



*A Spirit-Filled Movement for Stewarding,
Expanding, and Multiplying the Kingdom of God*

Treasurer & Finance Committee Handbook



Colossians 3:23&24 "Whatever you do, work at it with all your heart, as working for the Lord, not for men, since you know that you will receive an inheritance from the Lord as a reward. **It is the Lord Christ you are serving**".

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Introduction

It is all about ministry, the Ministry of Finance. Finances are an integral part of ministry in the church. This handbook is designed to outline the duties of the treasurer and finance committee coupled with providing valuable information on handling church personnel payroll situations.

Biblical History of Church Treasurers

In the Book of Ezra, Ezra appointed guardians for the funds given for the work in Jerusalem. Ezra commanded those he entrusted to the care of the Lord's goods, *"You as well as these articles are consecrated to the Lord. The silver and gold are a freewill offering to the Lord, the God of your fathers. Guard them carefully until you weigh them out in the chambers of the house of the Lord in Jerusalem..." Ezra 8:28&29*

Ezra demonstrated great care in providing for the safety and transportation of the Lord's treasure. Only those who had proven their trustworthiness were chosen. He instructed his people clearly about the responsibility of their work, to be faithful officers, to act as treasurers of the Lord's goods.

As it was in 457 B.C. in Ezra's time, so it remains today. The church treasurer has a significant role in the ministry of finance and stewardship of the church. The treasurer's position is specialized ministry to the church where he or she exercises his or her spiritual gifts.

Treasurer's Ministry

A church treasurer's work is sometimes not recognized as a ministry because the work of finance is done behind the scenes. It is important to realize that no church can operate well without a competent treasurer and dedicated finance team. As treasurer, **you are accountable to your pastor, local church board, your congregation, State and Federal government agencies**. Always remember that you are highly valued, though most people will never see you at work, understand the importance of what you do or the amount of time you spend caring for the Lord's treasure in your local church.

The church treasurer is recognized as one of the leaders of the church in the Free Methodist Book of Discipline. As a leader, you are to follow the directives in the 2019 Book of Discipline ¶6200.E which states:

1. Leaders of the local church give substance and direction to the society as they seek to fulfill our Expected Outcomes. They pray, strategize and focus energies, spiritual gifts and passion of the whole body.
2. Leadership and/or policy-making positions shall be filled by members who:
 - A. live consistently within spiritual guidelines (expectations) for leaders (e.g. Exodus 18:21; Acts 6:3; 1 Timothy 3:1-13 and Titus 1:5-9) and express Christ like attitudes in life and in relationships (e.g. Matthew 20:26-28; John 15:12-17; Acts 6:1-7 and Ephesians 4:1-7)
 - B. give evidence of spiritual gifts such as leadership, faith and administration;
 - C. agree with and sincerely seek to live out the goals for their maturing life in Christ; (i.e. the principles of the membership covenant);
 - D. continue in harmony with the Free Methodist doctrine and mission; and
 - E. are vital in faith, faithful in attendance and financially supportive of their church at least to the level of a tithe.

The Duties of a Treasurer

The 2019 Book of Discipline outlines the treasurer's position as:

(¶6250.J) The society shall elect a treasurer who shall be an adult member of the society. He/she shall keep a record of all money received and expended by the church and report to the society.

(¶6300.G) The treasurer of the society shall keep a record of all monies raised and of the manner in which they are expended. The treasurer shall provide a detailed monthly financial statement in writing to the Finance Committee and the local Board of Administration, with a full report to the annual society meeting.

(¶6300.H) To safeguard the treasurer, it is recommended that the board elect tellers who shall count the offering and provide the necessary documentation for the financial review or audit.

Prayer is the key to your ministry! Always lift your work to the Lord asking for wisdom and guidance as you work through the many duties of treasurer each time you sit down to work. Remember to praise God for the income received; the ability to pay bills in a timely manner and for the Blessings He is pouring out on your church and you as a good steward of His ministry.

