Manual Entry Version

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Baptist Bible Fellowship International
World Mission Service Center

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Getting Started

It is our desire that the step-by-step instructions presented in this guide will assist you in obtaining a clear understanding of the worksheets used to complete the *Missionary Quarterly Report*. Every effort has been made to provide features which will aid you with the overall flow of information as you prepare your reports. A checklist is provided at the end of this guide to help with the overall process as you begin using the *Quarterly Report* to enter your own financial data.

Enclosed is a printed copy of a *Sample Missionary Quarterly Report* as well as a *Sample End of Month (EOM) Statement* for your convenience. Please look over these materials and refer to them as you work your way through the instructional guide. Also enclosed are the forms needed to prepare your own *Quarterly Reports.* Extra forms have been provided, but feel free to contact the Mission Office to obtain additional copies by calling 417-862-5001 or via email at quarterlyreports@bbfimissions.com.

Missionary Quarterly Report Overview

The manual entry version of the *Missionary Quarterly Report* consists of one report form and four worksheets as follows:

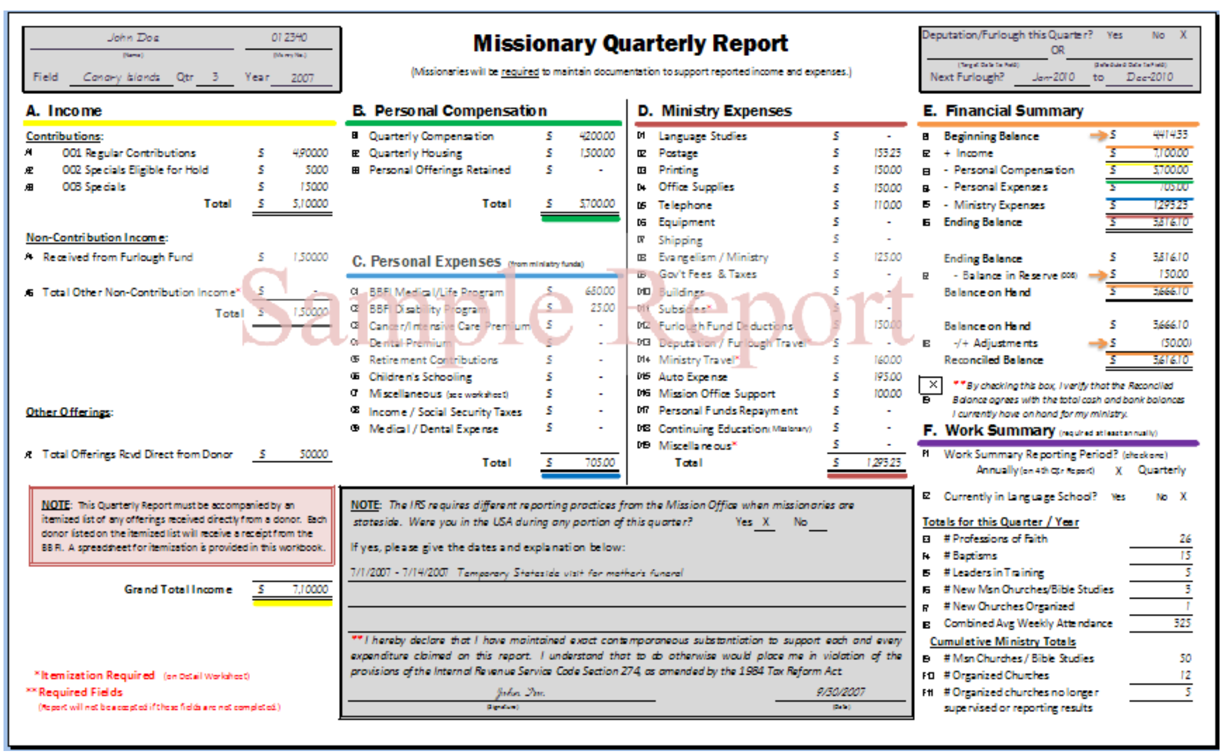
1. *Missionary Quarterly Report Form*
2. *Income Worksheet*
3. *Personal Compensation/Personal Expense Worksheet*
4. *Ministry Expenses Worksheet*
5. *Offerings Received Directly from Donors Worksheet*

There are several features that have been utilized in the design of the *Quarterly Report Form* which are intended to assist users with the overall flow of information as they prepare their reports. Notice that the report is divided into sections – A, B, C, D, E, and F. There are also three grey sections in which users will enter personal and ministry information. They are located in the upper left, upper right and lower center portions of the *Quarterly Report Form*. Each of these sections will be covered in detail later in this guide.

Users should also take note of the color-coding used throughout the *Missionary Quarterly Report*. For instance, the color yellow is used in Section A of the *Quarterly Report Form*. Upon examination of the *Income Worksheet*, users will notice that the worksheet name is underlined in yellow and that the column headings and the total line have been outlined in yellow. The same applies to Section B (green), Section C (blue), Section D (red), etc.

Another feature that will aid users with the overall flow of information is the use of line item labels (A1, A2, A3… B1, B2, B3… C1, C2, C3…). These letter/number combinations can also be found on the worksheets and on the user's *End of Month Statement* (see sample enclosed).

Since many of the entries made on the *Quarterly Report Form* will be obtained from the worksheets, we'll begin by explaining how to use the worksheets to enter income and expense transactions throughout the quarter. Please note that the *Sample Quarterly Report* provided with this guide is for demonstration purposes only. By no means does it represent ALL possible entries for an entire quarter.



