



Baltimore-Washington Conference
The United Methodist Church

2020 Statistical Reporting Table & Worksheet Instructions

v12.15.2020

New! - 2020 Reporting Deadline is March 1st, 2021

- **Important for 2020 (See yellow copy within for more information)**
 - **Table I – Membership & Attendance**
 - *In-person and online attendance – Pg. 2 (Lines 10 & 10a)*
 - *Online Attendance Tips/Guidance – Pg. 6*
 - **Table II – Debt & Expenses**
 - *PPP Loan Debt – Pg. 7 (Line 39)*
 - *Mission and Expense amounts paid with grants/support – Pg. 7*
 - **Table III - Income**
 - *Support/grants income from UM and other sources – Pg. 12*
 - *BWC COVID-19 Relief for Pension and Medical Expenses – Pg. 12*
 - *PPP loan income – Pg. 12 (Line 69c)*

STATISTICAL REPORTING – 2020 (TABLE I – MEMBERSHIP AND PARTICIPATION)

PROFESSING MEMBERSHIP DATA			
1	Total professing members reported at the close of last year. In the GCFA system, this number will be already populated with the figure from the previous year's line 9 (total membership). If there is a need to correct the previous year's report, please use the line 2d (addition) or 5c (subtraction).	1) _____	+
2.a	New Members received by Profession of Christian Faith through confirmation Those who enrolled in confirmation classes, became confirmed and became official church members	2.a) _____	+
2.b	New Members received by Profession of Christian Faith other than through confirmation Professions of faith are those who joined the church for the first time. People who made a commitment to Jesus Christ but did not join the church are not to be included on this line.	2.b) _____	+
2.c	New Members restored by Affirmation of Faith People who were members of a church other than yours during the previous year, but were not actively attending worship in that church during the past five or more years. Not actively attending worship means that in five or more years they attended approximately 20 or less times but have recommitted their faithfulness to Christ and the church, and are now attending your congregation 2-4 times a month and have joined your church.	2.c) _____	+
2.d	Correct previous year's errors of professing membership numbers by ADDITION If you need to INCREASE the previous year's total professing membership, enter the number that should be ADDED to last year's total on this line. If you need to DECREASE last year's number, enter that number on line 5.c	2.d) _____	+
3	New members received by transferring IN from other United Methodist churches. Include in this number any persons who transferred in as a result of a merger. Also, enter this number in Line 6 on the church that was merged.	3) _____	+
4	New Members received by transferring IN from NON-United Methodist churches Number of people who became members of your church by transferring from a church that was not a United Methodist Church but from a church of another denomination or a non-denominational church.	4) _____	+
5.a	Members removed by Charge Conference action	5.a) _____	-
5.b	Members who withdrew from Professing Membership	5.b) _____	-
5.c	Correct previous year's errors of total professing membership numbers by SUBTRACTION If you need to REDUCE the previous year's total professing membership, enter the number that should be subtracted from last year's total on this line. If you need to INCREASE last year's number, enter that number on line 2.d	5.c) _____	-
6	Members who transferred OUT to other United Methodist churches. Members who transferred from your church to another United Methodist Church. If your church merged with another, include the number transferred to the new church as a result of a merger.	6) _____	-
7	Members who transferred OUT to NON-United Methodist churches Members who transferred OUT from your church to a church of another denomination.	7) _____	-
8	Members removed by death Members who were deceased this year.	8) _____	-
9	Total professing members reported at the closing of 2019 Automatically Calculated. Formula: (L1+L2a+L2b+L2c+L2d+L3+L4) minus (L5a+L5b+L5c+L6+L7+L8)	9) _____	=

STATISTICAL REPORTING – 2020 (TABLE I – MEMBERSHIP AND PARTICIPATION)

