



# INSTRUCTIONS FOR COMPLETING THE ON-LINE SESSION ANNUAL STATISTICAL REPORT FOR THE YEAR 2009

The following pages provide detailed instructions to help you calculate the figures for your congregation for the on-line Session Annual Statistical Report. This workbook is designed to help you provide the statistical information that you must provide to the presbytery in accordance with G-10.0102 p (7). The Session Report is prepared annually by the Office of the General Assembly, and the information you provide will be combined with that from other PC(USA) congregations to become the “OGA Statistics” that appear annually in the *General Assembly Minutes, Part II, Statistics*.

**PLEASE NOTE:** The session **needs to approve** the report as early as possible after December 31, 2009. This is a session report and **DOES NOT** require approval at a congregational meeting.

If you have any questions on how to use this workbook, **please call your presbytery office**. Please direct comments or suggestions regarding the workbook to: The Office of the General Assembly, Kris Valerius, 100 Witherspoon St., Louisville, KY 40202-1396 or email at [Kris.Valerius@pcusa.org](mailto:Kris.Valerius@pcusa.org).

Thank you for your work and support.

## FREQUENTLY ASKED QUESTIONS

1. *I can't find the website. I keep getting the message "Site not found."*

The most common mistake people make is using 'www.' DO NOT USE WWW when entering the web address. Also, people often use a search engine to find the site, your best bet is to enter the address in your address line: <http://ogasys2.pcusa.org>

2. *My user name and password won't work.*

Make sure that you are using capital letters for your password. The password is case sensitive. Also, people confuse the letter 'O' and the number zero '0.' If one doesn't work, try the other.

3. *I don't know my user name and password?*

You will need to contact your presbytery if you don't know or have lost your login information. Don't call the statistical hotline; we do not give this data out. Also, there should be sticker located on the front of your workbook with this information.

4. *Do I have to enter everything in right at one time?*

No, you can come and go as often as you like until the deadline date or until you hit the 'Submit' button. The program is available year-round, but you can only use 'Church Entry Menu' to enter statistical data for about 2 months or until you hit 'Submit.'

5. *Oops, I hit the 'Submit' button, and I have not entered any data.*

No problem. Call your presbytery for instructions on what to do. We can 'unsubmit' your church easily if no data has been entered. If data has been entered and we 'unsubmit' your church, it will clear out any data you have entered. Only choose the "Submit" option once. Once you choose this, you will no longer be able to have access to change data.

6. *I keep calling the hotline and no one answers. I keep getting voice mail.*

We answer all calls in the order in which they are received. If no one answers your call, it means we are busy helping others. Please leave a detailed message that includes a good time to return the call and a phone number. The more detail you provide us will allow us to leave a message for you with an answer if you cannot be reached. We make all efforts to return calls on the same day that they are received. There is usually someone available to answer your calls from 7:00 am until 6:00 pm Eastern Standard Time.

7. *Can I access the program after I submit my report?*

Yes, the program is available year-round. You can view or print your data at anytime of the year, but you can only make changes for a couple of months.

8. *We don't have access to a computer. How should we submit our report? Or, who should I call if I have a late report or can't meet the deadline?*

You will need to contact your presbytery regarding alternate forms of submitting your statistics. It is important for you to note that you are submitting your statistics to the presbytery, not the Office of the General Assembly.

8. *How do I print my report?*

The best place to print is from the "Church Report" menu, which is a two-page summary of all the information that you have entered. Once selected, it will give you ten years from which to choose. Once the report is on your screen, you will need to use the print feature of your Internet browser. You can print any page you like using the print feature with your browser. This summary is what you will want to use for your session minute book.

9. *I have submitted my statistics and I need to make a correction.*

If you have already hit the 'Submit' button, you will need to contact your presbytery to make a correction. Do not call the statistical hotline. The Office of the General Assembly cannot make changes to your report.

10. *I updated my church address, but it doesn't seem to change.*

When you make changes on the 'Basic Church Information' screen, you are letting the Office of the General Assembly (OGA) know that you would like to make a change. On a daily basis, the OGA is given a list of all the changes that were submitted. We then make the changes to our computers. On a nightly basis, the 'Basic Church Information' is updated with the changes made to our files. It usually takes about 48 hours for a church to see the changes once they have been submitted.

