

PRESBYTERY OF GENESEE VALLEY

A GUIDE FOR CHURCH TREASURERS

Revised January 2021



Welcome!

Having agreed to serve your church as Treasurer, you are probably already aware of many of your important responsibilities. Hopefully, at the end of this workshop, you will also be familiar with some resources available to support you. Among those is the Presbytery of Genesee Valley (PGV) to which your church – along with 58 other member churches of the Presbyterian Church USA - belongs. Through the Presbytery Office, you can reach either of us, or through us, other Treasurers facing the same challenges. Pooling our knowledge and experience should make our service as Church Treasurers easier and more rewarding for all of us. This handout summarizes information we hope you will find useful. For much of the contents, we are indebted to Gene Wolfarth, who was Presbytery Treasurer from 2003-2008.

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## Relevant Legal Authorities

### **Federal Law**

- By virtue of its connectional ties with the General Assembly of the Presbyterian Church (PCUSA), your church has been granted **tax-exempt status** under Section 501(C)(3) of the Internal Revenue Code. You will find an excellent summary of the responsibilities and benefits to churches under federal tax laws in the *IRS Tax Guide for Churches and Religious Organizations* at <https://www.irs.gov/pub/irs-pdf/p1828.pdf>
- Should you need to document your church's tax-exempt status, contact the Financial Administrator at [financialadmin@pbygenval.org](mailto:financialadmin@pbygenval.org). The Financial Administrator will work with the PC(USA) Legal Department to obtain the necessary papers. This documentation will verify that the PC(USA) is tax-exempt, that the Presbytery of Genesee Valley is a member in good standing of the PCUSA, and that your church is a member in good standing of the Presbytery of Genesee Valley.
- Protection of Employee Social Security Numbers - Federal Courts have found that Social Security numbers (SSN) are "private facts," unauthorized public disclosure of which may expose a church to potential liability for invasion of privacy. Your church may provide an employee's SSN to legitimate governmental and law enforcement agencies, but for other purposes, you should obtain the employee's permission *in writing*. Be particularly cautious when faxing or e-mailing a SSN as you don't know who has access to the receiving machine at the other end.

### **New York State (NYS) Law**

- Your church is incorporated under the *New York Religious Corporations Law* and, as such, qualifies as a non-profit corporation under the *New York Not-For-Profit Corporation Law* (N-PCL). Refer to <https://www.nysenate.gov/legislation/laws/RCO>. The Religious Corporations Law has several sections, one of which (Article 4) is specifically applicable to the Presbyterian Church (USA).
- As a not-for-profit corporation under NYS law, your church is eligible for exemption from NYS and local sales and use taxes. In order to make eligible purchases tax-free, you must give your supplier a copy of your NYS form ST-119.1 with your 6-digit NYS exempt organization number. If you have your tax exemption number and need a form go to: [https://www.upstate.edu/travel/pdf/nys\\_st-119-1.pdf](https://www.upstate.edu/travel/pdf/nys_st-119-1.pdf). If you do not have the tax exemption, Contact NYS at (518) 485-2889.

➤ Under the Religious Corporations Law, four corporate officers are permitted - President, Vice-President, Secretary and Treasurer. All officers are to be appointed *annually* by the Board of Directors (Trustees) – or the Session if it is a unicameral board - at the beginning of each fiscal year. Appointments must be *recorded annually* in the Session minutes. **Suggestion: Make sure every January that you have been appointed by the Session as Treasurer and that your appointment is recorded in the Session minutes.**

➤ In addition to stating that the treasurer must do as directed by the by-laws of their church, there are two sections of the ***New York Not-For-Profit Corporation Law*** (N-PCL) which specifically mention the Treasurer.

○ Section 514 states that the Session may give the Treasurer the authority to invest the assets of the corporation.

○ Section 519 states that the Treasurer shall file a report at the corporation's annual meeting that shows: 1) The assets and liabilities of the corporation; 2) changes in assets and liabilities during the past fiscal year; 3) all revenues of the corporation; 4) all expenses of the corporation. These reports shall be attached to the minutes of the corporation's annual meeting.

