

The Harvest Conference Office  
300 S Walnut Lane, Suite 402, Beaver, PA 15009  
Phone: (878) 207-2937 Fax: (878) 207-2936  
Email: pghfmc@gmail.com

2023 Capital Improvements & Missions Expenditures, etc.

Church: \_\_\_\_\_

Home Ministries and Conference Apportionments are calculated using the amount of "Total Receipts Minus Items to be deducted..." Please fill in the following dollar amounts and send this form (via mail/fax/email) to the Conference Office by **January 15, 2024**.

**\*TOTAL RECEIPTS for 2023:** \$ \_\_\_\_\_  
Includes \$ \_\_\_\_\_ from the Conference for \_\_\_\_\_

**ITEMS to be deducted for Apportionment calculation purposes:**

Giving to Free Methodist World Missions  
Sent to Conference Office \* \$ \_\_\_\_\_  
Sent Directly to FMCUSA \$ \_\_\_\_\_  
Sent Directly to ICCM (or *taken out of acct*) \$ \_\_\_\_\_

Giving to God's Choice Ministry (See instructions) \$ \_\_\_\_\_

Loan Payments (principal + interest) \$ \_\_\_\_\_

\*Pass Through Funds: (please read instructions carefully)  
*You must attach a detailed list with amounts.* \$ \_\_\_\_\_

\*Remodeling/ Major Repairs over \$1,000.00 \$ \_\_\_\_\_  
*You must attach a detailed list with amounts.*

**\*\*TOTAL of ITEMS listed above for 2023:** \$ \_\_\_\_\_

**TOTAL \*RECEIPTS LESS \*\*TOTAL of ITEMS listed above:** \$ \_\_\_\_\_

Additional Items used for denomination's Annual Report only:

Bequest Revenue \$ \_\_\_\_\_

Capital Funds Revenue \$ \_\_\_\_\_

\_\_\_\_\_  
Signature (Pastor or Treasurer)

**Pass Through Items**  
(Please see instructions)

Item	Amount	Offering taken	Budgeted
1. _____	\$ _____	_____	_____
2. _____	\$ _____	_____	_____
3. _____	\$ _____	_____	_____
4. _____	\$ _____	_____	_____
5. _____	\$ _____	_____	_____
6. _____	\$ _____	_____	_____
7. _____	\$ _____	_____	_____
8. _____	\$ _____	_____	_____
9. _____	\$ _____	_____	_____
10. _____	\$ _____	_____	_____
<b>TOTAL Pass Through</b>	<b>\$ _____</b>		

**Remodeling/Major Repairs over \$1,000**

Item	Amount
1. _____	\$ _____
2. _____	\$ _____
3. _____	\$ _____
4. _____	\$ _____
5. _____	\$ _____
6. _____	\$ _____
<b>TOTAL Remodeling/Major Repairs</b>	<b>\$ _____</b>

## Instructions

These are the figures you should be using for the denomination's online Annual Report

**Total Receipts for 2023:** Enter on this line **ALL monies received by the local church EXCEPT proceeds from loans, or from the sale of property, or from vendor reimbursements** (i.e. if your church overpaid a bill and the vendor returned the amount overpaid). Do not count money transferred from one account to another if the money was originally received in a prior year. Do include checks received from the Conference for things **other than loans** (internship grants, recalibration money, reimbursements for expenses made for things like School of Ministry or training day or Annual Conference) Please list the amount from the Conference and what it was for. **It will be deducted from your Total Receipts. Do not list these items on Pass Through.**

**Free Methodist World Missions:** Enter on these lines the total amount your church gave to Free Methodist World Missions. It has been separated into three lines: One for money you sent to the Conference Office, one for money you sent directly to FMWM, and one for money you sent directly to ICCM (or is taken out of your account by ICCM). Include only those amounts forwarded for support of FMWM missionaries (MSAs), country budgets (CPDs), Bishop's Crisis Relief, and other budgeted Free Methodist World Missions uses. Do not include non-Free Methodist Missions work or Home Ministries on this line. **Please see your Treasurer report spreadsheet that is sent to you the beginning of January. Only those missionary amounts received in this office by December 27 can be counted.** December's amounts will be transmitted to FMWM on December 28. That is what they will use for their EPP (Home Ministries) calculations. These are the **same amounts you should use when doing the Annual Report.** If money is received by the Conference after December 27, it will not be counted by the denomination or the conference until 2024.

**God's Choice Ministry:** Enter on this line the total amount your church gave to assisting God's Choice Ministries in advancing **new locations** under the direction of Pastor Shirley Elosh. **Do not place on this line monies used at your local church for your own God's Choice Ministry.**

**Loan Payments (principal + interest):** Enter on this line the total amount your church has paid in loan expense, both the principal and interest amount, for the year 2023.