11. *The system is very slow. What's the problem?*

Each presbytery establishes their deadline date. You will notice that as the deadlines approach, the system will become very slow because of the amount use. The earlier you enter your data, the faster the process will be. Remember, you do not have to enter everything at one time. Also, you can enter data before you have session approval. You will still be able to make changes until you hit the 'Submit' button.

12. *When is the deadline date?*

Each presbytery determines the deadline date. Your deadline for submission is

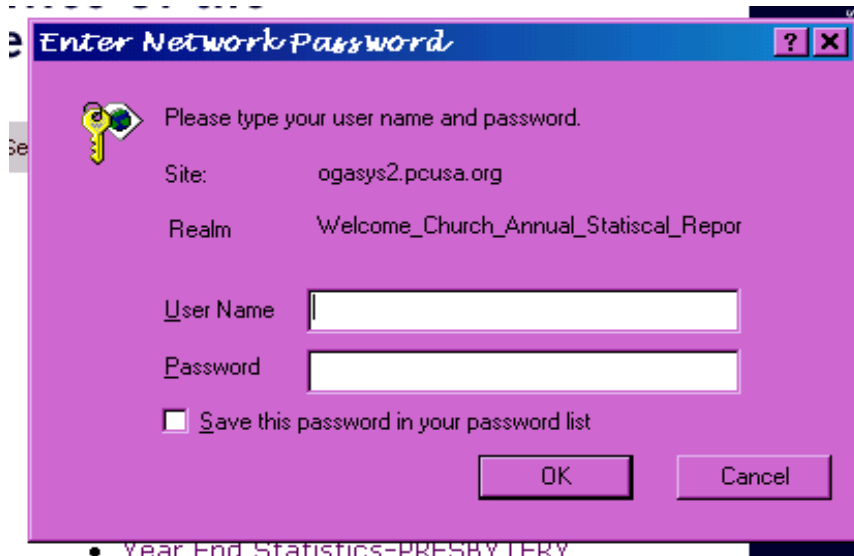
**DON'T FRUSTRATE YOURSELF.** Remember the ten-minute rule. If after ten minutes you have a question, problem, or just need help with something, CALL 1-888-728-7228, ext 8144 or email OGARecords@pcusa.org.

One last important item. This only comes once a year!!! Smile, have fun!!!!!!☺☺☺☺☺☺☺

*THIS WORKBOOK CONTAINS A SAMPLE CHURCH'S INFORMATION. IT ISN'T POSSIBLE FOR US TO CREATE INDIVIDUAL WORKBOOKS FOR EACH CONGREGATION. THANK YOU.*

# ON-LINE CHURCH STATISTICS

The most direct way to get to the program is to type the address <http://ogasys2.pcusa.org>. (Be sure not to use “www.”) Once there, you have a variety of options to choose from. The option you want is “On-Line Church Statistical Reporting,” which is the main menu for churches. You will see this option below the Church Directory box.



After choosing “Church Statistical Reporting” you will be prompted for your password. You will find your User Name and Password on the cover of your workbook. If you cannot find this information contact your presbytery office, they can supply you with this information.

User Name - Church PIN Number (Use all five digits.)  
Password - Case Sensitive

## Main Menu Church Statistics

Church PIN Number [PIN]

Church Name [Church Name]

### Menu to Enter Church Statistics

To enter your church's statistical data press the red button labeled 'Menu to Enter Church Statistics.' This will take you to another set of menus that will allow you to enter the various data required. This option is only from January 1 until the deadline date or until you have chosen the 'Submit' option.

### Basic Church Information

If you would like to make changes to your basic information about your church, such as address, email, or web information, press the blue button labeled 'Basic Church Information.' You can also change your clerk of session. This option is available year round to make changes.

### Printable Church Report

The green button labeled 'Printable Church Report' will allow you to view all data entered on a two-page report. This option is available year round and also includes the previous 9 years worth of statistical data reported by your church.

### Change Password

To change your password, press the orange button labeled 'Change Password.'

### Download Church Statistics

If you would like to create an electronic data file of your statistics, press the yellow button labeled 'Download Church Statistics.' This page will have instructions on how to download the data.