*Suggestions: At your church's Annual Meeting, distribute copies of*

- *a Balance Sheet to satisfy Item 1; [See Appendix 1 for sample.]*
- *an Operating Statement (also known as an Income & Expense Report or a Profit And Loss Statement) to satisfy Items 3 & 4; [See Appendix 2 for sample.]*
- *a written Treasurer's Report*

*Make sure that these reports become part of the permanent minutes of the Annual Meeting. Since you must report to the Annual Corporation Meeting, your service as Treasurer will be easier if you ask your Session to call the Congregational Annual Meeting as a Concurrent Annual Meeting of the Congregation and Corporation.*

**Book of Order, Section G-3.0205:** Our Presbyterian Book of Order is more specific: *The session shall elect a treasurer for such term as the session shall decide and shall supervise his or her work or delegate that supervision to a board of deacons or trustees. Those in charge of various congregational funds shall report at least annually to the session and more often as requested. Sessions may provide by rule for standard financial practices of the congregation, but shall in no case fail to observe the following procedures:*

*a. All offerings shall be counted and recorded by at least two duly appointed persons, or by one fidelity bonded person;*

*b. Financial books and records adequate to reflect all financial transactions shall be kept and shall be open to inspection by authorized church officers at reasonable times;*

*c. Periodic, and in no case less than annual, reports of all financial activities shall be made to the Session or entity vested with financial oversight.*

**Book of Order, Section G-3.0113:**

*A full financial review of all financial books and records shall be conducted every year by a **public accountant** or **committee of members** versed in accounting procedures. Reviewers should not be related to the treasurer(s).*

### **Specific Duties of the Treasurer**

**1. Have custody of the funds and securities of the church.**

- Your name is on the bank signature cards and you are listed as the responsible person on all mutual fund accounts and brokerage accounts. The pastor's name should not be an authorized signature on any church account.
- Keep the church's blank checks in a locked file.
- If your church has a credit card, closely supervise its use. Note that any personal items charged by the pastor, if not reimbursed to the church, become un-vouchered expenses and must be reflected as income on the pastor's W-2 Form.
- If your church has a two-signature policy for checks, you or one of the other church officers [President, Vice-President or Secretary] should be the second signatory, not the pastor. If the person who *writes* the checks also *signs* the checks, then one of the other elected officers or a person appointed by the Session should open all bank statements and review and sign them *before* passing them to the person who writes and signs the checks for account reconciliation.
- Avoid penalties and late charges by making sure that the church's bills are paid in a timely manner.
- Make sure that Restricted Endowment Funds are recorded separately from other invested funds and that the history of such endowments is carefully maintained in the files. *Suggestion: It is highly recommended that the copy of a donor's will or gift cover letter related to such a gift be maintained in the church's records. Unlike Session-designated funds which can be un-designated by Session, only the donor of a gift may permanently restrict its use and only the original donor or the NYS Supreme Court can change the restriction.*

**2. Supervise the proper collection and banking of offerings, pledges, and gifts.**

- Even if someone else routinely handles the money, you are responsible for the protection of church funds and need to be cognizant of, and comfortable with, the funds management procedures, *and* monitor compliance with them.
- Note the Book of Order requirement for collecting and counting the plate offering. If you are not part of the team, make sure there are at least two persons or one bonded person doing that task.

**3. Ensure the proper accounting of all financial transactions and supervise the maintenance of a General Ledger.**

- Even if your church has a financial secretary, bookkeeper, or outside accounting service, you are responsible for the proper accounting of all transactions and the maintenance of a general ledger. Frequently check and see what your bookkeeper is doing.
- Sadly, fraud and embezzlement happen. Always be vigilant.
- If you are considering giving up your paper books and computerizing, we have found *Quickbooks Professional* to be very friendly and useful software.
- From an accounting perspective, it is recommended that cash transactions be kept to a minimum if not eliminated altogether. Although not encouraged, for small expenditures, you could maintain a Petty Cash Fund of no more than \$100. Use receipts to track expenditures, entering them in proper ledger accounts when replenishing the fund.

**4. Supervise the preparation of the payroll, the filing of relevant Federal and State tax forms, the payment of taxes, and the maintenance of permanent payroll records. Ensure that relevant employment taxes are paid promptly to avoid penalties.**

- If you use a bookkeeper or outside payroll service, it is still your responsibility to supervise and know what is [or is not] going on.
- **New Hire Requirements:**  
When your church hires a new employee be sure to retain the following for your records:
  - **Federal Forms:** I-9 Employment Eligibility Verification and W-4 Employees Withholding Certificate.

- **NYS Forms:** Notice of Payrate. You can create your own or use a NYS form (<https://labor.ny.gov/workerprotection/laborstandards/employer/wage-theft-prevention-act.shtm>), NYS IT-2104 Employee's Withholding Allowance Certificate.

➤ **A W-2 Form or a Form 1099?**

IRS guidelines (see <https://www.irs.gov/newsroom/understanding-employee-vs-contractor-designation>) state: For your Minister or Commissioned Lay Pastor, “report all taxable compensation as wages on Form W-2. Include in this amount expense allowances or reimbursements paid under a non-accountable plan. Do not include a parsonage allowance (excludable housing allowance) in this amount. You may report a designated parsonage or rental allowance (housing allowance) and a utility allowance, or the rental value (furnished) of housing provided...in box 14 on Form W-2.” In fact, it is best if you always report a housing allowance in Box 14 on Form W-2 and add the word “Clergy”.