9a-9g	RACIAL / ETHNIC GROUPS (TOTAL OF LINES 9A-9G MUST EQUAL TOTAL MEMBERSHIP)	
On the following lines report for each member the racial/ethnic group with which she or he identifies, or to which she or he is regarded in the community as belonging. Each member should be included in only one group. Total of lines 9a-9g must equal total membership (Line 9 – above)		
9.a	Asian Professing Members	9.a) _____
Members with ethnic origins in East or South Asia (this includes the peoples of Bangladesh, Bhutan, Cambodia, China, India, Indonesia, Japan, Korea, Laos, Malaysia, Mongolia, Myanmar, the Philippines, Pakistan, Singapore, Sri Lanka, Taiwan, Thailand, Tibet, and Vietnam).		
9.b	African American/Black Professing Members	9.b) _____
Members with ethnic origins in Africa or those who identify themselves as “African American.” This includes the African Diaspora in the Caribbean, Latin America, and North America.		
9.c	Hispanic/Latino Professing Members	9.c) _____
Members with ethnic origins in Latin America (including Mexico, Central America, and the Spanish-speaking islands of the Caribbean). This ethnicity includes persons whose racial heritage is either European or African.		
9.d	Native American Professing Members	9.d) _____
Members with ethnic origins in indigenous America (including Aleut, Inuit, Micmac, Ojibwa, Mayan, Miskito, etc.) and/or who maintain cultural identification through tribal affiliation or community recognition.		
9.e	Pacific Islander Professing Members	9.e) _____
Members with ethnic origins in the Pacific Islands (including Fiji, Guam, Hawaii, Marianas, Micronesia, Papua, Polynesia, Samoa, Solomon and Tonga, Vanuatu, and Tuvalu).		
9.f	White Professing Members	9.f) _____
Members with ethnic origins in Europe, including its various ethnicities		
9.g	Multi-Racial Professing Members	9.g) _____
Members with ethnic origins in two or more of the other six categories		
9 a-g	TOTAL MEMBERSHIP ETHNICITY	9.a-g) _____
Auto Calculated - should be equal to total membership reported on Line 9		
9.h - i	GENDER GROUPS (LINE 9H AND 9I MUST EQUAL TOTAL MEMBERSHIP)	
9.h	Female Professing Members	9.h) _____
Total number of females.		
9.i	Male Professing Members	9.i) _____
Total number of males.		
9.h-i	TOTAL MEMBERSHIP GENDER	9.h-i) _____
Auto Calculated - should be equal to total membership reported on Line 9		
10-14	WORSHIP ATTENDANCE, BAPTISMS, OTHER MEMBER TYPES & CONFIRMATION CLASS DATA	
10	Average attendance at all weekly worship services.	10) _____
Average <u>in-person</u> attendance at all services held on a consistent weekly basis as the primary opportunity for worship. Count all persons (including children) who participate in part of any of these services. Do not include online worshippers nor attendance from irregularly held special services (i.e. Christmas Eve services). For 2020 only use the weeks that you had FULL in-person services.		
10a	Number of persons who worship online	10a) _____
Average weekly number of unique viewers who access worship online. Includes live and views/downloads of recorded worship services (audio or video), sermons, and/or podcasts. Do not include generic hits/visits to your website. See Online Attendance Tips at the end of this section		

STATISTICAL REPORTING – 2020 (TABLE I – MEMBERSHIP AND PARTICIPATION)

11a	Number of INFANTS & CHILDREN baptized this year (0-12) – Q #11 (all ages) in 2012	11a) _____
11b	Number of TEENS & ADULTS baptized this year (ages 13 or older) – Q #11 (all ages) in 2012	11b) _____
11	Total number of persons baptized this year (sum of 11a + 11b)	11) _____
12	Number of Baptized Members who have NOT become Professing Members	12) _____
	Cumulative total of all persons who have been baptized, but have not yet made an official profession of faith into full membership (i.e. not included in line 9's total membership). DO NOT INCLUDE persons who have been removed from professing membership by withdrawal or charge conference action, though they remain baptized members.	
13	Number of other constituents of the church	13) _____
	All unbaptized children, church school members, and others who are not members of the church but are in relationship with the congregation and for whom the local church has pastoral responsibility. These persons should be recorded in your church's Constituency Roll.	
14	Total enrolled in confirmation preparation classes that COMPLETED this year	14) _____
	Number of persons of all ages who have participated in confirmation preparation classes during the year. If they were confirmed and became official church members, these persons should also be reported on Line 2a.	
15	PARTICIPANTS IN CHRISTIAN FORMATION GROUPS AND OTHER SMALL GROUP MINISTRIES	
	Persons who have been participating significantly in any and all of the church's Christian formation groups or small group ministries. Count participants only once, even if they participate in more than one group. Include leaders of each age in that category (i.e. an 18-year-old leader is counted as a young adult). Christian Formation Groups are primarily Sunday morning groups, but may also include other classes and small groups that enhance participants' knowledge and experience of the Bible, spiritual life, and Christian nurture (¶256.1a-d). Include groups sponsored by other agencies (Scouts, etc.) only if wholly integrated with church's education ministry.	
15	Number of CHILDREN in Christian formation groups, including Sunday School, and other small group ministries (ages 0-11).	15) _____ +
	Include any children in this age range serving as leaders. ONLY COUNT EACH CHILD ONCE, even though they may participate in multiple groups. See section heading for more information.	
16	Number of YOUTH in Christian formation groups, including Sunday School, and other small group ministries (ages 12-18 or 7th-12th Grade)	16) _____ +
	Include any youth in this age range serving as leaders. ONLY COUNT EACH YOUTH ONCE even though they may participate in multiple groups. See section heading for more information	
17	Number of YOUNG ADULTS in Christian formation groups, including Sunday School, and other small group ministries (ages 19-30 – post high school)	17) _____ +
	Include any young adults in this age range serving as leaders. ONLY COUNT EACH YOUNG ADULT ONCE even though they may participate in multiple groups. See section heading for more information	
18	Number of OTHER ADULTS in Christian formation groups, including Sunday School, and other small group ministries (ages 31+)	18) _____ +
	Include any adults in this age range serving as leaders. ONLY COUNT EACH ADULT ONCE even though they may participate in multiple groups. See section heading for more information	
19	TOTAL participation (Lines 15-18)	19) _____ =
	This line is automatically calculated by the EZRA system	

