

Instructions for Table 2 of the  
LOCAL CHURCH REPORT TO THE ANNUAL CONFERENCE

- The Complete Table 2, "Local Church Financial Report to the Annual Conference" includes the apportionment, benefit and benevolence payments which have been paid directly to the treasurer's office and the amounts you supply on the enclosed form which should be *a summary of all money paid by your local church, during the year.*
- The Conference Office electronically reports the amounts paid directly to the Conference Treasurer. *Do not list amounts paid to the Conference Treasurer for the Employer portion of Health insurance, Pensions (CRSP), CPP, Apportionments, Askings or Other Benevolences sent directly to the conference office that are included in your monthly Shared Giving Report.*

Note however, that the amount you withhold from your pastor or other employee for Premium Contribution and Flexible Spending should be included in the total salary reported on line 41a.

- The following Detailed Instructions for each line item are included to help you compile the information needed for the table. Note that when you enter this data online you will only be entering the totals on each line.
- **Remember** – for this quadrennium, the amount of your pastor's salary that was funded by Conference Salary Aid is not reported on a separate line in the salary section. The total salary should be included on line 41. The income received from the conference should be included on line 54. Note that this change in reporting will not affect the apportionment calculation.
- Complete the report in as much detail as possible. Enter 0 for items that are not applicable to your church.
- Round all dollar amounts to nearest dollar -- **DO NOT REPORT CENTS**
- **Do not** include dollar signs (\$)
- If you have questions about reporting compensation and housing, see the flowchart at the end of these instructions.
- Does your church own a **parsonage**? If so, report expenses for property taxes, insurance, maintenance and upkeep as follows:
  - **If the parsonage is occupied by the pastor(s)**, report these expenses on Line #42a ,b or c.
  - **If the parsonage is not occupied by the pastor(s)** (i.e., rented, leased or unoccupied), report these expenses at the appropriate place on Line #47.
- You do not need to mail copies to your district office. However, an "electronic signature" is still required by both the pastor and treasurer or finance chair. See instructions for lines 50d and 50e for more details.
- *Any entries which generate a warning (including any changes in Table 2 over 20% from the previous year) will require a comment before the table can be saved*
- *Remember that you are responsible for the accuracy of the report, **No changes can be made to Grade Figure or Apportionment calculations after final Grade Figures are calculated.***
- The report must be filed online, see Overview for more details. If you have any questions about online filing, contact your district office.
- The reports must be signed by *both the PASTOR and either the CHURCH TREASURER or CHAIR of the FINANCE COMMITTEE*, indicating their review and approval. **Because the information included on these reports will be used to figure your Shared Ministries Apportionments, we must have approval by both of these persons.**
- **SUBMIT** completed Tables 1, 2 & 3 electronically signed on Table 2 by the Pastor and Treasurer or Finance Chair **NO LATER THAN JANUARY 31, 2021.**

**Line # Detail Information**

**ASSETS & LIABILITIES**

**24. MARKET VALUE OF CHURCH-OWNED LAND, BUILDINGS & EQUIPMENT**

The estimated market value of land, buildings, parsonages, and equipment plus the value of parsonage-related assets used in the ministry of the church and the support of its pastor(s). Congregations are not obligated to initiate property appraisals in order to provide this estimate.

If a parsonage is in a charge of more than one church, list parsonage-related assets only on the report of 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.

Value of Land	\$ _____	
Value of Buildings	\$ _____	
Value of Parsonage	\$ _____	
Value of Equipment	\$ _____	
<b>Total Value of Land, Buildings &amp; Equipment</b>		<b>\$ _____</b>

**25. MARKET VALUE OF ALL OTHER CHURCH OWNED FINANCIAL AND OTHER LIQUID ASSETS**

The estimated market value of all other real estate and personal property such as cash, stocks, bonds, trusts, securities, investments 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.

_____	\$ _____	
_____	\$ _____	
<b>Total Value of All Other Church Owned Assets</b>		<b>\$ _____</b>

**26. DEBT SECURED BY CHURCH PHYSICAL ASSETS**

Enter the amount of debt currently held by the church that is secured by church property and assets, such as mortgages.

_____	\$ _____	
_____	\$ _____	
<b>Total Debt Secured by Church Physical Assets</b>		<b>\$ _____</b>

**27. OTHER DEBT**

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. **Include any outstanding, unforgiven PPP loan balance. Forgiven amounts should be included on Table 3, line 54c.** The sum of lines 26 and 27 should equal the total debt currently held by the church.