- In the case of non-clergy service providers, you must determine whether the person is a church employee requiring a W-2 or an independent contractor requiring a Form 1099.

***If the church:***

- has the right to direct and control how the person does the task, *and*
- has the right to control the business aspects of the task (i.e. an independent contractor may realize a profit or incur a loss), *and*
- the person's relationship is established with the church for an indefinite period rather than for a specific project or period, *and*
- the person's work is defined by a job description rather than a contract,

***then the person*** is an employee and should get a W-2 rather than a Form 1099.

*Note: Since using a 1099 form when the W-2 form is clearly appropriate circumvents the payment of FICA and Medicare taxes, doing so may be perceived as tax fraud.*

- **On-line W-2 and W-3 Filing** - Preparation of those multi-copy annual payroll forms is greatly simplified through use of a free on-line account at the Social Security Administration. Both W-2 and W-3 forms can be prepared and filed with Adobe-Acrobat copies produced to give to your employees. Check for full directions at [www.ssa.gov/employer](http://www.ssa.gov/employer).

5. **Serve as your church's contact with the Board of Pensions of the PC(USA), assuring that your pastor and other eligible employees are properly enrolled in the Benefits Plan and that your church's dues are properly paid.**

- The Board of Pensions website provides a summary of your responsibilities, with accompanying tools and calculators to assist you in carrying them out. Check their website at [www.pensions.org](http://www.pensions.org) for valuable resource.

- To reach The Board of Pensions:

*Hours:* 8:30 a.m. to 7 p.m. ET

*Phone:* 800-773-7752 / 877-522-7948 TDD Fax: 215-587-6215

*Mail:* The Board of Pensions of the Presbyterian Church (U.S.A.)  
2000 Market Street,  
Philadelphia, PA 19103-3298

*E-mail:* [memberservices@pensions.org](mailto:memberservices@pensions.org)

➤ **Pension Payments & BoardLink:** Paying your dues invoice in full by the due date ensures uninterrupted healthcare and other benefits coverage for your employees who are Plan members. While Board of Pensions invoices may be paid by check, paying on-line through BoardLink provides a convenient and cost-effective alternative. Access is password protected and limited to authorized users. BoardLink is available at no charge to churches and employing organizations. Each month, you

- receive an e-mail when your Board of Pensions invoice is available for review.
- view your invoice and set up payment for a future date.

- adjust the payment amount, if needed, and inform the Board about the change.
- transfer funds from your organization’s bank to pay your invoice.
- pick the date that you would like the payment to come out of your account.
- have all the details electronically that you get in your printed invoice plus an on-line history of previous invoices.

You can see a demonstration of this service on the Pension Board’s web site at <http://www.pensions.org/>. To enroll in BoardLink, complete an enrollment agreement available on-line, by calling 800-773-7752 or 800-PRESPLAN, or by e-mailing [invoices@pensions.org](mailto:invoices@pensions.org).

➤ **Salary Definitions** – For purposes of the Presbyterian Church (USA) pension plan, it is important to note that the Board of Pension definition of “salary” differs from that of the IRS.

○ **Board of Pensions Definition of “Effective Salary”**

- (1) Annual Cash Salary
- (2) Bonuses and Gifts from the church
- (3) Deferred Compensation - include employer and member contributions to 403 (b) plans
- (4) Any monies reimbursed to the member for which the member has no obligation to account (non-vouchered reimbursals)
- (5) Any monies paid to the member which in effect are a salary reduction (provided on an individual basis), rather than a benefit paid by the employing organization on a group coverage basis to all employees
- (6) Self Employment Contributions Act (SECA) reimbursements (Social Security adjustment) - any amount in excess of 50% of the member’s expense
- (7) Interest-free loans from the church - The amount of interest to be included in the Effective Salary calculation is that amount which is reportable under the federal income tax laws.
- (8) Housing Allowance
- (9) Manse
  - (a) Retail rental value of the Manse (or at least 30% of all other compensation included in Effective Salary)
  - (b) Allowances for furnishings, etc.
- (10) Utilities Allowance - if paid directly to the member.

