

What's the Purpose of the Organization?
We Are Provided Resources So We Can.....

Church

- Love God, Love Others (Greatest Commandment)
- Reach Others for Christ (Fishers of Men)
- Equip God's People to Do The Above – Make disciples who make disciples (Ephesians 4:12)
- Provide Financially for our Teachers/Leaders
(1 Timothy 5:17-18 & 1 Corinth. 9:8-18)

Governance



The Tension

Faith and Vision

- God's sovereignty
- He will supply our needs
- His plan will be accomplished

Financial Planning

- Our responsibility
- Shrewd stewardship of resources
- Plan for the future



Imperative Churches have Strong Finance Committees



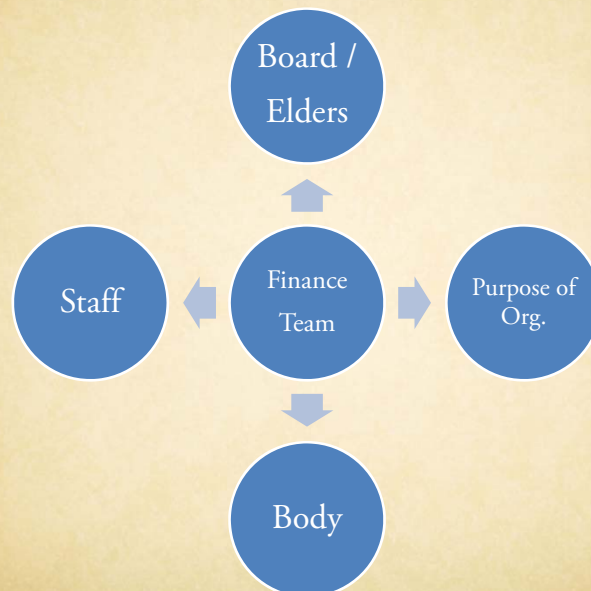
Responsibility



Attributes and Responsibilities of a Finance Committee Member

- Active(meet regularly) & Knowledgeable(of non-profit/church operations)
- Committed, loyal and puts best interests of entity first
- Review and approve significant finance decisions
- Assist staff in strategic planning regarding Finances
- Leads Budget process from beginning to end
- Monitors results as a control but also for financial success
- Assists in assuring proper controls and oversight are in place
- Fill knowledge gaps as needed / resource for staff
- Helps plan for Stewardship Training

Finance – Actively Engaged



CHARITABLE CONTRIBUTIONS

Posted by on Feb 18, 2014

MAKE SURE YOUR CHURCH AND OTHER CHARITABLE CONTRIBUTIONS WILL BE ALLOWED BY THE IRS.



The IRS is repeatedly and often referring to a tax court case ([Durdien v. Comr. T.C. Memo 2012-140](#)) in which charitable contributions were disallowed even though the taxpayer had a receipt from the church. The receipt that the organization provided its contributors did not state that "the taxpayer received no goods or services from the charitable organization." In this case, the taxpayer did not receive any goods or services. The deduction was disallowed!

FOR TAXPAYERS

You need to ask your charitable organization to add this to their receipts for charitable contributions if it is not already stated on the receipts. Be certain to get a new receipt before a return is filed. You will need this receipt before the return is filed.