Acts 12:24 Conference requires all signers on the church accounts (checking and savings) be **active members** of the local church. (cross reference "Sample Job Description for Church Treasurer" at the end of this document for additional details)

Below is a general list of the duties expected of the treasurer:

1. Receive and record income.
2. Receive and review invoices - know what the invoices are for, did the church actually receive the goods or services it is being billed for.
3. Payment of expenses - general principal is to pay all bills with a church check or online in a timely manner, if cash payment is required be certain to get a receipt.
4. Maintain the General Ledger and issue a monthly report to the local Board of Administration (BOA).
5. Request and prepare for an annual audit. This is important for providing accountability for the treasurer and church. This protects you as Treasurer!
6. Deal with all other accounting and finance issues as they apply to your church.
7. Produce financial books for review upon request by the Pastor or local board of administration.
8. The treasurer submits to the authority of the pastor and local church BoA.

The Treasurer is on front line when dealing with the Pastor, BOA, congregants, vendors and others. This can be difficult at times. It's then that you need to remember Proverbs 15:1 "A gentle answer turns away wrath, but a harsh word stirs up anger." Maintaining your Christian witness, coupled with a humble and gentle spirit, even in unfair or difficult situations will always be your best defense, let the Holy Spirit guide you in your response, He will never fail you.

The local church board can elect other personnel to be a Finance Committee who will assist you in your duties, meet with you to work on church financial matters and planning. They may also assist with counting and recording offerings, work together on budget preparations to be presented to the BOA, among other things.

The most important thing to remember is that **confidentiality is a must** for all involved with church money matters and donation records. You are the keeper of the treasury; the issues of tithing and giving are between the donor and God.

It is the hope that all will become mature in their Christian walk and give to the local church at the level of a tithe, however, not all will. It is important to note though that if there is a significant drop in giving from a specific donor, it may indicate a problem, such as loss of work, family financial difficulties, faith issues, anger with the church, pastor etc. Pray about these situations. The pastor may or may not elect to be informed when a person(s) giving drops significantly so that he or she can make appropriate contact with the donor.

Connectional Church Responsibilities

Being part of a denomination means being connected, each church is part of a larger team. The Free Methodist Church is a global connectional church body. Your church does not exist by itself; you are part of the Acts 12:24 Churches, which in turn belongs to the Free Methodist Denomination.

Churches are required, though we believe it is more of a spiritually grounded privilege and responsibility, to support the work of our conference and the Free Methodist Church USA. Your Monthly

Acts 12:24 Churches Conference Tithe provides funds to support conference ministries, church planting projects and evangelism, emergency support for pastors and churches, funds to assist pastors with moving expenses, funds to send delegates to General Conference coupled with administrative costs and the conference portion of EPP (Equal Participation Plan) for the denomination. Paying Conference Tithe is not optional. It is part of being Free Methodist. Failure to pay, could result in disciplinary action, your church being placed on probation and or losing their designation as a Free Methodist Church. Note: When you church does not pay its Conference Tithe it places an extra burden on other churches and the Conference to make up what your local church did not pay.

The Acts 12:24 Churches Conference Tithe is 10 percent of net tithe less certain deductions. As you are faithful to God in giving back to Him the 10 percent tithe, God will also bless your church. I call this the umbrella covering!

Leviticus 27:30

A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the LORD; it is holy to the LORD.

Malachi 3:10

Bring the whole tithe into the storehouse, that there may be food in my house. "Test me in this," says the LORD Almighty, "and see if I will not throw open the floodgates of heaven and pour out so much blessing that you will not have room enough for it."

The Conference does not keep the full 10% given by the local church. The 10% is divided between the Acts 12:24 Conference and the denomination. The conference retains about 2/3 and sends the other 1/3 (Equal Participation Plan or EPP) to the denomination.

EPP are funds that are sent to the World Ministry Center which are used to provide ministerial credentialing, training and scholarships for our pastors who are attending seminary while providing financial support to new church plants and missions. It also is used to cover the cost of Light + Life Magazine, newsletters, yearbooks, coordination of superintendents and the administrative functions of the Free Methodist Church USA.

The Conference Tithe is a requirement of being a Free Methodist Church in the Acts 12:24 Churches Conference.

In order to invest in Kingdom Growth and fully implement our conference Enduring Initiatives [Stewardship, Expansion and Multiplying Churches] we need every Acts 12:24 church paying its full Conference Tithe.

