

# New Perspectives



# Where the Money Goes:

## NAD Use of Funds in 2016

Presented by Mike Jamieson  
NAD Year-end Meeting  
Oct. 26 to Oct. 31, 2017



## **Important Facts About this Report:**

**Meant to help understand how NAD handles the funds entrusted to it —based on only 3 functions: Tithe, Non-Tithe, and Projects. (appropriations and transfers are combined/netted in a practical way hoping to make it easier to understand while remaining totally transparent).**

**Though from our audited statement, this is not meant to be a complete audited picture-it is important to go to the audited statement for that.**

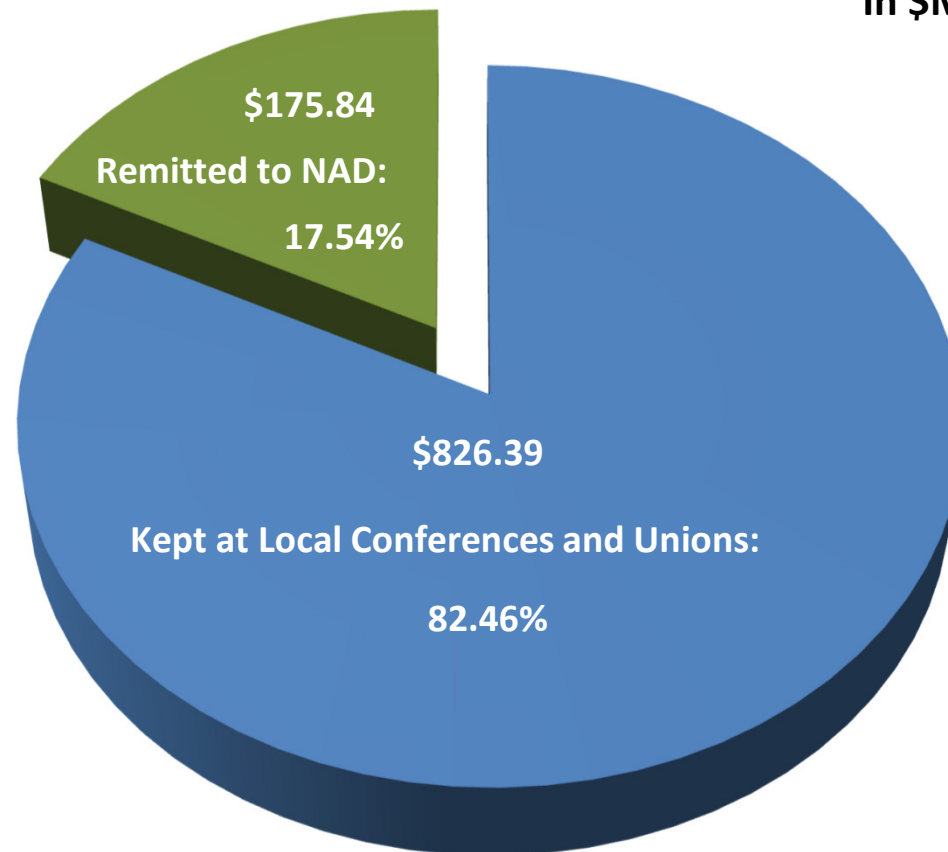


## 2016 North American Division Tithe: \$1,002.23 Million

In \$Millions

### How Tithe Received:

Direct-ACM	\$ 0.19
From Conf.	\$160.37
From Unions	\$ 9.00
Special Assist.	\$ <u>6.28</u>
Total	\$175.84