○ **IRS Definition of “Salary”**

- (1) Cash Salary, Bonuses
- (2) Self Employment Contributions Act (SECA) reimbursements (Social Security adjustment)
- (3) Allowances or reimbursements paid to the minister for which the minister has not presented a voucher and/or receipts.
- (4) Non-excludable housing allowance.
- (5) Group Insurance/Death Benefit over \$50,000

6. **Ensure that the church has adequate fire and liability insurance:** Work with Session and/or Trustees to accomplish this task. We recommend participating in the Presbytery Group Insurance Program. The coverage can be specifically designed for the special needs of your church and the group rate will likely mean a lower premium than a non-group plan.

7. **Ensure that each member’s annual pledge payments and gifts are properly acknowledged for the member’s tax records:** Since your church is a not-for-profit corporation, your members’ gifts are tax-deductible. It is an IRS requirement that, if a member’s annual total contribution [pledge, special offerings, etc.] exceeds \$250, you must – before January 31<sup>st</sup> of the following year – provide that member with written documentation of their giving.

➤ Written receipts for contributions must include the phrase “No goods or services were promised or received in exchange for this contribution except for intangible religious benefits.”

8. **Ensure that the church’s financial records receive an annual audit or financial review.**

- Required by the Book of Order [G-3.0113].
- If affordable, an annual *audit* or the less extensive and, therefore, less expensive *financial review* by a public auditing firm is desirable. Such an audit or review is not only for your protection but may provide you with helpful suggestions. There are several accounting firms in the area that specialize in tax-exempt organizations, like churches.
- At a minimum, the Session should appoint a financial review team of at least two members, *one of whom is an accountant and none of whom are related to you or have business connections with you.*
- It has been suggested that churches might choose to collaborate on this review function. For example, Church A might form a financial review team that goes to church B to review its books, while church B's team goes to church A. This assures independence in the audit teams.

**9. Prepare and deliver financial reports to the Session, Board of Trustees, and any committee of Session that asks for a financial report.**

- Your report should include both a Balance Sheet (cash on hand & savings) and an Operating Statement (current budget income and expenses). [See Appendix 1 - 2.]
  - The Balance Sheet should show the current value of every donor-restricted, donor-designated, and Session-designated/restricted fund. As the Balance Sheet carries forward from year to year, it serves as a written memory. It also makes a good teaching tool to bring new elders up to speed.
  - The Operating Statement provides timely information as to how well you are adhering to your budget plan. It can be helpful to use a standard form from year to year for easy comparison with prior years.
- Reports should be monthly or at least every time Session meets. Early each year, after the new officers are on board, you should hold a brief tutorial, explaining the content and purpose of the Balance Sheet and the Operating Statement.
- Your reports will help form and protect your church's institutional memory. The composition of most church committees changes each year and institutional memory at any particular meeting is only as long as the oldest member present.

**10. Prepare a year-end financial report for the corporation. It should be presented at the congregation/corporation annual meeting and incorporated in the minutes of that annual meeting.**

- A written Treasurer's Report should be presented, even if you also give an oral report. The written report should be part of the minutes of the meeting.
- Both the Balance Sheet and the Operating Statement should present the financial condition of the church as of December 31<sup>st</sup> of the year being reported, or as of the close of the fiscal year if you are not on a calendar year. Both reports are to be included in the meeting minutes and bound in the permanent records of the church.

**11. Help prepare a Records Retention Policy for your church.** Strictly speaking, this is the responsibility of your Clerk of Session, but your input would be valuable. The following documents should be kept **FOREVER**, perhaps off site, in a secure place, such as a bank safety deposit box.

- Your church's charter or articles of incorporation as a 501(C)(3) not-for-profit in New York State.
- Your Internal Revenue Service letter of authorization as a not-for-profit. This is particularly important, as it is needed to avoid paying NYS sales tax on purchases made by the church. It also allows your members to deduct their pledges and gifts to the church on their Federal Tax Return.
- Your original NYS ST-119.1 form, which has the six-digit NYS Sales Tax exemption number. You need to show or give a copy of this form to merchants and vendors to avoid paying sales tax.
- The by-laws of the Congregation. Keep and date the most recent revision.
- The minutes of all Congregational/Corporation Annual Meetings.
- The minutes of all Session Meetings.

**12. Facilitate communication with the Presbytery concerning financial matters & educate your congregation as to the impact of their gifts on the work of our church.**

➤ **Presbytery’s Stewardship of Your Contributions:** The *Presbytery Trustees* are charged with managing the capital assets of the Presbytery while the *Budget Development & Oversight Committee (BDOC)* oversees the budget and operating accounts, assuring our commitments do not exceed our resources. In this endeavor, BDOC works collaboratively with the Trustees, other Presbytery committees and the Presbytery Big Picture Team. Members of these groups are all elders or pastors from member churches.

A draft Presbytery budget is presented by BDOC to Presbytery annually and voted on by Presbytery in a timely manner.

