

Clerk of Session Training

1. Prayer
2. Introductions
3. Theology
4. Overview of clerk responsibilities and topics
5. Background and overview of the *Book of Order*
6. Record Keeping – what, why and how
 - a. Minutes (Session and Congregation)
 - b. Rolls/Registers
7. Parliamentary procedure
8. Other roles in the Session meeting
9. Relationship with the Pastor/Moderator of Session
10. Relationship with Presbytery including annual statistical reports
11. Questions

Theological Premises of the Work of a Session

A. The “Reformed” Community is part of the larger Body of Christ: the “Reformed” Tradition lies within the Protestant Reformation of the Christian faith:

1. The common beliefs of the *Church* (F-2.03)

(a) The mystery of the Trinity

- In seeking the will of God through the action of the community, we imitate the very nature of the triune God.

(b) The Incarnation of God in Jesus Christ

- Because God saves us by sending Jesus Christ into the messes of our world, rather than by lifting us out of them, we can find Christ present even in the mess of a session meeting.

2. The common themes of the *Reformation* (grace alone, faith alone, Scripture alone) (F-2.04)

(a) The Final Authority of the Holy Spirit speaking through Scripture

- Our purpose in meeting as a session is not to seek our own will, but the will of God through the voice of the Holy Spirit

(b) Justification by grace through faith

- Each of us is utterly dependent upon the grace of Jesus Christ, even clerks

(c) The priesthood of all believers

- Even the most annoying session member may lead the body to the will of God through his or her prophetic voice

(d) The sanctity of common life

- In the ordinary, even the mundane, we find the holy, even in discussions of church budgets or maintaining the church building

3. The distinctively “Reformed” emphases (F-2.05):

(a) The affirmation of the sovereignty of God – the majesty, holiness, and providence of God who creates, sustains, rules and redeems the world in the freedom of sovereign righteousness and love

- God in Jesus Christ has already won the victory over sin and death, and will lead the Church to claim that victory in ways we cannot begin to comprehend

(b) Election of people for service as well as for salvation

- Each elder and Minister of Word and Sacrament at a session meeting has been called by God (before the foundations of the world!) to be there.

(c) The covenant life marked by a disciplined concern for order in the church according to the Word of God

- We are drawn together not by our choice, but by God's covenant, and therefore separation is not an option.

(d) Faithful stewardship that shuns ostentation and seeks the proper use of the gifts of God's creation.

- We are trustees, not owners, of our congregations and the Church.

(e) Rejection of the human tendency to idolatry and tyranny.

- Any idolatry, even of Robert's Rules, is contrary to the will of God

(f) The call of the people of God to work for the transformation of society by seeking justice and living in obedience to the Word of God.

- Our work must always be about transforming the world, not about self-engagement or petty in-fighting.

B. In a nutshell:

1. Presbyterian polity rests upon a Reformed concern that leaving decision-making in the church to individual church leaders, particularly in a hierarchical structure, has the potential to corrupt the church given humanity's fallen nature.
2. On the other hand, with the bywords "all things decently and in order," Presbyterians, consistent with their Reformed roots, place a high priority on orderly governance.
3. Presbyterians thus believe that decisions made in community reflect God's covenant with humanity, and that seeking to discern God's will in this way imitates the communion of the triune God.

Book of Order Provisions related to Clerks of Session

G-3.0104

Each council shall elect a clerk who shall record the transactions of the council, keep its rolls of membership and attendance, maintain any required registers, preserve its records, and furnish extracts from them when required by another council of the church. Such extracts, verified by the clerk, shall be evidence in any council of the church. The clerk of the session shall be a ruling elder elected by the session for such term as it may determine....

G-3.0107 Records

Each council shall keep a full and accurate record of its proceedings. Minutes and all other official records of councils are the property in perpetuity of said councils or their legal successors. When a council ceases to exist, its records shall become the property of the next higher council within whose bounds the lower council was prior to its cessation. The clerk of each council shall make recommendation to that body for the permanent safekeeping of the body's records with the Presbyterian Historical Society or in a temperature and humidity controlled environment of a seminary of the Presbyterian Church (U.S.A.).

G-3.0204 Minutes and Records

Minutes of the session shall be subject to the provisions of G-3.0107. They shall contain the minutes of all meetings of the congregation and all joint meetings with deacons and trustees.

