**Explanation of line item descriptions on financial information summary**

We certainly understand that different churches organize their finances in many different ways, so the format provided may not align precisely with how you do it. Feel free to add, subtract, or combine line items to better reflect how you keep your records. For instance, you may include payment for phone and internet service with other utilities such as electricity and water. That if fine, just note in the comments that that is where it is included. By the same token, you may pay for all office, food, kitchen and bathroom supplies under one line item…that is fine too, just add a comment to that effect.

Please remember that the grant request for which you are applying is not yet granted, so you should not include it as income on your 2022 budget. By the same token, if a particular project will not be undertaken if the grant is not received, that it should not be included as an expense.

In common practice, monies that simply “pass through” the church are not included as either income or expense. Examples would be special offerings (such as PCUSA offerings such as One Great Hour of Sharing or Christmas Joy Gift) or collecting funds for Christmas poinsettias and Easter lilies, in which members purchase the flowers which are displayed in the church and then take them home.

Feel free to contact us if anything is not clear or you have questions.

On the last page of the application form, provide a list of all bank accounts and other funds (CDs, money market funds, etc.) and their balances as of December 31, 2021, and the total of a funds in all these accounts, as of December 31. Also indicate if there are any restrictions on how these funds may be used.

Below are explanations of the various line items on the financial summary form.

**Income Funds that come into the church during the course of the year (does NOT include funds already in the church’s possession at the beginning of the year.)**

Pledged giving 1 Financial contributions from members and others who made pledges.

Non-pledge giving 2 Financial contributions from members and others but not pledged.

 (both pledged and unpledged giving refers to contributions where the donor can be identified by the treasurer or bookkeeper and credited at year’s end for tax purposes).

Loose offering 3 Financial contributions in the form of loose bills or change.

 Your church may not distinguish between non-pledge and loose offerings, in which case you may simply include both in non-pledge giving.

Extraordinary gifts 4 One-time gifts or bequests, often but not always for specific purposes, such as the purchase of a piece of equipment or necessary maintenance or repair.

Grants/loans 5 Grants or loans from FRP or other entities…. if from other than FRP please identify the source in the “comments” column. Please list each grant amount

 and its source separately.

Fundraisers 6 Income from special events or fundraisers.

Other income 7 Any other income, from sources such as a pre-school that operates on your premises and pays the church for that use; rental income from other church property; insurance settlements; etc. If this income is substantial, please provide an explanation of the sources. You may list them as separate line items if you prefer.

**Total Income**

Expenses All funds that flow out of the church coffers in the course of the year.

Pastor/CRE salary & benefits 8 Includes pastor/CRE effective salary (salary + housing allowance); Board of Pension payments (or other medical insurance if BOP is not applicable; church’s payment of SECA taxes; any payments to other retirement accounts; and professional expenses. I.e., whatever is included in the Terms of Call or contract.

Other staff salary & benefits 9 Salary, benefits, and taxes paid for any other full or part-time employees.

FRP per capita 10 Payment of per capita based on church membership.

FRP pledge 11 Payment of the church’s annual pledge to Flint River Presbytery.

loan/mortgage payments 12 Payment toward any outstanding loans or mortgages.

Liability/property insurance 13 Self explanatory.

Administration 14 Might include office supplies, telephone, cable, and/or internet service, purchase and maintenance of office equipment (copiers, computers, etc.) annual incorporation fee, etc.

Building and grounds 15 Would include utilities, lawn care or other grounds maintenance, building and equipment maintenance, repairs, or replacement, annual inspections, exterminator fees, etc., bathroom and kitchen supplies, etc.

Worship and Music 16 Might include copyright fees, purchase of music or hymnals, flowers, communion supplies, etc.

Christian Education 17 Purchase of curriculums, books or videos, craft supplies, scholarships to camps or conferences, cost of transportation of same, etc.

Mission and Outreach 18 Financial contributions to organizations or individuals in need, scholarships or other support for mission travel, support of food pantries or other feeding programs for the indigent, community outreach events, p.r. materials, social media efforts, etc.

Fellowship 19 Purchase of food or other supplies for fellowship events.

Congregational Care 20 Purchase of food, cards or flowers for the ill or bereaved.

Stewardship 21 Purchase of supplies such as printed brochures or pledge cards for stewardship campaigns.

Other 22 Any other expenses that don’t fit the categories of expenses above. Please explain any expense of a significant amount.

Total Expenses

Net (income minus expenses)