Local congregations support the larger Presbyterian Church with two types of giving: General Mission and *Per Capita*. To appreciate our connectional church and to make your giving decisions, it may be helpful to your congregation to fully understand the concept of *per capita* in the PCUSA and the distinction between *per capita giving* and *mission giving*.

➤ **General Mission Giving:** Churches are asked annually by the Presbytery Budget Development & Oversight Committee (BDOC) to pledge to General Mission and congregations may contribute whatever amount they choose. Some of these funds support staff positions, which provide program and leadership development services to our churches. Some are used to provide aid to particularly needy member churches. Some are used to provide grants to congregations and agencies providing direct assistance for the poor and underserved through a variety of ecumenical and community ministries. The Presbytery Grants Working Group selects the recipients of the mission funds given to Presbytery. See Appendix 3 for a list of the ministries the Presbytery has voted to support in 2020.

**Mission payments are sent directly to the appropriate governing body (ALL per capita should be sent to Presbytery, as Presbytery pays per capita, in full, to GA & Synod).** See Appendix 4 for Per Capita and Mission Remittance Master Forms to accompany your mission contributions to General Assembly, Synod and Presbytery.

➤ **Per Capita Giving:** Just as local churches require resources to function, so do our higher governing bodies - Presbytery, Synod, and General Assembly. *Per capita* is the term applied to the funds designated to pay the administrative, legislative and judicial (*ecclesiastical*) expenses required by the Book of Order. It is apportioned on the basis of membership, as reported by churches to the General Assembly.

○ **Per Capita in the Book of Order:** “Each council above the session shall prepare a budget annually for its operating expenses, including administrative personnel, and may fund it with a per capita apportionment among the particular churches within its bounds. Presbyteries are responsible for raising their own funds and for raising timely transmission of per capita funds to their respective synods and to General Assembly. Presbyteries may direct per capita apportionments to the sessions of the churches within their bounds, but in no case shall the authority of the session to direct its benevolences be compromised.” (G-3.0106)

○ **Who Determines the Per Capita Amount?** Each governing body determines its own *per capita* requirement. At the Presbytery level, the necessary amount is determined by the Budget Development & Oversight Committee as a routine part of the budget development process. BDOC brings its recommendation to Presbytery annually at a stated meeting and it is ultimately a decision of the Presbytery.

○ **Is the Per Capita Payment a Requirement of Churches or of Individual Members?** PCUSA regards *per capita* as a religious and moral commitment made by individuals and churches establishing a minimum level of financial participation in the work of our connectional church. It is not a “required”

but a “requested” contribution. Many churches include their total *per capita* in their operating budgets. Others encourage members to contribute their *per capita*, in addition to their regular contribution.

○ **What are the Consequences if a Church Does Not Contribute its *Per Capita*?** The Presbytery receives **all** *per capita* contributions from member churches, retaining Presbytery *per capita* and sending Synod and General Assembly their respective *per capita* payments. When a member church fails to send its full requested *per capita* to the Presbytery, the Presbytery must use its General Mission funds to compensate. Since mission funds come from our churches, the failure of one church to meet its requested *per capita* means not only that sister churches are subsidizing them but also that our mission potential is diminished.

○ **How do Judicial Cases Effect *Per Capita*?** The Book of Order states, "All necessary expenses of a permanent judicial commission shall be paid by the electing council." (D-5.0106.) Because it is difficult to predict when such expenses will occur, these costs are typically not part of the annual budget submitted to Presbytery. Recouping such costs may result in increased *per capita* in a subsequent year.

○ **Why are *Per Capita* Funds based on year old membership figures?** Your church’s *per capita* is based on its membership, a figure each church reports annually to the General Assembly. Membership figures for a given year are not available to the Presbytery until May of the following year. Since your current year membership figure will not be available until the following year, your current year *per capita* apportionment has to be based on your church’s membership from two years prior.

○ **How Do Churches Pay *Per Capita*?** In the fall of each year the Presbytery Financial Administrator will send your church leaders: Pastor, Clerk of Session, Treasurer & Office Administrator a spreadsheet that includes all churches *per capita* apportionments for Presbytery, Synod and General Assembly. Churches are asked to make one payment to the Presbytery; which will then be distributed to the three Councils.

Some churches plan for making their full *per capita* payment in January by using an escrow account in which they set aside funds during the previous year. Others find lump-sum payment difficult and opt instead for a quarterly, monthly or some other individualized payment plan. You will be asked to let the Presbytery Financial Administrator know what contribution plan will work best for your church. Providing this information will enable Presbytery to more efficiently manage its own cash flow.

