"ITEMIZED REMITTANCE TO GENERAL TREASURER" EXPLANATION GUIDE FOR EXCEL SPREADSHEET

This guide will provide local church treasurers with explanations as to each item that is to be remitted to the General Treasurer on a monthly basis.

The itemized remittance should be submitted with your local church check each month. Do not remit cash or personal checks for remittance items. This remittance will allow your church to account for each contribution collected that needs to be submitted to the General Treasurer. Therefore, it makes it quite feasible for your church to submit one check to the denomination to cover all the necessary items in any given month (except for Missions which will still need to be submitted separately due to its accounting system). There is no need to send separate checks for Budget Tithe, Church Extension, Mount of Praise, etc…

The financial obligation of each local church is noted in The Manual of The Churches of Christ in Christian Union 2016 Edition (Section C, Number 2, a-g; Number 8 on pages 60-62).

You should save the remittance spreadsheet to your computer in a file you can readily access. The remittance spreadsheet is formatted so all you have to do is input your information. Several columns will automatically calculate the amounts necessary for remittance. The remittance spreadsheet should print out on letter (8 ½ x 11) paper. Please remit both your check and remittance spreadsheet just like you have in the past.

Line Item Completion for Itemized Remittance Form: Use "TAB" key to navigate inputting boxes.

Remittance Time Period: Input the month and year for which you are remitting contributions (i.e October 2013; March 2014). If you are catching up several months, you need to complete an itemization separately for each month. You still may remit one inclusive check to cover multiple months of remittance.

INCOME BASIS FOR REMITTANCE SECTION

Budget Tithe Payment Source: This section assists in completing the Budget Tithe Distribution in the next section while detailing the income sources/amounts used by the local church.

1. **Church Tithes & Offerings:** Input the total amount received by the church for the month in tithes and offerings.
2. **Sunday School Offering:** Input the total amount received by the church for the month in Sunday school offerings.
3. **Other:** Input other contributions received for the month such as gifts from estates, sale of donated property, etc... If no description is listed, please input a description of the income source.
    Note: Building funds may be exempt from Budget Tithe if the building funds are used for debt retirement, new construction, or remodeling expenses approved by the District Board of Trustees. Placing monies here to simply avoid paying the budget tithe is not allowed, and needless to say, it's also unethical.
4. **Total Income Basis for Budget Tithe:** The program will calculate the total income received from 1-3 above.

BUDGET AND OTHER ITEMIZED REMITTANCE SECTION

Budget Distribution: This section calculates the amount the local church is remitting for the given month.

1. **Budget Tithe:** The program will automatically calculate the full percentage of budget tithe due (10%) in the Full Percentage/Amount Due Column. This calculation is based upon the financial obligation listed in the Manual. Input the amount the church is remitting in the Amount Remitted column.
2. **Ohio Christian University:** The program will automatically calculate the full percentage of tithe due (3%) in the Full Percentage/Amount Due Column. This calculation is based upon the financial obligation listed in the Manual. Input the amount the church is remitting in the Amount Remitted column.
3. **General ECY Assessment:** The program will automatically calculate the full percentage of tithe due (1/2 %) in the Full Percentage/Amount Due Column. This calculation is based upon the financial obligation listed in the Manual. Input the amount the church is remitting in the Amount Remitted column.
4. **Christian Education Assessment:** The program will automatically calculate the full percentage of tithe due (1/2 %) in the Full Percentage/Amount Due Column. This calculation is based upon the financial obligation listed in the Manual. Input the amount the church is remitting in the Amount Remitted column.

Church Extension

1. **Monthly Church Extension Offering:** Input the amount received during your church's monthly church extension service in the Amount Remitted Column. This includes monthly partner shares. Please do not remit individual personal checks. The local church needs to deposit personal checks from members into its own account and in a church extension line item in its income and expense statement. This also will allow the church to adequately receipt the contributor as applicable.
2. **Annual Spring Offering:** Input the amount received during your church's Annual Spring Offering for church extension in the Amount Remitted Column. Please do not remit individual personal checks. The local church needs to deposit personal checks from members into its own account and in a church extension line item in its income and expense statement. This also will allow the church to adequately receipt the contributor as applicable.
3. **Annual Fall Offering:** Input the amount received during your church's Annual Fall Offering for church extension in the Amount Remitted Column. Please do not remit individual personal checks. The local church needs to deposit personal checks from members into its own account and in a church extension line item in its income and expense statement. This also will allow the church to adequately receipt the contributor as applicable.