FOR NONPROFITS

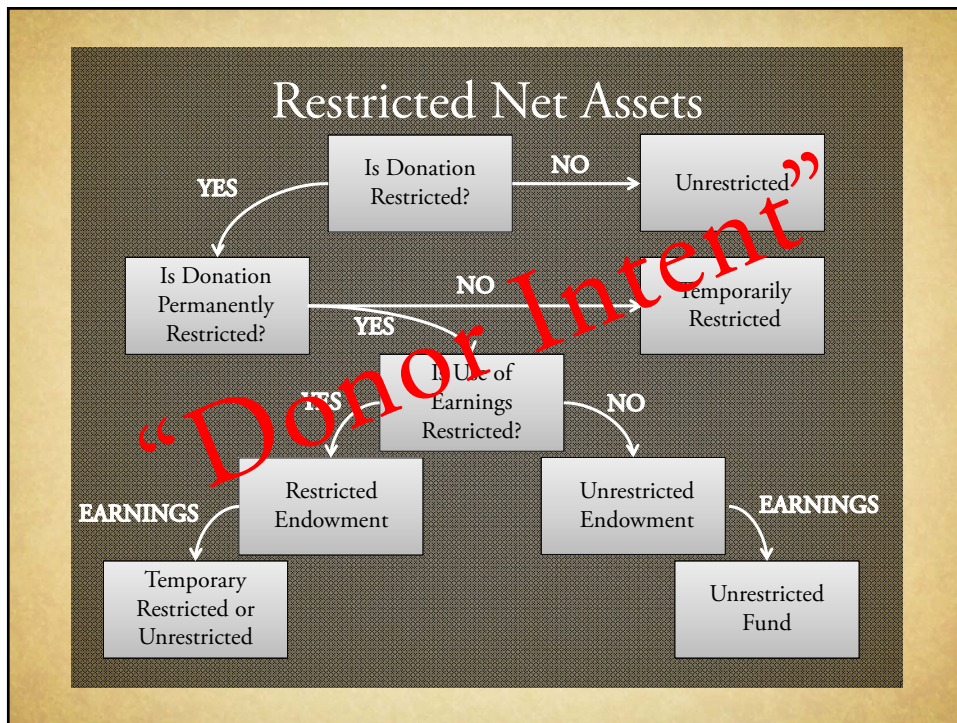
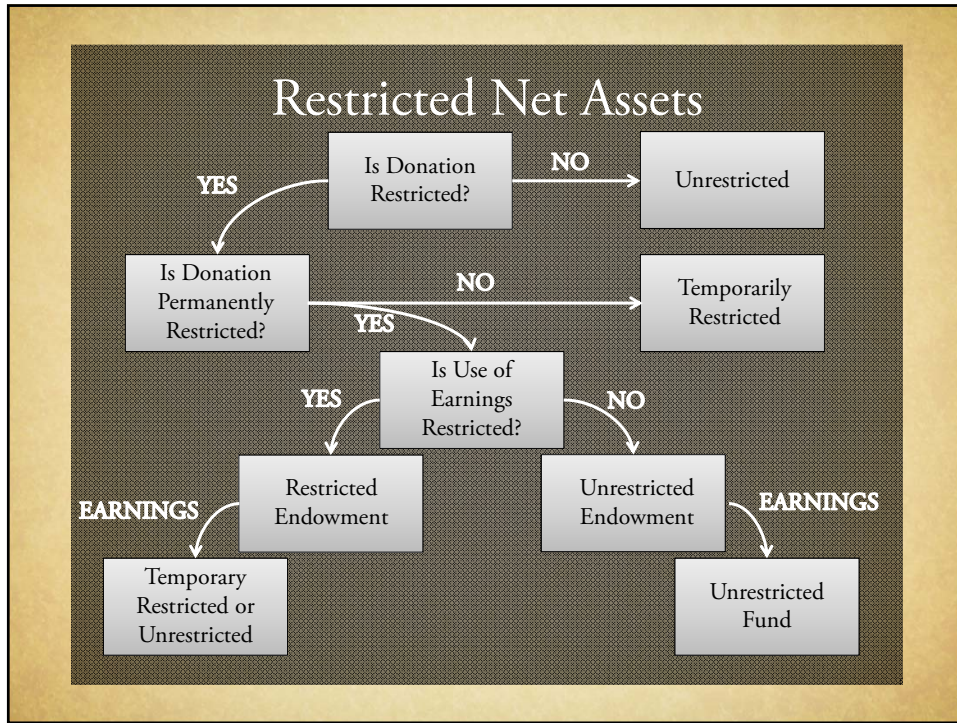
Since the phrase "the taxpayer received no goods or services from the charitable organization" is standard on most charitable donation receipts for most organizations, it is sometimes easy to leave off when doing a receipt in special situations, many times involving noncash gifts. It is very important that all nonprofit organizations make sure this statement is on all receipts/letters where this is truly the case.

For charitable organizations, this statement needs to be added to the receipts/contribution statements that you provide to contributors for charitable contributions if it is not already stated on the receipts. This receipt is needed by the contributor before he or she files a return.

“The taxpayer received no goods or services from the charitable organization.”

