

PRESBYTERY OF GENESEE VALLEY

A GUIDE FOR CHURCH TREASURERS

Revised February 2012



Welcome!

Having agreed to serve your church as Treasurer, you are probably already aware of many of your important responsibilities. Your Presbytery, the Presbytery of Genesee Valley, is happy to support you as you offer yourself to the service of your congregation as Treasurer. For much of the contents of this handbook, we are indebted to Gene Wolfarth, who was Presbytery Treasurer from 2003-2008. In addition to using this Church Treasurer's Guide to find answers to questions concerning your responsibilities as a Church Treasurer, you are also welcome to call the Financial Administrator at the Presbytery Office to discuss any issues that may arise in your particular situation.

Merl Galusha, Financial Administrator
585-242-0080; mgalusha@pbygenval.org

Relevant Legal Authorities

Federal Law

- By virtue of its connectional ties with the General Assembly of the Presbyterian Church (U.S.A) (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 www.irs.gov/pub/irs-pdf/p1828.pdf.
- Should you need to document your church's tax-exempt status, you can obtain the necessary papers from the Financial Administrator at the Presbytery office. This documentation will verify that the PCUSA 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 <http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS> and scroll down to "RCO" (Religious Corporations) for copies of these laws or ask for the Non-Profit volume of NYS laws at most public libraries. The Religious Corporations Law has several sections, one of which (Article 4) is specifically applicable to Presbyterians.
- 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. You may obtain this form by calling (518) 485-2889 and requesting it. NYS form ST-119.1 is not available online. Have your church's NYS tax exempt number handy when you call.

➤ 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, life 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 treasurer shall be elected **annually by the session**.... and his/her work shall be supervised by the session or by specific assignment to the board of deacons or trustees. Those in charge of the various funds in the church shall report at least annually to the session, and more often when requested. The following **minimum standards** of financial procedure shall be observed:*

- 1. The counting and recording of all offerings by at least two duly appointed persons, or by a fidelity-bonded person.*
- 2. The keeping of adequate books and records to reflect all financial transactions, open to inspection by authorized church officers at reasonable times.*
- 3. Periodic reporting of the financial activities to the board or boards vested with financial oversight at least annually, preferably more often.*
- 4. A full financial review of all books and records relating to finances once each year by a **public accountant or accounting firm** or by **committee of members** versed in accounting procedures. Such auditors should not be related to the treasurer.*

Church Finance Today: This is a monthly newsletter that provides timely information about accounting, financial, and tax developments effecting churches and clergy. A copy is available for perusal in the Presbytery Resource Center or your church may be willing to subscribe for a nominal fee by writing Christianity Today International, P. O. Box 37012, Boone, IA 50037-0012 or at <http://www.churchlawtoday.com/ctainfo.php>.

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.

➤ **A W-2 Form or a Form 1099?**

- IRS guidelines (Publication 15-A, Jan. 2012) states: 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 of housing provided...in box 14 on Form W-2.”
- 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.

5. **Serve as your church’s contact with the Board of Pensions of the PCUSA, 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 an excellent summary of your responsibilities, with accompanying tools and calculators to assist you in carrying them out. Checking the website at www.pensions.org and clicking on “Treasurers & Administrators” will get you to this 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

Based on the phone number from which you are calling, you will be connected to a representative of your Regional Service Team.

Mail: The Board of Pensions of the Presbyterian Church (U.S.A.)

2000 Market Street,

Philadelphia, PA 19103-3298

E-mail: 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.

➤ **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 31st 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 31st 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. As mentioned earlier, if your church does not have this documentation, it can be readily obtained from the Presbytery office.
- 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 Council. Members of these groups are all elders or pastors from member churches.

A draft Presbytery budget is presented by BDOC to Presbytery at its September meeting, with final budget approval occurring at the November Presbytery meeting. In 2012, Presbytery budget expenditures total \$579,069. On the revenue side, 89% is requested from our member churches, with the remainder coming from interest, grants, Presbytery offerings, special appeals, and various individual and organizational gifts.