### Submit Church Information to Presbytery

When you have completely finished entering all your data and you no longer plan to make changes, you will need to submit the data to your presbytery. Press the purple button labeled 'Submit Church Information to Presbytery.'

### Exit Statistical Reporting

To exit the on-line statistical program, press the brown button labeled 'Exit Statistical Report.'

## Church SOC Entry Menu

Church PIN Number [PIN]

Church Name [Church Name]

### **Membership Data**

To enter your church's membership data press the red link labeled 'Membership Data.' Enter your church's gains and losses for the year. When you click on the 'Accept' button at the bottom of the page, you will be required to balance your figures. Hitting the 'Accept' button will save the data. If you choose not to balance and click on your browser's 'Back' button, it will not save any of the data that you entered.

### **Miscellaneous Data**

Pressing the blue link labeled 'Miscellaneous Data,' you will be able to make changes to miscellaneous statistical information. Examples: Christian Education, Age Distribution of Members, and Elders and Deacons.

### **Racial Ethnic Data**

The green link labeled 'Racial Ethnic Data' will allow you to enter data regarding your racial make up of active members, elders, and deacons. Also, entering disability information regarding members.

### **Financial Data**

To enter financial data about your church, press the orange link label 'Financial Data.'

### **Return to Main Menu**

To return to the main menu, press the yellow link labeled 'Return to Main Menu.'

## Change Church Password

RETURN TO MAIN MENU

CHURCH NAME	Mniska
LOCATION NAME	Dixon
PASSWORD	*****
VERIFY PASSWORD FILE	

Accept

**Your Password must be 6 characters in length.**

**You should make certain it is not easy for someone to guess!**

This screen allows you to change your password. The password will be case sensitive. If you lose or forget your password, contact your presbytery. They have access to all church passwords, in their presbytery, even if you change the password.

## Submit Options

**WARNING! WARNING!**

This is where you submit your data to the presbytery. After you have hit the button labeled 'Submit' you will no longer be able to make changes to your report. This is the VERY LAST thing that you want to do. If you are looking for the place to enter your data, hit the button labeled 'Cancel Submission,' then from the main menu choose the red button labeled 'Menu to Enter Church Statistics.'

If you are unsure if you should hit the 'Submit' button, call your presbytery.

Submit

PIN Number 1  
Church Name Trinity  
Church Location Chinle

CANCEL SUBMISSION

## Basic Church Information

RETURN TO MAIN MENU

<b>PIN #</b>	1
<b>Church Name</b>	Trinity
<b>Address</b>	<input type="text" value="PO Box 367"/> <input type="text"/>
<b>City</b>	<input type="text" value="Chinle"/>
<b>State</b>	<input type="text" value="AZ"/>
<b>Zip Code</b>	<input type="text" value="86503"/> <input type="text" value="0367"/>
<b>Location Name</b>	Chinle
<b>Phone Number</b>	<input type="text" value="928"/> <input type="text" value="6743323"/>
<b>Fax Number</b>	<input type="text"/> <input type="text"/>
<b>Email Address</b>	<input type="text" value="ctpc@frontiernet.net"/>
<b>Internet Web Site</b>	<input type="text" value="www.pbygrandcanyon.org/chinletrinity/index.html"/>

### Clerk of Session:

<b>First Name</b>	<input type="text" value="Mark"/> <input type="text" value="Grant"/>
<b>Address</b>	<input type="text" value="PO Box 306"/> <input type="text"/>
<b>City</b>	<input type="text" value="Chinle"/>
<b>State</b>	<input type="text" value="AZ"/>
<b>Zip Code</b>	<input type="text" value="86503"/>

Accept

## **BASIC CHURCH INFORMATION**

**This page can be accessed throughout the year to make changes.**

**PIN #** - This is your church's PIN number. *This is not a changeable field.*

**CHURCH NAME** - This is the name of your church. You will note that we do not use the words "Presbyterian Church" after the name. The words "Presbyterian Church" are generically added to church's name for mailings and other purposes. *It is not a changeable field.* If you would like to change the official name of your church, contact your presbytery office.

**ADDRESS, CITY, STATE, ZIP, ZIP +4** - This is the mailing address for the church.

**LOCATION NAME** - This refers to the location of your church. It is different from your mailing address. *It is not a changeable field.* If you would like to change the location of your church, contact your presbytery office.