STATISTICAL REPORTING – 2020 (TABLE I – MEMBERSHIP AND PARTICIPATION)

20	Average weekly attendance (all ages) in Sunday School or other weekly education classes	20) _____
	Average weekly attendance figures for sessions of all education classes and groups that meet in Sunday Church School groups.	
22	Number of participants in Vacation Bible School	22) _____
	Individual students attending the church's Vacation Bible School, or similar activity, including Vacation Bible Schools conducted in cooperation with other churches.	
23	Number of ONGOING classes and other small groups (all ages) in Sunday Church School	23) _____
	Total number of classes and other small groups held each week in Sunday Church School through all or most of the year.	
24	Number of ONGOING small groups, support groups, or classes offered (other than Sunday Church School)	24) _____
	Total number of classes and small groups held each week at times other than Sunday Church School , including small groups that meet in places other than the church building. Examples include (but are not limited to) singles/couples groups, health ministries, Bible studies, book clubs, choirs and other musical groups that perform music in worship.	
25	Number of short-term classes, support groups, or small groups offered	25) _____
	Total number of classes or groups that meet less than all or most of the year. Do not report groups reported in Line 24. Include Covenant Bible Study classes. Examples include (but are not limited to) short-term educational series, financial classes, health ministries and support groups, and seasonal musical worship groups.	
26-29 UNITED METHODIST MEN & UNITED METHODIST WOMEN		
26	Membership in United Methodist Men (UMM)	26) _____
	Total number of men participating in men's ministry programs as reported by the UMM president.	
27	Amount paid for projects (UMM)	27) _____
	Amounts paid for local church and community projects or programs, or for other projects and programs selected by the group.	
28	Membership in United Methodist Women (UMW)	28) _____
	Total number of UMW members in the local organization as reported by the president.	
29	Amount paid for local church and community work (UMW)	29) _____
	Amounts paid for local church and community projects or programs, or for other projects and programs selected by the group. DO NOT INCLUDE money sent by UMW to the district or conference treasurer for United Methodist Women mission	
30-35 MISSIONS & MINISTRY		
30a	Number of UMVIM TEAMS sent from this local church	30a) _____
	ONLY <u>TEAMS</u> affiliated with United Methodist Volunteers in Mission	
30b	Number of PERSONS sent out on UMVIM teams from this local church	30b) _____
	ONLY <u>PERSONS</u> sent out on teams affiliated with United Methodist Volunteers in Mission (UMVIM)	
31.a	Number of other mission TEAMS sent out on other mission teams from this church	
	This question (#31a in 2012) is no longer in use	

STATISTICAL REPORTING – 2020 (TABLE I – MEMBERSHIP AND PARTICIPATION)

- ~~32.a~~ ~~Number of MINISTRIES for daycare and/or education~~
This question (#32a in 2012) is no longer in use
- ~~32.b~~ ~~Number of PERSONS SERVED by community ministries for daycare and/or education~~
Starting in 2017 - this question is no longer in use

The following lines intend to gauge your church's mission involvement. Refer to the UMC's Four Areas of Focus if you need help determining the focus of a ministry. (www.umc.org/how-we-serve/four-areas-of-focus-overview) Please note that these numbers do not total. If a ministry fits into more than one **category**, count it twice.

33 **Number of community MINISTRIES for outreach, justice, and mercy offered by church** **33)** _____

Total number of different ministries sponsored by your church (i.e. revivals, community events, food banks, homeless shelters, legal services, community nurse, prison ministry) that are offered to the community as a means of outreach, social justice, and/or mercy.

