

INSTRUCTIONS FOR UNIFIED MINISTRIES FUND REPORT

(Must be submitted monthly/weekly)

Using the report form provided by the district, it is extremely important that churches completely fill in every blank, except for the possible unused blanks in the Exempted Income section, which will be used only as needed and added to, if necessary.

In the **Total Raised for All Purposes** section, post all monies received for the week/month subject to the 14% Unified Ministries Fund (UMF). This does not include any amounts posted in the Exempted Income section to the right. (See instructions below.) Annual totals of this section must equal the amount reported in the Amount Raised for All Purposes on the Annual Pastor's Report. Any differences will result in erroneous amounts due for UMF.

In the **Exempted Income** section, post the amount and explanation of each amount to be exempted from the Raised for All Purposes. Income eligible to be exempted is:

- a.) Insurance settlement
- b.) Income from a source or donor outside the local church (grants/special gifts, daycare, rentals, extension ministries, estates, trusts, etc.)
- c.) One-time gifts given over and above the donor's regular tithes and offerings.
- d.) Non-income items such as love offerings, refunds, subscriptions such as *Holiness Today*, camps, or any other pass-through items.
- e.) ***Pending approval of the District Superintendent and District Advisory Board***, Capital Stewardship Campaign contributions may also be exempt. These may include debt reduction, property purchase, new construction and building additions.
- f.) If you are unsure if funds are eligible for exemption, contact the District Treasurer.

In the **Deductions** section, report only those amounts expended during the reporting period, (week/month). ***Do not include as a deduction any amount not previously reported as Raised for All Purposes.***

- a.) **Building and Capital Expenditures** include any non-maintenance expenditure which raises the total value of the church property. Record the amount expended on Line 2a. Multiply by 0.25 and record amount on Line 2.

- b.) **Pastor's Cash Housing** indicates the amount paid by the local congregation to pastor and staff to secure housing. Includes cash housing costs and/or furnishing expenses. Record the amount expended on Line 3a.
- c.) **Paid on Indebtedness** is the amount paid on principal and interest to reduce the debt on all church properties. Record the amount expended on Line 3b.
- d.) Multiply the **greater** of 3a or 3b by 0.25 and record on Line 3.
- e.) Record the amount paid during the reporting period (monthly/weekly) on the **World Evangelism Fund** (Line 4).
- f.) Record the amount paid during the reporting period (monthly/weekly) on **10% Approved Specials** (Line 5), which include World Mission specials, Alabaster, deputation offerings, LINKS, Missionary Christmas Fund, World Mission Broadcast, Missionary Health Care, Nazarene Compassionate Ministries, Work and Witness, etc.
- g.) Total Lines 2, 3, 4 and 5 and record amount in Line 6.

To calculate the **UMF Base**, subtract Line 6 from Line 1 and record amount in Line 7.

To calculate the **Amount Due for Period**, multiply the UMF Base (Line 7) by 0.14 and record on Line 8.

Record total amount paid, the check number and any amount still owed.

Make checks payable to SWID.

Obtain Pastor's and Treasurer's signatures.

Mail to: Lynne Speer, District Treasurer, 909 Jersey St., Washington, IN 47501

To ensure accuracy of year end calculations, reports **MUST** be submitted monthly, even if no payment is made. Any checks received without a completed report form will be deposited, but cannot be appropriately credited to the submitting church until a form is received.

For assistance, contact the District Treasurer Lynne Speer at 812-254-4223 or at the address above. For additional forms, access the Pastoral Resources on the SWID website: www.swidnazarene.org.