The health of our conference and denomination is directly impacted by our commitment to Conference Tithing and responding positively to the Great Commission as commanded by Jesus to "make disciple of all nations" (Matthew 28:18-20.)

If a church experiences financial hardship, it may request the conference for a temporary, time specific reduction in its Conference Tithe. This request must be in writing from the appointed pastor. The letter must include:

- 1- copies of the approved current year general church budget,
- 2- financial reports and bank statements for the past six months,
- 3- the reason for the unanticipated financial hardship and requested reduction amount.
- 4- Email these to Finance@Acts1224Churches.com

Only a church that is current in paying its Conference Tithe is eligible for consideration of a temporary reduction. Paying Conference Tithe is no different than paying your local utilities, pastor's salary, or other external bills. Generally, building expansions, hiring new staff, or the remodeling of church facilities is not considered a financial hardship. **It should be noted that the health of the conference and other local churches are negatively impacted by churches who do not pay their full Conference Tithe.**

Counting the Offerings

It is highly recommended that the BOA appoint no fewer than two responsible individuals who are generally referred to as tellers to receive and count the offerings, documenting cash and checks received. The treasurer may be one of the tellers but under no circumstance should the treasurer or anyone else count the offerings alone. This is for the protection of those individuals. The treasurer or designated teller shall deposit the funds in the local church bank account, preferably on Monday or the first business day of the week.

Electronically deposited funds into the church account

Americans are becoming more accustomed to the convenience of making electronic cash transfers of funds. This is an excellent way for the funds to be handled as the money is directly deposited into the church treasury, no need for tellers, or chance of loss.

Electronic funds benefit the donor and recipient because it is more secure than cash or checks and funds go immediately into the church account, whether or not the donor is present.

Donations received via electronic funds are recorded in the same manner as a cash or check received in the offering.

Receipting donations

One of your main responsibilities as treasurer is to see that everyone who donates to your church is given a tax-deductible contribution receipt at the end of the year. Records for all monies received regardless of the amount should be kept and at the end of a calendar year, every donor should receive a donation receipt for the full amount given to the church over the course of the calendar year. This must be postmarked by January 31.

Donation receipts to be legally deductible MUST include:

- ~The legal name of the church or ministry, address, the church's EIN (Employer Identification Number issued to the church by the Internal Revenue Service)
- ~The name of the donor and address
- ~The amount of the cumulative recorded donation

IMPORTANT - The year-end donation receipts **MUST** state the following:

No goods or services were provided in exchange for these donations.

Non-cash donations:

There are instances in which in-kind donations (e.g. a computer, vehicle, furniture) may be given to the church, or stocks and bonds, or land. For most in-kind donations, a written receipt must be given at the time of the contribution, which includes all the information identified above EXCEPT the dollar amount. Dollar amount designations for in-kind donations are the responsibility of the donor to identify. The church should determine if the value of the donated item(s) is reasonable and customary.

Very specific guidelines for large in-kind donations, such as a car, boat or land transactions, or stocks and bonds are provided by the IRS. You may review IRS guidelines by going to the IRS website (irs.gov). In the event of an in-kind donation valued at more the \$500 but less than \$5000 (a car for example), the letter for other in-kind donations continues to apply, but the donor should be advised that IRS form 8283 must also be completed in order for the contribution to be properly deducted.

If the donation exceeds \$5,000, the donor is required to have the item/property professionally appraised and this appraisal is attached to form 8282 when filing the donor's 1040. It is not the churches responsibility to value the property for the donor's purposes, but the church should advise the donor in the regards to this important legal proviso. The church however, MUST complete its portion of the IRS form 8283, and will be required to file an IRS form 8282. If the donation is a car, boat, or plane other reporting requirements come into play as well.

Unfortunately, it is no longer possible for churches to issue a receipt for fair market value of LABOR or TIME volunteered. However, materials donated by the laborer are tax deductible. For example, if a professional painter volunteers to paint the nursery for your church, the cost of the paint becomes an in-kind donation, receipt able as described above; however, the cost of labor is not a legally receipt able contribution. The volunteer may also personally deduct mileage and incidental expenses (food, lodging, etc.) for the period of time invested in behalf of the church, but the church does not receipt this.

