



## 2010 End-of-year Report Instructions

### Financial information

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#### Revenue (income)

3. **Contributions—Unrestricted (general offerings):** Total offerings received by your church to fund general ministry expenses as approved by your members and designated leaders.
4. **Contributions—Donor-restricted (designated offerings):** Offerings taken for or gifted with a specific, designated purpose, or donor-imposed restriction, i.e.: building fund, missions, etc.
5. **Investment income:** Includes any interest or dividend income earned by the church on monies held in bank accounts (savings, money market, CDs) or investment accounts (stocks, bonds, mutual funds, etc.)
6. **Realized gain/loss on investments (capital gains or losses):** Amount of gain or loss experienced due to the sale of investment holdings (stocks, bonds, mutual funds, etc.)
7. **Subsidies:** Any income received from the General Church, Regional Conference, loans, transfers from investments, and bequests.
8. **Miscellaneous:** All other sources of revenue not broken out separately in the above categories.

#### Distribution (expenses & contributions)

##### *Operating expenses*

9. **General ministry expenses:** All costs incurred by the church to support and conduct ministry, including but not limited to rent, mortgage payments, pastoral and staff compensation, postage, office supplies, utilities, professional/consulting fees, travel, transportation, meetings, honorariums, etc. Include general ministry expenses that may be met through designated offerings, such as Bible Quiz teams. Excludes property maintenance/improvements and gifts accounted for below.
10. **Property maintenance/improvements:** Money spent to improve or maintain real estate (church buildings, parsonage(s), etc.), and land.

##### *Contributions/giving*

11. **Contributions to BIC Cooperative Ministries (CM)—Shared:** Total contributions your congregation sent to the BIC General Church in 2010 to help fund the work we do as a community of believers beyond the local church. The ministry plan is updated and approved by pastors and lay leaders at a General Conference held every two years. Current ministry priorities include multiplying sites for life change, equipping leaders for transformation and sending workers for witness and service near and far.
12. **Contributions to BIC Cooperative Ministries (CM)—Designated:** Total contributions your congregation donated to a specific ministry priority(ies) within Cooperative Ministries such

as BIC World Missions, church planting, and/or leadership development. Refer to the year-end statement of giving that you received from the BIC Church Finance Office for assistance in determining this number. (Note: Because the majority of funding for ministry priorities is provided by general CM contributions, designating within Cooperative Ministries does not increase the overall program budget for a particular ministry emphasis beyond the approved percentage of distribution. Designations may, however, buffer a ministry area from the impact of cuts in case of a budget shortfall.)

- 13. Direct giving to BIC ministries:** Total contributions your congregation gave toward BIC ministries outside Cooperative Ministries (e.g. team-based support for missionaries, SPICE.) These amounts are recorded on the transmittal form that is submitted to the General Church Finance Office.
- 14. Direct giving to non-BIC ministries:** Total contributions your congregation gave to non-BIC ministries or organizations (e.g. World Vision, Compassion International). This giving is not recorded on the transmittal form that is submitted to the General Church Finance Office.

## Assets

### *Investment accounts*

- 15. Total of all cash and cash equivalent account balances:** Total of bank and short-term savings account balances (checking, savings, 12-month or less CDs, etc.) as of December 31, 2010
- 16. Total of all investment account balances:** Total of all investment account balances (stocks, bonds, mutual funds, CDs with a maturity date beyond Dec. 31, 2011, etc.) as of December 31, 2010

### *Property (fair market value)*

- 17. Church building(s):** Current fair market value of the church building(s) owned. If you do not have a current appraisal, a real estate professional in your area should be able to provide you with a good estimate.
- 18. Parsonage (if applicable):** Current fair market value of any parsonage(s) owned. If you do not have a current appraisal, a real estate professional in your area should be able to provide you with a good estimate.
- 19. Church furnishings and equipment:** Estimate current replacement value of church furnishings and equipment. If you do not have a current appraisal, a real estate professional in your area should be able to provide you with a good estimate.
- 20. Land:** Current fair market value of all land owned by the church, including developed and undeveloped land. If you do not have a current appraisal, a real estate professional in your area should be able to provide you with a good estimate.