**PHONE NUMBER** - Enter the church's phone number. Area Code/Number are separate fields.

**FAX NUMBER** - Enter the church's phone number. Area Code/Number are separate fields.

**EMAIL ADDRESS** - Church's email address.

**INTERNET WEB SITE** - Church's web address.

### **CLERK OF SESSION INFORMATION**

**NAME** - Current clerk of session. Use the first box for First Name and the second box for Last Name.

**ADDRESS, CITY, STATE, ZIP+4** - Official address for clerk of session.

***THIS WORKBOOK CONTAINS A SAMPLE CHURCH'S INFORMATION. IT ISN'T POSSIBLE FOR US TO CREATE INDIVIDUAL WORKBOOKS FOR EACH CONGREGATION. THANK YOU.***

# Membership Statistics

RETURN TO CHURCH MENU

PIN NO. 1 Trinity Chinle AZ

Beginning Active Membership 53

### Membership Gains

Professions of Faith, Reaffirmation, and Restoration

17 and Under

18 and Over

Certificate Gains

Other Gains

Total Gains 0

### Membership Losses

Certificate Losses

Deaths

Other Losses

Total Losses 0

Total Ending Active Membership

Female Members

Inactive members

Baptized Members

Total Adherents 53

Accept

Total Gains, Total Losses, and Total Adherents will automatically calculate after you hit the 'Accept' button. For the page to save, Total Ending Active Membership will need to balance. It will compare the total of the Beginning Active Membership plus the four (4) categories of gains, then subtract the three (3) categories of loss. If this number does not equal the value you have entered in the Total Ending Active Membership field, the program will tell you that you are out of balance. This figure must balance for the page to save.

## MEMBERSHIP INSTRUCTIONS

**BEGINNING BALANCE AS OF 12/31/08.** Beginning Balance shows your church's active membership as of December 31 of last year (G-5.0202). This is the official membership figure that appeared in the *2008 Minutes of the General Assembly, Part II, Statistics*. **THIS FIGURE CANNOT BE CHANGED.** If the actual membership as of 1/1/09 was different than the displayed figure, you will need to make the appropriate adjustments to "Other Gains" or "Other Losses."

### MEMBERSHIP GAINES

*PROFESSIONS OF FAITH, REAFFIRMATION, RESTORATION.* Enter the number of members received this year through the (first-time) profession of faith, reaffirmation, or restoration to the active members' roll (G-5.0101):

For persons aged 17 and younger &. For persons aged 18 and older

*CERTIFICATE.* Enter the number of persons received into active membership by certificate of transfer from other churches (G-5.0101e).

*OTHER GAINS.* Enter all other additions.

**TOTAL GAINS.** This figure will automatically calculate when you hit the 'Accept' button.

### MEMBERSHIP LOSSES

*CERTIFICATE.* Enter the number of persons dismissed to other churches for whom certificates of transfer have been issued [G-10.0302b(1) and ( 2)].

*DEATHS.* Enter the number deleted from the roll because of death (G-10.0302b.8).

*OTHER.* Enter all other reductions [G-10.0302b.(3), (4), (5), (6), (7)], including persons temporarily excluded or removed from active membership (D-10.0300).

**TOTAL LOSSES.** This figure will automatically calculate when you hit the 'Accept' button.

**TOTAL ENDING ACTIVE MEMBERSHIP (12/31/2009)** Add Beginning Membership and Total Gains, then subtract Total Losses. This figure should equal the number of persons (male/female) that appear on the active members roll. **(This is the figure per capita is based on.)** *You must enter this number. It will not automatically calculate.*

**FEMALE MEMBERS.** Enter the number of females included in your total active membership.

**INACTIVE MEMBERS.** Enter the number of persons whose names appear on your inactive roll [G-10.0302a.(3) and G-10.0302b.(7)]. The inactive members' roll shall list the names of those who have been removed from the active members' roll because of their failure, in the judgment of the session, to participate in the church's work and worship.

