

ANNUAL PASTOR'S REPORT
Of the Local Church

EXPLANATION & INSTRUCTIONS*

9. Members received by letter of transfer from another Nazarene church, per *Manual* Para. 111.
12. Removal" means the official board action to remove the name from the roll. "Transfer to another denomination" means the granting of an official letter of commendation to another denomination. "Release" means removal of the name from the membership roll at their request, not for the transfer to another denomination. *Manual* Pars. 111.1, 112.2, 112.3.
13. Members to whom a transfer to another Nazarene church has been issued. *Manual* Para. 111.
15. See *Manual* Para. 107 for information regarding membership, and *Manual* Para. 109 for information regarding inactive membership.
16. See *Manual* Para. 108 for information regarding associate membership.
17. All weekly worship attendance should be reported, attempting not to count any person twice.
19. Any groups of two or more who meet regularly to pray.
- 20a. Attempt not to count any person twice. Add together children involved in Sunday School, Discipleship, etc.
- 21a. Attempt not to count any person twice. Add together youth involved in Sunday School, Discipleship, etc. (US/Canada: ages 12-23)
- 22a. Attempt not to count any person twice. Add together adults involved in Sunday School, Discipleship, etc.
24. Count here even if they also attend a Discipleship Group.
- 24a. Count here even if they also attend Sunday School.
28. Refer to the NYI Charter for further definition.

FINANCIAL SUMMARY: Please round all fractional payments **up** to the next dollar.

30. Definition of Income for APR
Church Income is all offerings received by the local church. It includes all donations received by the church to further its mission, both designated and undesignated, such as regular tithes and offerings for the global mission (World Evangelism Fund and all Mission Specials), building fund, capital campaign, benevolence, Compassionate Ministries Centers, SDMI, NYI, etc. Do not include borrowed money or any money received from an insurance claim. For more details, see www.FundingTheMission.org/ChurchIncome.
31. Faith Promise, Easter, Thanksgiving, etc.
32. 10 % Line: Approved Mission Specials (not included in World Evangelism Fund) include World Mission specials, Alabaster, deputation offering, LINKS, Missionary Christmas Fund, World Mission Broadcast, Missionary Health Care, Nazarene Compassionate Ministries, Work and Witness, NTS and NBC offerings, Point to Point Cash Gifts, etc. For Point to Point calculator, see www.FundingTheMission.org.
33. Examples include any money given for the Global Ministry Center, gifts to non-LINKS missionaries, duty on LINKS, etc.
36. Amount paid by the local church on the apportionment for district obligations assigned by the District Assembly.
37. Including support for projects not included in the “District Ministry Funds”, such as cash investments in New Church Sponsorship, district center support, district departmental expense, and other benevolences.
40. Support given to Nazarene institutions other than your assigned education allocation. (Except NTS & NBC Offerings: these go on line 32 for 10% credit.)
42. Include rental of a leased building, amounts paid for pews, large musical instruments (i.e., piano), church furnishings, capital improvements and major repairs which raise the total valuation of the church property. Do not include building maintenance and supplies, replacement of items when part of an insurance claim reimbursement, or borrowed money you spent. Monies used for expenditures such as architectural drawings from designated funds for a future building project should be recorded on this line as a Capital Expenditure.
43. This is the amount paid on principal and interest to reduce the debt on all church properties. It is not the amount of the indebtedness.
44. Including pastors’ actual cash housing, health and hospitalization insurance for ministerial staff, pastors’ cash salary, pastors’ employee benefits, associate pastors’ cash salaries, and associate pastors’ employee benefits.

45. Monies used for helping those in need.
46. Including gifts to members, professional books and magazines, as well as dues, convention and assembly expenses, and continuing education, maintenance of properties, church and parsonage utilities, smaller equipment purchases, etc.
49. The values given to “Church Buildings” and “Parsonages” should include grounds, buildings, and equipment. Where the church and parsonage are combined in one building, make a fair division of the value for each. Where possible, get an official appraisal. Include all properties owned by the church.
50. Give accurate amount of indebtedness on all “church and parsonage property” combined.

* Regions may adapt these pages according to regional needs.