### *Liabilities*

- 21. Debt—Church buildings and land:** Amount owed as of December 31, 2010, including primary mortgage and any lines of credit secured by the church building/land
- 22. Debt—Parsonage and land:** Amount owed as of December 31, 2010, including primary mortgage and any lines of credit secured by the parsonage/land

- 23. Debt—All other:** Total amount of outstanding debt for loans other than the primary mortgages on the church, parsonage and land listed separately on lines 21 and 22 as of December 31, 2010, including individual and institutional lenders (e.g. congregants, banks, credit card companies, the BIC Foundation, unsecured lines of credit, etc.)

## **Property, casualty and liability insurance (excludes employee benefits)**

### *Church buildings*

- 24. Total insurance coverage held on church buildings:** Total face value of all property and casualty coverage held on the church building(s).
- 25. Insurance carrier(s):** List the carrier (insurance company) name, agent name and phone number for each insurance policy included above.

### *Parsonage*

- 26. Total insurance coverage held on parsonage:** Total face value of all property and casualty coverage held on the parsonage(s), if applicable.
- 27. Insurance carrier(s):** List the carrier (insurance company) name, agent name and phone number for each insurance policy included above.

### *Furnishings and equipment*

- 28. Total insurance coverage held on furnishings and equipment:** Total face value of all property and casualty coverage held on furnishings & equipment.
- 29. Insurance carrier(s):** List the carrier (insurance company) name, agent name and phone number for each insurance policy included above.

### *Liability coverage*

- 30. Total liability insurance coverage:** Protection from liabilities you may incur in the course of ministry. Includes liability protection for personal injury, physical damage, automobile/employee travel, religious acts and communications, nursery/childcare supervision, counseling acts, computer-related issues, privacy violations, missions trip coverage, etc.
- 31. Insurance carrier(s):** List the carrier (insurance company) name, agent name and phone number for each insurance policy included above.

### *Other*

- 32. Total other insurance coverage:** The face value of any other property and casualty insurance coverage not included above.
- 33. Description of other coverage:** Please describe the other policy(ies) held
- 34. Insurance carrier(s):** List the carrier (insurance company) name, agent name and phone number for each insurance policy included above.

## Statistical information

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### *Conversions and baptisms*

- 35. Conversions:** Indicate *total* numbers of conversions that took place in the life and ministry of your congregation whether the persons became members or not.
- 36. Baptisms:** Indicate *total* numbers of baptisms that took place in the life and ministry of your congregation whether the persons became members or not.

### Membership

- 37. Number of people who were members as of January 1, 2010**
- 38. Number of people who were members as of December 31, 2010**

### *Membership increases during the year by:*

- 39. Conversion:** people who made the decision to follow Jesus Christ for the first time in their lives and joined the church in 2010
- 40. Baptism:** people who were baptized and joined the church in 2010. If a new member was both converted and baptized, count this increase as a baptism only.
- 41. Transfer of membership:** believers who were members or regular attendees of another church. This category includes transfers from other BIC congregations as well as new members from other denominations who have professed Christ as savior and gone through a believer's baptism prior to joining your congregation.

### *Membership decreases during the year by:*

- 42. Death**
- 43. Resignation or suspension**
- 44. Transfer of membership to another church**

### Congregational profile

- 45. Percentage of persons new to your church within the last five years:** indicate the range that best represents the average percentage of persons new to your church within the last five years.

### *Attendance*

If you have more than one worship service, use totals for all services.

- 46. Worship service(s)**
- 47. Sunday school**
- 48. Sunday evening**
- 49. Midweek programming**

## *Sites*

- 50. Number of worship services:** total for all sites
- 51. Number of external worship sites or locations**
- 52. Number of small groups:** for discussion, prayer or Bible study, other than Sunday School

## *Discipleship and service*

- 53. What different kinds of small groups are in your church (select all that apply):** focus on the type of groups that meet versus your congregations specific naming conventions used.
- 54. Programs/activities in which your church is involved (select all that apply)**
- 55. List the external venues for ministry associated with your church:** think of all the ways your congregation impacts the world around you, including relationships with other not-for-profit organizations, tutoring programs, ministries to the elderly, etc.

## **Stories**

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- 56. Attach 2–3 stories of transformed lives from your church, e.g. from newsletter, publication, etc.:** as a denomination, our shared vision is life transformation. We would like to hear how people are being impacted by the BIC in each region so we can rejoice together in what God is doing in and through us as a community.