**BAPTIZED MEMBERS.** Enter the number of persons who appear on the baptized member's roll. A Baptized member of a particular church is a person who has received the Sacrament of Baptism and who has been enrolled as a baptized member by the session but who has NOT made a profession of faith in Jesus Christ as Lord and Savior. [G-5.0201]

**TOTAL ADHERENTS.** This figure will automatically calculate when you hit the 'Accept' button.

## Miscellaneous Information

RETURN TO CHURCH MENU

PIN NO.	1380	248	113135	Chinle	Trinity	AZ
<b>Age Distribution of Members</b>						
25 & Under	<input type="text"/>	26-45	<input type="text"/>	46 - 55	<input type="text"/>	
56 - 65	<input type="text"/>	Over 65	<input type="text"/>			
<b>Total Distribution</b> <input type="text" value="0"/>						
Average Attendance	<input type="text"/>	Affiliate Members	<input type="text"/>			
<b>Christian Education</b>						
Birth-3	<input type="text"/>	Age 4	<input type="text"/>	Kindergarten	<input type="text"/>	Grade 1 <input type="text"/>
Grade 2	<input type="text"/>	Grade 3	<input type="text"/>	Grade 4	<input type="text"/>	Grade 5 <input type="text"/>
Grade 6	<input type="text"/>	Grade 7	<input type="text"/>	Grade 8	<input type="text"/>	Grade 9 <input type="text"/>
Grade 10	<input type="text"/>	Grade 11	<input type="text"/>	Grade 12	<input type="text"/>	Young Adults <input type="text"/>
Over 25	<input type="text"/>	Teachers/Officers	<input type="text"/>			
<b>Total Christian Education</b> <input type="text" value="0"/>						
Child Baptisms	<input type="text"/>	Adult Baptisms	<input type="text"/>			
<b>Active Officers</b>						
Elders on Session	Men <input type="text"/>	<input type="text"/>	Women <input type="text"/>	<input type="text"/>	<b>Total Session</b>	<input type="text" value="0"/>
Deacons	Men <input type="text"/>	<input type="text"/>	Women <input type="text"/>	<input type="text"/>	<b>Total Deacons</b>	<input type="text" value="0"/>
Does the Session serve the Trustees functions in the church? (Y/N)					<input type="text"/>	

Accept

## MISCELLANEOUS INFORMATION

**AGE DISTRIBUTION OF ACTIVE MEMBERS.** Enter the number of active members in each category. This figure needs to be equal or less than your Total Active Membership.

**AVERAGE ATTENDANCE AT WORSHIP.** Enter the average weekly worship attendance.

**AFFILIATE MEMBERS.** Enter the number of persons who appear on your affiliate member rolls. An affiliate member of a particular church is an active member of another church of this denomination or of another denomination of Christian Body, who has temporarily moved from the community where the church of active membership is situated, has presented a certificate of good standing from the appropriate governing body of that church, and has been received by the session as an affiliate member [G-5.0204.] Persons often in this category are college students & 'Snow Birds.'

**CHRISTIAN EDUCATION ATTENDANCE BY AGE GROUP.** List the number of persons in each category according to the education records for 2009. This total should include, but not be limited to, small groups, such as, Bible studies, spiritual formation groups, and youth groups. This total will automatically calculate when you hit the 'Accept' button. Do not include Vacation Bible School.

**BAPTISMS.** Enter the number baptized in 2009.

Children (Children of believers and professions of faith by persons aged 17 and under)  
Adults

**ACTIVE OFFICERS.** Enter the number of officers serving as of 12/31/09. The totals will automatically calculate when you hit the 'Accept' button.

Active Officers	Men	Women
Session		
Deacons		

Does the session serve the Trustee's functions in the church? Y/N

## Racial Ethnic & Disabilities

RETURN TO CHURCH MENU

PIN NO. 1 Trinity Chinle AZ

### PEOPLE WITH DISABILITIES

Hearing	<input type="text"/>	Mobility	<input type="text"/>
Sight	<input type="text"/>	Other	<input type="text"/>

### RACIAL ETHNIC DATA

	Asian	Black	Hispanic	Nat. Amer.	White	Other	Total
Active Membership	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Session	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Deacon	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	

Accept

## RACIAL ETHNIC & DISABILITIES INFORMATION

**PERSONS WITH A DISABILITY.** Statistics gathered on persons with disabilities will be used by entities and committees to formulate programs and policies of the Presbyterian Church (U.S.A.), thus carrying out the mandate for inclusiveness contained in the *Book of Order* (G-4.0403).