Each session shall maintain the following roll and registers:

a. Membership Roll

There shall be rolls of baptized, active, and affiliate members in accordance with G1.0401, G-1.0402 and G-1.0403. The session shall delete names from the roll of the congregation upon the member's death, admission to membership in another congregation or presbytery, or renunciation of jurisdiction. The session may delete names from the roll of the congregation when a member so requests, or has moved or otherwise ceased to participate actively in the work and worship of the congregation for a period of two years. The session shall seek to restore members to active participation and shall provide written notice before deleting names due to member inactivity.

b. Registers

There shall be registers of baptisms authorized by the session, of ruling elders and deacons, of installed pastors with dates of service, and such other registers as the session may deem necessary.

G-1.0505 Secretary and Minutes

The clerk of session shall serve as secretary for all meetings of the congregation. If the clerk of session is unable to serve, the congregation shall elect a secretary for that meeting. The secretary shall record the actions of the congregation in minutes of the meeting.

Presbytery of Scioto Valley Session Records Review Form for 2018 Records

Session Clerk: Please complete this form prior to the review event. Please bring two copies to the review, along with your **SESSION RECORDS** and **CHURCH REGISTER**. The information on this form will be verified at the review.

City _____ Church _____

Clerk of Session _____ Phone _____

This area will be completed at the review event:

Peer Reviewer:_____ Church:_____

Presbytery Reviewer: _____

Date: _____ Without Exception: _____ With Exception _____

Exceptions [List Item #(s)]: _____

Please record page numbers where each of the following items may be found.

Reviewer: Please check each item you verify in the blank provided.

	Page Number(s)	OK
1. Election of Church Officers (G-2.0401, G-2.0404)		
2. Officer Ordination and/or Installation (W-4.0401)		
3. Annual Officer Training (G-2.0402; G-3.0201)		
4. Annual Review of Membership Roll (G-3.0201c)		
5. Review of Compensation of Pastor(s) (G-2.0804) Check if no installed Pastor _____		
6. Review of other Staff Compensation (G-3.0201c)		
7. Session Approval of Annual Budget (G-3.0113)		
8. Annual Financial Review (G-3.0113) (A full audit is not required)		
9. Were members received? Dismissed? Removed?		
10. Annual Meeting of the Congregation (G-1.0501)		
11. Do you have Deacons? Yes_____ No_____	XXXXXXXXXXXXXXXXXXXX	xxxxxxx

If yes, Board_____ or Commissioned_____	XXXXXXXXXXXXXXXXXXXX	xxxxxxx
	Page Number(s)	OK
If yes, has Session reviewed the work of the Deacons?		
12. Do you have Trustees? Yes_____No_____	XXXXXXXXXXXXXXXXXXXX	xxxxxxx
If yes, has Session reviewed the work of the Trustees?		
13. Reviewed the work of other committees (G-3.0201c		
14. Was Communion Celebrated on a Regular basis (G-3.0201b;W2.4012a) Yes_____No_____ List page number(s) of approval		

FOR THE FOLLOWING ITEMS: Check as Appropriate.
Reviewer: Please check each item you verify in the blank provided.

	YES	No	OK
15. Was Session involved in a Judicial Case last year?			xxx
If yes, details.	xxx	xxx	xxx
16. Did session meet at least quarterly? (G-3.0203)			
General Content of Record Book:	xxx	xxx	xxx
17. Does the Church Name appear on outside cover?			
18. Are pages <u>consecutively numbered</u> ?			
19. Are date, time, and place of each meeting recorded?			
20. Is the type of meeting listed? (Regular, Special; Session, Congregation)			
21. Were meetings opened and closed with prayer?			
22. Is the Moderator's full name recorded for each meeting?			
23. Are full names of Ruling Elders recorded?			
24. Was a quorum present for each meeting?			
25. Were actions properly voted?			
26. Are all minutes approved by Session?			
27. Are all minutes signed by the Clerk of Session?			
28. Are minutes free from extensive corrections?			
29. Did Session select a Commissioner to Presbytery?			
30. Were Presbytery reports received by Session?			
31. Was the Church Register presented for review?			

