

2011 STATISTICAL FORMS TREASURER'S GUIDE for SECTIONS 4 & 5

(This "guide" consists of pages 9-12 taken from the Instruction Booklet for the 2011 Forms.
Please give a copy of this guide to each Treasurer who will work on the 2011 Statistical Forms.)

SECTION 4 Property & Insurance Information

For your reference, the most recent information on file has been pre-printed in the column titled "2010 Information."

Insert all totals for this year in the boxes, even if the figures are the same as last year. Round numbers to the nearest dollar. One digit per box; blank boxes to the left. Please do not fill in unused boxes with zeros. For example, a response of \$1,500 should be shown as it appears to the right.

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For accurate results, please enter a response to each question. If you leave a question completely blank, we are forced to guess whether that blank means "zero" or "carry forward last year's value."

In Sections 1, 4, and 5 of the forms, working columns are provided on the right side of the page which can be used to enter the subtotals for each preaching place on the charge. Use of these working columns is optional.

INSTRUCTIONS FOR QUESTIONS 25 TO 31

- 25.** In 25(a) & (b), "Replacement Value" refers to the cost to repair, replace, reconstruct, or purchase the specific item of property at current prices. All pastoral charges should review the replacement values of their properties regularly to ensure adequate insurance coverage.
- 25(a).** The replacement value of church buildings proper, not other property that is physically separate from the church itself (for example, an auxiliary Sunday School hall, buildings and property of closed preaching places, income properties).
- 25(b).** The replacement value of the manse(s) and any buildings not reported in 25(a).
- 25(c).** Include the total value of property insurance coverage on all buildings that are owned by the pastoral charge and for which insurance is paid.
- 25(d).** The property insurance premium. Do not include the premium for liability insurance if it is reported separately on your policy: instead, report it in 26(b) below.
- 25(e).** Losses incurred in the previous calendar year only (2011).
- 26(a).** Comprehensive general liability insurance is normally purchased in multiples of \$1,000,000. Please enter the lowest limit purchased by any church on your pastoral charge. For example, if one church on your charge has \$2,000,000 in liability insurance and the other has \$1,000,000, enter the \$1,000,000 figure. If any church on your pastoral charge does not purchase any liability insurance, please enter \$0 in the space provided. Do not add together the liability insurance amounts for each congregation.
- 26(b).** Record your liability insurance premium here, if it is reported separately from the property insurance premium on your policy.
- 26(c).** The value of third-party liability, bodily injury, or property damage losses (or incidents that might give rise to a claim) reported by your pastoral charge to your liability insurer during the previous year.
- 26(d).** Report the total of the amounts paid out by your charge and, if known, paid by the insurer on behalf of the charge. The total should include amounts that cost less than your deductible, amounts not covered by your insurance and paid directly by the charge, and amounts handled directly by the insurer (if known).
- 27.** In 27(a), (b), & (c), "real estate/resale market value" means the actual price a willing buyer would pay a willing seller in the current real estate market for the church land, other church properties, and all contents. The market value of church land can be difficult to determine; you may find it helpful to consult a realtor in your congregation or area, if this can be done without cost to your charge. Please note that these are estimated values only, and we do not expect charges to go to any expense to estimate these values. Please avoid double-counting any church property: each property value should be reported in only one of 27 (a), (b), or (c).