Managing Accounts payable

The treasurer does not determine the budgetary priorities or practices of the local church - that is the job of the Board of Administration (BOA). The treasurer reports to the BOA and should provide a detailed monthly report that follows the budget plan. The Finance Committee will work together to develop a budget that is presented to and approved by the BOA.

It is not necessary to use an accounting software program to manage the church books and payroll; however, it is recommended that you do so. Software accounting programs (e.g, Quick Books, Excel) are designed to provide proper documentation and transaction management, coupled with providing reports that will ease the burdens on the treasurer. It may require some time to set up and learn a software program that fits the church needs, however, once you have done the initial steps you will find that it greatly reduces the amount of time spent on bookwork and managing donation records. The software program will, at a touch of a button, provide you with the reports needed for the monthly BOA meetings, annual society meetings, budget meetings or just a question from the pastor regarding a specific budget item.

Monthly reports provided to the BOA should show income, expenses, comparison against budget, cash flow, loan payments and balances, any past due bills, breakdown of general budget expenses coupled with income received or expended in special funds. It is the responsibility of the treasurer to maintain accurate books, keeping all bills paid in a timely manner to ensure good standing of the church in the community.

Church Insurance

All Acts 12:24 Churches **MUST** carry an insurance policy, which should include Commercial Property Coverage, General Liability Coverage, plus Directors and Officers Liability, Crime Coverage and Sexual Abuse Coverage. **The Acts 12:24 Churches and the Free Methodist Church USA are required to be listed as additional insured on your policy.** A copy of your insurance declaration page is to be sent to the conference office at the beginning of each year. It is required that no church has less than 1 million of liability coverage.

Churches may not have to pay into state unemployment insurance programs for its employees. As a church body, we are exempt in most states. This means however, that if your employee loses his or her job they are not eligible for unemployment benefits. Check with your payroll processor for more information.

Workers Compensation is another issue; churches are required to include Workers Compensation in their church insurance policy.

Here are the addresses for the “additionally insured” for your insurance broker:

Acts 12:24 Churches of the Mid-Atlantic
Region of the Free Methodist Church
33 North Philadelphia Blvd
Aberdeen, MD 21001
410-297-8017

Free Methodist Church, USA
5235 Decatur Blvd
Indianapolis, IN 46241
800-342-5531

Payroll Issues

Paying Staff

An excellent resource for reference is IRS Publication 15, Circular E-Employer's Tax Guide as well as Publication 517, Social Security and Other Information for Members of the Clergy and Religious Workers. These publications are found on the IRS website [irs.gov/forms-instructions](https://www.irs.gov/forms-instructions).

Your pastor and staff, whether full time or part time, **are almost always, considered W2 employees.** When hiring employees (staff) there are new hire forms that are required:

W-4 - Employee's Withholding Allowance certificate

I-9 - Employment Eligibility Verification (all pastoral i9's should be sent to Office@Acts1224Churches.com)

State withholding forms that are applicable to your state

Note -Your state may require that new hires be reported to your state within 20 days of being hired.

Employees should receive a W2 at the end of the calendar year. W2's are required to be supplied to each employee postmarked by January 31st of the following year.

The definition of an independent contractor or non-employee is someone who may be a short-term pastor, a special speaker, anyone who is not considered an employee but has been paid \$600 or more by the church.

For Independent Contractors or non-employees a Form W-9 Request for Tax Identification and Certification is required.

An Independent Contractor (non-employee) receives a 1099 at the end of the calendar year, which is also required to be postmarked by January 31st.

Your church may elect to use a payroll service to handle the church payroll.