For the Reviewer: check Church Register for the following and answer question.

Membership Rolls

Alphabetical Roll

Chronological Roll

(Both should show status of current and former members)

Other Rolls and Registers

Pastors and Associate Pastors

Ruling Elders

Deacons (if applicable)

Baptisms

Up To Date	
YES	NO

Thank you very much for participating in our Session Records Review!

The Stated Clerk welcomes your suggestions in making this form and our review process more “user-friendly”. You may contact him through the Presbytery Office:
Phone: 614-847-0565; 800-244-7207

Basics of Parliamentary Procedure for Session Meetings¹

A. Basic Assumptions

1. Because of their size, sessions do not have to (and often do not) strictly follow *Roberts Rules of Order*
2. However, when a matter is controversial, following basic parliamentary rules insure process is fair and can ease the concerns of those who opposed the decision
3. Parliamentary procedures, as they are used in the church, are grounded in two assumptions, without which our decisions have no valid basis.
 - a. There is a presumption of the overwhelming desire for unity on the part of the members as a visible expression of the Body of Christ. It is from this covenant of Presbyterians with one another that the tenacity and patience to live with and work with differences of opinion derives.
 - b. There is a presumption of the necessity of tension between majority and minority views as the means by which the Spirit is present in the councils of the church

B. Three Parliamentary Principles

Three statements express the parliamentary principles that preserve constructive tension between these individual rights of conscience and the unity of the body:

1. *The Rights and the Unity of the Body Shall Be Preserved:* Parliamentary conventions are first and foremost concerned with preservation of the unity of the body, holding the rights of individual conscience in tension with the body, through what has become known as the “two-thirds compromise.”
2. *The Will of the Majority Shall Prevail:* Majority rule is not a mystical or arbitrary concept. It is highly pragmatic, reflecting the reality that the whole church, as it acts, can do only that which most of the church is willing

¹ Adopted, with grateful acknowledgement for its clarity and insight, from *Parliamentary Procedure in the Presbyterian Church (USA)* by Marianne L. Wolfe.

to do. Hence, the majority vote is a function of unity. Decisions taken by majority vote do not reflect “truth” but, rather, the search for “truth.” Majority rule in this understanding need not be thought of as a “win/lose” situation.

3. *The Rights of the Minority Shall Be Protected:* In addition to the preservation of the right of individual conscience, the church is aware that the minority voice may be the prophetic voice. “A man with God is always in the majority” (John Knox, inscription of Reformation Monument, Geneva, Switzerland). As such, the church protects its minority as if it were protecting its future; and such protection becomes a second function of unity of the body. Parliamentary practice requires that two people constitute a majority in their ability to require the attention to, and action upon, an idea whether it be in a committee or a governing body of the church. Once a motion, duly made and seconded, is before the decision-making body of the church, no other business can be considered until that motion is disposed of permanently or temporarily.

C. Rights of Individual Members

Parliamentary principles attempt to balance the expression of individual conscience with the will of the majority. In so doing, these principles take very seriously the following rights of individual members of the body:

1. *The Right to Know:* due notice; approval of minutes.
2. *The Right to Speak:* rules of debate.
3. *The Right to Vote:* definition of membership
4. *The Right to Hold Office:* fair representation

In general, parliamentary practice requires a two-thirds vote to abridge any one of these rights of the member in favor of the rights of the majority.

D. Making a Motion

1. In making a motion, the following should be clearly stated (unless the intention of the session member is to obstruct, the clerk’s goal should be to assist the session member to accomplish what he or she wants to do by

understanding the following, and reframing the desire to an appropriate motion, if necessary):

- *WHAT*—what exactly is to be done.
- *WHO*—who must approve the recommended action; who will do what needs to be done; who will appoint/nominate/elect the “who.”
- *WHEN*—when is “it” to be done; when shall the report be made to the responsible body.
- *HOW*—how much will “it” cost; where will the money come from.

2. Steps of The Motion – remember, it is fine to be more relaxed when matters are not controversial:

- a. **Moderator** recognizes session member and grants the floor.
- b. **Session member** makes motion. (the member should not debate before the motion is seconded.)
- c. **Another session** seconds the motion without recognition from the moderator.
- d. **Moderator** states the motion.
- e. **Moderator** calls for debate. (Maker of the motion has the privilege of first debate.) All speakers should be recognized by the moderator.
- f. **Moderator** states the motion.
- g. **Moderator** takes the vote and announces the vote and the results of the vote.
- h. **Moderator** states the next order of business.