Worksheets

A. Income
B. Personal Compensation/C. Personal Expenses
D. Ministry Expenses

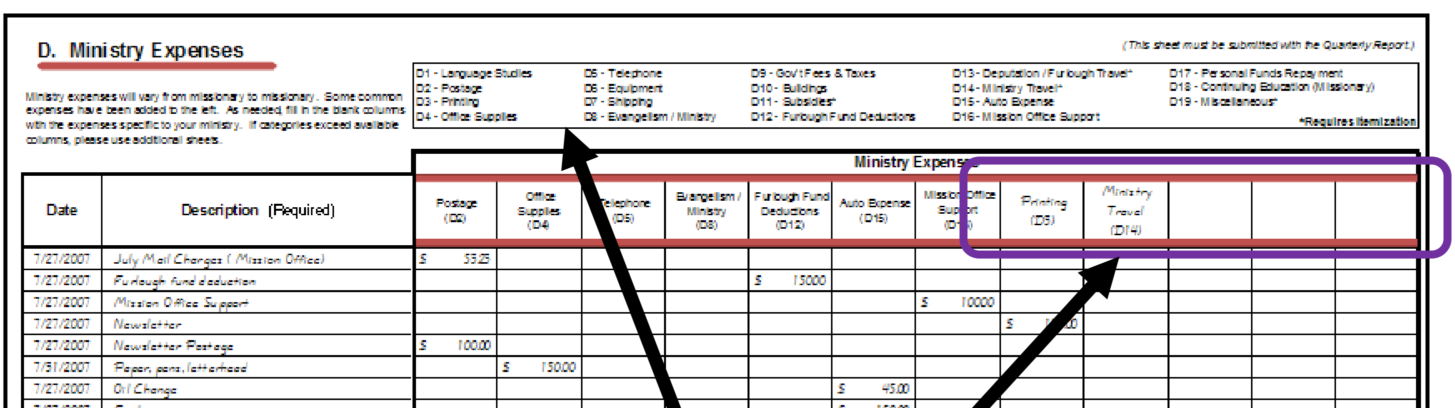
The first three worksheets are very similar in appearance. They have each been color-coded to correspond to section A, B, C or D of the *Quarterly Report Form*. Since there are fewer line items in sections B and C, they have been combined on the same worksheet. The first two columns of each sheet are identical. The other columns correspond directly to a referenced line item on the *Quarterly Report Form*. Information about categorizing transactions will be discussed later in the section of this guide titled *Quarterly Report.*

Ideally, users should make entries on these worksheets once a month at the <u>very</u> least. Transactions entered on these sheets will be obtained from the *End of Month Statement* received from the Mission Office as well as the user's personal records. These worksheets will be submitted to the Mission Office along with the *Quarterly Report Form.* The table below provides information that will be helpful as users make entries on these worksheets.

Column	Description
Date	Users will enter the transaction date in this column using the standard date format of month, day and year (mm/dd/yyyy).
Description	A description is required in this column for each transaction entered on this worksheet.
Amount Columns	The description and letter/number combination in each of the remaining column headings corresponds directly to a referenced line item on the *Quarterly Report Form*. Users will enter the dollar amount for each transaction in the appropriate column. If the number of transactions exceeds the space available on any given worksheet, please use additional worksheets. Once all entries have been made, users will calculate totals for each column and enter them on the line titled *Totals*. These amounts will then be entered on the corresponding line of the *Quarterly Report Form.*

Special Note:

The column headings on the *Ministry Expenses Worksheet* are somewhat different than those found on the other two detail worksheets. Since ministry expenses will vary from missionary to missionary, the most common expenses are provided in the first several columns of this worksheet. The last five columns are empty which allows users to enter any additional categories in which they incurred expenses. Also, a complete list of ministry expense categories is provided at the top of the worksheet for convenience.



D. Ministry Expenses

(This sheet must be submitted with the Quarterly Report.)

Ministry expenses will vary from missionary to missionary. Some common expenses have been added to the left. As needed, fill in the blank columns with the expenses specific to your ministry. If categories exceed available columns, please use additional sheets.

D1 - Language Studies
D2 - Postage
D3 - Printing
D4 - Office Supplies
D5 - Telephone
D6 - Equipment
D7 - Shipping
D8 - Evangelism / Ministry
D9 - Gov't Fees & Taxes
D10 - Buildings
D11 - Subsidies*
D12 - Furlough Fund Deductions
D13 - Deputation / Furlough Travel*
D14 - Ministry Travel*
D15 - Auto Expense
D16 - Mission Office Support
D17 - Personal Funds Repayment
D18 - Continuing Education (Missionary)
D19 - Miscellaneous*
*Requires Itemization

Date	Description (Required)	Postage (D2)	Office Supplies (D4)	Telephone (D5)	Evangelism / Ministry (D8)	Furlough Fund Deductions (D12)	Auto Expense (D15)	Mission Office Support (D16)	Printing (D3)	Ministry Travel (D14)			
7/27/2007	July Mail Charges (Mission Office)	$ 53.25											
7/27/2007	Furlough fund deduction					$ 150.00							
7/27/2007	Mission Office Support							$ 100.00					
7/27/2007	Newsletter								$ [illegible]				
7/27/2007	Newsletter Postage	$ 100.00											
7/31/2007	Paper, pens, letterhead		$ 150.00										
7/27/2007	Oil Change						$ 45.00						
7/27/2007	Fuel						$ 150.00						

For additional categories as needed

Category List

Offerings Received Directly From Donor

The other worksheet is a supplemental sheet used to enter contributions that the missionary has received directly. In other words, the Mission Office did not process these funds. It is important that users enter complete and accurate address information on this sheet since the data provided will be used by the Mission Office to generate a receipt that will be mailed to each donor listed. This receipt will include a message stating that the Mission Office is recording these contributions as income for the missionary, so there is no need for the donor to issue a 1099.

Please note that this sheet is color-coded yellow which indicates that it corresponds to section A, the Income section, of the *Quarterly Report Form.* The total of all entries made on this worksheet will be transferred at the end of the quarter to the income section of the *Quarterly Report Form* on line A7, Other Offerings. The table below explains the entries made on this worksheet.