## North American Division 2016 Use of Funds:

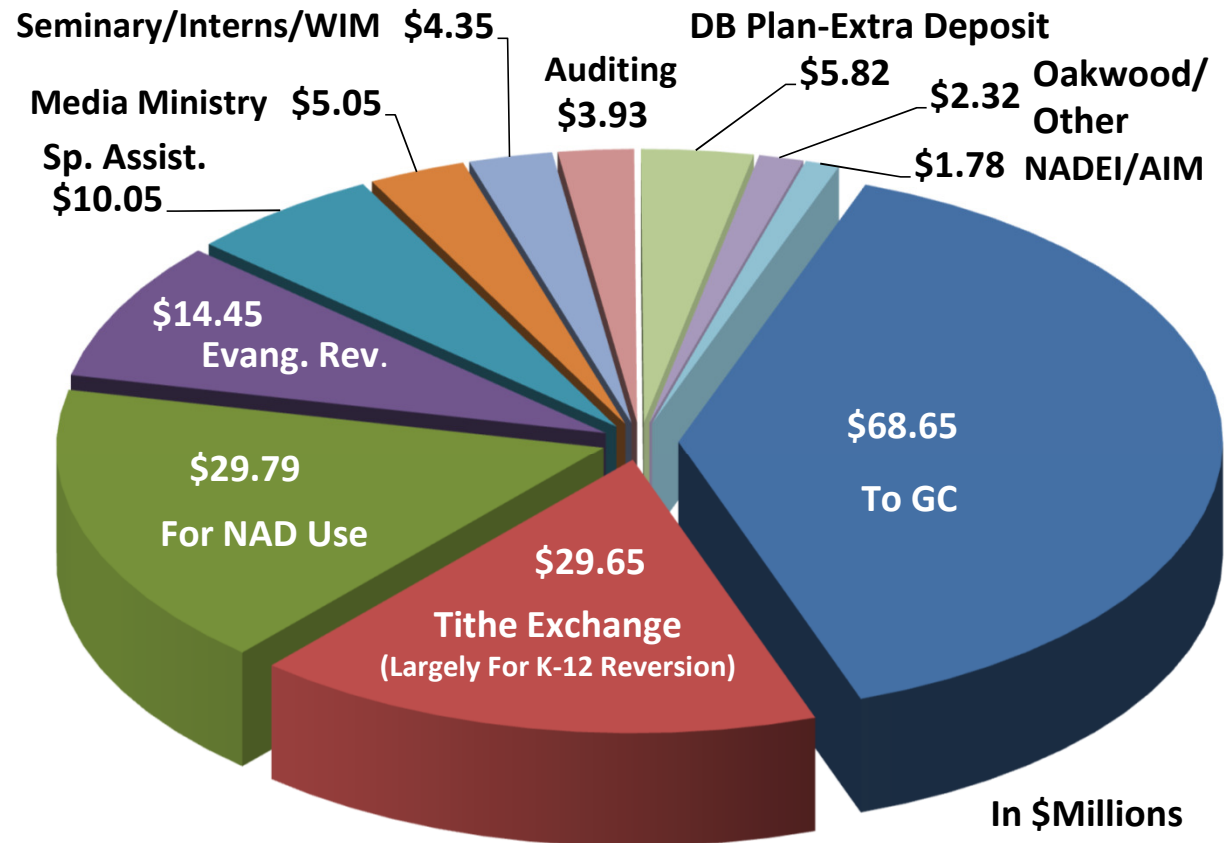
<b>Tithe Income</b>		<b>\$175,839,902</b>
Sent on to GC	\$68,655,889	
Tithe Exchange—(See Non-Tithe Graph Later)	\$29,654,047	
Evangelism Reversion	\$14,447,952	
Special Assistance	\$10,047,591	
Retirement-(Defined Benefit Plan Extra Appr.)	\$5,816,458	
Adventist Media Ministry	\$5,051,980	
Seminary--Min/Bus/Com/WIM Appr.	\$4,349,596	
Auditing Services (pay ½ of Conferences fees)	\$3,927,299	
Oakwood/Other Appropriations	\$2,316,808	
NADEI/AIM	\$1,784,142	<u>\$146,051,762</u>
Left for North American Division Use		<u><u>\$29,788,140</u></u>

**This \$29.79 million is 2.97% of the \$1,002.23 million gross Tithe**  
(a little less than 3 cents per gross tithe dollar)





## NAD 2016 Distribution of the \$175.84 Million Remitted:



## How We Used the \$29.79 Million NAD Pie Slice in 2016:

All Admin. Functions/Expenses	\$21,584,311
Strategic Initiatives-Building Blocks	\$1,799,304
Projects-(Broken out later)	\$1,397,408
Evangelism	\$1,233,874
Adventist Church Treasury Solutions	\$906,049
Adv. Giving/Schl Pay/ACC/eAdventist	\$886,678
Guam Micronesia—Our Mission	\$512,468
Adventist Rev./El Centinela/Message	\$342,009
Plusline-AdventSource	\$307,405
Title VII Cases/Other/Misc	\$251,458
GC Session	\$250,000
Esperanza TV	\$180,477
Miscellaneous	<u>\$136,699</u>
	\$29,788,140