➤ **Contribution Forms For Presbytery, Synod, And General Assembly:** As indicated earlier, General Mission contributions should be sent **separately to Presbytery, Synod, and General Assembly**. *Per Capita* payments for **all** governing bodies are **sent to the Presbytery**, which in turn will send payments on to the Synod and General Assembly. Remittance forms for all of these contributions can be found in Appendix 4. Including a copy of this form properly filled out, along with your check, will help insure that your contribution is credited according to your intention.

APPENDIX 1 - XYZ Presbyterian Church - Balance Sheet - Date

| <b>ASSETS</b>                            | <b>Month</b>   |         |
|------------------------------------------|----------------|---------|
|                                          | <b>Year</b>    |         |
| 1001 - Checking Account                  | 2,000          |         |
| 1003 - Savings / Money Market Account    | 8,000          | 10,000  |
| 1100 - Invested Funds                    |                |         |
| 1101 – Presbyterian Inv. & Loan Program. | 25,000         |         |
| 1102 - Brokerage Investment Fund         | 85,000         |         |
| 1103 – CD                                | 10,000         | 120,000 |
| 1800 - Equipment & Fixtures Purchases    | 20,000         |         |
| 1900 - Accumulated Depreciation          | (10,000)       |         |
| <b>TOTAL ASSETS:</b>                     | <b>140,000</b> |         |

| <b>LIABILITIES</b>                   |              |       |
|--------------------------------------|--------------|-------|
| 2100 - Employee Related              |              |       |
| 2101 - Employer Pension Escrows      | 2,000        |       |
| 2102 - Employee Pension Escrows      | 1,000        |       |
| 2103 - Federal Withholding           | 475          |       |
| 2104 - NYS Withholding               | 150          |       |
| 2105 - Accumulated Study Leave Funds | 250          |       |
| 2106 - Social Security / Medicare    | 125          | 4,000 |
| 2200 - Church Related                |              |       |
| 2201 - Special Offerings             | 1,500        | 1,500 |
| <b>TOTAL LIABILITIES:</b>            | <b>5,500</b> |       |

| <b>EQUITY</b>                          |                |        |
|----------------------------------------|----------------|--------|
|                                        | <b>Month</b>   |        |
|                                        | <b>Year</b>    |        |
| 3000 - Donor Restricted Funds          |                |        |
| 3001A - ABC Fund - Original Value      | 20,000         |        |
| 3001B - ABC Fund - Total Return        | 450            |        |
| 3002 - XYZ Fund -                      | 25,000         | 45,450 |
| 3100 - Donor Specific Use Funds        |                |        |
| 3101 - Youth Workcamp                  | 825            |        |
| 3102 - Joint Community Services        | 450            |        |
| 3103 - Scholarship Aid                 | 1,000          |        |
| 3104 - Emergency Family Needs          | 750            | 3,025  |
| 3200 - Church Designated Funds         |                |        |
| 3201 - Building Renovation & Upkeep    | 1,450          |        |
| 3202 - Parish Pantry Ministry          | 365            |        |
| 3203 - Church Library Books            | 280            | 2,095  |
| 3300 - Un-Designated Equity            | 83,930         |        |
| <b>TOTAL EQUITY:</b>                   | <b>134,500</b> |        |
| <b>TOTAL LIABILITIES &amp; EQUITY;</b> | <b>140,000</b> |        |

| <b>Balance Sheet Principles:</b>                              |  |
|---------------------------------------------------------------|--|
| 1) Assets = Equity + Liabilities                              |  |
| 2) Un-Designated Equity = Assets - Liabilities - Known Equity |  |

APPENDIX 2

XYZ Presbyterian Church  
Operating Statement - *Date*

**CONGREGATIONAL BUDGET**

| <b>LINE # BUDGET INCOME</b>                    | <b>Year<br/>BUDGET</b> | <b>Month<br/>ACTUALS</b> | <b>Year<br/>TO DATE</b> |
|------------------------------------------------|------------------------|--------------------------|-------------------------|
| 4000 Envelope Offerings - Local Church Support |                        |                          |                         |
| 4100 Mission Contributions                     |                        |                          |                         |
| 4200 Per Capita Contributions                  |                        |                          |                         |
| 4300 Cash Offerings                            |                        |                          |                         |
| 4400 Special Gifts                             |                        |                          |                         |
| 4500 Building Fund                             |                        |                          |                         |
| 4600 Organ Fund                                |                        |                          |                         |
| 4700 Other Receipts                            |                        |                          |                         |
| <b>TOTAL BUDGET INCOME:</b>                    | <b>0</b>               | <b>0</b>                 | <b>0</b>                |