_____	\$ _____	
_____	\$ _____	
<b>Total Other Debt</b>		<b>\$ _____</b>

**28a-35. \*\*\*TOTAL PAID FOR APPORTIONMENTS AND OTHER GIVING DIRECTLY THROUGH THE CONFERENCE– the Conference will directly upload these amounts from the conference remittance system.**

**36a-36f. \*\*\*TOTAL PAID FOR SPECIAL SUNDAY OFFERINGS– the Conference will directly upload these amounts from the conference remittance system.**

**DIRECT BENEVOLENCES**

**37. AMOUNT GIVEN DIRECTLY TO UNITED METHODIST CAUSES**

*DO NOT include payments sent to the Conference Treasurer as reported on your monthly apportionment report.*

<u>To Whom Paid</u>	<u>Amount Paid</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

**Total Given Directly to United Methodist Causes** \$ \_\_\_\_\_

**38. AMOUNT GIVEN DIRECTLY TO NON-UNITED METHODIST CAUSES**

*DO NOT include payments sent to the Conference Treasurer as reported on your monthly apportionment report.*

<u>To Whom Paid</u>	<u>Amount Paid</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

**Total Given Directly to Non-United Methodist Causes** \$ \_\_\_\_\_

**LOCAL CHURCH EXPENSES** *(Include all relevant expenses regardless of whether you received PPP funds. However, if your church received CDT/NSI funding for a CDT sponsored project – the IV team has instructed that expenses related to that project should not be reported on Table 2.)*

**39. \*\*\*TOTAL PAID FOR DIRECT-BILLED CLERGY PENSION, and OTHER NON-HEALTH BENEFITS** – the Conference will report the amounts paid to the Conference Treasurer for clergy pension and CPP. Note that if you paid for other non-health benefits for your clergy or any non-health benefits for your lay employees, you should report those amounts on line 44 or 45.

**40. \*\*\*TOTAL PAID FOR ALL DIRECT-BILLED HEALTH BENEFITS** - the Conference will report the amounts paid to the Conference Treasurer for clergy and lay Health Flex. Note that if you paid for other health benefits for your clergy or lay employees, you should report those amounts on line 44 or 45.

**41a,b,c. BASE COMPENSATION - do not include Utilities/Furnishings Allowance. See line 42 below)**

Note: Pastor = anyone assigned/appointed to Lead pastor role including elders, deacons, local pastors and certified lay ministers.  
 Associate Pastor = must be under Episcopal appointment  
 Deacon = only report deacon salary information inline 41c if it is not included in line 41a or 41b

	<i>41a = Pastor</i>	<i>41b = Associate</i>	<i>41c = Deacon</i>
Net Cash Salary	\$ _____	\$ _____	\$ _____
Social Security Allowance paid to the pastor	\$ _____	\$ _____	\$ _____
Tax Deferred/Salary Reduction Amounts	\$ _____	\$ _____	\$ _____
<i>(for personal pension contributions, flexible spending and premium contribution withholding even if submitted to Conference Treasurer)</i>			
Total	\$ _____	\$ _____	\$ _____

**42a,b,c. UTILITIES & OTHER HOUSING RELATED ALLOWANCES** *(Include Housing allowance utilities/furnishings allowance)*

	<i>42a = Pastor</i>	<i>42b = Associate</i>	<i>42c = Deacon</i>
Utility allowances or payments made to or for the pastor	\$ _____	\$ _____	\$ _____
Furnishing and services allowances	\$ _____	\$ _____	\$ _____
Insurance on parsonages <i>(if your pastor lives in the parsonage)</i>	\$ _____	\$ _____	\$ _____
Maintenance and upkeep on parsonages <i>(see above)</i>	\$ _____	\$ _____	\$ _____
Housing allowance paid in lieu of parsonage	\$ _____	\$ _____	\$ _____
Total	\$ _____	\$ _____	\$ _____

**43. ACCOUNTABLE REIMBURSEMENTS PAID TO/FOR PASTOR OR ASSOCIATE(S) FOR BUSINESS & PROFESSIONAL EXPENSES** (Include vouchered travel expenses and/or the travel allowance paid by the local church, the amount for attendance at Annual Conference sessions and all other travel related amounts paid to the pastor(s). Also include all continuing education and other business and/or professional expenses paid to/for the pastor(s) by the church.)

