



## 2017 Tithe Report – Instructions

### **Line A—Total Gross Income for previous month (including designated giving and all other funds)**

Enter the total amount of ALL revenue for the previous month. Total income includes ALL income received by the church (offerings, pledged giving, unpledged giving, donations, building use fees, income from fundraisers, designated giving, interest from investments, capital campaign income, preschool income, bequests, memorials, etc.)

### **Line B—Exclude income for Capital Campaigns (this does not include income for lines of credit (LOC) or mortgage payments)**

Capital Campaign Income is money received from campaigns that are defined as significant, short-term fundraising efforts for a stated project, such as a building, debt retirement, or special project. The campaign usually lasts for a short time, generally less than a year; however, the donations to the campaign may span several years. Stated Capital Campaigns should not be confused with trustee account donations, building maintenance donations or other donations or capital needs. Income for regular monthly LOC or mortgage payment is not Capital Campaign Income.

### **Line C—Exclude income for Memorials and Endowments**

Gifts received to fund memorials and endowments should be excluded here. Income from endowment earnings should not be excluded.

### **Line D—Exclude income from sale of church-owned real estate (not used for operating expenses)**

Income from the sale of church owned property (such as a parsonage) to be used for future capital expenses should be excluded here.

### **Line E—Exclude income from Tuition-Based Services (preschool, daycare, etc.)**

Tuition-Based Services income is any payment made to the church for services provided at the church such as preschool, childcare, elder care, or other similar services. Normally such services are budgeted separately, often by a non-profit organization affiliated with the church.

### **Line F—Exclude Direct Costs of Fund-Raising**

Direct Costs of Fund-Raising are those costs paid to raise funds for the church, but not the income raised. Typical examples include: 1) the discounted purchase price of gift cards for future resale, 2) the cost of food and supplies for a fund-raising dinner and 3) a consulting fee to direct a fund-raising activity.

### **Line G—Exclude income for Pass-Through/Outreach Ministries**

Pass-Through Funds are monies received for projects or events outside the local church. From time to time churches will act as a collection agent for special events, such as disaster relief, community homeless shelters, food pantries, soup kitchens or mission trips. Monies are sometimes given for field missionary support or mission focused activities including materials and supplies for mission trips and mission outposts. Any donations given for outreach ministries or causes should be excluded.

### **Line H—Adjusted Total Income for Church**

This is the amount used to calculate the Church Tithe. This line equals Line A minus Lines B, C, D, E, F, G.