Note: Question was not used in 2013-2016

33.a **Of the ministries counted in Line 33, how many focus on global/regional health?** **33.a)** _____

33.b **Of the ministries counted in Line 33, how many focus on engaging in ministry with the poor/socially marginalized?** **33.b)** _____

34 **Number of PERSONS SERVED by community ministries for outreach, justice, and mercy** **34)** _____

Total estimated number of persons served by (or who attended) ministries counted on Line 33

~~34a~~ ~~LOCAL CHURCH MINISTRY—Number of persons who participated in ministries within the church~~
This question (#34a in 2012) is no longer in use

35a **Number of persons from your congregation serving in mission/community ministries** **34a)** _____

Report the number of individual persons who participated on behalf of your church in ministries that intend to transform people in your local community, the region, and the world. This number should include any ministry the congregation officially supports, including local food programs, mission teams, disaster response, and/or other mission efforts. **Include persons reported in 30.b. (UMVIM)**

~~35b~~ ~~ALL ACTIVITIES—Number persons participating in mission, community ministry and/or local church ministry activities.~~

ONLINE ATTENDANCE TIPS (New for 2020)

Numbers represent people and people matter. Every person who watches on YouTube, participates on Zoom, messages on Facebook Live is a child of God.

- a. Most churches offer online worship via Facebook Live, YouTube, or Zoom, with some streaming directly from their websites. Each of these platforms offers some statistics, usually including (at least) number of view and length of views.
- b. Try to avoid simply counting the number of views as attendance. Try to count only viewers who stay with a service for a specified length of time.
- c. Check-in, multiply, or something else? The most accurate count will come if people “check in” in some fashion and indicate how many people are worshiping with them. This can be done on Facebook Live and Zoom, and churches can set up other online tools for this, as well. But if that is not doable, or if you suspect that a significant number of people are worshiping but not checking in, a multiplier can be used. This means you simply multiply the number of views by a decimal (somewhere between 1.5-1.9 seems to be common) to account for the possibility that some computers are “hosting” more than one worshiper.

STATISTICAL REPORTING – 2020 (WORKSHEET 1 – FOR LINE 48B)

NEW FOR 2014 - WORKSHEET 1 – FOR LINE 48B

This worksheet calculates the amount to be reported on Table 2 – Line 48b. If your church is not reporting any amount on Line 48b, then this worksheet does not need to be completed. The amount calculated by the worksheet will be AUTOMATICALLY entered on Table 2 – Line 48b.

W1.1	DIRECT costs incurred by the local church for mission and community ministry activities.	W1.1) _____
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DIRECT Costs incurred by the local church for mission and community ministry activities (Food, supplies etc.) Do NOT include payroll or utility related expenses on this line.

IF YOU ARE REPORTING A MISSIONS / OUTREACH RELATED UTILITY EXPENSE, COMPLETE THE SECTION BELOW

NEW FOR 2016 - BWC UTILITY EXPENSE CALCULATOR ("BWC-UEC") MUST BE USED TO DETERMINE EXPENSE DEDUCTIONS. BWC-UEC BOX #'S ARE PROVIDED FOR EASY REFERENCE.

W1.2a	Electric expense (Box 1 BWC-UEC)	W1.2a) _____
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Total electric expense PAID by the local church this year.
Do NOT include parsonage expense.

W1.2b	Oil and/or natural gas expense (Box 2 BWC-UEC)	W1.2b) _____
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Total oil and/or natural gas expense PAID by the local church this year.
Do NOT include parsonage expense.

W1.2c	Water and/or sewer expense. (Box 3 BWC-UEC)	W1.2c) _____
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Total water and/or sewer expenses PAID by the local church this year.
Do NOT include parsonage expense

W1.2d	Phone and/or internet expense (Box 4 BWC-UEC)	W1.2d) _____
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Total phone and/or internet expense PAID by the local church this year.
Do NOT include parsonage expense

W1.2	Total Building Utility Expense. (Box 5 - BWC-UEC)	W1.2) _____
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This line is automatically calculated by the EZRA system. (Lines W1.2a + W1.2b + W1.2c + W1.2d)

MISSION/OUTREACH UTILITY EXPENSE - RESULTS FROM BWC-UEC

W1.3a	#1 Mission/Outreach UTILITY Expense (Box 7 BWC-UEC)	W1.3a) _____
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W1.3b	#2 Mission/Outreach UTILITY Expense (Box 8 BWC-UEC)	W1.3b) _____
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W1.3c	#3 Mission/Outreach UTILITY Expense (Box 9 BWC-UEC)	W1.3c) _____
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W1.3d	All Other Mission/Outreach UTILITY Expenses (Box 10 BWCUEC)	W1.3d) _____
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W1.3	TOTAL Mission/Outreach UTILITY Expense (Box 11 BWCUEC).	W1.3) _____
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As a reminder, reduce Line 62-Operating Expenses by this amount