- 27(a).** The church property is reported in 27(c) below; the manse property is reported in 27(b). If the pastoral charge owns property on which there is neither a church nor a manse, report that property here. Usually, this means a vacant lot; in some cases, property not reported in 27(b) or (c) fits here. If the pastoral charge has no such property, please enter \$0. If you enter a new amount, please provide a short explanatory comment.
- 27(b).** Estimated real estate/resale market value of the manse (or other minister's residence) and contents, if owned by the charge.
- 27(c).** Real estate/resale market value of church land sites on the pastoral charge (excluding manse). The focus here is on the *church land value* only, excluding the value of any vacant lots or other properties reported above in 27(a), and excluding the estimated value of any church buildings. (Estimating resale value for church buildings is too speculative.) If you have church land sites, you should report some value (unless there is a specific circumstance that would prevent the possibility of resale).
- 28.** Savings belonging to the pastoral charge, its preaching places, and all organizations (including the UCW) that are of a long-term or permanent nature. This includes all trustee funds or endowment fund holdings. It does not include savings accounts associated with the general operating funds of the charge or any of its congregations, or cemetery endowment funds associated with your charge. **Do not include the value of church land or buildings.** (Note that the word "Assets" has been eliminated from this question to avoid confusion.) If your pastoral charge has transferred money to local capital investment holdings during the year, the transferred amount should result in an increase in the value reported under Question 28, relative to the prior year.
- 29.** The indebtedness figure includes amounts owing under United Church Capital Development and Capital Assistance Loans or to other financial organizations *external* to the pastoral charge. **Do not include amounts owed to the charge trustees or to other organizations within the pastoral charge.** (We are not concerned with debt internal to the pastoral charge; the word "Liabilities" has been eliminated from this question to avoid confusion.) If your charge has paid off its debt in the previous year, print "Delete." (Congratulations!)
- 30 & 31.** The Financial Stewardship Unit needs this information. The questions refer to money received from the estates of deceased persons, not to contributions made to the pastoral charge by living persons through donations in memory of the deceased. Please include bequests and any other kinds of estate gifts (annuities, insurance, charitable remainder trusts, etc.)
- 30.** Report the number of bequests and other estate gifts received in 2011. In general, if a bequest amount is reported under Question 31, then there should also be a value greater than zero for Question 30.
- 31.** Report the total dollar value of bequests and other estate gifts received in 2011. Amounts shown in Question 31 should generally also be included in Section 5, Question A.4 (Total Raised by Bequests Received, etc.). Some bequests are received over a period of two or more years. If the value reported under Question 31 represents the second or third year of a bequest, then the bequest should not be counted under Question 30.

SECTION 5 Financial Information

Please refer to these instructions to provide a reasonable picture of your pastoral charge's finances in 2011. Section 5 should not be viewed as a formal financial statement. An honest effort to be accurate without spending hours trying to account for every penny will be gratefully acknowledged.

In order to assist those who are preparing the figures for Section 5, we have printed on the form your charge's most recent values on file for Questions A.1-A.6 and B.1-B.9. These figures are printed to the left of the space provided for the 2011 figures.

In addition, a separate **summary page** of your charge's statistics from 2010 is provided in your statistical package. This summary includes the receipts and expenses from 2010, as reported by your charge, a comparison of total reported receipts and expenses, and a calculation of Year Book Column 40, the charge's 2010 operating expenses.

The *Year Book* office has developed spreadsheets and additional support materials designed to assist those responsible for preparing Section 5. If you wish to obtain these materials, please contact the *Year Book* office, using the contact information on the cover of this Instruction Booklet.

In your reporting, *please round figures* to the nearest dollar; thank you for not filling in blank boxes (to the left) with zeros. Detailed information for the preaching places columns is completely optional.

How the Year Book office reviews Section 5 figures

When reporting receipts and expenses for 2011, please include amounts in funds other than the General or Operating Fund (e.g., Building Fund, Memorial Fund, CEC, Capital Fund, Manse Fund, Trustees). We want to get a reasonably accurate picture of the total income and total expenses of the charge and congregations for the year.

In checking your forms, we tally and compare the total reported receipts and total expenses. If available, we check back to your charge's annual report for 2011. If your charge, including congregations, had a small surplus (or deficit), this should be reflected when comparing the reported receipt and expense totals.

Tip for Multi-Point Charges:

- Claim amounts *only once* under receipts where the money was first raised.
- Claim amounts *only once* under expenses where the money was actually spent.

In this way, receipts or expenses will not be recorded twice when there are internal transfers between groups or congregations, between funds, or between congregations and the pastoral charge treasurer.