Office of the General Assembly

Denominational Rolls and Statistics

Statistical Reporting and Frequently Asked Questions

Churches and presbyteries can [access the year-end statistics online reporting system](http://ogaapps.pcusa.org/security/Login.aspx?RequestUrl=http%3a%2f%2fogaapps.pcusa.org%2fsoc%2f) (<http://ogaapps.pcusa.org/security/Login.aspx?RequestUrl=http%3a%2f%2fogaapps.pcusa.org%2fsoc%2f>).

[Go to the Online Statistics Entry system](http://ogaapps.pcusa.org/security/Login.aspx?RequestUrl=http%3a%2f%2fogaapps.pcusa.org%2fsoc%2f)

([http://ogaapps.pcusa.org/security/Login.aspx?](http://ogaapps.pcusa.org/security/Login.aspx?RequestUrl=http%3a%2f%2fogaapps.pcusa.org%2fsoc%2f)

[RequestUrl=http%3a%2f%2fogaapps.pcusa.org%2fsoc%2f](http://ogaapps.pcusa.org/security/Login.aspx?RequestUrl=http%3a%2f%2fogaapps.pcusa.org%2fsoc%2f)).

*The system works best with Firefox, Google Chrome and Safari.

*If you need further assistance contact your Presbytery or email OGARecords@pcusa.org (<mailto:OGARecords@pcusa.org>).

[Where can I find my user name and/or password? \(#finduserpwd\)](#)

[How do I print a copy of my report? \(#printcopy\)](#)

[My user name and password are not working. \(#userpwdnotworking\)](#)

[Who do I contact if I have a problem? \(#problem\)](#)

[When I log in there is no tab labeled "Statistics." \(#tablabel\)](#)

[Where can I find a copy of the workbook? \(#whotocontact\)](#)

[What is the deadline date for entering statistics? \(#deadlinedate\)](#)

Do I have to enter everything at one time? (#everything)

Where can I find my user name and/or password?

Contact your presbytery for information related to your user name or password.

My user name and password are not working.

Be sure that you are using five (5) numbers for your user name. The user name for a church is the PIN number. You will need to add leading zero's if your PIN is fewer than five numbers. Example, you PIN number is 123. The user name would be 00123.

The passwords are also case sensitive. The letter O and number zero 0 often look the same, as well as the letter I and the number one 1. If one does not work try the other.

When I log in there is no tab labeled "Statistics."

In most cases, this is an issue with the browser you are using. We suggest using Firefox for best results.

What is the deadline date for entering statistics?

Contact your presbytery for information. Presbyteries establish their own deadline.

