

Treasurer's Chest: Transferring Financial Information

The following guide was produced as a sample of how churches might allocated expenditures in either the Charitable Activities category or the Management and Administration/Fundraising categories

Expenditure - Charitable Activities	Field	Expenditure - Mgmt & Admin/Fundraising	Field
(Reported on line 5000)		(Reported on lines 5010 or 5020)	
Advertising of services	4800	Accounting fees	4860
Benevolent gifts	4920	Bank charges	4820
Capital purchases (land & buildings) (7) Church		Capital purchases (land & buildings) (7) investment properties	4890 or 4900
church hall (1)	4890 or	Church hall (1)	
residence (2)	4900	maintenance	4850
Car allowance (3)	4880	municipal taxes	4850
Cemetery maintenance	4850	insurance	4850
Church hall (1)		Costs incurred - dinners	
maintenance	4850	advertising & promotion	4800
municipal taxes	4850	licensing	4830
insurance	4850	office supplies & equipment	4840
Costs incurred - church facilities rented out for religious functions		occupancy costs	4850
advertising & promotion	4800	salaries, wages	4880
licensing	4830	other	4920
office supplies & equipment	4840	Costs incurred - church facilities rented out for social functions	
occupancy costs	4850	advertising & promotion	4800
salaries, wages	4880	licensing	4830
other	4920	office supplies & equipment	4840
Guest speakers (religious)	4920	occupancy costs	4850
Honoraria - organist, minister	4880	salaries, wages	4880
Insurance premiums (6)	4850	other	4920
Flowers for altar	4840	Guest speakers (social)	4920
Interest on mortgages (6)	4850	Honoraria - treasurer	4880
Major repairs		Insurance premiums (6)	4850
church	4850	Interest on mortgages (6)	4850
church hall (1)	4850	Legal fees	4860
residence (2)	4850	Major repairs	
Minor maintenance	4850	church hall (1)	4850
Mortgage payments		residence (2)	4850
church	4850	Mortgage payments	
church hall (1)	4850	church hall (1)	4850
residence (2)	4850	residence (2)	4850
Minister's residence (2)	4850 or 4880	Office space rental	4850
Municipal taxes	4850	Office supplies and minor equipment (5)	4840
		Postage (if for fundraising - field 4800)	4840

Pay TV religious channel for residence (4)	4850	Payment costs of loans from members	4920
Expenditure - Charitable Activities	Field	Expenditure - Mgmt & Admin/Fundraising	Field
Printing costs (bulletins, etc.)	4840	Salaries-support staff (5)	4880
Reference books for pastor	4840	Utilities - residence	4850
Expenditure - Charitable Activities	Field		
Rental costs for church services	4850		
Repairs to church hall (6)	4850		
Salaries-support staff (5)	4880		
Salary of Minister	4880		
Sunday School			
advertising & promotion	4800		
travel & vehicle	4810		
licensing	4830		
office supplies & equipment	4840		
occupancy costs	4850		
education & training (staff, volunteers)	4870		
salaries, wages	4880		
other	4920		
Tithes to head body	4830		
Utilities			
church	4850		
residence (2)	4850		

Notes for consideration

(1) Church Hall

If the church hall is used for religious or other charitable purposes, then expenditures in relation thereto should be reported in the appropriate field shown above under "Expenditures - Charitable Activities". If the expenditures are related to private social affairs (weddings, etc.) they should be reported in the appropriate field shown above under "Expenditures - Management & Administration. Related expenses for maintenance, repairs, mortgage payments, municipal taxes, insurance, etc. would be reported accordingly.

(2) Residence

If the residence is a manse which forms part of the church fabric (is owned by the church or a qualified donee), then this expenditure should be reported in the appropriate field shown above under "Expenditures - Charitable Activities". Also, expenditures for repairs, maintenance, mortgage payments, utilities, municipal taxes and insurance for this residence would be reported in the appropriate field under the same heading above. If the clergy resides in housing which is not owned by the church or a qualified donee, and s/he receives a housing allowance, this expenditure is shown in field 4880.

(3) Car Allowance

Car allowance would be reported in field 4880. However, any expenses related to use of the car for personal reasons would not be included in the total in field 5000.

(4) Pay TV

Pay TV costs for the residence may be charitable if a substantial part of the programming is used to inform and educate the pastor so the s/he may more effectively carry out his/her religious duties. Similar to "Reference books for pastor".

(5) Support Staff Salaries, Office Supplies and Equipment

Support staff salaries, or a portion thereof, may be charitable (custodian cleaning the church for services, secretary typing up a religious newsletter for distribution at services). The salary must be apportioned between expenditures for charitable activities and expenditures for management and administration. Office supplies/minor equipment may be apportioned in same manner

(6) Other

If a charity owns a building which is used for charitable purposes and programs, expenditures on mortgage payments, maintenance, utilities, municipal taxes, insurance, repairs and improvements to the building would be considered expenditures toward charitable activities. If a charity owns a building which is used for investment purposes, the expenses would be considered expenditures on management and administration. If the building is used for both charitable and investment purposes, the expenses would be apportioned accordingly.

(7) Capital Purchases (Land and Buildings)

If the charity chooses to expense the full amount of the capital purchase in this fiscal year, the amount is shown in field 4890. If amortized, the amount is shown in field 4900.