Optional Worksheets (for your files; use these worksheets only if you find them helpful; do not return with blue forms)

Form A, Church Organization Annual Report, p. 15: To help you gather information for your charge's annual meeting(s) and assist you in completing Section 5. Please make as many copies as are needed for the organizations in your pastoral charge.

Form B, Church Treasurer's Annual Report Form, pp. 17–18: To help pastoral charge and local church treasurers gather information. Congregational treasurers helped design Form B to gather receipts and expenses that you will need to complete Section 5, and to allow entries unique to a particular charge. If you are using Form B, remember to include amounts raised and spent for all major funds on the charge, not only the operating account.

INSTRUCTIONS FOR QUESTIONS A.1 TO A.6—RECEIPTS (see worksheet Form B, p. 17)

For accurate results, please enter a response for each question. Do not "double count"—each receipt item should be reported in *only one* category from A.1 to A.6.

A.1. Include all givings received through weekly envelopes, loose offerings, pre-authorized remittances (PAR), donations, etc., for the operation of the charge and its preaching places and all givings for the Mission and Service Fund. **This is not a total revenue field.** Do not include amounts reported in A.2 through A.6, below.

Charges receive amounts from individuals or groups that are often described as "flow-throughs" or "directed givings" for various charities and outreach projects. When such amounts are reported under B.1 and B.2 as being given by the church to charitable causes, equal amounts should be reported under A.1, A.2, or A.3 (as appropriate) to indicate that the money was raised. We suggest such amounts be included in A.3 if raised through fundraisers or church organizations, or else under A.1 if raised through congregational givings.

A.2. Include total amounts raised by the UCW(s) or other women's groups for all purposes. For example, local church support, M&S Fund, donations to other causes, operational, and other.

A.3. Include total amounts raised for all purposes by all other pastoral charge and preaching place organizations operating under the name of the church. Also include amounts raised by any other **fundraising** effort of the pastoral charge: special fundraising events, auctions, church suppers, barbecues, rummage sales, etc.

A.4. Include total amounts raised from bequests received; rental income; property sales; interest from all endowments, investments, and from long-term savings bank accounts; donations to memorial funds; and any government grants received, or grants received from any external source (excluding Mission Support Grants). Include income generated under the Board of Trustees, whether for the pastoral charge or for any endowment funds belonging to the pastoral charge (other than cemetery endowments). Estate bequests reported in Section 4, Question 31, should also be included here.

Charges have historically been allowed to include amounts transferred from the trustees or reserve fund to operating under Question A.4. Strictly speaking, these are not amounts raised in the reporting year, and the Year Book office has not been encouraging the inclusion of such amounts in A.4, as they can give a misleading picture of the financial health of the charge. If transfer amounts are included under the total reported for A.4, *please add a note on Section 5 indicating how much of the submitted A.4 figure is the transferred amount.* Please do continue to report amounts earned by, or donated to, the trustee accounts in the reporting year.

A.5. Include any givings made specifically for capital and/or building funds through weekly envelopes, pre-authorized remittances (PAR), donations, etc.

A.6. Include amounts borrowed in 2011 from sources external to the pastoral charge. Do not include existing debt, lines of credit, or amounts transferred from the charge trustees. Amounts reported under this question should also be reflected in corresponding increases to the value of Section 4, Question 29 (total charge indebtedness).

INSTRUCTIONS FOR QUESTIONS B.1 TO B.9—EXPENSES (see worksheet Form B, p. 18)

Note: Do not include money remitted for the M&S Fund under any expense line. That information is on file from your charge's M&S records with the national Financial Services Unit, and it will automatically be included in the pastoral charge's statistical figures for 2011. This process ensures accurate reporting of the M&S figures.

In general, Questions B.1–B.2 and B.4–B.9 represent specific expenses. Expenses not covered by these questions should be included in B.3.

Do not “double count”—each expense should be reported in only one category from B.1 to B.9.

