



# UMC Local Church Report for 2017-2020 Quadrennium

Published by the General Council on Finance and Administration

Church Name: _____	GCFA Church #: _____
Charge: _____	Conf. Church #: _____
District: _____	Federal Tax ID #: _____
Pastor: _____	
Church Type:	Chartered Church <input type="checkbox"/> Mission Church <input type="checkbox"/> New Church Start <input type="checkbox"/> Satellite Church <input type="checkbox"/> Parent Church of Satellite: _____

<b>NOTES</b>	
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**TABLE 2: ASSETS AND EXPENSES**

<b>ASSETS</b>	24	<b>Market value of church-owned land, buildings, vehicles, and equipment</b> 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.	24
	25	<b>Market value of financial and other liquid assets</b> 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.	25
<b>DEBT</b>	26	<b>Debt secured by church physical assets</b> Enter the amount of debt currently held by the church that is secured by church property and assets, such as mortgages.	26
	27	<b>Other debt</b> 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.	27



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**TABLE 2: ASSETS AND EXPENSES**

<b>CHURCH EXPENDITURES</b>			
<p>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 <a href="http://umcgiving.org">umcgiving.org</a> for more information on UMC Special Funds. <b>LINES 28a – 36f &amp; 39-40 ARE PROVIDED BY THE CONFERENCE TREASURER FROM DIRECT PAYMENT RECORDS. THE GREYED OUT SECTIONS WILL NOT BE VISIBLE ON THE EZRA INPUT PAGE.</b></p>			
<b>APPORTIONMENTS</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
<b>BENEVOLENT GIVING</b>			
*Designates funds paid to the annual conference treasurer. Values for these lines should be provided by the conference.			
<b>APPORTIONMENTS</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</b> (formerly One Great Hour of Sharing)	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



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## TABLE 2: ASSETS AND EXPENSES

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>LINES 39-40 ARE PROVIDED BY THE CONFERENCE TREASURER FROM DIRECT PAYMENT RECORDS.</b>			
PENSION/ HEALTH	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
BASE COMPENSATION	For the following lines, enter the total amount of compensation paid, including funds provided by the district or conference, tax-deferred amounts and/or any "cafeteria plan" contributions including those deducted from salary and sent to the conference treasurer. Funds received (income) by the church from the conference or district shall be reported on Table 3. Housing Allowance and other housing and utility-related allowances are reported on line 42.		
	41a	<b>Base compensation paid to/for the Lead Pastor or other person assigned or appointed in the lead pastoral role to the church</b> (this person could be an elder, deacon, certified lay 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	<b>Housing benefits paid to/for Lead Pastor or person in lead pastoral role as described in 41a.</b>	42a
	42b	<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.</b>	42b
	42c	<b>Housing benefits paid to/for any Deacons not included in 41a or 41b.</b>	42c
OTHER BENEFITS	43	<b>Total amount paid to pastor and associate(s) for accountable reimbursements</b> 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 46 and 47.	43
	44	<b>Total amount paid to/for all persons included in Lines 41a-41c for any other cash allowances (non-accountable)</b> 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.	44
STAFF	45	<b>Total amount paid in salary and benefits for all other church staff and diaconal ministers</b> 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.	45



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<b>OPERATIONS &amp; PROGRAMS</b>	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
	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>DEBT &amp; CAPITAL PAYMENTS</b>	48	<b>Total amount paid for principal and interest on indebtedness, loans, mortgages, etc.</b> 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.		48
	49	<b>Total amount paid on capital expenditures for building, improvements, and major equipment purchases.</b> 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. Do not include amounts paid by loans. Enter any outstanding indebtedness on Lines 26 or 27.		49
	50	<b>TOTAL AMOUNT PAID BY THE LOCAL CHURCH ON ALL EXPENDITURES (SUM OF LINES 29a through 49)</b>	Auto Total	50
	<b>Number of Church Employees (including your pastor)</b>			
	50a	<b>Number of Part-time employees</b>		50a
	50b	<b>Number of Full-time employees</b>		50b
<b>Signing Your Tables For Submission</b>	50c	<b>Pastor and Treasurer or Finance Chair must both enter the date in the form <u>mmdd</u> and enter their name in the Warning Section above the table in EZRA. Forms signed this way do not need to be mailed to the District Office.</b>		50c
	50d	<b>Pastor – by entering your name in the Warning Section you signify that you have reviewed this report for accuracy and acknowledge any significant changes from the prior year.</b>		50d
	50e	<b>Treasurer/Finance Chair – by entering your name in the Warning Section you signify that you have reviewed this report for accuracy and acknowledge any significant changes from the prior year.</b>		50e