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 Stewardship Committee to pledge to General Mission and congregations may contribute whatever amount they choose, distributing it as desired amongst the General Assembly, Synod and Presbytery. 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 direct assistance for the poor and underserved through a variety of ecumenical and community ministries. The Presbytery Committee on Mission & Advocacy 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 2012.

Mission contributions are to be sent directly to the appropriate governing body. All Per Capita contributions should be sent to the Presbytery. Master Remittance Forms for contributions to Presbytery, Synod, and the General Assembly may be found on the Presbytery web site at <http://www.pbygenval.org/documents/>.

➤ **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 - sometimes called *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 at its September 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 aggregate *per capita* in their operating budgets. Others encourage members to contribute their own *per capita*, beyond their regular gift.

○ **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* contributions. 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 reported annually to the General Assembly. Membership figures for a given year are not available to the Presbytery until May of the subsequent year. Since your 2011 membership figure will not be available until May 2012, your 2011 *Per Capita* apportionment is actually based on your church’s 2010 membership.

○ **How Do Churches Pay *Per Capita*?** In December of each year the Presbytery Financial Administrator will send your Clerk of Session an invoice with a summary of your church’s *per capita* apportionments for Presbytery, Synod and General Assembly. Churches are asked to make one payment to the Presbytery, which will then distribute them appropriately.

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.

To make your payments, you can use the Presbytery Mission and Per Capita Remittance Form available for download from the Presbytery website at <http://www.pbygenval.org/documents/>.

➤ **Contribution Forms For Presbytery, Synod, And General Assembly:** As indicated earlier, General Mission contributions should be sent separately to Presbytery, Synod, and General Assembly whereas *Per Capita* payments for all governing bodies are sent to the Presbytery, which in turn will send payments to the Synod and General Assembly. Remittance forms for all of these contributions can be found for download on the Presbytery website at <http://www.pbygenval.org/documents/>. You may make copies of these forms whenever you need them. 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

	Month Year	
ASSETS		
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)	
TOTAL ASSETS:	140,000	

LIABILITIES		
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
TOTAL LIABILITIES:	5,500	

	Month Year	
EQUITY		
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	
TOTAL EQUITY:	134,500	
TOTAL LIABILITIES & EQUITY:	140,000	

Balance Sheet Principles:

- 1) Assets = Equity + Liabilities
- 2) Un-Designated Equity = Assets - Liabilities - Known Equity

APPENDIX 2 -

XYZ Presbyterian Church
Operating Statement - *Date*

CONGREGATIONAL BUDGET

LINE #	BUDGET INCOME	Year BUDGET	Month ACTUALS	Year TO DATE
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			
TOTAL BUDGET INCOME:		0	0	0

LINE #	BUDGET EXPENSES			
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			
TOTAL BUDGET EXPENSE:		0	0	0

BUDGET EXCESS / SHORTFALL:	0	0	0
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APPENDIX 3

Local Area Ministries Supported By Your Gifts to the Presbytery of Genesee Valley in 2012

Building Minds in Sudan	\$ 2,500
Cameron Community Ministries	\$ 7,000
Camp Whitman	\$20,000
East Rochester Community Resource Cntr.	\$ 500
Farm worker Legal Services of New York	\$ 1,500
Focus On The Children	\$ 1,500
Genesee/Orleans Ministry of Concern	\$ 6,000
Greater Rochester Community of Churches	\$ 2,600
Genesee Parish Outreach Center	\$ 1,500
Judicial Process Commission	\$ 3,000
Leroy Christian Community Project	\$ 1,500
Livingston County Coalition of Churches	\$ 3,500
Spiritus Christi MH Outreach	\$ 1,500
Orleans Genesee Community Action	\$ 5,000
Peoples Ministry in Christ	\$ 800
Rochester Area Interfaith Hospitality	\$ 2,500
Rural & Migrant Ministries	\$ 5,000