Column	Description
Date	Users will enter the transaction date in this column using the standard date format of month, day and year (mm/dd/yyyy). It is best to use the actual date of receipt, if possible.
Donor Name	Enter the donor name in this column. If the donor is an organization/church, enter the organization name here. If it is an individual, enter the individual's first and last name (i.e. John Smith). Enter "anonymous" if you do not wish to have a receipt sent to the donor.
Pastor Name	If the previous column, Donor Name, contains the name of a church, enter the pastor's name in this column. Otherwise, no entry is required.
Address	Enter street address in this column
City	Enter city in this column
State	Enter state abbreviation in this column
Zip Code	Enter zip code in this column
Country	Enter country in this column if other than United States
Amount	Enter the contribution amount
Description	Users will have the option of entering a description for this transaction in this column. This description will be included on the receipt mailed out to the donor. Some examples would include love offering, personal, birthday, etc.

Offerings Received Directly from Donor (A7)

(This sheet must be submitted with the Quarterly Report.)

Date (Required)	Donor Name (Required)	Pastor Name (If donor is a church)	Address (Required)	City (Required)	State (Required)	Zip Code (Required)	Country	Amount (Required)	Description
7/9/2007	Any Town Baptist Church	John Smith	1234 N East Street	Any Town	MO	65803		$ 500.00	Travel Exp/Mother's Funeral

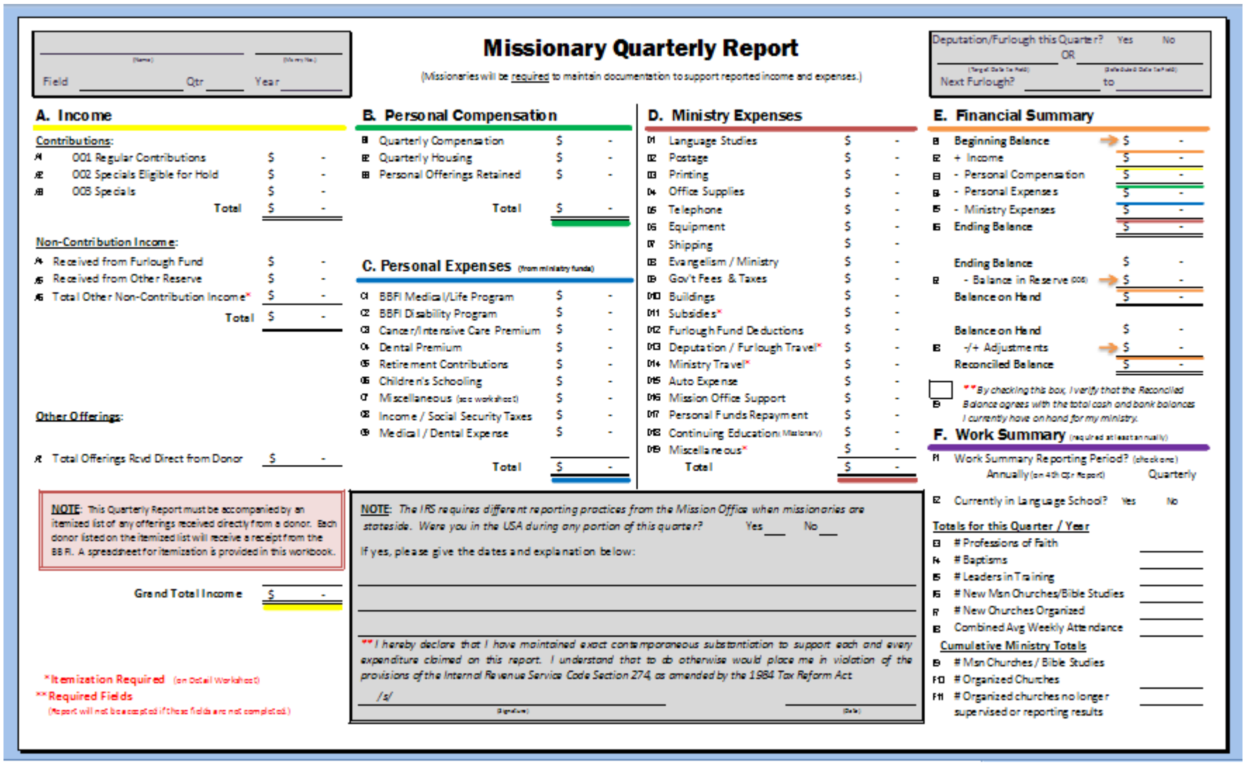
Quarterly Report

The *Quarterly Report Form* is divided into the following color-coded sections:

- Section A - Income (yellow)
- Section B - Personal Compensation (green)
- Section C - Personal Expenses (blue)
- Section D - Ministry Expenses (red)
- Section E - Financial Summary (orange)
- Section F - Work Summary (purple)
- Other areas that contain important information (grey)

Please note that the line items in sections A-F are labeled (A1, A2, A3, etc.). Each line item in sections A-D can also be found in the column headings of the detail worksheets. These letter/number references are also included on the *End of Month Statement* provided by the Mission Office in order to help users with the overall flow of information as they prepare their *Quarterly Reports* (see *Sample End of Month Statement*).

At the end of each quarter, users will begin by transferring column totals from the worksheets to the corresponding line items in sections A-D of the *Quarterly Report Form.* Once these entries are made, users will complete the other sections of the report.



Missionary Quarterly Report

(Missionaries will be required to maintain documentation to support reported income and expenses.)

Field ____ Qtr ____ Year ____

Deputation/Furlough this Quarter? Yes No
OR
Next Furlough? ____ to ____

A. Income

Contributions:

A1	001 Regular Contributions	$	-
A2	002 Specials Eligible for Hold	$	-
A3	003 Specials	$	-
	Total	$	-

Non-Contribution Income:

A4	Received from Furlough Fund	$	-
A5	Received from Other Reserve	$	-
A6	Total Other Non-Contribution Income*	$	-
	Total	$	-

Other Offerings:

A7	Total Offerings Rcvd Direct from Donor	$	-

NOTE: This Quarterly Report must be accompanied by an itemized list of any offerings received directly from a donor. Each donor listed on the itemized list will receive a receipt from the BBFI. A spreadsheet for itemization is provided in this workbook.