When are monies something other than unrestricted?





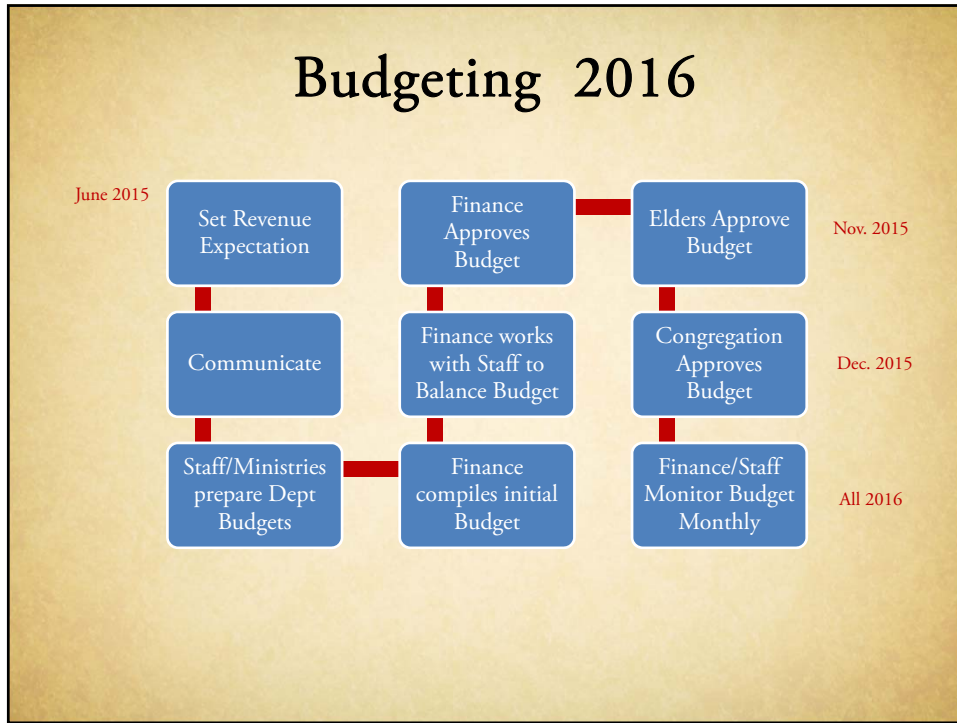
Internal Controls

- Budgeting/Monitoring Procedures
- Other Internal Controls
- If necessary, Agreed-Upon Procedures performed by a CPA or someone else outside of the organization



Budgeting Controls

- Usually cash basis, important to budget for capital improvements, debt & reserves
- Usually prepared based on prior years' results, or zero based(start from scratch).
- Participation by department heads and others is essential
- Approval process with buy in along the way.
- Monitoring-the budget should be compared to actual results on a periodic basis by Staff and Finance, usually monthly. Unexplained variances should be examined.
- Cost/benefit should always be considered in developing the budget process given the resources, size and complexity of the organization.
- Finance provides oversight, not necessarily decide specifically how money will be spent - set guardrails