Mount of Praise Camp

1. **Annual MOP Donation**: Each year the General Superintendent asks local churches to donate $100.00 per church to assist in the operational obligations of Mount of Praise Camp. This amount can be donated by the local church anytime throughout the year but its best to do it March through June prior to camp meeting. Input the amount being given by the church in the Amount Remitted Column.
2. **Mount of Praise Endowment:** A local church through a local church board decision can make a donation at anytime throughout the year for the Mount of Praise Endowment. The Endowment was created to provide a source of funds to assist Mount of Praise for years to come. While 40% of the fund income can be used to offset camp costs, 60% would be retained so that the Endowment can grow as an automatic hedge against inflation. Input the amount being given by the church in the Amount Remitted Column.

Ministerial Conference

1. **Ministerial Conference Assessment:** Each local church is to remit $60.00 in March or April of each year to assist with covering the expenses incurred for the denomination's Annual Ministerial Conference. Input the amount being given by the church in the Amount Remitted Column.

Retirement

1. **Pastor:** Input pastor's name (credentialed employee) in the Participant Name column. Input retirement contribution provided by the church in the Amount Remitted Column. Remember this is an amount that is part of the credentialed employee's pay package and should be paid consistently in accordance with the participation agreement.
2. **Staff:** Use as applicable per completion of retirement participation agreement. Input staff pastor's name (credentialed employee) in the Participant Name column. Input retirement contribution provided by the church in the Amount Remitted Column. Remember this is an amount that is part of the credentialed employee's pay package and should be paid consistently in accordance with the participation agreement.

Other: District/General

1. **District ECY Budget Tithe:** Input 10% (ten percent) due from your church's collection of offerings, etc. within your local church Evangelical Christian Youth department in the Amount Remitted Column
2. **District Camp:** Input any amounts due for District camp in the Amount Remitted Column. Some Districts request that its churches assist in donating to its annual camp to assist with camp obligations. This may be a set amount by the District.
3. **District Retreat:** Minister or ECL Retreat Lines: Input any amounts that may be for a District Minister Retreat or ECL Retreat in the Amount Remitted Column. In addition, submit any applicable registration forms for the noted retreat.
4. **General ECL Banquet:** Input any amounts that may be for the annual ECL Banquet in the Amount Remitted Column.

Sunday School Literature:

1. **For Quarter:** Indicate quarter in which payment is being remitted. Then input amount being remitted for the invoice due in the Amount Remitted Column. Also include a copy of the invoice being paid.
2. **Other: Designated Contributions:** Use this section to list other contributions that may occur from time to time. Input the description of other designated contribution(s) in the rows under the Other: Designated Contributions heading. Then, input amount being remitted in the Amount Remitted Column. Other contributions include **but are not limited to**:
   - Northeast District Lily Lake Camp Project
   - Northeast District Mother's Day Offering for District ECY
   - Assistance designated to a specific church
   - Holiness Summit
   - Stewardship Department donation
   - Dan Parker Scholarship
   - Church Extension Special Designations (i.e. St. Criox, Church @ Como, etc…)
   - Other special projects when implemented

Check Total for the Amount Remitted: The program will calculate the total amount to be remitted by local church check. Your check(s) remitted should equal this total.

REMITTER INFORMATION

1. **Name of Church:** Input local Church Name. This assists our accounts receivable clerk in proper receipting.
2. **District:** Input your District. This assists our accounts receivable clerk in proper receipting.
3. **Remitter Name:** Input the name of the individual completing the remittance in the event that our accounts receivable clerk has questions concerning the remittance.
4. **Remitter Address:** Input the address of the individual completing the remittance in the event that our accounts receivable clerk has any correspondence to send concerning the remittance.
5. **Remitter Phone Number:** Input the phone number of the individual completing the remittance in the event that our accounts receivable clerk has questions concerning the remittance.
6. **Email address for receipt:** Input your email address so that receipts for your contributions may be emailed to you instead of mailing.

NOTE 1: DO NOT INCLUDE MISSIONS OFFERINGS/SHARES ON THIS REMITTANCE FORM. SEND CHECK(S)TO MISSIONS ON MISSIONS FORM.
NOTE 2: DO NOT INCLUDE THE OCU ANNUAL OFFERING ON THIS REMITTANCE. SEND CHECK(S) DIRECTLY TO OCU.