Grand Total Income $ -

*Itemization Required (on Detail Worksheet)
**Required Fields
(Report will not be accepted if these fields are not completed.)

B. Personal Compensation

B1	Quarterly Compensation	$	-
B2	Quarterly Housing	$	-
B3	Personal Offerings Retained	$	-
	Total	$	-

C. Personal Expenses (from ministry funds)

C1	BBFI Medical/Life Program	$	-
C2	BBFI Disability Program	$	-
C3	Cancer/Intensive Care Premium	$	-
C4	Dental Premium	$	-
C5	Retirement Contributions	$	-
C6	Children's Schooling	$	-
C7	Miscellaneous (see worksheet)	$	-
C8	Income / Social Security Taxes	$	-
C9	Medical / Dental Expense	$	-
	Total	$	-

D. Ministry Expenses

D1	Language Studies	$	-
D2	Postage	$	-
D3	Printing	$	-
D4	Office Supplies	$	-
D5	Telephone	$	-
D6	Equipment	$	-
D7	Shipping	$	-
D8	Evangelism / Ministry	$	-
D9	Gov't Fees & Taxes	$	-
D10	Buildings	$	-
D11	Subsidies*	$	-
D12	Furlough Fund Deductions	$	-
D13	Deputation / Furlough Travel*	$	-
D14	Ministry Travel*	$	-
D15	Auto Expense	$	-
D16	Mission Office Support	$	-
D17	Personal Funds Repayment	$	-
D18	Continuing Education (Missionary)	$	-
D19	Miscellaneous*	$	-
	Total	$	-

NOTE: The IRS requires different reporting practices from the Mission Office when missionaries are stateside. Were you in the USA during any portion of this quarter? Yes___ No___

If yes, please give the dates and explanation below:

** I hereby declare that I have maintained exact contemporaneous substantiation to support each and every expenditure claimed on this report. I understand that to do otherwise would place me in violation of the provisions of the Internal Revenue Service Code Section 274, as amended by the 1984 Tax Reform Act

/s/ ____ (Signature) ____ (Date)

E. Financial Summary

E1	Beginning Balance	$	-
E2	+ Income	$	-
E3	- Personal Compensation	$	-
E4	- Personal Expenses	$	-
E5	- Ministry Expenses	$	-
E6	Ending Balance	$	-
	Ending Balance	$	-
E7	- Balance in Reserve (006)	$	-
	Balance on Hand	$	-
	Balance on Hand	$	-
E8	-/+ Adjustments	$	-
	Reconciled Balance	$	-

E9 **By checking this box, I verify that the Reconciled Balance agrees with the total cash and bank balances I currently have on hand for my ministry.

F. Work Summary (required at least annually)

F1 Work Summary Reporting Period? (check one) Annually (on 4th Qtr Report) Quarterly

F2 Currently in Language School? Yes No

Totals for this Quarter / Year

F3	# Professions of Faith	
F4	# Baptisms	
F5	# Leaders in Training	
F6	# New Msn Churches/Bible Studies	
F7	# New Churches Organized	
F8	Combined Avg Weekly Attendance	

Cumulative Ministry Totals

F9	# Msn Churches / Bible Studies	
F10	# Organized Churches	
F11	# Organized churches no longer supervised or reporting results	

Now, let's take a closer look at each section of the *Quarterly Report Form* beginning with Section A - the Income Section.

Section A - Income

All sources of missionary income will fall into one of three categories -- Contribution Income, Non-Contribution Income, and Other Offerings. The table below provides an explanation of each of these categories along with line-by-line instructions and other helpful information. The first column of the table contains the line item number or section name. The second column includes a brief description or overview of the section/line item. The next column tells the user where to obtain the financial data for the transactions they will enter. The fourth column indicates where the user will enter the data for each line item—in many cases this will be one of the transaction worksheets discussed earlier. When reference is made to the *End of Month Statement*, please refer to the sample *End of Month Statement* enclosed with this guide.

Please Note: Users will not make entries in this section until the end of the quarter. Individual transactions will be entered on the supporting worksheets throughout the quarter. Column totals will then be calculated and entered on the appropriate lines of the *Quarterly Report Form*.

Line Item/Section	Description	Data Source	Data Entry
Contribution Income	This section is used to report donor contributions processed by the Mission Office and reflected on the user's *EOM Statement* in Section 101.	NA	NA
A1 001 Regular	Reflects the total 001 Regular Contributions received throughout the quarter	*EOM Statement*/Section 101/Line A1	*Income Worksheet*
A2 002 Specials (hold)	Reflects the total 002 Specials eligible for EOM hold received throughout the quarter (if applicable)	*EOM Statement*/Section 101/Line A2	*Income Worksheet*
A3 003 Specials	Reflects the total 003 Specials received throughout the quarter (if applicable)	*EOM Statement*/Section 101/Line A3	*Income Worksheet*
Non-Contribution Income	This section represents fund transfers and other sources of income which cannot be considered as missionary support such as tax refunds, merchandise rebates, etc. If these funds were processed through the Mission Office, they will appear on the *End of Month Statement* in Section 102.	NA	NA
A4 Rcvd from Furlough Fund	Reflects the total funds received from the missionary's Furlough Fund this quarter	*EOM Statement*/Section 102/Line A4	*Income Worksheet*
A6 Other Non-Contrib. Income	Reflects funds received from other sources of non-contribution income. Users will enter data for each individual transaction on the *Detail Worksheet* for reference purposes.	• *EOM Statement*/Section 102/Line A6 • User Records	*Income Worksheet*
Other Offerings	Occasionally, missionaries will receive contributions such as love offerings directly from a donor and deposit them into their account. These contributions would be entered here in the Other Offerings section. A line-by-line itemization of these contributions is required on the *Offerings Received Directly from Donors Worksheet*. The entries for these transactions will be obtained from the user's own accounting records.	NA	NA
A7 Offerings Rcvd Directly from Donors	Reflects the total offerings received by the missionary directly from donors this quarter. The total for this line is obtained from the total on the *Offerings Received Directly from Donors Worksheet*.	User records	*Offerings Received Directly from Donors Worksheet*
Grand Total Income	The amount on this line reflects the total of lines A1-A7. It is underlined in yellow to indicate that this figure is to be entered on line E2 in the Financial Summary Section of the *Quarterly Report Form*.	Total of lines A1 - A7	User calculation