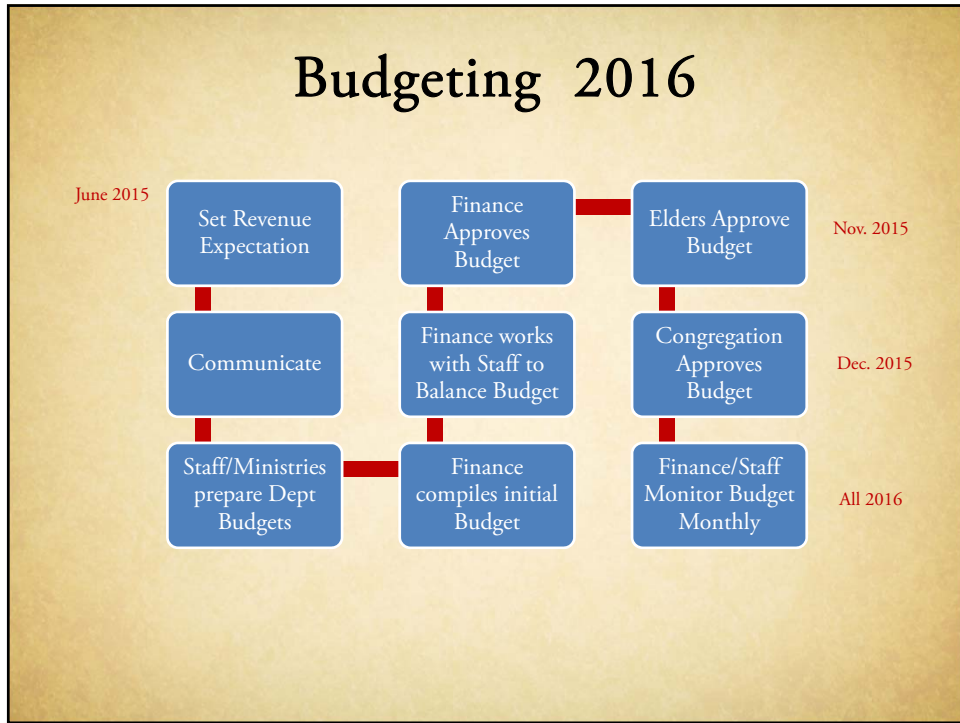


Budgeting-Staff Involvement

Staff/Ministries prepare 1 pagers

MINISTRY AREA:	Middle School Ministry																																	
ACCOUNT NAME:	Middle School																																	
ACCOUNT NUMBER:	000-005-55071																																	
MINISTRY AREA LEADERS:	Elder Mentor- Rick Schafflein Staff- Scott Ball-Middle School Minister (reports to Matt Korell) Staff- Isaac Culbert- Middle School Ministry Associate (reports to Scott Ball)																																	
CHURCH VISION: A Loving Community Transforming Lives for Christ																																		
CHURCH PURPOSE: To belong to a loving community of faith. To worship God individually and corporately. To equip members to grow in godly character/salvation. To model Christ-like service. To lead others to Christ.																																		
CHURCH PHILOSOPHY: To present the never-changing Gospel to meet the needs of a diverse community																																		
FOCUS AREAS:	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Belong</th> <th>Worship</th> <th>Equip</th> <th>Model</th> <th>Lead</th> <th>All</th> </tr> </thead> <tbody> <tr> <td>Create a better sense of belonging thru incorporating 95% of all members into our community of faith</td> <td>2,600 members actively engaged in corporate worship (average attendance of 2,100) and in daily personal walk with God</td> <td>75% of active attendees will be engaged in groups focused on transformation in Christ through relationships</td> <td>Active attendees will be engaged in using their God-given resources in serving others; 55% engaged with internal ministries/service; 30% engaged with external ministries/service; increase congregational giving by 11% annually.</td> <td>10% of active members will be directly involved in leading someone to Christ. Every member will bring at least 1 person to worship, group or FCC event</td> <td>Pay off debt by June 2012; Increase outreach from 10% to 20% of our budget; Develop staffing plan & facilities to help achieve long range plan goals</td> </tr> </tbody> </table>	Belong	Worship	Equip	Model	Lead	All	Create a better sense of belonging thru incorporating 95% of all members into our community of faith	2,600 members actively engaged in corporate worship (average attendance of 2,100) and in daily personal walk with God	75% of active attendees will be engaged in groups focused on transformation in Christ through relationships	Active attendees will be engaged in using their God-given resources in serving others; 55% engaged with internal ministries/service; 30% engaged with external ministries/service; increase congregational giving by 11% annually.	10% of active members will be directly involved in leading someone to Christ. Every member will bring at least 1 person to worship, group or FCC event	Pay off debt by June 2012; Increase outreach from 10% to 20% of our budget; Develop staffing plan & facilities to help achieve long range plan goals																					
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MINISTRY PURPOSE:	The middle school ministry exists to reach, grow, and train 6 th -8 th grade students to live impacting lives in Christ that exemplify the areas of Worship, Leading, Equipping, and Modeling. The ministry also exists to equip parents and adult sponsors in their leadership and discipleship roles.																																	
MINISTRY PROGRAM	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>DATE</th> <th>PURPOSE(S)</th> <th>ESTIMATED EXPENSE</th> </tr> </thead> <tbody> <tr> <td>Wednesday Night Worship (Refuel)</td> <td>Weekly (Jan-May, Aug-Dec)</td> <td>Worship \$ 800</td> </tr> <tr> <td>- Refuel Small Groups/Service Projects</td> <td>Weekly (Jan-May, Aug-Dec)</td> <td>Equip, Model \$ 250</td> </tr> <tr> <td>Wednesday Summer Activities</td> <td>Weekly (Jun-July)</td> <td>Worship \$ 200</td> </tr> <tr> <td>Sunday School</td> <td>Weekly</td> <td>Equip \$ 750</td> </tr> <tr> <td>CIV Believe Conference</td> <td>April 2011</td> <td>Worship \$1,500</td> </tr> <tr> <td>Middle School Mission Trip</td> <td>June 2011</td> <td>Model, Lead \$2,000</td> </tr> <tr> <td>Wild Wacky Welcome</td> <td>July/August 2011</td> <td>Belong \$ 700</td> </tr> <tr> <td>Fall Retreat</td> <td>October 2011</td> <td>Worship, Equip \$1,500</td> </tr> <tr> <td>National Youth Workers Convention</td> <td>November 2011</td> <td>Equip (Leaders) \$1,000</td> </tr> <tr> <td>Student, Sponsor, Parent Development</td> <td>Ongoing</td> <td>Equip, Model, Lead \$2,000</td> </tr> </tbody> </table>	DATE	PURPOSE(S)	ESTIMATED EXPENSE	Wednesday Night Worship (Refuel)	Weekly (Jan-May, Aug-Dec)	Worship \$ 800	- Refuel Small Groups/Service Projects	Weekly (Jan-May, Aug-Dec)	Equip, Model \$ 250	Wednesday Summer Activities	Weekly (Jun-July)	Worship \$ 200	Sunday School	Weekly	Equip \$ 750	CIV Believe Conference	April 2011	Worship \$1,500	Middle School Mission Trip	June 2011	Model, Lead \$2,000	Wild Wacky Welcome	July/August 2011	Belong \$ 700	Fall Retreat	October 2011	Worship, Equip \$1,500	National Youth Workers Convention	November 2011	Equip (Leaders) \$1,000	Student, Sponsor, Parent Development	Ongoing	Equip, Model, Lead \$2,000
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TOTAL BUDGET:	\$14,000.00																																	

