

# Local Church Reports to Annual Conference Tables 2 & 3

2022

## TABLE 2: ASSETS AND EXPENSES

<b>ASSETS</b>	24	<p><b>Market value of church-owned land, buildings, vehicles, and equipment</b></p> <p>Enter the estimated market value of buildings, parsonages, vehicles, and equipment plus the value of parsonage-related assets. If a parsonage is in a charge of more than one church, list parsonage-related assets only on the report of the church where parsonage is located. 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. Congregations are not obligated to initiate property appraisals in order to provide this estimate.</p>	24
	25	<p><b>Market value of financial and other liquid assets</b></p> <p>Enter the 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 not included elsewhere. Include any liquid reserve funds in this line.</p>	25
<b>DEBT</b>	26	<p><b>Debt secured by church physical assets</b></p> <p>Enter the amount of debt currently held by the church that is secured by church property and assets, such as mortgages.</p>	26
	27	<p><b>Other debt</b></p> <p>Enter the 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 26 and 27 should equal the total debt currently held by the church.</p>	27

## TABLE 2: ASSETS AND EXPENSES

### CHURCH EXPENDITURES

The reported expenditures on Lines 29a through 49 should equal the total amount of money (cash value) spent by the local church for the fiscal year (Line 50). All expenses should be allocated only once. Please see [umcgiving.org](http://umcgiving.org) for more information on UMC Special Funds.

\*Designates funds paid to the annual conference treasurer. Values for these lines should be provided by the conference.

<b>APPOR- TIONMENTS</b>	28a	<b>Amount APPORTIONED to the local church by the CONFERENCE</b> This amount should include the total for all district, annual conference, jurisdictional, and general church funds apportioned to the local church to be remitted to the annual conference treasurer. This should be provided by the conference treasurer.	*	28a
	28b	<b>Amount APPORTIONED to the local church by the DISTRICT (if applicable)</b> This amount should include the total of all funds apportioned separately by the district. DO NOT INCLUDE any amounts apportioned to the local church included in 28a.	*	28b

### BENEVOLENT GIVING

\*Designates funds paid to the annual conference treasurer. Values for these lines should be provided by the conference.

<b>APPORTION -MENTS</b>	29a	<b>Amount PAID by the local church to the CONFERENCE for all apportioned causes</b> This amount should include the total given by the local church to the annual conference treasurer for all district, annual conference, jurisdictional, and general church apportioned funds.	*	29a
	29b	<b>Amount PAID by the local church to the DISTRICT for all apportioned causes (if applicable)</b> This amount should include the total given to all causes apportioned by, and paid directly to, the district. DO NOT INCLUDE any amounts given to the annual conference treasurer for conference-apportioned causes.	*	29b

<b>UMC GIVING</b>	30	<b>General Advance Specials</b>	*	30
	31	<b>World Service Specials</b>	*	31
	32	<b>Annual Conference Advance Specials</b>	*	32
	33	<b>Youth Service Fund</b>	*	33
	34	<b>All other funds sent to Conference for connectional mission and ministry</b> Report 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.	*	34
	35	<b>Annual Conference Special Sunday Offerings</b>	*	35
<b>SPECIAL SUNDAYS</b>	36a	<b>Human Relations Sunday</b>	*	36a
	36b	<b>UMCOR Sunday (formerly One Great Hour of Sharing)</b>	*	36b
	36c	<b>Peace with Justice Sunday</b>	*	36c
	36d	<b>Native American Ministries Sunday</b>	*	36d
	36e	<b>World Communion Sunday</b>	*	36e
	36f	<b>U.M. Student Day</b>	*	36f
<b>DIRECT GIVING</b>	37	<b>Total amount given directly to United Methodist causes (not sent to Conference)</b> Report here monies paid directly by the local church to UMC-related institutions and causes. DO NOT INCLUDE any amounts sent to the Treasurer in your annual conference. Those monies should be reported on Lines 30 to 36.		37
	38	<b>Total amount given to non-United Methodist benevolent and charitable causes</b> Report here monies paid directly by the local church to local benevolence or community organizations not directly related to the United Methodist Church.		38

## CLERGY AND STAFF

Please include all amounts paid directly to clergy and staff, as well as amounts paid on behalf of the church for clergy and staff.

