

ANNUAL FINANCIAL ACCOUNTING STATEMENT

" . . . Give an account of thy Stewardship," LUKE 16:2

This Statement covers the period from _____ through _____

LAST NAME _____	FIRST NAME _____	MIDDLE _____
SPOUSE: FIRST NAME _____		MIDDLE _____
ADDRESS: _____		
TELEPHONE (_____) _____		HOME BRANCH _____

I N C O M E		
(A)	SALARY, WAGES, SELF EMPLOYMENT EARNINGS (Before payroll deductions)	
	INCOME from interest, dividends, stocks, bonds, or other investments	
	INCOME from all rental properties, or other sources	
(X)	TOTAL INCOME FOR REPORTING PERIOD	
B A S I C L I V I N G N E E D S		
A	SHELTER (Principle, Interest, Rent, Taxes, Insurance)	
B	REPAIRS, Maintenance of property, necessary improvements	
C	UTILITIES (electricity, gas, water, propane, coal, wood, telephone)	
D	REPLACEMENT of Furniture, Appliances, and Household furnishings	
E	FOOD (Groceries, Meals out, Lunches, Household Supplies, etc.)	
F	TRANSPORTATION (Vehicle purchase, Interest, Upkeep, Tags/Fees, Insurance.)	
G	REPLACEMENT and Upkeep of Apparel	
H	MEDICAL CARE (Insurance, Doctors, Dentists, Rx's, glasses, etc.)	
I	PERSONAL TAXES (Federal, State, Local, Social Security)	
J	OTHER NECESSARY EXPENSES	
(Y)	TOTAL NECESSARY LIVING EXPENSES	

- Items listed after each subsection are for example only. Each family must determine which components qualify as basic living expenses. This should be a decision based upon prayer and the influence of the Holy Spirit. The tithing statement reflects the "heart" condition of the steward more than mere compliance with the letter of the law.

CALCULATION OF TITHING DUE		TOTALS
(Q)	Subtract Y from X to figure increase	
(R)	Divide Q by ten to figure tithing due	
(S)	Carry forth tithing due from last statement	
(T)	Add lines R and S	
(U)	Total tithing paid during this period	
(Z)	BALANCE TITHING DUE at close of this period	

Signed : _____ Date: _____

Signed : _____ Date: _____

Have you or your family previously filed a financial statement? Y N (Circle one)

Reorganization statement on tithing - October 16, 1866
The Presidency, three of the Quorum of Twelve, two High Priests, several elders

"Resolved that to carry out the principles of the law of tithing, it is the opinion of this council, that the law should be carried out **in the scattered condition of the church**, and that as far as we can approximate to that law, is upon the principle of freewill offering, for the practical purposes indicated by that law."

History of the Church, Volume 3, pgs 453-454

Reorganization statement on tithing - April 8, 1867
The Quorum of Twelve, Jason W. Briggs, president

"Resolved that we regard the law of consecration and tithing as a means of fully establishing equality among the saints in the building up of Zion . . . But the **scattered condition of the church precludes the carrying out of the law in its fullness**. Yet the present necessities of the work do require a portion of tithing and consecrations, and we believe that the **tithing now required is one tenth of the properties of all** who possess a surplus; afterward, **one tenth of their interest annually**. Others not having more than supplies their necessities, are expected to bring their freewill offerings, as the widow brought her mite."

History of the Church, Volume 3, pg 474

Reorganization statement on who is authorized to collect the tithes - April 8, 1867

In the absence of a resident bishop, or special agent, **it is the duty of presidents of branches to act as agents of the Bishop** in this matter. The needy in the several branches should be relieved **first**, when needed, out of the tithing.

History of the Church, Volume 3, pg 473

FIRST FINANCIAL STEWARDSHIP ACCOUNTING

Inventory as of _____

NAME: _____ BRANCH: _____

ADDRESS: _____ CITY: _____ STATE: _____ ZIP: _____

R E S O U R C E S	A M O U N T
CASH ON HAND CHECKING SAVINGS	
STOCKS/BONDS, NOTES RECEIVABLE	
HOUSING	
HOME (Original cost plus improvements)	
HOUSEHOLD INVENTORY (Furniture, Furnishings, appliances)	
HOUSE CARE EQUIPMENT (Tools, etc.)	
LAWN CARE EQUIPMENT (implements, machinery, accessories, other)	
PERSONAL ASSETS	
APPAREL, JEWELRY, ART, BOOKS, PAINTINGS, ETC	
HOBBY EQUIPMENT, MUSICAL INSTRUMENTS, SPECIAL TOOLS, ETC	
OTHER ASSETS	
CARS/TRUCKS CAMPERS/RECREATIONAL VEHICLES BOAT	
CASH VALUE OF LIFE INSURANCE / PENSION / RETIREMENT PLAN	
BUSINESS EQUITY & INVENTORY (including agricultural holdings, livestock, equipment)	
(V) TOTAL RESOURCES	
L I A B I L I T I E S	A M O U N T
HOME MORTGAGE (Current Balance Due)	
NOTES AND LOANS (Current Balance Due - no not list credit cards)	
INSTALLMENT PLANS (Current Balance Due- include credit card debt here)	
ALL OTHER DEBT not included above	
(W) TOTAL LIABILITIES	
TO FIGURE TITHING DUE	A M O U N T
(Q) Subtract W from V to figure increase or net worth	
(R) Amount of Tithing paid for period covered	
(S) Subtract R from Q to find increase subject to tithing	
(T) Divide S by ten (10) to find amount of tithing still due	
TOTAL TITHING DUE - (T)	