Budgeting 2016



Monitoring of Giving to Budget

	Budget 2015	Wks	ACTUAL 2015	Variance Fav (Unfav)	ACTUAL 2014	Wks	ACTUAL 2013	Wks
JAN	160,000	4	158,662	(1,338)	144,756	4	170,234	4
FEB	200,000	4	199,478	(522)	172,157	4	186,369	4
MAR	240,000	5	242,440	2,440	229,164	5	222,277	5
APR	205,000	4	213,907	8,907	223,857	4	190,527	4
MAY	185,000	4	103,910		181,580	4	217,075	4
JUN	234,000	5			224,421	5	232,978	5
JUL	174,000	4			186,986	4	166,277	4
AUG	229,000	5			234,791	4	164,247	4
SEP	176,000	4			182,799	5	214,096	5
OCT	175,000	4			186,879	4	162,101	4
NOV	285,000	5			295,937	4	252,444	4
DEC	260,250	4			301,259	5	270,763	5
	<u>0 2,523,250</u>	<u>52</u>	<u>918,397</u>	<u>9,487</u>	<u>0 2,564,586</u>	<u>52</u>	<u>2,449,388</u>	<u>52</u>
% Increase	0.0%				5%		6%	
Avg per wk	48,524		48,337	0%	49,319		47,104	
Projected 12-31-15								
	2,612,208		YTD 6.6%	88,958	45,310		46,975	
			Budgeted					
2014 ytd			861,153					

Budgeting Operating Reserves

$$\begin{aligned} &\text{Cash Flow Fluctuation} \\ &+ \\ &\text{Unplanned Events} \\ &+ \\ &\text{Potential Opportunities} \\ &= \\ &\text{Reserves Balance Target} \end{aligned}$$



Benchmarking



Helping Christ-centered organizations earn the public's trust

ECFA

ECFA Best Practices

COMPENSATION DATA

ECFA has developed a series of best practices which encourage organizations to strive for even higher levels of excellence.