B.1. Include all contributions from the pastoral charge and any of its groups or organizations to any United Church appeals sponsored by General Council, Conference, or presbytery. For example, include appeals for theological colleges, church camps, Conference or retreat centres, and donations from your UCW directly to other United Church appeals or organizations. **Do not include presbytery and Conference assessments, or money forwarded to the M&S Fund.**

B.2. Include all contributions from the pastoral charge and any of its groups or organizations (including the UCW), to any non-United Church sponsored funds, charities, or causes (for example, hospitals, the Bible Society, food banks, welfare causes, refugee families, Christmas hampers, Out of the Cold, Foodgrains Bank, mission projects).

As noted on page 11 in the text box below A.1, “flow-through” or directed contributions should be reported consistently, being included under both receipts and expenses, or under neither. We encourage their inclusion in both places, since this gives a more accurate portrayal of the United Church contribution to local and international needs.

B.3. In almost all cases, **an amount should be reported here.** Pastoral charge operating costs include all expenses for the charge, its preaching places, and for all organizations, including the UCW. Include Conference and presbytery assessments, staff benefits (such as unemployment insurance, group insurance, CPP/QPP), study and book allowances, honorariums given, manse upkeep and expenses, and operating bank loan interest and charges. **Do not include** ministry personnel base salaries, travel expenses, and housing allowances; non-ministry personnel salaries; capital expenses or building loan interest. See worksheet Form B (page 18) under “Operational Costs of Church(es)” for more detail on what should be included under B.3.

Tip for single-point charges: A quick method to calculate your B.3 operational cost is to calculate the pastoral charge's total expenses from your charge's 2011 Annual Report, then subtract the amounts to be reported in B.1–B.2 and B.4–B.9 and the remittance to the M&S Fund. The remainder should be entered under B.3. (This method does not work so simply if your charge's financial statements capitalize the cost of any capital improvements on the balance sheet. Then the expense total does not reflect the cost of these improvements.)

B.4. Include base salaries paid for all *non-ministry personnel*, for example, church secretaries, custodians, organists, pianists, treasurers. (Ministry personnel salaries are recorded in B.5(a) and B.6(a), below.) Honorariums paid to non-ministry personnel should more properly be reported under B.3.

B.5(a). The base salary amount paid to one minister (ordained, diaconal, designated lay minister, or student), during the period January 1 to December 31. Where two or more ministers are on one pastoral charge, at the same time, enter the highest salary in B.5(a) and the other salaries in B.6(a). If two ministers served the charge at different times during the year (with no overlapping periods), enter the combined amount paid to both persons.

Note: If your charge made payments to a minister “on leave” during 2011, and was reimbursed through the Restorative Care Plan, please contact the *Year Book* office for advice on how to report these amounts.

B.5(b). The housing allowance for the minister whose base salary is reported in B.5(a). Please report actual amounts paid, not any “deemed value” (e.g., for a minister living in the manse).

B.6(a): Leave blank unless there was more than one minister simultaneously for at least part of the year. If there were two or more ministry personnel, include base salaries for all ministers not reported in B.5(a).

B.6(b). The housing allowance for the minister(s) whose base salaries are reported in B.6(a).

B.7. If ministry personnel are paid or reimbursed for travel expenses, please be sure to enter an amount here.

B.8. Include major improvements to church or manse, new equipment, or property purchases. The term “capital” implies enduring improvements lasting at least 5 years, for example, replacing a roof, making a major renovation or addition, painting the sanctuary, or purchasing a new sound system, a photocopier, etc. Any major change to property values as a result of capital improvements should also be reflected on Section 4, Questions 25 & 27(c).

B.9. Significant amounts paid out against loan principal, reported in this field, should also be reflected in a decrease in the value of charge indebtedness reported under Section 4, Question 29.

Please note: Column 40 of the *Year Book*, Vol. 1 (Expended for the Operation of the Pastoral Charge, including Salaries) comprises the totals of B.3, B.4, B.5(a), B.6(a), & B.7—essentially, all expenses except housing allowance, M&S and other charitable contributions, and capital projects or major renovation costs.