## Admin Functions Breakdown-2016:



Adventist Chaplaincy Ministry	<b>\$1,030,365</b>	Media Administration	<b>94,371</b>
Adult Ministries Administration	<b>\$305,982</b>	Ministerial Administration	<b>\$1,481,556</b>
ASI Administration	<b>\$316,539</b>	In House Operations and Misc	<b>\$336,551</b>
Employee benefits	<b>\$522,020</b>	Office of Strategic Planning/Assessm.	<b>\$333,905</b>
Children's Ministries Administration	<b>\$382,562</b>	Office of Volunteer Ministries	<b>\$632,271</b>
Church Resources Ctr Administration	<b>\$197,395</b>	OGC Legal Costs - Court Cases	<b>\$521,651</b>
Communications & PR Administration	<b>\$1,229,438</b>	PARL Administration	<b>\$460,559</b>
Community Service Administration	<b>\$875,732</b>	Prayer Ministries Administration	<b>\$34,700</b>
Contingencies	<b>\$225,000</b>	Presidential	<b>\$2,076,144</b>
Deaf Ministries Administration	<b>\$90,016</b>	PSI Administration	<b>\$791,145</b>
Disability Ministries Administration	<b>\$31,500</b>	Publishing Administration	<b>\$4,660</b>
Family Ministries Administration	<b>\$429,222</b>	Secretariat	<b>\$1,050,094</b>
General Educational Administration	<b>\$1,675,747</b>	Stewardship Administration	<b>\$300,061</b>
Health Ministries Administration	<b>\$250,248</b>	Treasury	<b>\$1,152,994</b>
Human Resource Services	<b>\$564,315</b>	Women's Ministries Administration	<b>\$378,940</b>
Insurance and Depreciation	<b>\$1,128,882</b>	Youth Administration	<b>\$874,460</b>
IT and related Costs	<b>\$1,805,287</b>	<b>Total Admin Functions</b>	<b><u>\$21,584,311</u></b>

This \$21.58M represents 2.15% of Gross Tithe



## 2016 Building Blocks Funding:

<b>Adventist Learning Community</b>	<b>\$799,590</b>
<b>Emerging Immigrant</b>	<b>\$250,000</b>
<b>Retention of Young Adults</b>	<b>\$250,000</b>
<b>Social Media</b>	<b>\$249,714</b>
<b>Transformational Evangelism</b>	<b><u>\$250,000</u></b>
<b>Total to Building Blocks</b>	<b>\$1,799,304</b>



## 2016 Projects Distribution:

<b>Adult Ministries</b>	<b>\$147,000</b>
<b>Children's Ministries</b>	<b>\$108,134</b>
<b>Church Resource Projects</b>	<b>\$270,000</b>
<b>ETV Special Projects</b>	<b>\$49,665</b>
<b>Family Ministries</b>	<b>\$31,000</b>
<b>Health Ministries</b>	<b>\$98,000</b>
<b>Ministries Convention</b>	<b>\$15,000</b>
<b>Public Affairs and Religious Liberty</b>	<b>\$50,000</b>
<b>Publishing</b>	<b>\$14,538</b>
<b>SonScreen</b>	<b>\$65,000</b>
<b>Strategic Planning /Assessment</b>	<b>\$100,000</b>
<b>Stewardship</b>	<b>\$150,000</b>
<b>Volunteer Ministries</b>	<b>\$110,000</b>
<b>Women's Ministries</b>	<b>\$5,000</b>
<b>Youth Projects</b>	<b>\$184,071</b>
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	<b>\$1,397,408</b>