[ECFA Best Practices](#) (PDF)

[ECFA Best Practices - customized for churches](#) (PDF)

Other Internal Controls

- All cash received is deposited daily and all deposits require participation by at least two persons.
- Cash disbursements are permitted only by check and never made out of offerings or other cash receipts.
- Checks are prepared only when approved supporting documentation is received.
- Reconciled Bank Statements and Debt Statements are reviewed monthly.
- Donor records are maintained and reconciled to financial statements.
- Individual receipts or statements are mailed to donors.
- Monthly financial statements are prepared timely for review by finance committee.

Basic Accounting Records to be Maintained

- Good Accounting Software (FCC – Shelby)
- Bank Accounts and Timely Reconciliations to GL not just checkbook
- Detail Listing of Property and Equipment
- Inventory of salable products
- Accounts payable detail listing
- Debt schedules and related statements from lender
- Detail gift/donations report
- Pledges receivable detail report
- Employee's expense report

Fraud in the Church? No Way !!!



Should my Organization have an Audit?

Agreed Upon Procedures

Contributions:

Mail confirmation to donors representing contributions amounts of \$5,000 or more for the year ended December 31, 2010.

On a test basis, weekly collection sheets will be traced to the bank statements and reviewed for completeness, authorized signatures, mathematical accuracy, and timeliness of deposit.

On a test basis, individual contributions of \$500 or more will be traced from the weekly contribution reports to the original contribution envelope.

The year-to-date contribution listing will be footed and compared to receipts posted to the general ledger.

Distributions:

On a test basis, individual cash disbursements will be reviewed for proper approval, support, and classification.

TABLE 11-3

10 COMMON PAYROLL TAX REPORTING ERRORS

COMMON ERROR	CORRECT REPORTING PROCEDURE
1. Treating ministers as self-employed for income taxes	Most ministers are employees for federal income tax reporting purposes.
2. Treating ministers as employees for Social Security	Ministers always are self-employed for Social Security with respect to ministerial services (except some chaplains).
3. Withholding taxes from ministers' pay without authorization	Ministers are exempt from income tax withholding, whether they report their income taxes as employees or self-employed; ministers who report their income taxes as employees can request voluntary withholding by submitting a Form W-4 to the church.
4. Withholding payroll taxes from ministers who report their income taxes and Social Security taxes as self-employed	Do not withhold payroll taxes from self-employed persons.
5. Giving Forms W-2 to self-employed ministers	Provide self-employed workers who are paid \$600 or more during the year with a Form 1099-MISC, not a Form W-2.
6. Failure to provide Forms 1099-MISC to nonemployee recipients of \$600 or more of annual compensation	A Form 1099-MISC must be issued to such persons.
7. Church employees failing to pay self-employment taxes if their employing church exempted itself from the employer's share of FICA taxes (by filing a Form 8274)	Such employees are treated as self-employed for Social Security with respect to their church compensation and must pay the self-employment tax.
8. Not filing Forms 941	These forms must be filed quarterly by a church with one or more nonminister employees (or a minister who elects voluntary withholding).
9. Not issuing Forms W-2 or 1099-MISC	A Form W-2 must be issued to each employee, and a Form 1099-MISC must be issued to each nonemployee (who received compensation of at least \$600 during the year).
10. Not complying with payroll tax deposit requirements	Submit directly to the IRS payroll taxes of less than \$2,500 at end of any calendar quarter with Form 941; if accumulated payroll taxes are \$2,500 or more at end of any month, deposit with a bank by 15th day of next month.