W1.TOTAL	TOTAL MISSIONS / OUTREACH COSTS	W1.TOTAL _____
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Auto-Calculated sum of line W1.1 (Direct Expenses) & W1.3 (Utility Expenses) on this worksheet. This amount will be AUTOMATICALLY entered on Line 48b (Table 2)

STATISTICAL REPORTING – 2020 (TABLE II – CHURCH ASSETS & EXPENSES)

36	Market value of church-owned land, buildings and equipment	36) _____
	Estimated market value of buildings, parsonages, vehicles and equipment plus the value of parsonage-related assets used in the ministry of the church and the support of its pastor(s). (Based on recent appraisal, values established for insurance purposes or governmental property assessment). If property is held by a multi-church charge in common (rather than by an individual church) a share of the value should be assigned to each church according to its percentage of total professing membership within the charge unless a specific percentage of commonly-held property has been otherwise designated. A residence not used as a parsonage should be listed on Line 37. Congregations are not obligated to initiate property appraisals in order to provide this estimate.	
36SF	Overall Square Footage of Church Owned Buildings (Furnished and unfurnished areas)	36SF) _____
	Includes sanctuaries, chapels, common areas, hallways, classrooms, offices, multi-purpose rooms, inside storage areas and basements. Include all church managed buildings. Do NOT include parsonage.	
37	Market value of financial and other liquid assets	37) _____
	Estimated market value of cash, stocks, bonds, trusts, securities, investments (including endowments) belonging to the church, including money raised or donated and held for future building programs or any other special purposes, and all property and other investments <u>not included elsewhere</u> . Include any liquid reserve funds in this line.	
38	Debt secured by church physical assets	38) _____
	Amount of debt currently held by the church that is secured by church property and assets, such as mortgages and vehicle loans.	
39	Other debt	39) _____
	Total of all debt currently held by the church that is not secured by church property assets, such as credit cards, lines of credits, and lease-to-purchase agreements. The sum of lines 38 and 39 should equal the total debt currently held by the church. If the church received a loan from the Paycheck Protection Program (PPP) as part of the CARES Act that has not been forgiven, include the loan balance here.	

40-47 APPORTIONMENTS & GIFTS (BWC ENTERS THIS INFORMATION)

These amounts shall be automatically entered by the BWC Conference Treasurer after all year-end payments/contributions have been received and posted. This typically occurs in late January.

Apportionment

- Amount APPORTIONED to the local church by the CONFERENCE.
- Amount PAID by the local church to the CONFERENCE for all apportioned causes

Benevolent Giving

- General Advance Specials, World Service Specials, Annual Conference Advance Specials, Youth Service Fund
- All other funds sent to Conference for connectional mission and ministry
- *Any other non-apportioned funds sent to the annual conference treasurer for connectional mission and ministry not otherwise reported on Lines 29a through 33, including non-apportioned giving to higher education and health and welfare ministries.*

Annual Conference Special Sunday Offerings

- Human Relations Sunday, UMCOR Sunday (formerly One Great Hour of Sharing), Peace with Justice Sunday, Native American Ministries Sunday, World Communion Sunday, U.M. Student Day

IMPORTANT REPORTING INSTRUCTIONS FOR MISSION AND EXPENSE LINES 48a - 64
 Enter the total amount paid by/for the church, including funds provided by District(s), Annual Conference(s), Jurisdictional Conference(s), General Church, Federal, State and Local Governments and/or any other institutional sources outside the local church. This includes PPP, EDIL or other COVID-19 relief. Funds received by the church for these expenses should be reported on Table 3 as income.

STATISTICAL REPORTING – 2020 (TABLE II – CHURCH ASSETS & EXPENSES)

48.a	UMC CAUSES: Amount paid by the local church DIRECTLY to United Methodist related institutions and causes. (DO NOT INCLUDE \$\$ sent to BWC Treasurer) Amount paid by the local church DIRECTLY to United Methodist related institutions and causes. (DO NOT INCLUDE \$\$ sent to BWC Treasurer):	48.a) _____
48.b **	MISSIONS/MINISTRY COSTS: Amount paid by the local church for missions and community ministry activities. TOTAL FROM WORKSHEET SHOULD APPEAR HERE AUTOMATICALLY. Direct costs incurred by the local church for mission and community ministry activities: Includes transportation cost, meals, <u>applicable</u> UTILITY expenses etc. DO NOT INCLUDE any payroll expense.	48.b) _____
49 **	NON-UMC CAUSES: Amount paid by the local church DIRECTLY to non-United Methodist benevolent and charitable causes (NOT sent to Conference Treasurer) Total amount given DIRECTLY to non-United Methodist benevolent and charitable causes (NOT sent to Conference Treasurer): Monies paid directly by the local church to local benevolence or community organizations or to non-United Methodist organizations outside the local church, such as ASP, Habitat for Humanity, etc. DO NOT INCLUDE any payroll related expenses.	49) _____