In order to complete this section, you (as clerk or pastor) are not expected to conduct a survey of the congregation, but to rely on personal knowledge of individuals' disabilities. According to the definition adopted by the World Health Organization, persons with disabilities are those who have physical or mental disabilities that **substantially** limit their participation in one or more of life's activities.

*Hearing Impairment.* Persons with a major hearing loss or deficiency.

*Mobility Impairment.* Persons whose ability to move about is substantially impeded. This would include persons suffering from diseases such as arthritis and persons dependent upon canes, crutches, or wheelchairs, etc.

*Sight Impairment.* Persons with severe visual limitations.

*Other.* Persons with less easily discerned disabilities such as heart disease, diabetes, epilepsy, or mental conditions.

### RACIAL ETHNIC COMPOSITION OF THE CHURCH

The 202nd General Assembly (1990) instructed the Office of the General Assembly to gather information regarding Racial Ethnic Composition (*Minutes*, 1990, Part I, p. 282.) Inclusiveness is an important part of the life of the church, "The Presbyterian Church (U.S.A.) shall give full expression to the rich diversity within its membership and shall provide means which will assure a greater inclusiveness leading to wholeness in its emerging life." (G-4.0403)

This information is used in a variety of ways. Two of the ways in which this information is used is as follows:

- (1) The 208<sup>th</sup> General Assembly (1996) passed a recommendation that "1. affirms the goal of increasing the racial ethnic membership to 10 percent of the Presbyterian Church (U.S.A.) membership by the year 2005, and to 20 percent by the year 2010;" (*Minutes*, 1996, Part I, p. 378).
- (2) The General Assembly Committee on Representation (COR) uses the data at their Synod Committee on Representation Training Workshops, that are held biannually.

In making the entries for this category, be guided by how an individual describes themselves. The category of Native American applies to American Indians and Eskimos. The figure entered as the total of the congregation should be equal to or less than the figure shown for Total Active Membership. The total Elders and Deacons should be equal to or less than the amounts given for Active Officers. **Use numerical figures, not percentages.**

**ENTER DATA AS WHOLE NUMBERS, NOT A PERCENTAGE.**

# Financial Data

## DOES NOT NEED TO BALANCE

RETURN TO CHURCH MENU

PIN NO. 1 Trinity Chinle AZ

### Budget Figures

Potential Giving Units   
Budgeted Income   
Budgeted Expenses

### Receipts

Regular Contrib	<input type="text"/>	Captl,Bld Funds	<input type="text"/>
Investment Inc	<input type="text"/>	Bequests	<input type="text"/>
Other Income	<input type="text"/>	Subsidy or Aid	<input type="text"/>

### Expenditures

Local Program	<input type="text"/>	Local Mission	<input type="text"/>
Capital Expend	<input type="text"/>	Invest Expense	<input type="text"/>
Per Capita Apport	<input type="text"/>	Validated Mission	<input type="text"/>
Theological Fund	<input type="text"/>	Other Mission	<input type="text"/>

Accept

## FINANCIAL INSTRUCTIONS

The Financial information you provide is used to show trends within the church. The big questions are: How does the congregation receive money? How does the congregation spend money? And, to break it down further, the General Assembly is only interested in a few ways that your church receives and spends money. This is not meant to be a balance sheet for the congregation. **It will not include all moneys that are received or spent by the church.**

Here are two tips to help you fill out the information:

- 1) The difference between Local Program, Local Mission, Validated Mission, and Other Mission: Who is spending the money?

Local Program - The session decides how to spend the money. General operating cost to run the church.

Local Mission - The local food pantry decides how to spend the money.

Validated Mission - Synod, Presbytery, or General Assembly decides how to spend the money.

Other Mission - Groups not included above, ie. You send money directly to Africa.

- 2) Investment Income/Investment Expense

Did you convert any investments to cash to help cover your budget? This would be included under Investment Income.

Did you invest any new money? This would be an Investment Expense.

Do not show the value of the congregation's investments. These figures would not reflect any changes in the investment, such as a loss of profit.

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**POTENTIAL GIVING UNITS.** Total number of households in the congregation.