**Pass Through Funds:** see next page for specific items: Enter on this line the total amount your church gave for the purpose of being distributed to an outside entity and not used for church operational or ministry expenses. The following definitions are to be considered: **You will not be given credit for a pass through amount if it isn't on a detailed list.** By "detailed" I mean a list with organizations and a total amount for each, not every transaction. Please put an explanation of each item unless it is something I would recognize (like Gideons or Samaritans' Purse)

1.) **A charitable contribution receipt cannot be given.** An example would be families that sent children to Winter Weekend or Summer Camp, where the families wrote checks to the church and the church consolidated them into a single check to the camp or conference. Also, a group from the church going to an event (Concert, sports game, a play, bus trip, etc.) where the church collects the money from people going and writes a single check for the tickets.

2.) **The funds are designated from an individual to another charity.** Examples would be the Gideons, Operation Christmas Child, local crisis pregnancy center, (an outside ministry) makes a presentation in a service and people wrote checks to the church, and the church consolidated them into a single check written to that ministry. **I would strongly suggest people write checks to the organization instead of the church. This would eliminate you depositing and considering it in your total receipts**

3.) **Restricted funds received from an individual or organization.** An example would be a mission trip through your local church where individuals from another church or your congregation wrote checks to the church for which the church is restricted to use only for their participation in the trip. This includes any donations for a specific person to go on a mission trip. **You cannot give a Charitable Contribution**

**Receipt or Statement for this.** (If money is given for the mission trip group as a whole, a Charitable Contribution Receipt or Statement can be given.)

**\*Please note: Any ministry sponsored by the local church, for which the church takes legal responsibility, cannot be placed on this line. Any money for which you can give a charitable contribution receipt, (even if the person doesn't want one) is not eligible to be a pass thru.**

Breakdown of Pass Through amounts in Annual Report:

- Training, Conferences, Events
- Concerts (outside of the local church facility)
- Annual Conference events
- Mission Trips taken by church attendees

For the 2021 Annual Report the denomination eliminated the "Other Pass Through" category. We have no idea what categories they will include in the 2024 Annual Report until we get it. When doing it, place the item in a category and make sure you include an explanation in the box below the amount.

**Remodeling/ Major Repairs over \$1,000.00.** Enter on this line the total amount of your church Remodeling/Major Repairs if that figure is \$1,000.00 or greater. An example would an addition to the church or a repair to the roof, etc. **Please list.** See note at the end about loans. If money for project came in as a loan, do not include.

**Total of Items listed above for 2023:** Enter on this line the total of Free Methodist World Missions; God's Choice Ministry; Loan Payments; Pass Through Funds; Remodeling/Major Repairs over \$1000.00. **This is NOT your totals expenses. Just those listed on the form.**

**Total Receipts Minus Total Expenses:** Enter on this line the amount on the line for Total Receipts minus the amount on the line for Total Expenses.

**Pass Through Specific Items**

Item	Yes	No	Reason for "No"
Funeral Dinners		X	Ministry sponsored by the church
Group/Study Materials		X	Ministry sponsored by the church
Love Offerings for specific person(s): someone who filled pulpit, Bereavements, visiting missionary, someone in need, concert at church		X	Ministry sponsored by the church
Non-catered Dinners		X	Ministry sponsored by the church
Flowers (Easter & Christmas)*	X		*only those which people paid in money to have flowers in the church and money paid out to supplier of flowers
Catered Dinners	X		
Winter Weekend, Kids Camp, Ladies Retreat, Teen Camp, etc	X		
Concerts at the church		X	Ministry sponsored by the church
Concert or Conference elsewhere	X		
Sports event, Play, Bus Trip	X		
	X		
Charitable organization: Gideons, Operation Christmas Child, Solid Rock Ministries, Crisis Pregnancy Center, Honeybags, Samaritans Purse, FCCA, Center of Hope, Blessings in a backpack, etc.	X		These should also be an organization the IRS recognizes as tax-exempt
Mission Trips	X	X	

If you have a question about any specific item for Pass Through, please call the Conference Office and discuss with Marlene.

Two items have been added:

**Bequest Revenue** – The denomination asks for this amount on the Annual Report

**Capital Funds Revenue** – Money received during the year this report was for that were designated for the purchase of land, new church construction, major renovation, or insurance settlements. You may call it Building Fund or something similar. It could be for future projects or projects done during the current year and included in Remodeling/Major repairs.

Add categories to Pass through items:

**Other Non-FM Global Ministries:** Includes Operation Christmas Child, Gideons\*, other global ministries (while they are not eligible for pass through on the CIF, money given to non-FM missionaries can be in this category for the Annual Report)

**Local Outreach:** Includes all Local organizations and events that specific donations were made for, then a check was written to that organization. Example: A pregnancy center.

**Training, Conferences, Events:** Bible Quizzing events, Retreats, Teen and Children's camp

**Other:** Catered Dinners, Flowers