**** Descriptions for Line 48.b and Line 49 were updated in 2013 for clarity.**

50 -52 CLERGY BENEFITS PAID TO BWC TREASURER (BWC ENTERS THIS INFORMATION)

These amounts shall be provided/entered by the BWC Conference Treasurer. Data will be automatically entered after all year-end payments/contributions have been received and posted. This typically occurs in late January. Amounts reported **DO NOT INCLUDE** any monies paid for the benefits of church staff not serving as a pastor, including those appointed by the bishop to specialized ministries. The amounts reported are:

- **Paid to BWC for direct-billed and/or non-apportioned clergy pension and other non-health benefits.**
 - Includes the total paid by the local church for ministerial benefits, excluding health.
- **Paid to BWC for direct-billed and/or non-apportioned clergy health benefits.**
 - Includes the total amount paid by the local church for ministerial health benefits.

Clergy / Pastor / Deacon Base Compensation (Lines 53a-c)

For the following lines, enter the total amount of compensation paid, **including funds provided by the district or conference**, including tax-deferred amounts and/or any “cafeteria plan” (IRS Code Section 125 plan) contributions. **Funds received (income) by the church from the conference or district shall additionally be reported on Table 3.** Do not reduce the compensation by the utility exclusion that is elected by the pastor under Internal Revenue Code 107. Include any applicable taxes paid for supply pastors in compensation. **Include benefits paid on behalf of the pastor not withheld from salary, such as family coverage for medical. Do NOT include items on Lines 56 and 57**

53.a	Base compensation paid to/for the Senior Pastor or other person assigned or appointed in the lead pastoral role to the church This person could be an elder, deacon, supply pastor, local pastor, etc., as long as he/she is assigned or appointed to the lead pastor role. See “Base Compensation” above for more information	53.a) _____
53.b	Base compensation paid/for to all Associate Pastor(s) and other <u>pastoral</u> staff assigned or appointed to the church. Include deacons and <u>other</u> clergy in this role. See “Base Compensation” above for more information	53.b) _____
53.c	Base compensation paid to/for any Deacons not included in 53a or 53b See “Base Compensation” above for more information	53.c) _____

STATISTICAL REPORTING – 2020 (TABLE II – CHURCH ASSETS & EXPENSES)

Clergy / Pastor / Deacon Housing Benefits (Lines 55a-c)

Total amount paid to/for the following for housing **allowances** and other housing and utility-related **allowances** including those for light, heat, furniture, garage rental, service costs (yard work, cleaning, etc.), and any normal expenditures incurred to maintain the parsonage. **DO NOT INCLUDE** payments on parsonage-related debts, purchase of land, building, remodeling, and major equipment expenditures here. Report those expenses on lines 63 and 64

55.a	Housing benefits paid to/for <u>Lead Pastor</u> or person in <u>lead pastoral role</u> as described in 53 See "Housing Benefits" above for more information	55.a) _____	+
55.b	Housing benefits paid to/for ALL Associate Pastor(s) and other pastoral staff assigned or appointed to the church. Include deacons and other clergy in this role. See "Housing Benefits" above for more information	55.b) _____	+
55.c	Housing benefits paid to/for any Deacons not included in 53a or 53b. See "Housing Benefits" above for more information	55.c) _____	+
55	TOTAL housing benefits (Lines 55a + 55b + 55c)	55) _____	=
56	Total amount paid to/for all persons included in Lines 53a-53c for accountable reimbursements This includes any reimbursements of expenses incurred by the pastor(s) based upon a written policy and/or agreement of the church and pastor(s) in which expenses are substantiated through receipts or other documentation and must be presented prior to payment by the church. These include expenses for travel, continuing education, books, publications and other expenses related to supporting the ministry and development of the pastor. Reimbursements of expenditures made by the individual for local church programs and operating expenses should be reported on lines 61 and 62 below.	56) _____	
57	Total amount paid to/for all persons included in Lines 53a-53c for any other cash allowances (non-accountable) Enter here the total amount paid to/for all pastors for other cash allowances which are NOT substantiated through receipts or other documentation presented prior to payment by the church. DO NOT ENTER reimbursements for local church programs and operations. Those should be reported on lines 61 and 62 below.	57) _____	
60	Total amount paid in salary and benefits for all other church staff and diaconal ministers Report the amounts paid by/for the local church as salaries, housing, benefits, expense reimbursements, taxes, and allowances for any lay employees, diaconal ministers, or other staff leaders. DO NOT INCLUDE amounts reported on lines 53-57	60) _____	
61	Total amount spent for local church PROGRAM expenses (do NOT include payroll expenses) Report the total of all amounts spent on local church program for the purposes of education, witness, outreach, mercy, communication, worship, and other ministries. DO NOT INCLUDE amounts given to support local or national non-United Methodist groups and agencies in their programs. DO NOT INCLUDE amounts reported on lines 48a, 48b, and 49	61) _____	
62	Total amount spent for local church OPERATING expenses (do NOT include payroll expenses) Enter the total of current operating expenses for the local church, such as office expense, expenses for property maintenance and insurance, utilities for the church, etc. DO NOT INCLUDE expenditures already reported on lines 48 through 61. Do NOT include capital expenses reported on Line 64	62) _____	