While this is a bit confusing, a pastor or Conference Ministerial Candidates (CMC) who is appointed is considered as an employee of the church, however pastors have a dual status as far as the IRS is concerned. A pastor is an employee with Federal taxes withheld from their pay but considered self-employed for Social Security purposes, which means they are exempt from Social Security and Medicare but covered under SECA: Ministers defined by the IRS *are individuals who are duly ordained, commissioned, or licensed by a religious body constituting a church or church denomination.* A minister (pastor) is exempt from FICA (Federal Insurance Contributions Act) and covered under SECA (Self-Employment Contributions Act)

An excellent resource provided by the IRS for understanding how to treat a pastor's compensation is **Publication 517 Social Security and Other Information for Members of the Clergy and Religious Workers.** It can be found by going to the IRS website (irs.gov) and can be downloaded and printed out for future reference as needed.

As an employee, a pastor receives a W-2 at the end of the year on or before January 31st the following year.

In-House Payroll

To set up a payroll system that is done in-house you will need the following information:

- ~ The Church EIN - Employment Identification Number
- ~ Any State or Local Identification Numbers (vary by state)
- ~ Completed W-4 and I-9 for each employee (forms kept on file and pastor i9's sent to the conference)
- ~ Completed W-9 for Independent Contractors or non-employees (forms kept on file at church)
- ~ Establish a payroll record for each employee in a secured file, which should include:
 - Name, address & Social Security Number
 - Completed W-4 and I-9
 - Pay rate - hourly or salary
 - Copies of each paycheck
 - Copies of W-2's issued

Using a software program will be a benefit as it has payroll tax tables included and can be updated as needed.

Churches are required to make tax deposits either monthly or quarterly and in some cases semi-weekly. Check the instructions in the Publication 15-Circular E to determine when your church is required to make payments. The IRS may send the church a notice informing you of any changes they deem necessary in making payroll tax deposits as well.

Churches must file the quarterly Form 941 (which can be filled out online). This form is due by the end of April for the 1st quarter, end of July for the 2nd quarter, end of October for the 3rd quarter and by the end of January for the 4th quarter. Please check the IRS website for the address to send your completed form.

Churches must also file state taxes following the above dates or whatever their individual state requires. Most state tax forms can be completed and submitted online as well.

At year's end, all employees will receive a W2, your software program will print them for you and prepare the W-3, which is required to be sent to the Social Security Administration on or before January 31st. Follow the directions on the W2 to determine where you need to send the completed W2.

Some states require an annual W2 reconciliation, which will require sending copies of the W2's to the agency directed by the state. You will need to check with your state taxation department for information.

Each Independent Contractor is supplied with a 1099 on or before January 31st of the following year; the IRS yearend reporting form for all 1099 recipients is Form 1096, which must be filed with the IRS on or before February 28th of the following year.

Pastors' Pension

The FMCUSA Human Resources department manages the pension for pastors. Enrollment for your pastor takes place upon his or her first appointment. A Pension Enrollment Form and Change of status Form must be completed by the pastor. Both can be completed online at <http://fmcusa.org/hr/forms/>.

The total compensation package provided to your pastor is used to calculate the amount of pension investment. Compensation includes the cash salary, housing allowance and/or fair market value of the parsonage plus utilities paid by the church on behalf of the pastor. The amount of pension is 13.5% of the pastor's compensation package. Please note that health insurance, professional expenses, continuing education, etc. are not considered income and therefore are not used when calculating pension. Pension payments are required to be set up as direct deposit via ACH withdrawals from either the church checking or savings account.

Health Insurance

The Acts 12:24 Conference expects churches to provide health care coverage for its pastors and employees. There are several public and private options available. It is recommended that you work through a trusted local agent to identify a plan that works best for the appointed pastor and church.

A highly recommended resource for church treasurers is the FMC USA Legal Resources. Legal.FMCUSA.org



Authorization Agreement for Automatic Withdrawals (ACH Debits)

I (we) hereby authorize the Acts12:24 Churches of the Mid-Atlantic Region of the Free Methodist Church, hereinafter called COMPANY, to initiate debit entries for the monthly payments of the church's Conference Tithe and to initiate, if necessary, credit entries and adjustments for any debit entries in error.

Please Print:

Church Name _____

Type of Account: ____Checking ____Savings

Financial Institution Name _____

Church Name on Account _____

Financial Institution Routing/ABA# _____

Church Account Number at Financial Institution _____

This authority is to remain in full force and effect until COMPANY has received written notification from of its termination in such time and in such manner as to afford COMPANY and FINANCIAL INSTITUTION a reasonable opportunity to act.