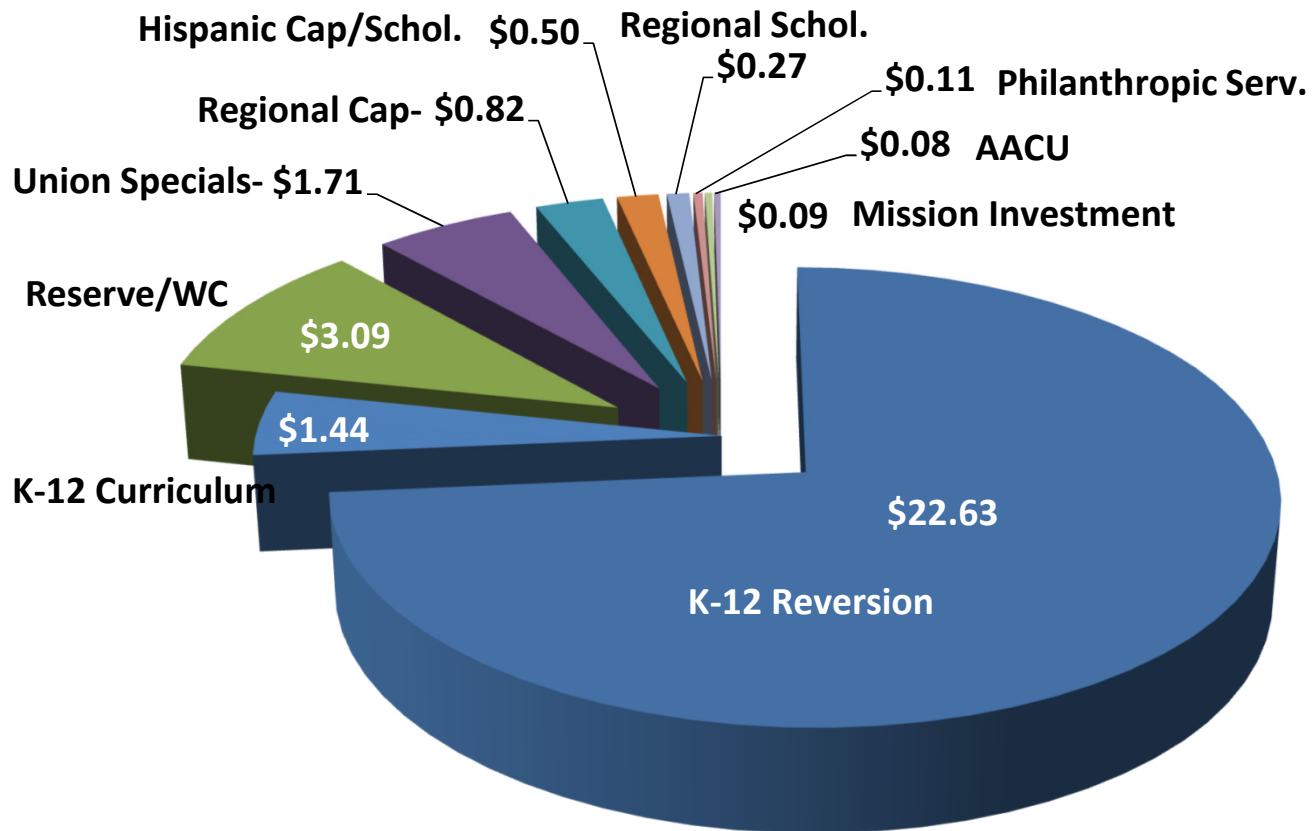


## 2016 Non-Tithe Distribution:

<b>Tithe Exchanged, (\$29.65 million), &amp; Interest Income</b>		<b>\$30,743,024</b>
<b>K-12/Reversion</b>	<b>\$22,635,025</b>	
<b>K-12 Curriculum/Board of Ed./Textbooks</b>	<b>\$1,440,956</b>	
<b>Allocated Reserve—Working Capital</b>	<b>\$3,089,260</b>	
<b>Special Appropriations to Unions—Non-Tithe</b>	<b>\$1,710,000</b>	
<b>Regional Capital Reversion</b>	<b>\$815,038</b>	
<b>Hispanic Church Buildings and Scholarship</b>	<b>\$498,099</b>	
<b>Regional Scholarships</b>	<b>\$271,679</b>	
<b>PSI Awards/Appropriations</b>	<b>\$110,000</b>	
<b>Mission Investment</b>	<b>\$87,967</b>	
<b>AACU/Guam/Other</b>	<b><u>\$85,000</u></b>	<b>\$30,743,024</b>