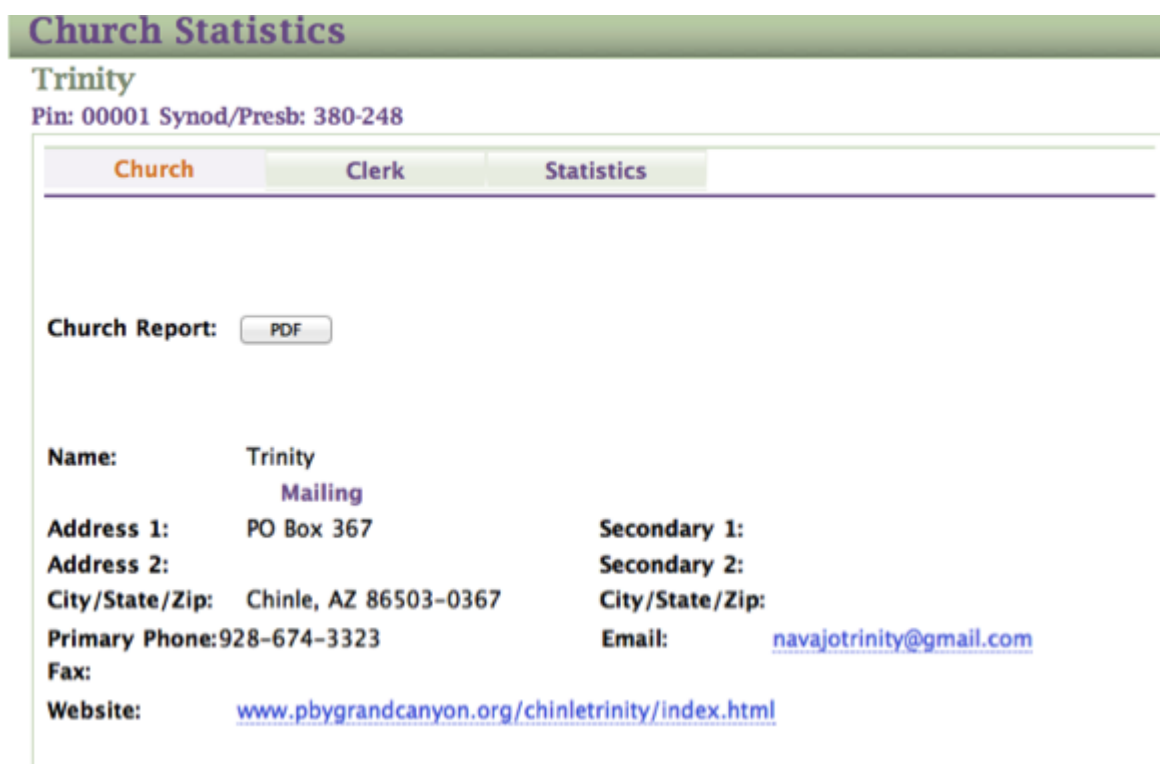
Do I have to enter everything at one time?

No. Hitting the 'Accept' button on the bottom of a page saves the data. You may exit and return to enter additional pages at a later time.

How do I print a copy of my report?

You have two options.

On the main screen when you first log into the program, above your church address area you will see a button that says "PDF." Pressing this will create a copy of your current year report as a PDF.



The screenshot shows a web interface titled "Church Statistics" for a church named "Trinity". Below the title, it displays "Pin: 00001 Synod/Presb: 380-248". There are three tabs: "Church" (selected), "Clerk", and "Statistics". Under the "Church" tab, there is a "Church Report:" label and a "PDF" button. Below this, the church's details are listed in two columns. The left column includes Name, Address 1, Address 2, City/State/Zip, Primary Phone, Fax, and Website. The right column includes Mailing, Secondary 1, Secondary 2, City/State/Zip, Email, and a link to the church's website.

Church Statistics		
Trinity		
Pin: 00001 Synod/Presb: 380-248		
Church	Clerk	Statistics
Church Report: PDF		
Name:	Trinity	
	Mailing	
Address 1:	PO Box 367	Secondary 1:
Address 2:		Secondary 2:
City/State/Zip:	Chinle, AZ 86503-0367	City/State/Zip:
Primary Phone:	928-674-3323	Email:
Fax:		navajotrinity@gmail.com
Website:	www.pbygrandcanyon.org/chinletrinity/index.html	

The other option:

After logging into the program, on the right side, you'll see the option Reports. Below is the portion of the workbook (page 5) explaining how to print.

To print or download a copy of your report press the option “Reports.” You’ll need to work through a series of options.



To view or print a copy choose “Church Report.” It will then ask you for the year you would like to view.



Your report will appear in a box, scroll down to view page one, then use the blue arrow buttons on the top of the page to move to the second page. To print a page use the drop down box that reads “Select a Format.” I suggest using the Acrobat (PDF) option for a clean copy of your report. Press the Export button to download your desired format.

Church Report 2010

PN Number	1
Presbytery Number	300248
Church	Trinity Presbyterian Church
Address	PO Box 367
City/State	Chino, AZ 86503-8367
Phone	928-674-3323
Email	clpc@frontiernet.net
Web Site	www.pbvarandcanyon.org/christrinity/index.html
Fax	

Membership			
Prior Active Members	53	Inactive	0
Gains		Losses	
17 & Under	0	Certified	0
18 & Over	0	Deaths	0
Certified	0	Other	0
Other	0		
Total Gains	0	Total Losses	0

Who do I contact if I have a problem?

Call your presbytery for immediate help or email

OGARecords@pcusa.org (<mailto:OGARecords@pcusa.org>) for additional help.