Section B - Personal Compensation

This section of the *Quarterly Report Form* summarizes the missionary's personal compensation--that portion of income allocated for personal use. Entries for this section will be made on the *Personal Compensation/Expenses Worksheet*. The following table explains each line item within this section.

Please Note: Users will not make entries in this section until the end of the quarter. Individual transactions will be entered on the supporting worksheets throughout the quarter. Column totals will then be calculated and entered on the appropriate lines of the *Quarterly Report Form*.

Line Item	Description	Data Source	Data Entry
B1 Quarterly Compensation	The amount on this line reflects the missionary's quarterly personal compensation. This is what has previously been referred to as Total Family Support. Each missionary's personal compensation amount is calculated by the Mission Office according to established guidelines. For more information about personal compensation, see Article VII, items one and six, in the *Missions Policy Booklet*.	*EOM Statement*/Top of page one/line labeled B1	*Personal Compensation/Expenses Worksheet*
B2 Quarterly Housing	The amount on this line reflects the missionary's total quarterly housing expenses. This would include expenses for rent, maintenance and utilities for the missionary's current residence on the field. For more information about housing allowances, see the Frequently Asked Questions section on the Mission Office website or enclosed document.	• *EOM Statement*/Section 101 • User Records	*Personal Compensation/Expenses Worksheet*
B3 Personal Offerings Retained	The amount on this line represents money from love offerings or ministry support that is used for personal needs beyond the family support amount indicated on line B1. Entries on this line would include, but are not limited to, 003 Specials with a memo indicating that the contribution is intended to be used for birthdays, Christmas or personal gifts.	User Records	*Personal Compensation/Expenses Worksheet*
Total	The amount on this line reflects the total of lines B1-B3. It is underlined in green to indicate that this figure is to be entered on line E3 in the Financial Summary Section of the *Quarterly Report Form.*	Total of lines B1-B3	User calculation

Section C - Personal Expenses

This section of the *Quarterly Report Form* summarizes the missionary's personal expenses disbursed from ministry funds. This section is not intended to report personal expenses for items such as food, clothing, personal care items, and so forth. It would be unusual to report expenses for items other than those listed on lines C1-C6, C8 and C9. Users may want to consider contacting the Mission Office before including other personal expenses on line C7. Entries for this section will be made on the *Personal Compensation/Expenses Worksheet.* The following table explains each line item within this section.

Please Note: Users will not make entries in this section until the end of the quarter. Individual transactions will be entered on the supporting worksheets throughout the quarter. Column totals will then be calculated and entered on the appropriate lines of the *Quarterly Report Form*.

Line Item	Description	Data Source	Data Entry
C1 BBFI Medical/Life Program	Reflects deductions for BBFI medical / life program. Entries for this line item can be found on the line labeled C1 on the user's *EOM Statement* in Section 101. Medical expenses such as doctor/hospital visits, prescriptions and medical supplies are reported on line C9.	*EOM Statement*/Section 101/Line C1	*Personal Compensation/Expenses Worksheet*
C2 BBFI Disability Program	Reflects deductions for BBFI disability program.	*EOM Statement*/Section 101/Line C2	*Personal Compensation/Expenses Worksheet*
C3 Cancer/Intensive Care Premiums	Reflects premiums paid for cancer/intensive care policies.	User Records	*Personal Compensation/Expenses Worksheet*
C4 Dental Premiums	Reflects premiums paid for dental insurance policies. Expenses for dental care such as periodic cleanings, fillings and other dental work are reported on line C9.	User Records	*Personal Compensation/Expenses Worksheet*
C5 Retirement Contributions	Reflects contributions made to a retirement account.	User Records	*Personal Compensation/Expenses Worksheet*
C6 Children's Schooling	Includes expenses related to children's schooling such as tuition, books, supplies, uniforms, etc.	User Records	*Personal Compensation/Expenses Worksheet*
C7 Miscellaneous	Reflects funds disbursed for other qualifying personal expenses. When reporting these expenses on the *worksheet*, each transaction must be entered on a separate line. The description field on the *worksheet* should clearly state the purpose of this expense.	User Records	*Personal Compensation/Expenses Worksheet*
C8 Income/Social Security Taxes	Reflects funds disbursed for stateside taxes such as Social Security and income taxes. The amount on this line should not include taxes paid for personal property or real estate.	• *EOM Statement*/Section 005/Line C8 • User Records	*Personal Compensation/Expenses Worksheet*
C9 Medical/Dental Expenses	The amount on this line represents that portion of medical expenses not covered by the BBFI medical program. It would also include dental expenses not covered by the missionary's existing dental plan. This would include items such as co-pays, coinsurances, and deductibles.	User Records	*Personal Compensation/Expenses Worksheet*
Total	The amount on this line reflects the total of lines C1-C9. It is underlined in blue to indicate that this figure is to be entered on line E4 in the Financial Summary Section of the *Quarterly Report Form*.	Total of lines C1-C9	User calculation

Section D - Ministry Expenses

This section of the *Quarterly Report* summarizes ministry expenses. In most cases, users will obtain the information for these expenses from their own records. Entries for this section are made on the *Ministry Expenses Worksheet* throughout the quarter. The following table explains each line item within this section.