| <b>LINE # BUDGET EXPENSES</b>                         |          |          |          |
|-------------------------------------------------------|----------|----------|----------|
| 5000 Pastoral Support                                 |          |          |          |
| 5100 Office Secretary                                 |          |          |          |
| 5200 Organist                                         |          |          |          |
| 5300 Custodial                                        |          |          |          |
| 5400 Insurance                                        |          |          |          |
| 5500 Building & Grounds                               |          |          |          |
| 5600 Christian Education                              |          |          |          |
| 5700 Office Supplies                                  |          |          |          |
| 5800 Per Capita - Presbytery, Synod, General Assembly |          |          |          |
| 5900 Presbyterian Mission                             |          |          |          |
| 5910 - Presbytery of Genesee Valley                   |          |          |          |
| 5920 - Synod of the Northeast                         |          |          |          |
| 5930 - General Assembly                               |          |          |          |
| 6000 Other Mission                                    |          |          |          |
| 6100 Loan Payments                                    |          |          |          |
| <b>TOTAL BUDGET EXPENSE:</b>                          | <b>0</b> | <b>0</b> | <b>0</b> |

|                                   |          |          |          |
|-----------------------------------|----------|----------|----------|
| <b>BUDGET EXCESS / SHORTFALL:</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|-----------------------------------|----------|----------|----------|



**\*\*NEW & IMPROVED PRESBYTERY REMITTANCE FORM\*\***  
**PRESBYTERY MISSION, PEACE & GLOBAL WITNESS, PER CAPITA, AND OTHER**  
**PRESBYTERY OFFERINGS**



**NOTE – THIS IS A PRESBYTERY MASTER FORM**

1) Please make copies of this form to send with your contributions to the **Presbytery of Genesee Valley** at the address at the bottom of this form.

2) Use copies of this form to send **100 %Presbytery Mission, 75% of Peace and Global Witness offering (formerly Peacemaking) and ALL (Presbytery, Synod & GA) Per Capita contributions to the Presbytery of Genesee Valley.**

DATE: \_\_\_\_\_, \_\_\_\_\_ Church PIN: \_\_\_\_\_

Church Name: \_\_\_\_\_ Telephone: (\_\_\_\_) \_\_\_\_\_

Church Address: \_\_\_\_\_ City/Town: \_\_\_\_\_ State \_\_\_\_\_ Zip: \_\_\_\_\_

NOTE: Please indicate below the allocation of your enclosed contribution.

1) Presbytery Mission Support: \$ \_\_\_\_\_

2) \*NEW PROCEDURE\*75% of Peace and Global Witness Offering (formerly Peacemaking) -retain 25% for a local contribution of your choosing \$ \_\_\_\_\_  
\*All other GA special offerings -OGHS, Pentecost, Christmas Joy- will continue to be sent directly to GA (use General Assembly Master Remittance Form)

3) ALL Per Capita Contributions:

Presbytery: \$ \_\_\_\_\_

Synod: \$ \_\_\_\_\_

General Assembly: \$ \_\_\_\_\_

Total Per Capita: \$ \_\_\_\_\_

4) Presbytery Designated Mission Support (non-GA or Synod mission support)

For: \_\_\_\_\_ \$ \_\_\_\_\_

Total **Presbytery** Designated Mission Support: \$ \_\_\_\_\_

5) Presbytery Special Contributions (non-GA or Synod special contributions) – i.e. Emergency Aid Fund

For: \_\_\_\_\_ \$ \_\_\_\_\_

Total **Presbytery** Special Contributions: \$ \_\_\_\_\_

**TOTAL AMOUNT of Enclosed Check:** \$ \_\_\_\_\_

**INSTRUCTIONS**

- 1) Make your check payable to: **Presbytery of Genesee Valley**
- 2) Include **Presbytery Mission** contributions, **75% of Peace & Global Witness (formerly Peacemaking)** and **ALL Per Capita contributions** (Presbytery, Synod, and General Assembly Per Capita).
- 3) Send your check and this form to:

Presbytery of Genesee Valley  
Attn: Financial Office  
1049 Wegman Road  
Rochester, NY 14624

For Use by Churches of the Presbytery  
of Genesee Valley

PLEASE REMIT MONTHLY IF POSSIBLE

PRESBYTERIAN CHURCH (USA)

SYNOD MISSION REMITTANCE FORM



**NOTE – THIS IS A MASTER FORM**

- 1) Please make copies of this form as you need them to send with your Synod Mission contributions directly to the Synod of the Northeast at the address at the bottom of this form.
- 2) Send your Synod Per Capita contributions to the Presbytery of Genesee Valley (see Presbytery form).