Where can I find a copy of the workbook?

There is no longer a workbook being produced. The program has been updated to include both helpful tools and definitions to complete the process. It also in being offered in multiple languages: 한국어

(/site_media/media/uploads/oga/pdf/2018_statistics_report_-_korean.pdf)

, Español (/site_media/media/uploads/oga/pdf/2018_statistical_report_-_spanish.pdf), and English

(/site_media/media/uploads/oga/pdf/2018_statistical_report_-_english.pdf).

PDFs have been created related to the questions and definitions being asked.

Membership Statistics	
Beginning membership shows your church's active membership as of December 31 of last year (G-1.0402). This is the official membership figure that appeared in the xxxx <i>Minutes of the General Assembly</i> , Part II, <i>Statistics</i> . This figure cannot be changed. If the actual membership as of 1/1/xx is different than the displayed figure, enter a "New Starting Membership" to correct your beginning balance.	Beginning Membership XXXX New Starting Membership XXXX
	Gaines
Enter the number of persons received in xxxx into active membership by certificate of transfer from other churches (G-1.030b)	Certificate Gaines XXX
Enter the number of persons age 17 or younger received in xxxx through Profession of faith.	Youth Professions of Faith XXX
Enter the number of members received in xxxx through the (first-time) profession of faith (18 or older), or reaffirmation (G-1.0303a & c).	Professions of Faith and Reaffirmations XXX
	Losses
Enter the number of persons dismissed in xxxx to other churches for whom certificates of transfer have been issued (G-3.0204).	Certificate Losses XXX
Enter the number deleted from the roll in xxxx because of death. (G-3.0204a)	Deaths xxx
Enter all other reductions (G-3.0204a) in xxxx, reasons including persons temporarily excluded or removed from active membership (D-10.0300)	Deleted from the roll for any other reason XXX
Beginning Membership (or New Starting Membership, if corrected), plus Total Gains, then subtract Total Losses. This figure should equal the number of persons that appear on the active member roll. (This is the figure presbytery per capita is based on.)	Ending Active Membership as of 12/31/xx XXXX
Enter the number of females included in your total ending active membership.	Female Members xxxx

The ending active membership does not automatically calculate. The page must balance in order for changes to save.

Congregational Life

	Baptisms:
Enter the number of infants and children presented for Baptism by parent(s) or others in xxxx.	Presented by Others XXX
Enter the number of persons who presented themselves for Baptism in xxxx at the time of their confirmation.	At Confirmation XXX
Enter the number of all others who presented themselves for Baptism in xxxx.	All Other XXX
Enter the weekly average of all regularly-scheduled worship services.	Average Weekly Worship Attendance XXXX
Persons who are not members of the Presbyterian Church (U.S.A) who participate in the life and worship of this congregation.	Friends of the Congregation XXXX
Enter the number of ruling elders serving on session as of 12/31/xx.	Number of ruling elders on Session XX
Do you have deacons?	Yes/No
Enter the number of active members in each category. This figure needs to be equal to or less than Ending Active Membership.	Age Distribution of Members: 25 and Under XXXX 26 – 40 XXXX 41 – 55 XXXX 56 – 70 XXXX 71 and Over XXXX Total (<i>Automatically Calculates</i>) XXXX
Christian Education Attendance by Age Group. List the number of persons in each category according to the education records for xxxx. This total should include, but not be limited to, small groups, such as, Bible studies, spiritual formation groups, and youth groups. This total will automatically calculate when you hit the ‘Accept’ button. Do not include Vacation Bible School.	Age Distribution of Christian Education Groups: (Same as we currently have but need to write out Teachers/Officers)

Disability and Racial Composition

Persons with a Disability. Statistics gathered on persons with disabilities will be used by entities and committees to formulate programs and policies of the Presbyterian Church (U.S.A.), thus carrying out the mandate for inclusiveness contained in the *Book of Order* (G-3.0103 & F-1.0403).

In order to complete this section, you (as clerk or pastor) are not expected to conduct a survey of the congregation, but to rely on personal knowledge of individuals' disabilities. According to the definition adopted by the World Health Organization, persons with disabilities are those who have physical or mental disabilities that *substantially* limit their participation in one or more of life's activities.