Please Note: Users will not make entries in this section until the end of the quarter. Individual transactions will be entered on the supporting worksheets throughout the quarter. Column totals will then be calculated and entered on the appropriate lines of the *Quarterly Report Form*.

Line Item	Description	Data Source	Data Entry
D1 Language Studies	Tuition or tutor salary; text books; reference materials	User Records	*Ministry Expenses Worksheet*
D2 Postage	Newsletter mailing; communication with donors; ministry business	• *EOM Statement*/Section 101/Line D2 • User Records	*Ministry Expenses Worksheet*
D3 Printing	Promotional material for ministry work; prayer cards; newsletter; evangelistic materials (tracts)	User Records	*Ministry Expenses Worksheet*
D4 Office Supplies	Work-related consumable items such as paper, pens, pencils, printer cartridges, etc.	User Records	*Ministry Expenses Worksheet*
D5 Telephone	Land line and cell phone expenses	User Records	*Ministry Expenses Worksheet*
D6 Equipment	Printers, computers, sound/video equipment, generators, and other large ticket items used for ministry	User Records	*Ministry Expenses Worksheet*
D7 Shipping	Cost of shipping ministry items to or from the field	User Records	*Ministry Expenses Worksheet*
D8 Evangelism/Ministry	Any expense related to evangelistic outreach, discipleship, ministry, Sunday School material, etc.	User Records	*Ministry Expenses Worksheet*
D9 Gov't Fees & Taxes	Expenses related to visas, resident permits, non-US taxes	User Records	*Ministry Expenses Worksheet*
D10 Buildings	Rent/purchase/construction expenses for churches; purchase or construction of Fellowship home	User Records	*Ministry Expenses Worksheet*
D11 Subsidies (itemization required)	Contributions from ministry funds used for salaries for workers and pastors; help for Bible college students; subsidies to missions or churches being started; colleges; camps or to other ministries. Please note that because these come from ministry funds, none of them are deductible from personal income taxes.	User Records	*Ministry Expenses Worksheet*
D12 Furlough Fund Deductions	Furlough fund deductions as reflected on EOM statement	*EOM Statement*/Section 101/Line D12	*Ministry Expenses Worksheet*
D13 Deputation/Furlough Travel (itemization required)	Meals, lodging, and other incidentals related to deputation or furlough travel	User Records	*Ministry Expenses Worksheet*
D14 Ministry Travel (itemization required)	Any ministry-related travel not included in D13 or D15	User Records	*Ministry Expenses Worksheet*

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Line Item	Description	Data Source	Data Entry
D15 Auto Expense	Taxes, repairs, maintenance, fuel, insurance, loan payments and vehicle purchases	User Records	*Ministry Expenses Worksheet*
D16 Mission Office Support	Contributions made to the Mission Office for operational expenses. This does not include contributions designated for specific missionaries.	• *EOM Statement*/Section 101/Line D16 • User Records	*Ministry Expenses Worksheet*
D17 Personal Funds Repayment	Funds from ministry paid back to the missionary (yourself) reflecting details worked out in a pre-approved agreement with Paul Hylton, Director of Finance, and approved by Jon Konnerup, Missions Director. This amount may only be included on report if an agreement is on file prior to March 31, 2008 (this amount applies to pre-existing conditions prior to January 1, 2008).	User Records	*Ministry Expenses Worksheet*
D18 Continuing Education	Tuition, books, and other miscellaneous charges related to educational expenses for the ministry of the missionary	User Records	*Ministry Expenses Worksheet*
D19 Miscellaneous (itemization required)	Users are not encouraged to use this category unless absolutely necessary. Occasionally, there are expenses that do not fall into any of the categories provided on lines D1-D18. However, the expense categories provided should be sufficient. Users are required to list each miscellaneous expense separately on the *Ministry Expenses Worksheet*. For those who have previously recorded personal funds for birthdays, Christmas, and anniversaries in this section, these should now be reported on line B3 - Personal Offerings Retained (for additional information, see Section B - Personal Compensation).	User Records	*Ministry Expenses Worksheet*
Total	The amount on this line reflects the total of lines D1-D19. It is underlined in red to indicate that this figure is to be entered on line E5 in the Financial Summary Section of the *Quarterly Report Form*.	Total of lines D1-D19	User calculation

Section E - Financial Summary

This section of the *Quarterly Report Form* summarizes the quarter's income and expenses and assures that the final balance on hand reconciles with the missionary's total cash and bank balances. The Beginning Balance, Balance in Reserve and +/- Adjustments cells are underlined in orange which indicates that these figures will be obtained from sources other than the entries already made in sections A-D. The other color-coded lines correspond to totals in sections A-D of the *Quarterly Report Form* as previously mentioned. The following table explains each line item within this section.