Authorized Check Signer Name: _____

please print clearly

Position _____ Email Address _____

(email address is required)

Phone# _____ Signature _____ Date _____

2nd Authorized Signature (if required) _____

*****IMPORTANT: PLEASE ATTACH A VOIDED CHECK*****

Free Methodist Church – USA Defined Benefit Pension Contribution Payment

Authorization Agreement for Automatic Withdraws (ACH Debits)

I (we) hereby authorize Free Methodist Church USA, hereinafter called COMPANY, to initiate debit entries and to initiate, if necessary, credit entries and adjustments for any debit entries in error to checking or savings account indicated below and the depository named below, hereinafter called DEPOSITORY, to credit and/or debit the same to such account.

Please Print:

Name of Church _____

Type of Account: ___Checking ___Savings

Financial Institution Name _____

Transit/ABA # _____ Account # _____

This authority is to remain in full force and effect until COMPANY has received written notification of its termination in such time and in such manner as to afford COMPANY and DEPOSITORY a reasonable opportunity to act.

Authorized Check Signer Name: _____ (please print clearly)

Position _____ Email address _____
(email address is required)

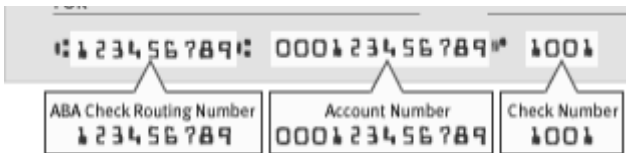
Phone # _____ Signature _____

2nd Authorized Check Signature (if required) _____

Date of Authorization _____

**** IMPORTANT: PLEASE ATTACH A VOIDED CHECK**

(The image below shows the necessary account information needed above)



Sample Job Description for Church Treasurer

The treasurer is responsible for the overall administration of the financial assets of the church, as directed by the official board and finance committee.

A church treasurer holds an important and vital position within the church ministry. The church treasurer represents the church within the community, with banks and business vendors or investors. The church treasurer has the role of maintaining the business integrity of the church body and faithfully stewarding the resources that God has entrusted to the church.

It is important that the treasurer be spiritually mature, with a vision for the ministries of the church. He/she must have the wisdom to understand that the financial assets of the church are only important as tools to further those ministries, and not important in their own right. In addition he/she should have good financial management and organizational skills.

Term of position: The church treasurer is elected by the society. The term is ____ years coinciding with the fiscal year of church business, January 1 to January 1.

Supervised by: The local board (in consultation with the appointed pastor) and the Free Methodist Church USA

Reports Internally to: The Official Board & Society Reports Externally to: The Auditor

Coordinates with: Trustees, pastor, auditor, tellers, and others where finance is involved

Oversees: All church finances—receipts & disbursements

Responsibilities:

1. Maintain/Supervise the church financial records, ensuring that board policies are followed, and that overall financial assets are appropriately managed/administered/stewarded
2. Ensure that necessary insurance (property, officer's liability insurance with indemnification, etc.) is in place and reviewed/maintained
3. Ensure that clear policies, internal controls and practices are in place that govern the collection, handling, recording, receipting, use and reporting of funds within the church.
4. Oversee the collection of offering each Sunday and other church sponsored events
5. To keep clear, accurate and adequate records with supporting documentation of all church receipts and expenditures
6. Ensure the timely payment of accounts payable
7. Pays the Acts 12:24 Monthly Connectional Tithe amount (ACH required for all new churches). Note: this amount is provided to the pastor in the Fall of each year for the following calendar year.
8. To provide a monthly current itemized financial report(s) to the Official Board and Annual Report at the Annual Society Meeting.
9. Advise the Official Board on the ongoing financial position of the church against the annual budget
10. Provide general financial information to FMC USA as required (payroll, benefits, budgets, etc.)
11. Chair (or alternately be an ex-officio member of) the finance committee
12. Provide information for the preparation of the Annual Budget
13. Prepare/Issue donation income tax receipts for all who gave during the year
14. File documents with Federal and State agencies as required.