Persons with a major hearing loss or deficiency.	Hearing Impairment	XXX
Persons whose ability to move about is substantially impeded. This would include persons suffering from diseases such as arthritis and persons dependent upon canes, crutches, or wheelchairs, etc.	Mobility Impairment	XXX
Persons with severe visual limitations.	Sight Impairment	XXX
Persons with less easily discerned disabilities such as heart disease, diabetes, epilepsy, or mental conditions.	Other Impairment	XXX

Racial Ethnic Composition of the Church

The 202nd General Assembly (1990) instructed the Office of the General Assembly to gather information regarding Racial Ethnic Composition (*Minutes*, 1990, Part I, p. 282.) Inclusiveness is an important part of the life of the church, "The Presbyterian Church (U.S.A.) shall give full expression to the rich diversity within its membership and shall provide means which will assure a greater inclusiveness leading to wholeness in its emerging life." (G-4.0403)

This information is used in a variety of ways. Two of the ways in which this information is used is as follows:

- (1) The 208th General Assembly (1996) passed a recommendation that "1. affirms the goal of increasing the racial ethnic membership to 10 percent of the Presbyterian Church (U.S.A.) membership by the year 2005, and to 20 percent by the year 2010;" (*Minutes*, 1996, Part I, p. 378).
- (2) The General Assembly Committee on Representation (COR) uses the data at their Synod Committee on Representation Training Workshops that are held biannually.

In making the entries for this category, be guided by how an individual describes themselves. The figure entered as the total for Congregation should be equal to or less than the figure shown for Total Ending Active Membership, on the Membership Page.

Enter the number of active members in each category. This figure needs to be equal to or less than your Ending Active Membership.	Congregation
Persons originating from or descended from black Africa.	Black/African American/African XXXX
Persons originating or descended from Japan, China, Indonesia, Malaysia, Taiwan, Korea, Vietnam, Laos, Cambodia, Myanmar, the Philippines, Thailand, Hawaii, Samoa, Guam, the U.S. Trust Territories of the Pacific or the Northern Marianas; Tibet, Pakistan, Sri Lanka, and India.	Asian/Pacific Islander/South Asian XXXX
Persons originating or descended from any races, cultures, and nationalities from Latin American countries (Mexico, Central America, South America, and the Caribbean).	Hispanic/Latino-a XXXX
Persons descended from American Indian, Eskimo, or Aleut, and regarded as such by the community of which the person claims to be a part.	Native American/Alaska Native/Indigenous XXX
Persons originating from or having ancestry from these countries: Egypt, Libya, Algeria, Morocco, Tunisia, Sudan, Armenia, Kurdistan, Bahrain, Cyprus, Iran, Iraq, Israel, Jordan, Kuwait, Lebanon, Oman, Palestine, Qatar, Saudi Arabia, Syria, Turkey, United Arab Emirates, and Yemen.	Middle Eastern/North African XXXX
A person having origins in any of the original peoples of Europe.	White XXXX
Persons descended from two or more racial groups listed.	Multiracial XXXX

Financial Data

Financial gifts from donors; rents; fees; income from investments and endowments; special offerings; general purpose fundraisers; and subsidies or grants. Include gifts for capital campaigns, bequests or endowments.	Annual Income XXXXXXXX
The total of all expenditures for the current operations of the congregation including but not limited to personnel, building maintenance, program, mission, and administrative cost. Also include special offerings, contributions to the denomination (presbytery, synod, or General Assembly), staff pensions, payroll tax contributions, utilities, insurance, payments of interest and principal on loans. Do not include capital expenditures.	Annual Expenses XXXXXXXX
The total of moneys given to mission related activities at the local or national level, ecumenical bodies or mission causes not related the Presbyterian Church (U.S.A).	Mission XXXXXXXX (subset of Annual Expenses)
The total of all expenditures for staff (ordained and non-ordained) including but not limited to salaries, benefits, payroll tax contributions, workers compensation, retirement and health insurance contributions.	Personnel XXXXXXXX (subset of Annual Expenses)
The total of expenditures related to the place where the congregation regularly gathers for worship, education, and spiritual nurture.	Facilities XXXXXXXX (subset of Annual Expenses)