## 2016 Non-Tithe Funds Graphed:

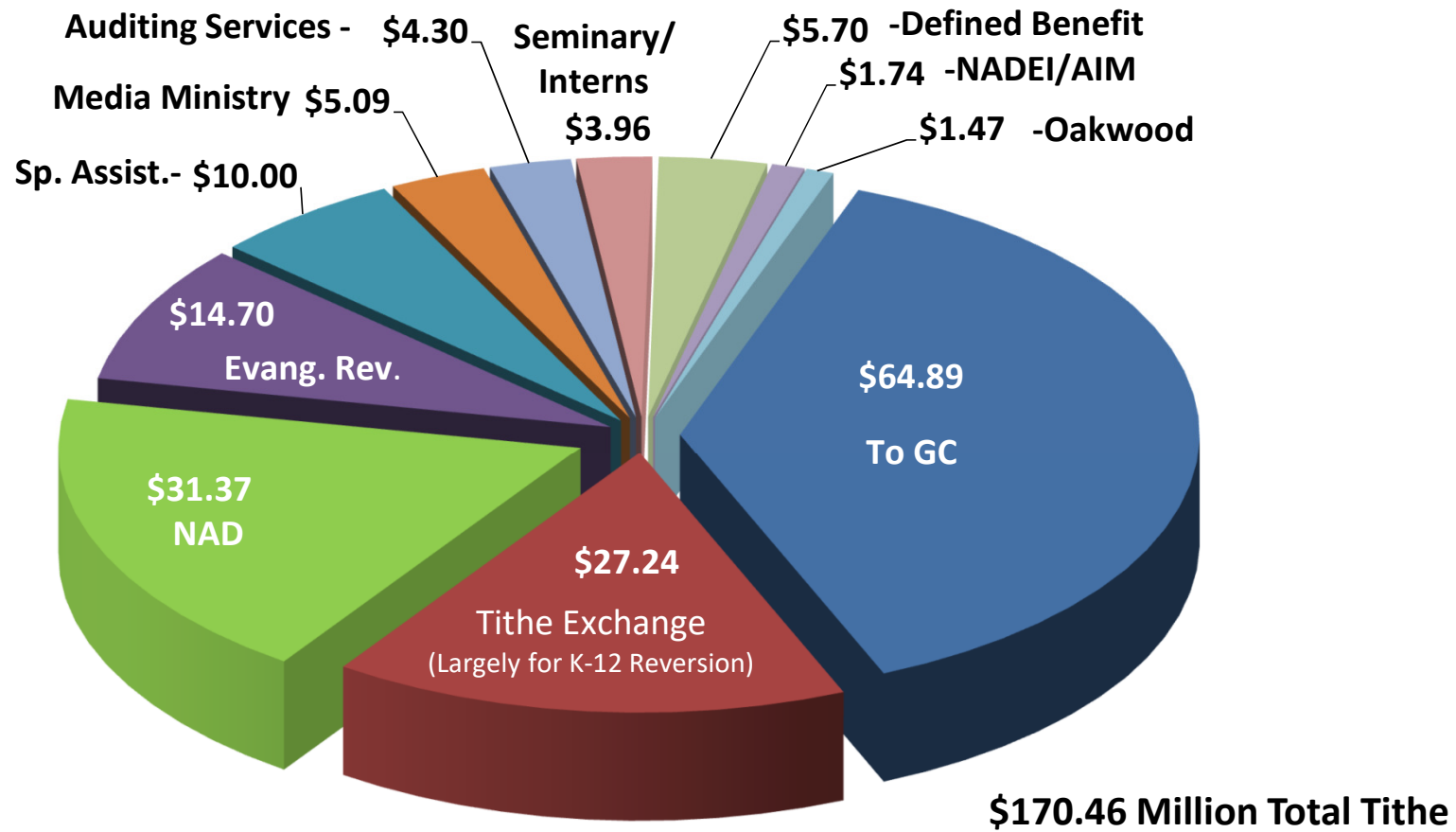


**\$30.74 Million Total**  
**Tithe Exchange & Interest Inc.**

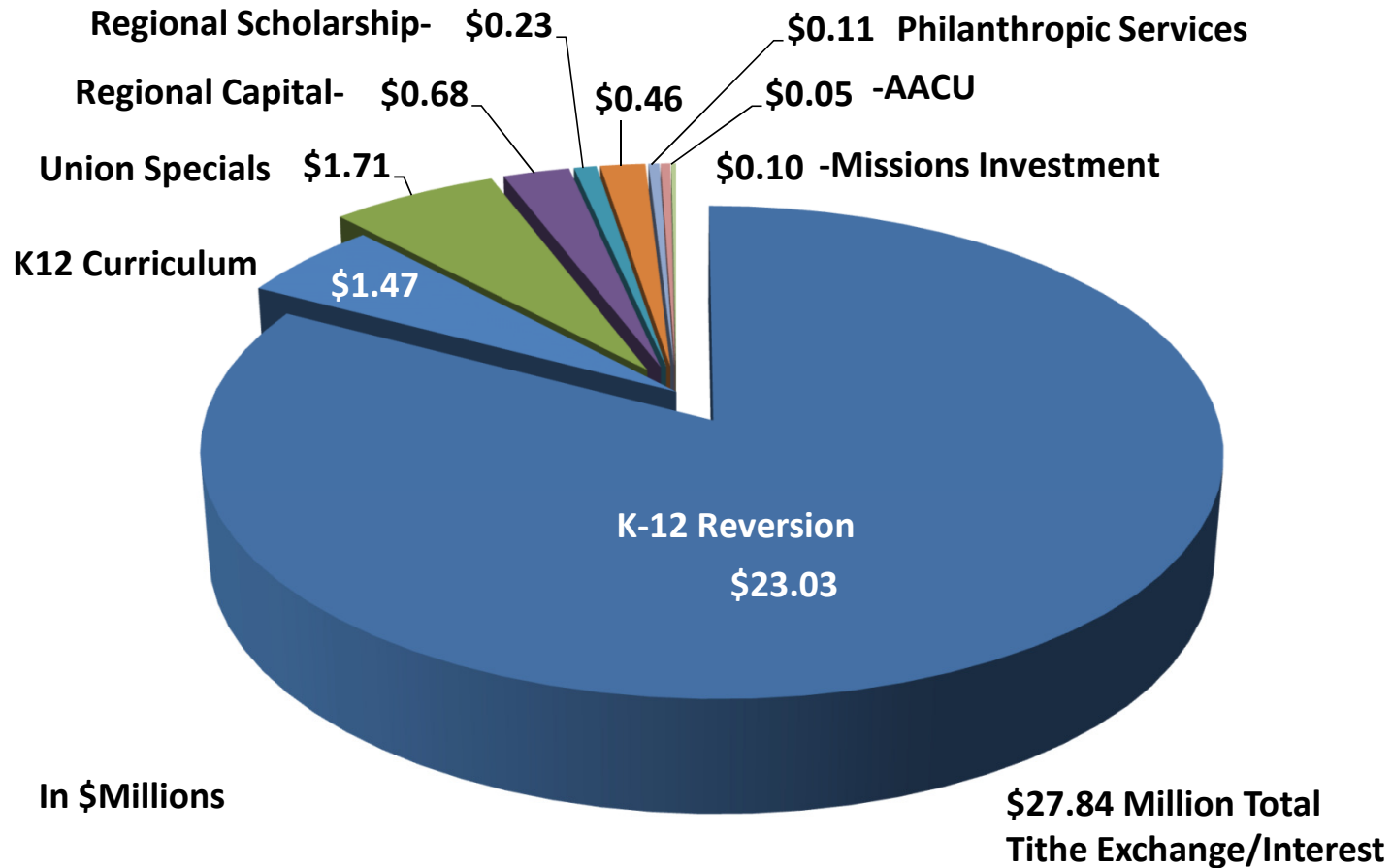
**In \$Millions**



## 2017 Budgeted NAD Use of Tithe Funds:

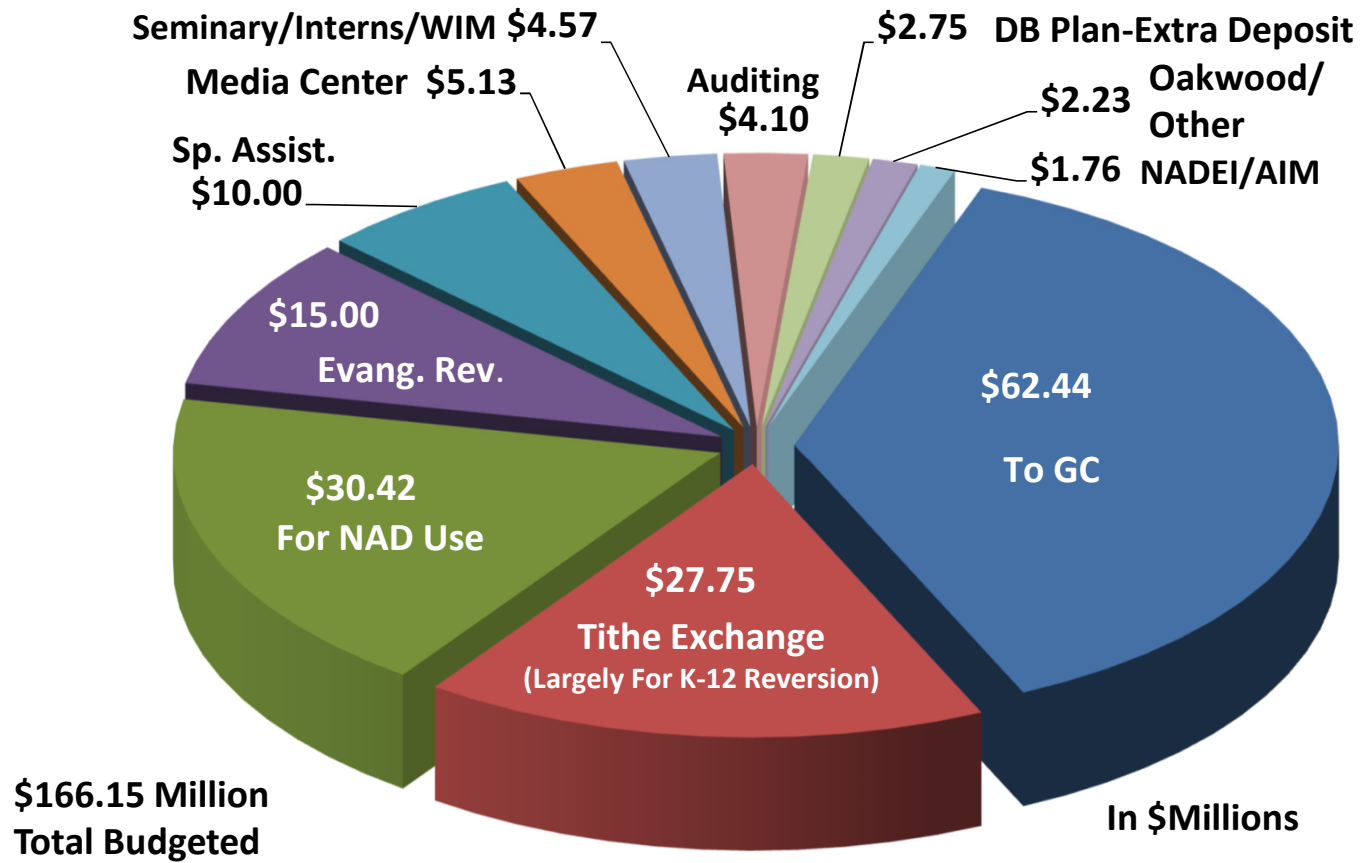


## 2017 Budgeted NAD Use of Non-Tithe Funds:

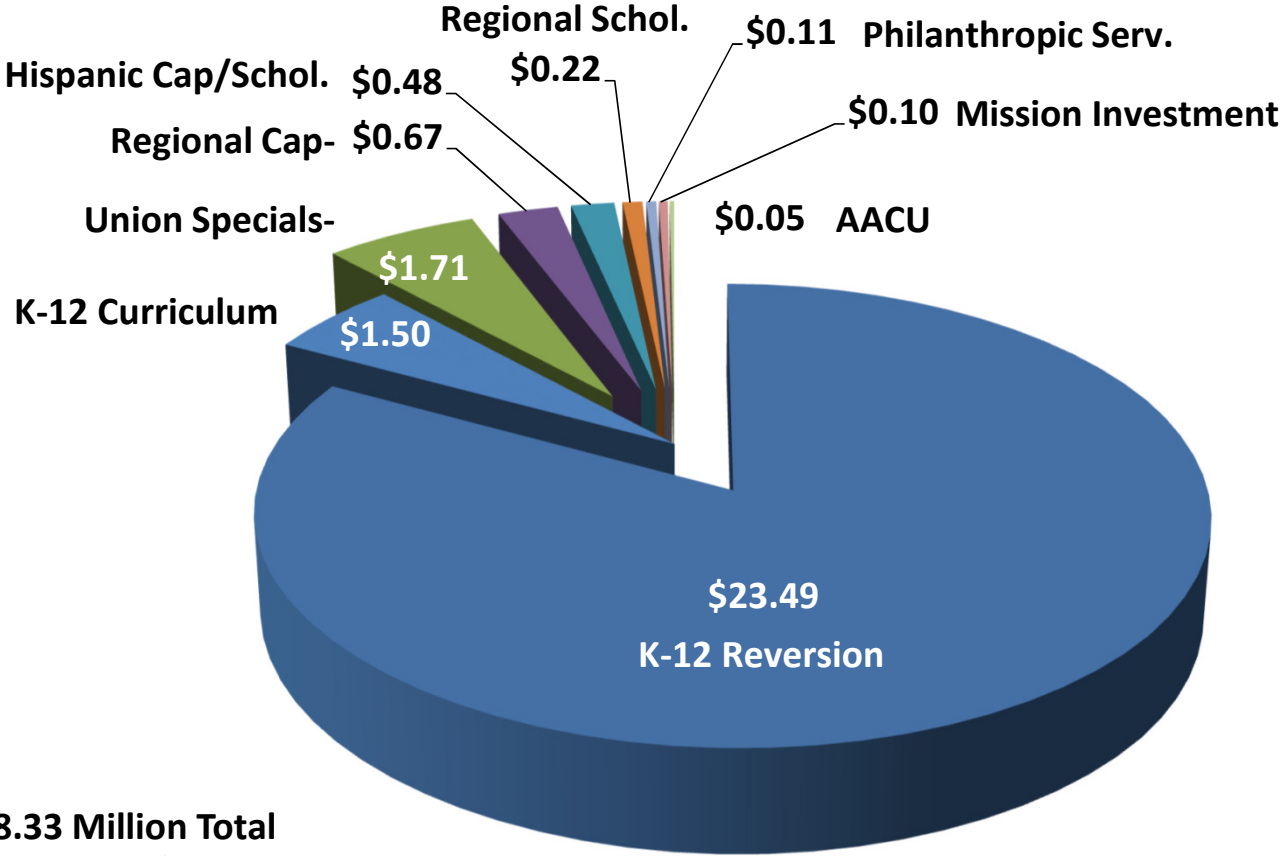