<b>PENSION/ HEALTH</b>	For 39 and 40, 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. DO NOT INCLUDE any amounts deducted from clergy salaries and paid on their behalf.		
	39	<b>Total paid for direct-billed and/or non-apportioned clergy pension and other non-health benefits</b> This amount should include the total paid by the local church for ministerial benefits, excluding health.	39
	40	<b>Total paid for direct-billed and/or non-apportioned clergy health benefits</b> This amount should include the total amount paid by the local church for ministerial health benefits.	40
<b>BASE COMPENSATION</b>	For the following lines, enter the total amount of compensation paid, <u>including funds provided by the district or conference</u> , including tax-deferred amounts and/or any "cafeteria 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. Do not include housing allowance paid in lieu of providing a parsonage. Include this amount on Lines 42a-42c.		
	41a	<b>Base compensation paid to/for the Senior Pastor or other person assigned or appointed in the lead pastoral role to the church</b> (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).	41a
	41b	<b>Base compensation paid/for to all Associate Pastor(s) and other pastoral staff assigned or appointed to the church. Include deacons and other clergy in this role.</b>	41b
	41c	<b>Base compensation paid to/for any Deacons not included in 41a or 41b.</b>	41c

**HOUSING BENEFITS**

Enter here the 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 48 and 49.

42a	Housing benefits paid to/for Lead Pastor or person in lead pastoral role as described in 41a.		42a
	42a1 Parsonage maintenance and utilities		42a1
	42a2 Parsonage Rental		42a2
	42a3 Housing Allowance		42a3
42b	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.		42b
	42b1 Parsonage maintenance and utilities		42b1
	42b2 Parsonage Rental		42b2
	42b3 Housing Allowance		42b3
42c	Housing benefits paid to/for any Deacons not included in 41a or 41b.		42c

<b>OTHER BENEFITS</b>	43	<p><b>Total amount paid to/for all persons included in Lines 41a-41c for accountable reimbursements</b></p> <p>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. <u>Reimbursements of expenditures made by the individual for local church programs and operating expenses should be reported on Lines 48 and 49.</u></p>	43
		<b>43a Travel</b>	43a
		<b>43b Continuing Education</b>	43b
		<b>43.c Moving Expenses</b>	43c
		<b>43.d Other Accountable Reimbursements</b>	43d
	44	<p><b>Total amount paid to/for all persons included in Lines 41a-41c for any other cash allowances (non-accountable)</b></p> <p>Enter here the total amount paid to/for all pastors for other cash allowances that are not substantiated through receipts or other documentation presented prior to payment by the church.</p>	44
<b>STAFF</b>	45	<p><b>Total amount paid in salary and benefits for all other church staff and diaconal ministers</b></p> <p>Report the amounts paid by 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 39 through 44.</p>	45

OPERATIONS & PROGRAMS

Please include amounts paid by the church, as well as amounts paid on behalf of the church, for all program and operating expenses.

46	<b>Total amount spent for local church program expenses</b> 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-UMC groups and agencies in their programs. Those amounts should be reported on Line 38.	46
	<b>46a Church School- Materials &amp; Supplies</b>	46a
	<b>46b Worship- Speakers, Evangelists, etc.</b>	46b
	<b>46c Worship Supplies</b>	46c
	<b>46d Music- Supplies</b>	46d
	<b>46e Council on Ministries, Program Committees, Task Forces</b>	46e
47	<b>Total amount spent for other local church operating expenses</b> Enter the total of current operating expenses, such as office expenses, expenses for property maintenance and insurance, utilities for the church, etc. DO NOT INCLUDE any expenditures already reported on previous lines.	47
	<b>47a Administrative Board, Finance, Pastor Parish Committees</b>	47a
	<b>47b Office-Supplies, postage, etc.</b>	47b
	<b>47c Office- Telephone</b>	47c
	<b>47d Office- Equipment</b>	47d
	<b>47e Office- Other</b>	47e
	<b>47f Buildings- Supplies</b>	47f
	<b>47g Buildings Routine Maintenance on all Buildings (except parsonages)</b>	47g
	<b>47h Buildings- Heating Fuel, Electric on all Buildings (except parsonages)</b>	47h
	<b>47i Other Building Expenses</b>	47i
	<b>47j Property, Liability and Workers Compensation Insurance</b>	47j
	<b>47k All Other Operating Expenses</b>	47k



<b>DEBT &amp; CAPITAL PAYMENTS</b>	48	<p><b>Total amount paid for principal and interest on indebtedness, loans, mortgages, etc.</b></p> <p>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.</p>	48
	49	<p><b>Total amount paid on capital expenditures for building, improvements, and major equipment purchases.</b></p> <p>Enter here only amounts paid from contributions, not from loans. Enter any outstanding indebtedness on Lines 26 or 27. Amounts contributed but not paid out (retained for use in future years) should be included on Line 25. 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.</p>	49
	50	<p><b>TOTAL AMOUNT PAID BY THE LOCAL CHURCH ON ALL EXPENDITURES</b></p> <p><b>(SUM OF LINES 29a through 49)</b></p>	50