Schedule Of Local Church Treasurer's Duties Weekly

- Ensure that the offering is counted, an accurate record (Tellers Sheet) is prepared and signed by two tellers and filed and the money is deposited in the bank
- Record offering envelopes and place them in a file
- Record the deposit in the ledger
- Pay bills scheduled for that week, record disbursements with check number and file invoices (stapled to check stub). Electronically or manual.

Monthly Duties

- Reconcile bank statement with ledger. File the bank statement along with checks (or copies of checks provided by the bank).
- Prepare a monthly financial report (with year to date totals) for the board members (revenues and expenditures by approved line items)
- Prepare next month's schedule of dates for paying bills
- Send via ACH or check for the 10% Monthly Connectional Tithe to the Acts 1224 Conference Office. Note: all new churches must sign up for ACH.

Quarterly Duties

- Prepare and distribute the offering tellers schedule

Annual Duties

- Provide information for preparation of the Budget (to either Finance Committee or full board)
- Prepare year-end financial statement showing total revenues and expenses by budgeted line item or cost category
- Submit the records to be audited
- Provide information for the Pastor's Annual Report
- File any required federal or state financial documents

Sample Monthly Treasurer Report

June 2023- General Fund Financial Report

Receipts:		
Tithes:		\$14,822.80
	In/Out:	
	Bldg. #2	100.00
	Electronic Sign	125.00
	Memorial Gift - Glenn Shackelton	175.00
	Missions - Clothing Shed	104.20
	Missions- ICCM Animals (15 goats, 14 pigs, 32 chickens)	2,285.00
	Missions - Liberty Life Savers	345.50
	Playground	150.00
	Use of Building - <i>Replenish Kitchen Supplies & \$100 Funeral Meal</i>	350.00
	Offerings & Designated Receipts	\$3,634.70
Total Receipts		\$18,457.50
	Transferred to Gen Fund from Designated Savings	\$1,000.00

Expenses:		
	Building & Property Security	134.88
	Computer & Internet	149.39
	Connectional Giving	1,301.03
	Garbage Removal	50.00
	General Liability Insurance	600.00
	Grounds Maintenance: Mowing & Trimming	390.00
	Health Insurance	450.80
	In & Out: Wayne Bank reversed their June error & transferred funds to Sisters United Account	427.75
	Janitorial Supplies	27.70
	Kitchen Supplies	201.10
	Life Groups	117.80
	Office Supplies	236.62
	Missions- 195 Countries Bahamas & Armenia	1,000.00
	Missions- Int'l Child Care Sponsorship	114.00
	Missions: Liberty Life Savers	345.50
	Missions: Lighthouse Community Church	200.00
	Outreach - Hotel for Rollers	125.00
	Repairs & Maintenance - Platform Amplifier	445.00
	Telephone	109.97
	Utilities-Gas & Electric	488.67
Payroll:	Associate Pastor Net Salary	
	Associate Pastor NYS Income Taxes	120.00
	Associate Pastor Fed/Soc Sec Taxes	250.00
	Housing Allowance	700.00
	Pastor Net Salary	
	Pastor NYS Income Taxes	260.00
	Pastor Fed/Soc Sec Taxes	1,700.00
	Payroll Processing Fee - Ministry Works	50.50
	Pension	1,032.72
	Pulpit Supply	500.00
	Video License	298.28
	Water & Sewer	0.00
Total Expenses		\$11,826.71

Transferred out - General Fund to Designated Savings:	\$2,939.20
<i>\$100 Bldg. #2, \$125 Electronic Sign, \$150 Playground, \$104.20 Missions Shed, \$2,285 ICCM Animals & \$175 Memorial Gift - Glenn Shackelton</i>	
Transferred out - General Fund to Special Fund:	\$1,200.00
<i>\$700 Pavilion and \$500 Pavilion Electricity</i>	
Transferred out - General Fund to Designated Savings:	\$48.90
<i>Kitchen Supplies - \$250 given - \$201.10 expenses = \$48.90</i>	

General Fund Checking Account Ending Balance **\$10,565.38**

Signature and Date

Other Questions?
We're here to help

Should you have questions please feel free to contact us.

Conference office:

Telephone: 410-297-8017

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