## 2018 Budgeted NAD Use of Tithe Funds:



# 2018 Budgeted NAD Use of Non-Tithe Funds:



**\$28.33 Million Total**  
(Tithe Exchange/Interest)

In \$Millions





## History of Remittances:

	Remitt'd/Union	Remitt'd/NAD	NAD on to GC
2000	10.00%	20.00%	10.72%
2001	9.75%	18.00%	10.00%
2002	9.50%	17.50%	9.50%
2003	9.25%	17.00%	9.00%
2004	9.00%	16.50%	8.50%
2005	9.00%	16.00%	8.00%
2006	9.00%	16.00%	8.00%
2007	9.00%	16.00%	8.00%
2008	9.00%	16.00%	8.00%
2009	9.00%	16.00%	8.00%
2010	9.00%	16.00%	8.00%

**Note: The NAD retained Tithe was reduced to 8%, but it continued to pay out the same % for Evang, Education, Special Assistance, Scholarships, etc. Soon, budget wasn't balanced.**



## History & Scheduled Remittances:

	Remitt/Union	Remitt/NAD	NAD on to GC
2011	9.00%	16.00%	8.00%
2012	9.00%	16.00%	8.00%
2013	9.00%	16.00%	7.50%
2014	9.00%	16.00%	7.00%
2015	9.00%	16.00%	*6.85%
2016	9.00%	16.00%	*6.85%
2017	9.00%	15.50%	*6.60%
2018	9.00%	15.35%	*6.35%
2019	9.00%	15.15%	*6.10%
2020	9.00%	15.00%	*5.85%

**\*Note: The 15 basis point reduction in 2015 was to allow us to continue to support Oakwood University at the same rate as when it was with the GC.**



# New Perspectives

