HANDOUT A

FINANCIAL REPORTING

	USERS				
	Members	**Donors**	**Board**	**Staff/ volunteers**	**T3010**
Function of financial information	Governance	Governance/ Stewardship	Governance/ Stewardship	Stewardship	Regulatory
Level of detail required (1 = least detail; 5 = most detail)	2	1	3	5	3/4
Budget required	Yes	Yes	Yes	Yes	No
Columnar method useful	Yes	Yes	Yes	No	No
Categorized by:					
Program	Yes	Yes	Yes	Yes	
Function					Yes

HANDOUT B

SAMPLE CHURCH
GENERAL FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS

	January - September 2022	January - September 2021	2022 Budget	% of Budget
RECEIPTS	150,345	130,486	210,250	72%
DISBURSEMENTS and TRANSFERS	165,852	160,549	210,250	79%
Surplus (shortfall) for period	(15,507)	(30,063)	0	
FUND BALANCE, January 1	47,646	53,938	47,646	
FUND BALANCE, September 30	32,139	23,875	47,646	

HANDOUT C

SAMPLE CHURCH
STATEMENT OF RECEIPTS AND DISBURSEMENTS
for the year ended December 31, 2022

	2022						2021
	General Fund	General Fund Budget	Capital Fund	Youth Fund	Designated Fund	Actual Total	Actual Total
RECEIPTS							
Donations	225,879	205,000	35,125		41,450	302,454	291,283
Other receipts	4,616	5,250		1,260		5,876	6,296
	230,495	210,250	35,125	1,260	41,450	308,330	297,579
DISBURSEMENTS							
Building	43,144	38,000	13,561			56,705	49,785
Salaries and benefits	85,465	84,750				85,465	81,563
Missions	62,075	62,500			35,050	97,125	116,625
Education	11,835	11,750		2,600	6,400	20,835	25,153
Worship	1,246	1,000				1,246	932
Administration	5,000	5,250				5,000	4,821
Other disbursements	2,999	2,500				2,999	1,418
	211,764	205,750	13,561	2,600	41,450	269,375	280,297
Excess of receipts over disbursements for the year	18,731	4,500	21,564	(1,340)	0	38,955	17,282
TRANSFERS	(7,981)	(4,500)	6,481	1,500		0	0
Surplus for the year	10,750	0	28,045	160	0	38,955	17,282
FUND BALANCE, beginning of year	47,646	47,646	650,000	257	0	697,903	680,621
FUND BALANCE, end of year	58,396	47,646	678,045	417	0	736,858	697,903

HANDOUT D-1

SAMPLE CHURCH
STATEMENT OF RECEIPTS AND DISBURSEMENTS
for the year ended December 31, 2022

	2022						
	General Fund	General Fund Budget	Capital Fund	Youth Fund	Designated Fund	Total	2021 Actual Total
OTHER RECEIPTS							
Rental income	1,500	2,000				1,500	1,750
Interest income	459	500				459	622
Fees charged	270	500		1,260		1,530	1,785
GST rebates	2,387	2,250				2,387	2,139
	4,616	5,250	0	1,260	0	5,876	6,296
BUILDING							
Janitorial	6,000	6,000				6,000	6,000
Repairs and maintenance	12,965	8,000				12,965	6,359
Property taxes	6,490	6,500				6,490	6,325
Utilities	9,521	9,000				9,521	8,412
Mortgage interest			13,561			13,561	14,663
Insurance	6,325	6,500				6,325	6,150
Sound system	1,843	2,000				1,843	1,876
	43,144	38,000	13,561	0	0	56,705	49,785
SALARIES AND BENEFITS							
Salaries	68,750	68,000				68,750	65,950
Employee benefits	15,420	15,500				15,420	14,988
Professional development	1,295	1,250				1,295	625
	85,465	84,750	0	0	0	85,465	81,563
MISSIONS							
Conference contributions	50,000	50,000			15,000	65,000	85,000
Missionary support	5,500	6,000			7,800	13,300	14,200
Missionary furlough expenses	1,575	1,500				1,575	1,325
Relief and development	5,000	5,000			12,250	17,250	16,100
	62,075	62,500	0	0	35,050	97,125	116,625
EDUCATION							
Sunday school material	4,378	4,250				4,378	4,072
DVBS material	830	1,000				830	810
Youth				2,350		2,350	1,475
Library	955	1,000		250		1,205	865
Magazines and publications	672	500				672	431
Steinbach Christian Schools	5,000	5,000			6,400	11,400	17,500
	11,835	11,750	0	2,600	6,400	20,835	25,153

HANDOUT D-2

SAMPLE CHURCH
STATEMENT OF RECEIPTS AND DISBURSEMENTS
for the year ended December 31, 2022

	2022						
	General Fund	General Fund Budget	Capital Fund	Capital Fund	Designated Fund	Total	2021 Actual Total
ADMINISTRATION							
Office supplies	2,348	2,500				2,348	2,375
Postage	570	500				570	468
Bank charges and interest	202	250				202	215
Telephone	1,880	2,000				1,880	1,763
	5,000	5,250	0	0	0	5,000	4,821
OTHER DISBURSEMENTS							
Food	984	1,000				984	793
Kitchen supplies	650	500				650	375
Benevolence	1,365	1,000				1,365	250
	2,999	2,500	0	0	0	2,999	1,418
TRANSFERS							
Debt repayment	(3,436)	0	3,436			0	0
Capital purchases	(3,045)	(3,000)	3,045			0	0
Youth	(1,500)	(1,500)		1,500		0	0
	(7,981)	(4,500)	6,481	1,500	0	0	0

HANDOUT E

SAMPLE CHURCH
BALANCE SHEET
as of December 31, 2022

	2022					
	General Fund	Capital Fund	Youth Fund	Designated Fund	Total	2021 Total
ASSETS						
CASH	58,396		417		58,813	47,903
CAPITAL ASSETS						
Land		25,000			25,000	25,000
Buildings		800,000			800,000	800,000
Equipment		78,045			78,045	75,000
	0	903,045	0	0	903,045	900,000
	58,396	903,045	417	0	961,858	947,903
LIABILITIES						
Bank mortgage		225,000			225,000	250,000
FUND BALANCES	58,396	678,045	417	0	736,858	697,903
	58,396	903,045	417	0	961,858	947,903