Line Item	Description	Data Source
E1 Beginning Balance	The amount on line E1 is carried forward from the missionary's ending balance on the previous *Quarterly Report*. Please note that the first quarter of 2008 must reflect the total of the December 2007 balance on hand <u>plus</u> the missionary's "Other Reserve" balance on the December 2007 *End of Month Statement*. Beginning quarter two and thereafter, this amount is obtained from the ending balance on line E6 of the previous *Quarterly Report Form*.	*Quarterly Report Form* previous month – line E6
E2 Income	Line E2 reflects the total income for this quarter. This cell is underlined in yellow to indicate that the entry on this line is obtained from the grand total (also underlined in yellow) in the Income section.	Section A -Total Income
E3 Personal Compensation	Line E3 reflects the total Personal Compensation for this quarter. This cell is underlined in green to indicate that the entry on this line is obtained from the total (also underlined in green) in the Personal Compensation section.	Section B - Total Personal Compensation
E4 Personal Expenses	Line E4 reflects the total Personal Expenses for this quarter. This cell is underlined in blue to indicate that the entry on this line is obtained from the total (also underlined in blue) in the Personal Expense section.	Section C - Total Personal Expenses
E5 Ministry Expenses	Line E5 reflects the total Ministry Expenses for this quarter. This cell is underlined in red to indicate that the entry on this line is obtained from the total (also underlined in red) in the Ministry Expense section.	Section D - Total Ministry Expenses
E6 Ending Balance	Line E6 is the user's Ending Balance which is calculated by taking the Beginning Balance on line E1 and adding or subtracting the entries on lines E2-E5 as indicated. This amount will be carried forward to the next line.	Lines E1-E5
E7 Balance in Reserve	Please note that no entry is made on this line until the final month of each quarter (March, June, September and December). Users will enter the balance in their Reserve Account as of the last day of the quarter on this line. The figure entered on this line will then be subtracted from the previous line. The difference in entered on the line titled Balance on Hand and also carried forward to the next line.	*EOM Statement*/Balances Section/Line E7
E8 -/+ Adjustments	The adjustment on line E8 will generally need to be made because of fluctuating exchange rates during the quarter. It should only be a few dollars unless there have been radical exchange rate swings in your field. If it is more than a few dollars and you have confirmed that there are no errors or omissions on the report, you should document for our auditors the extreme rate changes which led to the larger adjustment. If it is only a few dollars, no explanation is necessary.	Based on individual circumstances
Reconciled Balance	The amount on this line is determined by adding or subtracting adjustments to/from the Balance on Hand. The resulting figure should agree with the user's total cash and bank balances they currently have on hand for their ministry.	User Calculation
E9 Checkbox	By checking the box on line E9, users verify that the reconciled balance on their *Quarterly Report Form* agrees with the total cash and bank balances they currently have on hand for their ministry. Users are required to check this box before their *Quarterly Report* will be accepted by the Mission Office.	Not applicable

Section F - Work Summary

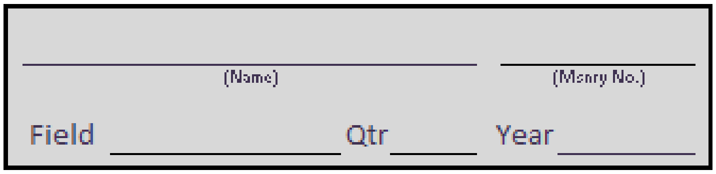
The information in this section is used to report ministry figures for statistical purposes. According to BBFI Missions Policy, all missionaries are required to submit this information at least annually. Because of individual circumstances and personal preference, users can decide if they would like to submit this information on an annual or quarterly basis. For those missionaries who choose to report ministry totals annually, they will complete lines F3-F11 on the fourth *Quarterly Report Form* only. However, they must complete lines F1 and F2 every quarter.

The table below provides a line-by-line explanation of the entries to be made in this section. Notice that there are two sub-headings within this section:

- Totals for this Quarter/Year
- Cumulative Ministry Totals

Line Item/Section	Description
F1	This line indicates whether the missionary has chosen to submit ministry totals on lines F3-F11 on an annual or quarterly basis. Users will indicate their choice by placing an "X" beside the applicable response.
F2	This line indicates whether the missionary was in language school during this quarter. Users will indicate their response by placing an "X" beside the applicable answer.
Subheading: Totals for this Quarter/Year	Lines F3-F8 fall under the subheading titled "Totals for this Quarter/Year." Users will report numbers here for the current reporting period only -- the choice they made on line F1. Let's say you have chosen to report Work Summary information annually. On your fourth quarter report, you would determine the totals for January through December in each category listed and record them in this section. For those reporting figures on a quarterly basis, the amount on these lines would reflect totals for the current quarter only.
F3 – Professions of Faith	Enter the number of professions of faith for this reporting period.
F4 – Baptisms	Enter the number of baptisms performed during this reporting period.
F5 – Leaders in Training	Enter the total number of leaders in training involved in your ministry at this time.
F6 – New Mission Churches/Bible Studies	Enter the number of new Mission Churches/Bible Studies established during this reporting period.
F7 – New Churches Organized	Enter the number of new churches organized during this reporting period.
F8 – Combined Average Weekly Attendance	Enter the combined average weekly attendance for this reporting period.
Subheading: Cumulative Ministry Totals	The last three lines fall under the subheading titled "Cumulative Ministry Totals." The numbers reported here are intended to be a snapshot of this point in time since your work as a missionary on the current field began. For instance, unless new Mission Churches or Bible Studies were organized since the last reporting period, this number would remain the same as the figures reported in the previous reporting period. However, if any new Mission Churches or Bible Studies were organized during the current reporting period, the number you enter on line F9 would increase accordingly.
F9 – Msn Churches/Bible Studies	Enter the total number of Mission Churches/Bible Studies that exist at this point in time as a result of your ministry.
F10 – Organized Churches	Enter the total number of organized churches that exist at this point in time as a result of your ministry.
F11 – Organized Churches no longer supervised or reporting results	Enter the number of organized churches no longer supervised or reporting results to you. These are churches that were organized as a result of your ministry, but they are now operating independently.

Unlabeled Sections

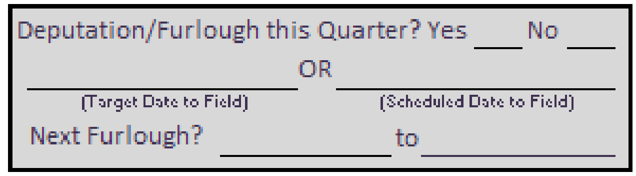


(Name) (Msnry No.)

Field ____ Qtr ____ Year ____

In the upper left-hand corner of the *Quarterly Report Form*, users will simply fill in the information requested.