DATE: \_\_\_\_\_, \_\_\_\_\_

Church Name: \_\_\_\_\_ Church PIN: \_\_\_\_\_

Church Address: \_\_\_\_\_ Telephone: (\_\_\_\_) \_\_\_\_\_

City/Town: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

TOTAL AMOUNT of Enclosed Check: \$ \_\_\_\_\_

**NOTE:** Please indicate the allocation of your enclosed contribution below.

1) Synod Unified Mission Support: \$ \_\_\_\_\_

2) Synod Designated Mission Support

For: \_\_\_\_\_ \$ \_\_\_\_\_

For: \_\_\_\_\_ \$ \_\_\_\_\_

For: \_\_\_\_\_ \$ \_\_\_\_\_

Total Designated Mission Support: \$ \_\_\_\_\_

3) Synod Special Contributions

For: \_\_\_\_\_ \$ \_\_\_\_\_

For: \_\_\_\_\_ \$ \_\_\_\_\_

For: \_\_\_\_\_ \$ \_\_\_\_\_

Total Special Contributions: \$ \_\_\_\_\_

**INSTRUCTIONS**

- 1) Make your check payable to: *Synod of the Northeast*
- 2) Put your Church PIN on the check memo line.
- 3) Include Synod Mission contributions only.  
**NOTE:** Send **ALL PER CAPITA CONTRIBUTIONS** to the *Presbytery of Genesee Valley*.
- 4) Send your check and this form to:

Synod of the Northeast  
Attn: Treasurer  
5811 Heritage Landing Drive  
East Syracuse, NY 13057-9360

**PLEASE REMIT MONTHLY IF POSSIBLE**

NOTE TO SYNOD TREASURER: Please send receipt to "Attn. Church Treasurer" at the church address.

For Use by Churches of the Presbytery of Genesee Valley

PRESBYTERIAN CHURCH (USA)

**GENERAL ASSEMBLY MISSION REMITTANCE FORM**



**NOTE – THIS IS A MASTER FORM**

1) Please make copies of this form as you need them to send with your General Assembly Mission contributions directly to the General Assembly at the address at the bottom of this form.

2) Send your General Assembly Per Capita contributions to the Presbytery of Genesee Valley (see Presbytery form).

| FOR C. R. S. OFFICE USE ONLY |  |        |  |
|------------------------------|--|--------|--|
| 01                           |  | 10     |  |
| 02                           |  | 11     |  |
| 03                           |  | 12     |  |
| 04                           |  | 13     |  |
| 05                           |  | 14     |  |
| 06                           |  | 15     |  |
| 07                           |  | 16     |  |
| 08                           |  | 20     |  |
| 09                           |  |        |  |
|                              |  | TOTAL: |  |

Church Name: \_\_\_\_\_

Church Address: \_\_\_\_\_

City/Town: \_\_\_\_\_

Telephone: (\_\_\_\_) \_\_\_\_\_

State: \_\_\_\_\_ Zip: \_\_\_\_\_

Church PIN: \_\_\_\_\_

TOTAL AMOUNT of Enclosed Check: \$ \_\_\_\_\_

**NOTE:** Please indicate the allocation of your enclosed contribution below.

1) General Assembly Unified Mission Support: \$ \_\_\_\_\_

2) General Assembly Designated Mission Support

| CODE                              | PROJECT | AMOUNT |
|-----------------------------------|---------|--------|
|                                   |         | \$     |
|                                   |         | \$     |
|                                   |         | \$     |
| Total Designated Mission Support: |         | \$     |

3) General Assembly Special Offerings (Indicate: One Great Hour of Sharing, Peacemaking, Christmas Joy, Pentecost, Theological Education Fund, etc.)

For: \_\_\_\_\_ \$ \_\_\_\_\_

For: \_\_\_\_\_ \$ \_\_\_\_\_

Total Special Offerings: \$ \_\_\_\_\_

**INSTRUCTIONS:**

1) Make your check payable to: *Presbyterian Church (USA)*

2) Put your Church PIN on the check memo line.

**PLEASE REMIT MONTHLY IF POSSIBLE**

3) Include General Assembly Mission contributions only.

**NOTE:** Send ALL PER CAPITA CONTRIBUTIONS to the *Presbytery of Genesee Valley*.

4) Send your check and this form to:  
 Presbyterian Church (USA)  
 Church Remittance Processing  
 P.O. Box 643700  
 Pittsburgh, PA 15264-3700

**For Use by Churches of  
 The Presbytery of Genesee Valley**

NOTE TO CENTRAL RECEIVING SERVICE: Please send receipt to "Attn. Church Treasurer" at the church address.