STATISTICAL REPORTING – 2020 (TABLE II – CHURCH ASSETS & EXPENSES)

63	Total amount paid for principal and interest on indebtedness, loans, mortgages, etc.	63) _____
	Report here all payments on all loans, mortgages, etc. DO NOT INCLUDE principal and interest on money borrowed and repaid within the current fiscal year. This should be reported on lines corresponding to the purpose for which the money was borrowed.	
63a	Total amount paid for capital campaign or fundraising costs	63a) _____
	Report here all expenses associated with specific fundraising programs or capital campaigns. These costs include consultant expenses and rental of tents, chairs or space. Examples include; renting church parking spaces during local events, car washes, special events held with the primary purpose to raise money for major equipment repair, local charity donations etc. Note: <u>Expenses associated with Stewardship programs should NOT be recorded here.</u> Record these on Line 62 (Operating Expense)	
64	Total amount paid on capital expenditures for building, improvements, and major equipment purchases.	64) _____
	Amounts paid by the local church from contributions, not from loans . Enter any outstanding indebtedness on Lines 38 or 39. Amounts contributed but not paid out (retained for use in future years) should be included on Line 37. Report what was paid for new property and buildings, major purchases of new equipment or furnishings (organs or other musical instruments, heating and cooling equipment, kitchen equipment, audio-visual equipment, furnishings) and major renovation . Also include short-term rent. Also include amounts paid to lease/rent church facilities (do not include lease amounts paid for common area maintenance(CAM) fees. (Capital expenditures include expenditures to improve the church owned buildings but do not include basic maintenance. Generally, single expenditures under \$1000 should be considered maintenance	
65	LINE 65 (NOT SHOWN) TOTAL AMOUNT PAID BY THE LOCAL CHURCH ON ALL EXPENDITURES	
	Entered by the BWC after posting all church apportionment, medical, pension and gift payments.	

STATISTICAL REPORTING – 2020 (TABLE III – CHURCH INCOME)

66	Number of giving units	66)	
	Report here the number of households or individual persons recorded by name as contributors for the year in support of the annual budget/spending plan and benevolence giving.		
67a-g RECEIVED FOR ANNUAL BUDGET/SPENDING PLAN			
In this section, report income for funds used exclusively in support of the annual budget/spending plan.			
DO NOT INCLUDE			
<ul style="list-style-type: none"> • Funds intended for capital improvements or acquisitions unless they are provided for within the annual budget/spending plan of the local church. Report these on Lines 68.a to 68.d • Funds received from connectional or institutional sources and grants outside of the local church. Report these on Lines 69.a to 69.c. • Income designated for specific benevolent/charitable causes. Report these on Line 68.d. • Funds put in savings, endowments, or other long-term financial instruments. 			
Note regarding the sale of assets.			
<ul style="list-style-type: none"> • If designated for church budget, include in lines 67e. • If planned for other use, report in lines 68c. 			
67.a	Amount received through pledges	67.a)	
	Receipts of funds received toward the payment of pledges, estimates of giving, or other commitments establishing a level of giving toward annual budget/spending plan of the church (for example, a member's payments toward an annual pledge). If your church does not conduct financial stewardship campaigns using pledges, please skip this line.		+
67.b	Amount received from non-pledging, but identified givers	67.b)	
	This year's receipts from identifiable individuals who have not pledged or provided an estimate of giving in support of the annual budget/spending plan (for example, personal check from a member who did not submit a pledge card in response to the church's stewardship campaign).		+
67.c	Amount received from unidentified givers	67.c)	
	Receipts from unidentifiable individuals used in support of the annual budget/spending plan (for example, loose currency or coins placed in the offering plate).		+
67.d	Amount received from interest and dividends and/or transferred from liquid assets	67.d)	
	Funds allocated toward the annual budget/spending plan earned through interest on deposits or dividends (for example, interest gained on reserve funds invested in money market accounts used to support the annual church budget) or sale of stocks. Any change in the value of existing stocks (not sold) should be reflected in line 37		+
67.e	Amount received from Sale of Church Assets	67.e)	
	Funds <u>allocated toward the annual budget/spending plan</u> from the sale of church-owned assets (for example, the sale of discarded church furniture, vehicles, computer equipment, yard sales, etc.). If proceeds from a sale are designated for the church's operating budget, report HERE. If proceeds are intended for other use, report in line 68.c.		+
67.f.	Amount received through building use fees, contributions, and rentals	67.f.)	
	Income your congregation receives for the use of the building by outside groups and individuals.		+
67.g	Amount received through fundraisers and other sources	67.g)	
	Enter here funds received in support of the annual budget/spending plan from special fundraisers and any other sources (for example, net receipts from a pancake breakfast used to support the annual budget). Do NOT include UMW funds.		+
67	TOTAL income for annual budget/spending plan. (Sum of 7a through 67g)	67)	
	This line is automatically calculated by the EZRA system.		=

