related to our denomination.
Line 3	LOCAL MISSION	Contributions for local mission opportunities such as a food bank, Habitat, fire, etc.
Line 4	PER CAPITA	Contributions designated specifically for per capita.
Line 5	OPERATION & PROGRAM	These are the funds used for the staffing, facility costs, and program of the congregation.
Line 6	BUILDING or SPECIAL FUNDS	Contributions received for building, organ, window or other special funds.
Line 7	MEMORIAL GIFTS	Contributions received as memorials.
Line 8	TRANSFERS	Amount transferred from savings, reserves, investments or endowment principal or income
Line 9	SPECIAL GIFTS	Windfall contributions applied directly to the budget.
Line 10	FUND RAISERS	Income from bake sales, suppers, hoagie sales, etc which are used to help underwrite the annual expenses of the congregations
Line 11	FACILITY RENTAL	Income from any rental of the facilities
Line 12	CHURCH SCHOOL OFFERINGS	Contributions received through the church school
Line 13	OTHER	Please specify other contributions or sources of income.
Line 14	TOTAL	Total of all contributions and sources of income above.

EXPENSES

Line 15	GENERAL MISSION	The amount actually expended for the mission and ministry within our denomination
Line 16	OTHER MISSION	The amount actually expended for mission not related to our denomination
Line 17	LOCAL MISSION	The amount actually expended for local mission

Line 18	PER CAPITA	The amount actually paid for per capita
Line 19	PROGRAM	Excluding staff costs, the amount spent for all church programmatic areas such as worship, Christian education, fellowship, etc.
Line 20	OPERATIONAL	Excluding staff costs, the amount spent on the facility, equipment, insurance, utilities, etc. (including the manse)
Line 21	CAPITAL IMPROVEMENTS	The amount spent on significant remodeling, renovation, or construction of facilities (including the manse)
Line 22	MEMORIAL EXPENDITURES	The amount spent from “memorial funds.”
Line 23	TRANSFERS	The amount transferred from the “general fund” to savings, reserves, investments or endowment accounts.
Line 24	OTHER	Please specify expenditures which do not fit in any of the above categories.
Line 25	TOTAL	

SAVINGS, RESERVES, INVESTMENTS, ENDOWMENTS

Line 26	RESTRICTED	Funds upon which the donor has placed a restriction on principal, income or both. The Session/Trustees have a legal fiduciary obligation, once the funds are accepted, to adhere to the restrictions.
Line 27	NON-RESTRICTED, Designated	Funds which the Session has placed a usage designation upon principal, income, or both.
Line 28	NON-DESIGNATED	Funds with no restrictions or designations, and which the Session is free to spend as needed or appropriate.
Line 29	MARKET VALUE	At the end of the year, what is the cumulative value of all stocks, bonds, real estate (other than the church facilities) or other holdings.

INCOME

Line 30	TRANSFERS	Funds transferred from the “general fund” to savings, reserves, investments, or endowments.
Line 31	REINVESTED	The interest, dividends, income produced by savings, reserves, investments, endowments which has been “reinvested.”

Line 32	SPECIAL GIFTS	Large (\$500 or more) special gifts received during the year and added to savings, reserves, investments, endowments.
Line 33	SALE OF STOCKS, BONDS, ETC.	Amount received during the year from converting to cash stocks, bonds, real estate or other holdings and added to the savings, reserves, investments, endowments.
Line 34	OTHER	Any other source and amount of income received during the year and added to the savings, reserves, investments, endowments.
Line 35	TOTAL	The total of the savings, reserves, investments, endowments at the end of the year (total of lines 26 through 29)

EXPENDITURES

Line 36	APPLIED TO THE BUDGET	The interest, dividends, income from the savings, reserves, investments, endowments which was applied to the annual budget.
Line 37	SPECIAL PROJECTS	The interest, dividends, income from the savings, reserves, investments, endowments which was applied to the special projects, such as building projects, special mission projects, etc.
Line 38	PRINCIPAL TO BUDGET	The amount of the principal which has been drawn upon to fund the annual budget.
Line 39	PRINCIPAL TO PROJECTS	The amount of the principal which has been drawn upon to fund special projects.
Line 40	OTHER	Other expenditures of income or principal.
Line 41	TOTAL	Total of all expenditures, during the year, of income and principal of savings, reserves, investments, endowments.

STAFFING COSTS

Line 42	PASTOR	The total of the following items.
	Salary	The cash paid to the minister, including the social security offset.
	Housing	If the church does not own a manse, the amount stipulated as housing allowance. If the church does own a manse, the amount stipulated for furnishing allowance.

	Continuing Education	The amount of the congregation's portion of Continuing Education expenses spent during the year.
	Reimbursements	The amount reimbursed to the minister for travel, medical deductible, books, subscriptions and other reimbursements included in the Call during the year.
	Board of Pensions dues	The amount paid to the Board of Pensions during the year for the minister's health insurance, pension, death and disability coverages.
Line 43	ASSOCIATE PASTOR	Same items and definitions as for the pastor
Line 44	SECRETARY	The total of salary, benefits, allowances, reimbursements and taxes paid to or on behalf of the secretary.
Line 45	CHRISTIAN EDUCATOR	The total of salary, benefits, allowances, reimbursements, and taxes paid to or on behalf of the Christian Educator.
Line 46	CHOIR DIRECTOR	The total of salary, benefits, allowances, reimbursements, and taxes paid to or on behalf of the Choir Director.
Line 47	ORGANIST/PIANIST	The total of salary, benefits, allowances, reimbursements, and taxes paid to or on behalf of the Organist/Pianist.
Line 48	CUSTODIAN	The total of salary, benefits, allowances, reimbursements, and taxes paid to or on behalf of the Custodian.
Line 49	OTHER	The total of salary, benefits, allowances, reimbursements, and taxes paid to or on behalf of other direct employees of the congregation.
Line 50	TOTAL	The total annual cost of all ministers and employees of the congregation.
Line 51	MEMBERSHIP	The number of active members reported at the end of each year.
Line 52	AVERAGE ATTENDANCE	The average Sunday worship attendance for the year.

SPECIAL FUNDING CAMPAIGN GOALS

Line 53	MISSION	If the Session had a special fund raising campaign for general mission, or a special mission cause what was the amount of the goal?
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Line 54	CAPITAL	If the Session had a capital funds campaign, what was the goal for each year?
Line 55	DENOMINATIONAL	If the Session had a funding campaign for any of the denomination "special offerings" or other causes, what was the goal?
Line 56	OTHER	Please specify any other funding campaigns and the goal.

SPECIAL FUNDING CAMPAIGN AMOUNT RECEIVED

Line 57	MISSION	How much was actually received for this "campaign" each year?
Line 58	CAPITAL	How much was actually received for this "campaign" each year?
Line 59	DENOMINATIONAL	How much was actually received for this "campaign" each year?
Line 60	OTHER	How much was actually received for this "campaign" each year?
Line 61	CONGREGATIONAL INDEBTEDNESS	What is the amount of indebtedness, including debt service costs?
Line 62	DEBT SATISFACTION	How much was paid toward debt satisfaction, including debt service cost.
Line 63	TOTAL INCOME	The total of lines 14, 31, 32, 33, 53, 54, 55 and 56.
Line 64	TOTAL EXPENSES	The total of lines 25, 42, 43, 44, 45, 46, 47, 48 and 49.
Line 65	BALANCE	The difference between line 63 and 64.