

RARE CIRCUMSTANCE ADJUSTMENT

USA/Canada Region Application

Exemption Guidelines and Application Instructions

The Rare Circumstance Adjustment (RCA) was designed for churches that experience a rare circumstance or receive unexpected financial gifts that are outside of the church's normal tithes and offerings. This gift may cause the church a financial hardship due to increased Funding the Mission (FTM) goal projections for a given fiscal year.

Your application is reviewed by a peer-led RCA Committee appointed by the Board of General Superintendents that consists of district superintendents, pastors, and laypeople. The Stewardship Development team at the Global Ministry Center assists this committee administratively.

Applications are reviewed based on the following guidelines:

A Rare Circumstance is defined as an unexpected event in the life of a local church. This may be a generous one-time gift received unexpectedly or a one-time gift given for extra expenses incurred by an unexpected event that lies outside of the normal operation of the church budget.

Qualifying gifts are evaluated using the following criteria:

1. Gift/circumstance creates a financial hardship for the church
2. Unsolicited, designated gift to a church without a written designated gift policy (see page 3)
3. Gift is from a single donor
4. Gift is not related to an ongoing capital campaign or debt reduction campaign
5. Gift is greater than or equal to \$50,000
(If the gift is less than \$50,000, it should be at least 25% of church's income.)
6. Gift has already been received
7. Unexpected expense related to disaster or extreme/unusual circumstance

How to apply:

To apply, complete the RCA application below and send to exceptions@nazarene.org.

Need help with your application?
Contact Stewardship Development at 800-544-8413 or stewardship@nazarene.org

APPLICANT INFORMATION

Church Name: _____ District: _____

Applicant's Name: _____ Position: _____

Preferred Phone: _____ Preferred Email: _____

Church Pastor: _____ Email: _____

District Superintendent: _____ Email: _____

GIFT DESCRIPTION

Description of the one-time gift/circumstance: _____

Unexpected Gift Total: \$ _____

FTM income adjustment amount requested: \$ _____

Assembly Year for the FTM income adjustment: _____

When was this one-time gift received? _____

How was this one-time gift received? _____

Why does this one-time gift create a financial hardship due to increased Funding the Mission (FTM)

goal projections? _____

DONOR INFORMATION

Describe the donor: _____

Does the donor attend your church? Yes No

If no, what is the donor's connection to your church? _____

What kind of gift was received?

Estate Gift (Beneficiary designation in a will, trust, IRA, CRT, CGA, life insurance, etc.)

Explain: _____

Appreciated Asset (Stock, Real Estate, Business Interest, etc.)

Explain: _____

Gift-in-Kind (Grain, Cattle, Commodity, goods)

Explain: _____

Solicited (Capital Stewardship Campaign, Debt Reduction, Special Project)

Explain: _____

Unsolicited (No cultivation or ask was involved with the gift.)

Explain: _____

What was the designation for the gift? _____

Is the gift directed to a specific individual? Yes No

If yes, please explain: _____

Does your church have a gift acceptance policy explaining that a portion of all gifts are given to fund the mission of the Church of the Nazarene to make Christlike disciples in the nations? Yes No

If no, would you like information about gift acceptance policies for your church? Yes No

FUNDING THE MISSION PARTICIPATION



3-year history of Funding the Mission giving:

	2019-20	2020-21	2021-22
World Evangelism Giving			
Goal	\$ _____	\$ _____	\$ _____
Amount Given	\$ _____	\$ _____	\$ _____
Pensions and Benefits			
Goal	\$ _____	\$ _____	\$ _____
Amount Given	\$ _____	\$ _____	\$ _____
Education			
Goal	\$ _____	\$ _____	\$ _____
Amount Given	\$ _____	\$ _____	\$ _____
District			
Goal	\$ _____	\$ _____	\$ _____
Amount Given	\$ _____	\$ _____	\$ _____
All goals met	□	□	□

CHURCH INFORMATION



This information is collected only for reporting purposes.

Worship attendance: 99 and under 100-249 250-799 800 +

Number of paid church staff: _____ Full-time _____ Part-time

Anything else you want to tell us about your church? _____

SIGNATURES

Applicant: _____ Date: _____

Senior Pastor: _____ Date: _____

Church Board Secretary: _____ Date: _____

District Advisory Board Secretary: _____ Date: _____

District Superintendent: _____ Date: _____

SUBMIT APPLICATION

Need help with your application?

Contact Stewardship Development at 800-544-8413 or stewardship@nazarene.org

After obtaining all signatures, email the application to exceptions@nazarene.org

Or

Mail all documents to:

Stewardship Development, Global Ministry Center
17001 Prairie Star Pkwy, Lenexa, KS 66220

Please allow up to 45-60 days for a decision on your application.

Incomplete applications may experience delays