STATISTICAL REPORTING – 2020 (TABLE III – CHURCH INCOME)

68a-d RECEIVED FOR CAPITAL CAMPAIGNS AND OTHER DESIGNATED SPECIAL PROJECTS

In the lines below report income for those funds that are designated exclusively for capital campaigns and other special projects. DO NOT INCLUDE funds reported on lines 67a-67g above.

68.a.	Capital campaigns Enter here receipts from capital campaigns and this year's interest from previous campaign balances (for example, receipts from a building renovation capital campaign).	68.a.) _____	+
68.b	Memorials, endowments, and bequests Funds received this year designated for memorials, endowments, and bequests (i.e., enter the total value initially given only this year). Any rent payments, interest, or dividends earned on previously reported memorials, endowments, or bequests should be recorded in line 67.d or 67.f if allocated for budget. Total market value of assets (including reinvested interest or dividends) should be reflected in lines 36 or 37	68.b) _____	+
68.c	Funds from other sources and projects, including sale of buildings Funds received from other sources in support of capital campaigns and special projects (for example, sale of church-owned land, buildings, and/or other assets held as deposits for future use). Include UMW and UMM projects as well as the net of 'flow-through' projects	68.c) _____	+
68.d	Amount received for Special Sundays, General Advance Specials, World Service Specials, Conference Advance Specials and other forms of directed benevolent (charitable) giving Funds received for benevolent causes including Special Sunday offerings, General Advance and World Service special gifts, Conference Advance Specials and other forms of designated donations given by individuals and forwarded by the local church.	68.d) _____	+
68	TOTAL income received for lines 68a. + 68b + 68c + 68d This line is automatically calculated by the EZRA system.	68) _____	=

69.a-c RECEIVED FROM DISTRICT(S), ANNUAL CONFERENCE(S), JURISDICTIONAL CONFERENCE(S), GENERAL CHURCH AND/OR OTHER GOVERNMENT AND/OR INSTITUTIONAL SOURCES OUTSIDE THE LOCAL CHURCH.

These funds can be used towards operating and benevolence budgets and should not have already been reported on lines 67a-g.

Do NOT subtract amounts reported below from their corresponding expenses on Table 2. Examples include:

- **Equitable Compensation Funds (69.a) should be included in amount paid for pastor compensation on line 53a-c.**
- **PPP funds (69.c) should be included in amount paid in salary and benefits for church staff on Line 60.**

Do NOT report/include BWC COVID-19 relief credits or payments used to offset Pension and Medical expenses.

69.a	Equitable Compensation Funds received by Church or Pastor Enter here equitable compensation funds received by church or pastor.	69.a) _____	+
69.b	Advance Special, apportioned, and connectional funds received by church Examples include pastor salary support from annual conference funds beyond equitable compensation funds.	69.b) _____	+
69.c	Other grants and financial support from institutional/government sources Include funds/grants received from a foundation, Federal/State/Local Governments and/or any other institutional sources outside the local church. Be sure to include any amount received from the Paycheck Protection Program (PPP) as part of the CARES Act here (whether it's been forgiven or not).	69.c) _____	+
69	TOTAL income received for lines 69a + 69b + 69c This line is automatically calculated by the EZRA system.	69) _____	=