Compensation of Ministers

Staff - Sample W-2

a Employee's social security number 011-00-1111		Safe, accurate, FAST! Use Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 00-1357913		1 Wages, tips, other compensation 3,400.00	2 Federal income tax withheld 272.00
c Employer's name, address, and ZIP code Hometown College 40 Honor Road Hometown, Texas 77099		3 Social security wages 3,400.00	4 Social security tax withheld 210.80
		5 Medicare wages and tips 3,400.00	6 Medicare tax withheld 49.30
		7 Social security tips 	8 Allocated tips
d Control number 		9 Advance EIC payment 	10 Dependent care benefits
e Employee's first name and initial Last name Suffix John E. Michaels 1040 Main Street Hometown, Texas 77099		11 Nonqualified plans 	
		12a See instructions for box 12 	
		12b 	
		12c 12d 	
f Employee's address and ZIP code 		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	14 Other
15 State Employer's state ID number 	16 State wages, tips, etc. 	17 State income tax 	18 Local wages, tips, etc.
		19 Local income tax 	20 Locality name

Form W-2 Wage and Tax Statement Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Compensation of Ministers

Minister - Sample W-2

a Employee's social security number 011-00-1111		Safe, accurate, FAST! Use IRS e-file Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 00-0246810		1 Wages, tips, other compensation 45,000.00	2 Federal income tax withheld
c Employer's name, address, and ZIP code First United Church 1042 Main Street Hometown, Texas 77099		3 Social security wages	4 Social security tax withheld
		5 Medicare wages and tips	6 Medicare tax withheld
		7 Social security tips	8 Allocated tips
d Control number		9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial Last name John E. Michaels 1040 Main Street Hometown, Texas 77099		11 Nonqualified plans	
		12a See instructions for box 12	
		12b	
		12c	
f Employee's address and ZIP code		12d	
15 State Employer's state ID number		16 State wages, tips, etc.	17 State income tax
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Form W-2 Wage and Tax Statement Department of the Treasury—Internal Revenue Service

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Understanding Clergy W-2 Forms

Clergy Financial Resources
www.clergytaxnet.com

W-2 Wage and Tax Statement Department of the Treasury—Internal Revenue Service

Transparency



Full Disclosure - we have nothing to hide!

Transparency through our Websites




Elevation Church
Charlotte, NC

2014 Annual Report

Elevation Church - Charlotte, NC
2014 Annual Report

FINANCE & EXPANSION
FINANCE & EXPANSION



2014 OPERATING REVENUE ALLOCATION (AUDITED)

Category	Amount	Percentage
PERSONNEL	\$4,094,899	32.3%
EXPANSION/SAVINGS/DEBT REDUCTION	\$1,444,614	10.4%
OUTREACH	\$1,451,791	10.4%
+STUDENTS/ADULTS/TEAMS	\$1,449,343	10.4%
FACILITIES	\$1,444,141	10.4%
OPERATIONS	\$1,443,791	10.4%
WEEKEND EVENTS	\$1,443,250	10.4%

*BASED ON 2014 OPERATING REVENUE OF \$12,666,700

2014 OPERATING REVENUE COMPARISON

Year	Operating Revenue
2014	\$12,666,700
2013	\$12,666,700

2014 SUBROUND (EXPANSION OFFERING)

\$5,775,965

TOTAL REVENUE | \$5,775,965
TOTAL GIVEN TO OUTREACH* | \$453,146

2014 TOTAL REVENUE BREAKDOWN

OPERATING	\$27,764,931
SUBROUND	\$5,775,965
OTHER REVENUE	\$184,473

2014 OUTREACH BREAKDOWN

OPERATING	\$3,331,791
SUBROUND	\$453,146
OTHER REVENUE	\$184,473


\$3,784,937

Elevation Church undergoes a voluntary annual year-end audit by C.Dewitt Ford and Co., P.A.

Elevation Church - Charlotte, NC
2014 Annual Report

ATTENDANCE STATISTICS
ATTENDANCE STATISTICS

HISTORICAL AVERAGE WEEKLY ATTENDANCE



15% INCREASE FROM 2013 TO 2014


2014 LOCATION AVERAGE WEEKLY ATTENDANCE

PROVIDENCE 624	MATTHEWS 6,445
OPTIMUM 7,322	BLAINEVILLE 6,203
ROCK HILL 5,559	UNIVERSITY CITY 4,282
DARTON 3,976	LAKE NORMAN 3,233
WINDYBROOK 3,022	MOONSHINE 1,461
WILSON 1,224	WILSON 1,224

2014 +KIDZ AVERAGE WEEKLY ATTENDANCE


3,008 KIDS

22% INCREASE FROM 2013 TO 2014



NUMBER OF PEOPLE IN #GROUPS

7,401



NUMBER OF PEOPLE SERVING ON AN #TEAM

5,714

Current Issues to Consider

- Paperless/Cloud Software/Use of Portals
- TV/Radio vs. Internet opportunities
- Dashboard Reporting
- Endowments
- When was your last Long Range Plan done?