**TABLE 3: INCOME**

<b>UNITS</b>	<b>51</b>	<b>Number of giving units</b> 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.		<b>51</b>
<b>BUDGET / SPENDING PLAN</b>	<p>In this section, report income for funds used exclusively in support of the annual budget/spending plan. DO NOT INCLUDE funds intended for capital improvements or acquisitions (report these on Lines 53a to 53d) unless they are provided for within the annual budget/spending plan of the local church. DO NOT INCLUDE funds received from connectional or institutional sources and grants outside of the local church (report these on Lines 54a to 54c). DO NOT INCLUDE income designated for specific benevolent/charitable causes (report these on Line 53d). DO NOT INCLUDE funds put in savings, endowments, or other long-term financial instruments.</p> <p>*Note the intent of a sale of assets. If designated for church budget, include in Lines 52a to 52g. If planned for other use, report in Lines 53a to 53d.</p>			
	<b>52a</b>	<b>Amount received through pledges</b> Enter here 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.		<b>52a</b>
	<b>52b</b>	<b>Amount received from non-pledging, but identified givers</b> Enter here 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).		<b>52b</b>
	<b>52c</b>	<b>Amount received from unidentified givers</b> Enter here receipts from unidentifiable individuals used in support of the annual budget/spending plan (for example, loose currency or coins placed in the offering plate).		<b>52c</b>
	<b>52d</b>	<b>Amount received from interest and dividends and/or transferred from liquid assets</b> Enter here 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 25.		<b>52d</b>

<b>BUDGET / SPENDING PLAN</b>	52e	<b>Amount received from Sale of Church Assets</b> Enter here 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 in Line 52e. If proceeds are intended for other use, report in Line 53c.		52e
	52f	<b>Amount received through building use fees, contributions, and rentals</b> Enter here funds allocated toward the annual budget/spending plan from building use fees and related contributions and rentals (for example, fees collected from weddings for building use).		52f
	52g	<b>Amount received through fundraisers and other sources</b> 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).		52g
	52	<b>Total income for annual budget/spending plan.</b> Enter here the total sum of 52a + 52b + 52c + 52d + 52e + 52f + 52g.		52
<b>GNS and OTHER PROJECTS</b>	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 52a to 52g above.			
	53a	<b>Capital campaigns</b> Enter here funds received from capital campaigns and this year's interest from previous campaign balances (for example, receipts from a building renovation capital campaign).		53a
	53b	<b>Memorials, endowments, and bequests</b> Enter here 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 52d or 52f if allocated for budget. Total market value of assets (including reinvested interest or dividends) should be reflected in Lines 24 or 25.		53b

<b>CAPITAL CAMPAIGN DESIGNATED</b>	53c	<b>Funds from other sources and projects, including sale of buildings</b> Enter here 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).		53c
	53d	<b>Amount received for Special Sundays, General Advance Specials, World Service Specials, Conference Advance Specials and other forms of directed benevolent (charitable) giving</b> Enter here 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.		53d
	53	<b>Total income for designated causes including capital campaign and other special projects.</b> Enter here the total sum of 53a + 53b + 53c + 53d.		53
<b>OTHER SOURCES / CONNECTIONAL FUNDS</b>	In the lines below, report funds received from District(s), Annual Conference(s), Jurisdictional Conference(s), General Church and/or other institutional sources outside the local church. These funds can be used towards operating and benevolence budgets not reported on Lines 52a to 52g above. DO NOT subtract these funds from their corresponding expenses on Table 2. (i.e. equitable compensation funds should be included in amount paid for pastor compensation on Line 41a.)			
	54a	<b>Equitable Compensation Funds received by Church or Pastor</b> Enter here equitable compensation funds received by church or pastor.		54a
	54b	<b>Advance Special, apportioned, and connectional funds received by church</b> Enter here advance special funds or apportioned funds received by church (for example, pastor salary support from annual conference funds beyond equitable compensation funds).		54b
	54c	<b>Other grants and financial support from institutional sources</b> Enter here funds received from other sources (for example, grants received from a foundation in support of the church food bank).		54c
	54	<b>Total income from connectional and other institutional sources outside the local church.</b> Enter here the total sum of 54a + 54b + 54c.		54
55	<b>TOTAL AMOUNT RECEIVED BY THE LOCAL CHURCH (SUM OF LINES 52 + 53 + 54)</b>			55