

FINANCIAL

Explanation of Items

Please compute totals without fractions of dollars. In case "cents" is 49 or less, leave it off entirely. In case "cents" is 50 or more, round off to the next dollar.

Place amounts paid by:

Church In (a) SS In (b) NYI In (c) and NMI In (d)

Raised for All Purposes

A. Note that this is the amount raised and not the amount expended. Do not include borrowed money or reimbursement for insurance claims. (Include interest on church-owned invested funds.)

Paid on Local Interests

- 1 a. Buildings and Capital Expenditures/Equipment - include rental of a leased building, amounts paid for pews, piano, organ, church furnishings, capital improvements and major repairs which raise the total valuation of the church property. Do not include building maintenance and supplies, replacement of items when part of an insurance claim reimbursement, or borrowed money you spent. Maintenance and routine repairs should be on line 5b.
- 1 b. Pastors' Actual Cash Housing - indicates the amount paid by the local congregation to secure housing for its pastor and staff. Includes cash housing costs and/or furnishing expenses. The cash entered on this line should not exceed fair rental value and actual designated furnishing expenditures.
- 1 c. Health and Hospitalization Exclusion Allowance - for pastor and all full-time salaried employees whose insurance is paid by the local church. (Include amount paid for each qualified employee.) All health and hospitalization insurance premiums shall be included on this line.
2. Indebtedness on Property - this is the amount paid on principal and interest to reduce the debt on all church properties. It is not the amount of the indebtedness.

NOTE: Amounts Included In lines 1a, 1b, 1c, and 2 are budget-base deductions.

- 3a. Pastor's Cash Salary - cash salary would be wages, salaries that would be taxable under rules for Form W-2 (USA), or national equivalent, minus any taxable amount of reimbursement for Social Security (SECA). For questions regarding the definition for the USA, contact the Pensions and Benefits USA office. .
- 3b. Pastor's Employee Benefits - such as tax-sheltered annuity; premiums for group life, accident, and disability insurance; Social Security reimbursement; and cash bonuses. Do not include the value for parsonage allowance.
- 4a. Associate Pastors' Cash Salaries - list all salaries of associate ministers and district-credentialed lay employees.
- 4b. Associate Pastors' Employee Benefits - list all employee benefits of associate ministers and district-credentialed lay employees (see list of employee benefits in 3b).
- 5a. Local Church Expense/Reimbursements - includes the reimbursements paid to pastor or staff for church supplies and automobile expenses or allowances, hospitality expenses, gifts to members, professional books and magazines as well as dues, convention and assembly expenses, and continuing education.
- 5b. Local Church Expense - includes maintenance of properties, church and parsonage utilities, salaries of non-ministerial staff, evangelists, smaller equipment purchases, premiums for casualty and liability insurance (including Workers' Compensation), and all other items connected with the operation of the local church.
6. Local Departmental Expense - Includes SSM, VBS, NYI and NMI expenditures, convention delegate expenses. (Be sure to place in the appropriate dept. line.)
8. Other Benevolences (Local) - includes charities, community projects and any other benevolent expenditure.

9. TOTAL PAID LOCAL INTERESTS - the sum of items 1 through 8 inclusive. (Check against total of a1, b1, c1, and d1.)

Paid on District Interests

10. District Ministries Fund - amount paid by the local church on the apportionment for district obligations assigned by the District Assembly. .
11. District Projects/New Church Starts - designated funds for projects not included in the "District Ministries Fund," including cash investments in New Church Sponsorship. (This deduction is allowed for a maximum of four assembly years.)
12. District Center - amount paid to support a district center.
13. District Departmental Expense - dues and contributions to support the district auxiliary programs and projects.
14. Other Benevolences (District) - includes social welfare and other district expenditures not included in items 10 to 13. (Also include any amount paid on formerly assigned Home Missions Fund.)
15. TOTAL PAID DISTRICT INTERESTS - the sum of items 10 through 14. (Check against total of a2, b2, c2, and d2.)

Paid on Educational Interests

16. Region College/University - Indicate amount paid on educational fund. Indicate amounts paid for other purposes including building fund, endowment/foundations, or any other school purposes.
17. Nazarene Bible College (Colorado Springs, Colorado) - Indicate all support for NBC including annual offering or other giving.
18. Nazarene Theological Seminary (Kansas City, Missouri) -Indicate all support for NTS including annual offering or other giving.
19. TOTAL PAID EDUCATIONAL INTERESTS- the sum of items 16 through 18. (Check against total of a3, b3, c3, and d3.)

Paid on General Interests

20. World Evangelism Fund - includes the amount paid on general interests that are included in the World Evangelism Fund.
21. Approved Mission Specials (not Included In World Evangelism Fund) - include World Mission specials, Alabaster, deputation offerings, LINKS, Missionary Christmas Fund, World Mission Broadcast, Missionary Health Care, Nazarene Compassionate Ministries, Work and Witness, etc.
- Note: Items 20 and 21 figure in the computation of 10 percent giving.*
22. Pensions and Benefits Fund - amount sent to the General Treasurer on the P&B Fund.
23. Other Benevolences (General) - includes expenditures (non-10 percent) for items not included in 20-22 such as duty on LINKS, gifts to non-LINKS missionaries, etc.
24. TOTAL PAID GENERAL INTERESTS - the sum of items 20 through 23. (Check against total of a4, b4, c4, and d4.)
25. GRAND TOTAL - the sum of 9, 15, 19 and 24 (This should be the same number as the sum of items 26, 27, 28, and 29.)

26.-29. Item 26 is the sum of items a1, a2, a3, and a4. Item 27 is the sum of b1, b2, b3, and b4. Item 28 is the sum of c1, c2, c3, and c4. Item 29 is the sum of d1, d2, d3, and d4.