E-Giving Opportunities

- Auto Bank Transfers
- Debit Cards
- Credit Cards

THE CHURCH
AT BROOK HILLS

Giving

Faithful Stewards of Our Resources

Our Financial Office ensures the faithful accounting and stewardship of our resources. Our church is supported by the donations of the faith family, who are following the biblical model for stewardship.

Give Now

You can choose to give to the church online using your credit card, debit card, or direct debit from your checking/savings account. We accept credit and debit cards for the simple convenience of our contributors. We do not encourage credit purchases or debt as a lifestyle.

* [Click here to give to the Global Offering.](#)

Credit/Debit Card Giving

- » [Offering / Tithe](#)
- » [Benevolence](#)
- » [Disaster Relief](#)

Automatic Bank Draft

- » [Click Here](#) to give through Automatic Bank Draft.

Stewardship Report

Stewardship Report for week of June 19, 2011:

Weekly Goal:	\$163,173.00
Budget Receipts:	\$123,899.62
Designated Offering:	\$6,846.18
Total:	\$130,745.80
Year to Date Goal:	\$4,079,327.00
Received to date:	\$3,985,669.36
Over/Under:	\$-93,657.64

Financial reporting on website

worship
GATHERING

local
DISCIPLE-MAKING

global
DISCIPLE-MAKING

Current Issues to Consider

- Down economy or slow to recover economy
 - Contributions ↓ while Demand for Programs ↑
- Membership Increasing or Decreasing
- Group over age 65 to increase 35% over next few years(attendance up? Planned giving?)
- Financially dependent on few major donors

Going Digital / Less Paper



Best Practices

- Finance Committee – Active & Knowledgeable
- Good accounting and internal control systems
- Comprehensive Budget process from beginning to end
- Timely reporting, monitoring and transparency
- Invests in training & technology
- Stewardship training
- Benchmarking



Weaknesses We've Noticed

- Little or no oversight by a Qualified Finance Committee or Board
- Lack of Internal controls – especially separation of duties
- Payroll – properly accounting for ordained ministers wages
- Understanding of restricted funds, net assets & related donor records
- Support or documentation for disbursements before paid
- Level of Accounting knowledge by staff due to lack of training

In the End...

- **Successful Corporate Stewardship is based on:**
 - An understanding that it all belongs to God,
 - A foundation of management integrity,
 - Good accounting and internal control systems
 - Investing in training & technology
 - Budgeting, reporting, monitoring and transparency
 - Persons charged with governance
 - Planning for the Future...



Other Questions?

Tommy Greer, CPA

423.282.4511

Tommy@BCScpa.com

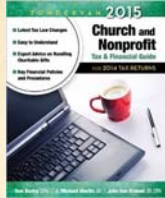


Resources



[Zondervan Minister's Tax & Financial Guide](#)

By Busby, Martin, & Van Drumen



[Zondervan Church & Nonprofit Tax & Financial Guide](#)

By Busby, Martin, & Van Drumen



[Church & Clergy Tax Guide](#)

By Richard Hammar

Resources



[ECFA Church Finance presentation](#)

<http://www.ecfa.org/Documents/Webinars/04-04-13-Basic-Financial-Issues-Church-Webinar%20PPT.pdf>



[Charitable Receipts article](#)

<http://www.bscpa.com/bcs-blog/charitable-contributions-2/>



[Clergy W-2 website](#)

<https://www.clergytaxnet.com/>

Resources



[GuideStone
Financial
Resources](http://www.guidestone.org/)

<http://www.guidestone.org/>



[Church Admin Pro](http://churchadminpro.com/)

<http://churchadminpro.com/>



[The Church
Network](http://www.nacba.net/Pages/Home.aspx)

[http://www.nacba.net/
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[IRS – Tax Info for Churches](http://www.irs.gov/Charities-&-Non-Profits/Churches-&-Religious-Organizations)

[http://www.irs.gov/Charities-&-Non-Profits/Churches-&-
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