In the upper right-hand section, users will provide information regarding furlough and deputation. This information is shared with those who contact the Mission Office as they are planning mission conferences and such. Please enter date information in month/year format.



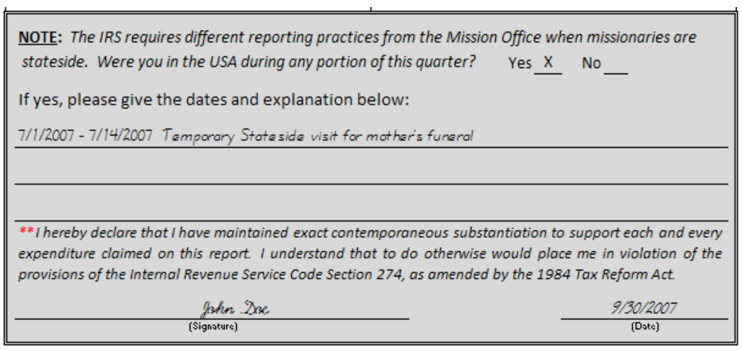
Deputation/Furlough this Quarter? Yes ___ No ___

OR

(Target Date to Field) (Scheduled Date to Field)

Next Furlough? ____ to ____

Please note that providing this information here does not relieve the missionary of the responsibility to contact the Mission Office when they travel to and from the field for furlough and other reasons.



NOTE: *The IRS requires different reporting practices from the Mission Office when missionaries are stateside. Were you in the USA during any portion of this quarter?* Yes X No ___

If yes, please give the dates and explanation below:

7/1/2007 - 7/14/2007 Temporary Stateside visit for mother's funeral

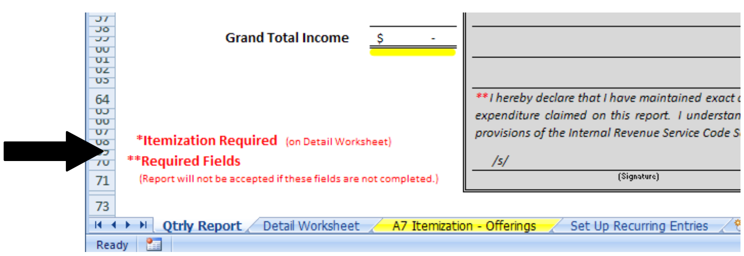
***I hereby declare that I have maintained exact contemporaneous substantiation to support each and every expenditure claimed on this report. I understand that to do otherwise would place me in violation of the provisions of the Internal Revenue Service Code Section 274, as amended by the 1984 Tax Reform Act.*

John Doe (Signature) 9/30/2007 (Date)

In the bottom center portion of the *Quarterly Report Form*, users are required to mark "yes" or "no" in answer to the question asking if they were in the USA during any portion of this quarter. If so, a brief explanation of the reason along with dates is required in the space provided.

Before submitting the *Quarterly Report*, users are required to read the statement which states that they have maintained proper documentation to justify all entries on their *Quarterly Report* and that they understand the consequences of doing otherwise in light of IRS regulations. Finally, the missionary MUST sign and date this section acknowledging that they understand and agree with the preceding statement.

Finally, the lower-left portion of the *Quarterly Report Form* communicates the reason for the asterisks seen in various places on the Quarterly Report.



* Any items on the *Quarterly Report Form* marked with a single asterisk require a line-by-line itemization on the applicable worksheet for each individual transaction.

** Any areas on the *Quarterly Report Form* marked with a double asterisk are REQUIRED fields. *Quarterly Reports* submitted without this required information will not be accepted by the Mission Office.

Additional Information

Submitting the Report

Once the report is signed and all entries have been verified, users are ready to submit their *Quarterly Report* to the Mission Office. Please note that the Mission Office requires users to send the *Quarterly Report Form as well as the worksheets*. Users are encouraged to make copies of their *Quarterly Report* before mailing the original to the office. The following table provides helpful information regarding dates/deadlines.

Quarter	Reporting Period	Postmarked by
First	Jan – Mar	April 30
Second	Apr – Jun	July 30
Third	Jul – Sept	October 30
Fourth	Oct – Dec	January 30

Quarterly Report Information Center

After completing this guide, you may have questions about various aspects of the *Quarterly Report*. In order to help answer some of the most commonly asked questions, the Mission Office has provided the *Quarterly Report Information Center* (QRIC). It is located on the Mission Office website, www.bbfimissions.com. Within the *QRIC*, you will find a link to the FAQ forum (see below) where you will find a searchable list of questions and answers that have already been submitted by other missionaries. You will also have the opportunity to submit questions of your own, if needed. Missionaries who have internet access are encouraged to visit the *Quarterly Report Information Center* regularly.

Congratulations!

You've completed the instructional guide.
The following page contains a checklist that may help you as you begin preparing your own *Quarterly Report.*

Checklist

At the Beginning of Each Quarter:

- ❑ Enter data requested in the upper left and right hand shaded portions of the *Quarterly Report Form.*
- ❑ Enter the Beginning Balance on line E1. This amount is found on last quarter's report, line E6.

Throughout the Quarter:

- ❑ You will need to have the following items nearby before beginning to enter financial data:
  - EOM Statement(s)
  - Checkbook register
  - Receipts
  - Most recent *Quarterly Report*
- ❑ You're now ready to make income and expense entries throughout the quarter on the worksheets provided.

End of Each Quarter:

- ❑ Calculate and enter worksheet column totals.
- ❑ Transfer worksheet column totals to corresponding line items in sections A-D of the *Quarterly Report Form.*
- ❑ Calculate and enter section totals on *Quarterly Report Form.*
- ❑ Complete Section E: Financial Summary.
- ❑ Verify Reconciled Balance and check the box on line E9.
- ❑ Complete Section F: Work Summary.
- ❑ Sign and date the report.
- ❑ Make copies for your own records if desired.
- ❑ Submit report by deadline.