**BUDGETED INCOME & BUDGETED EXPENSE.** These categories were added to obtain general information regarding a church's budget. Based on your 2009 approved budget, enter the Total Budgeted Income and Total Budgeted Expense. Your congregation might only have an expense budget or your income/expense could be the same number. These are those figures that you have been working from all year. The figure should be the original budget for the church approved by the session at the end of 2008 or the beginning of 2009. Many churches work with a 'Faith Budget,' meaning you only have budgeted expenses for the year.

### RECEIPTS

**CONTRIBUTIONS.** Enter the total of all payments on pledges (current as well as delinquent), loose offerings (cash or check), and special offerings received by all treasurers (the church, all boards, and organizations of the church). *DO NOT INCLUDE* capital and building funds, investment income, bequest, other income, aid and subsidy.

**CAPITAL AND BUILDING FUNDS.** Enter the total of all moneys received for capital purposes, extraordinary repairs, building funds, and equipment with anticipated useful life in excess of three years.

**INVESTMENT AND ENDOWMENT INCOME.** Include all returns, such as interest and dividends, received from stocks, bonds, and other investments and endowments owned by the church. Also include the proceeds from the sale of investments held by the church. *DO NOT INCLUDE* the monetary value or principal amount of investments that continue to be held by the church.

*BEQUESTS.* Include the total monetary values of all new gifts from estates received by the church from 1/1 to 12/31. Include all one-time contributions of anything of value received by the church from estates, such as bequests, planned gifts (gift annuities, charitable trust, life insurance), stocks, real estate, or other non-monetary gifts.

*OTHER INCOME.* Enter the total of all other income, such as rent or other reimbursements from organizations using church property. This would include such things as tuition/fees for day care, day school, etc.

*SUBSIDY OR AID.* Enter the total of all moneys received from other churches or from presbytery, synod, or General Assembly agencies to be used in local mission and program. (This category will be available through OGA, but will not be published in the Statistics Book.)

## **EXPENDITURES**

*LOCAL PROGRAM.* The total of all moneys, from all sources, expended for current operations of the congregation, such as salaries and wages, pension and social security payments, printing, postage, materials, utilities, insurance premiums, payments of interest and principal loans, whether or not secured by mortgage, etc.

*LOCAL MISSION.* The total of all moneys paid for local mission programs and projects approved and directed by the session and to local ecumenical bodies.

*CAPITAL EXPENDITURES.* The total of all moneys expended for real property, whether improved or unimproved, the construction of new buildings, extraordinary repairs or renovations of existing buildings, and equipment with anticipated useful life in excess of three years.

*INVESTMENT EXPENDITURES.* Include the total amount of moneys newly placed into savings or investments (such as certificates of deposit, stocks, bonds, money market accounts, reinvested dividends) during the year, and remaining invested. Also included would be investment costs such as moneys expended to facilitate new investments or to maintain existing investments or endowments such as brokers' fees, bank charges. *DO NOT INCLUDE* investments made in earlier years. *DO NOT INCLUDE* monies invested in earlier years that were switched from one type of investment to another (e.g., stocks to bonds, or one stock to another.)

*PER CAPITA APPORTIONMENT.* The total of moneys expended for synod, presbytery, and General Assembly apportionment.

*VALIDATED MISSION PC(USA).* The total of all moneys given to synod, presbytery, and General Assembly agencies, including payments toward the mission budgets of these entities. Include synod or presbytery special offerings as well as General Assembly special offerings: One Great Hour of Sharing, Christmas Joy, Peacemaking, Witness, other offerings (Hunger, Disaster Relief, Women's Birthday). Include totals for mission programs and projects related to the Presbyterian Church (U.S.A.) and not already reported as Local Mission.

*GENERAL ASSEMBLY THEOLOGICAL EDUCATION FUND.* Each congregation is requested to make a voluntary contribution of an amount equal to 1% of the figure reported for Local Program as the congregation's share for the support of the eleven Presbyterian theological institutions. Please take care *NOT TO INCLUDE* direct support of theological students, direct gifts to any theological school, or other gifts related to theological education. Only report the amount contributed to the Theological Education Fund (1% Plan). (This category will be available through OGA, but will not be published in the Statistics Book.)

*OTHER MISSION.* Enter the total of all monies expended for mission causes not related to the Presbyterian Church (U.S.A.) and not already included under Session Local Mission.