	<b>Pastor</b>	<b>Associate</b>
Travel Expenses	\$ _____	\$ _____
Continuing Education	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
Total	\$ _____	\$ _____

**43 = Total Accountable Reimbursements paid to/for Pastor & Associate(s)** \$ \_\_\_\_\_

**44. OTHER CASH ALLOWANCES PAID TO/FOR PASTOR & ASSOCIATE(S)** (all other allowances paid to or for the pastors including Workers Compensation Insurance and Worker's Benefit Assessment – note: **do not include Pension, CPP or Health benefits paid to the conference**)

	<b>Pastor</b>	<b>Associate</b>
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
Total	\$ _____	\$ _____

**Total Other Cash Allowances paid to/for Pastor & Associate(s)** \$ \_\_\_\_\_

**45. SALARY, BENEFITS AND EXPENSES PAID FOR OTHER CHURCH STAFF & DIACONAL MINISTERS**  
**Do not include amounts reported on lines 39 - 44**

Cash Salary	\$ _____
Social Security	\$ _____
Pension & Health Insurance (not paid to Conference)	\$ _____
Worker's Compensation (including Assessment Tax)	\$ _____
Unemployment Tax (Oregon Only)	\$ _____
Business & Professional Expenses	\$ _____
<b>Total Salary, Benefits and Expenses paid for other church staff &amp; Diaconal Ministers</b>	<b>\$ _____</b>

**46. LOCAL CHURCH PROGRAM EXPENSES:**

Report the total of all amounts spent on local church program under the direction of the local Church Council, Council on Ministries, or equivalent body for the purposes of education, witness, outreach, mercy, communication, and other ministries. **DO NOT INCLUDE** amounts given to support local or national non-United Methodist groups and agencies in their programs. Those amounts should be reported on line 38.

Education Work Area (Church school supplies, literature, leadership training, camping, age-level and family coordinators, library, audio-visuals, scholarships, Upper Room, Bibles, etc)	\$ _____
Worship (candles, music, flowers, etc.)	\$ _____
Other Program Expenses (Program work areas: Missions, Social Concerns, Stewardship, Evangelism, etc)	\$ _____

**Total Local Church Program Expenses** \$ \_\_\_\_\_

**47. OTHER LOCAL CHURCH OPERATING EXPENSES:**

Enter the total of current operating expenses, such as office expense, expenses for property maintenance and insurance, utilities for the church, etc. **Do not include expenditures already reported on lines 43-46. Capital Improvements are reported on line 49.**

Administration and Office Expense

Office Supplies, printing & postage	\$ _____
Telephone	\$ _____
Office Equipment Maintenance	\$ _____
Pastor/Associate Pastor Moving Expense	\$ _____
Etc. / Other	\$ _____
<i>Total Administration &amp; Office Expense</i>	\$ _____

Church Property **Do not include Capital Improvements.** See instructions above for special instructions about parsonage expenses.

Janitorial Supplies	\$ _____
Utilities - electricity, water, fuel	\$ _____
Insurance for all church property - fire, liability, other	\$ _____
Church maintenance & repairs ( <b>DO NOT INCLUDE REMODELING</b> ) <i>(New roof, heating system, exterior painting, etc should be included on line 49)</i>	\$ _____
Church grounds upkeep	\$ _____
Property taxes ( <i>see instructions above for parsonage expenses</i> )	\$ _____
Etc. / Other	\$ _____
<i>Total Church Property Expenses</i>	\$ _____

**Total Other Local Church Operating Expenses** \$ \_\_\_\_\_

**48. PAID FOR PRINCIPAL & INTEREST ON INDEBTEDNESS, LOANS, MORTGAGES, ETC.** \$ \_\_\_\_\_

**49. TOTAL PAID FOR LAND, BUILDINGS, & CAPITAL IMPROVEMENTS.** \$ \_\_\_\_\_

Include major remodeling, new roof, heating system, exterior painting, etc.  
**DO NOT INCLUDE EXPENDITURES FROM BORROWED FUNDS**

**50. NUMBER OF CHURCH EMPLOYEES** (including your pastor)  
50a. Part-Time \_\_\_\_\_ 50b. Full-Time \_\_\_\_\_

**SIGNATURE OF PASTOR and TREASURER or FINANCE CHAIR.** Because these figures are used to figure the church's grade figure and Shared Ministry Apportionments, we must have a signed report on file. The pastor and treasurer or finance chair will sign electronically by entering the date on line 50d or 50e and entering his/her name in the required warning/comment section at the top of the form. *Since a comment is now required for every item in that section, you may need to enter an x as a placeholder if you are the first signer or are leaving the page temporarily.*

Enter figures at [Ezra.gcfa.org](http://Ezra.gcfa.org), sign electronically and Submit Tables 1, 2, and 3 by January 31, 2021.

Please contact Ted Wimer ([stats@umoi.org](mailto:stats@umoi.org) 208-794-7752) or Sandra at the Conference office ([sandra@umoi.org](mailto:sandra@umoi.org), 503-802-9223/800-593-7539 x223) if you have any questions.

**SAMPLE CASE – EXAMPLE OF WHERE THE VALUES GO**

Data from the Charge Conference documents and benefit elections by pastor during the year used for payroll.  
 Note: Pro-rate amounts for mid-year appointment/compensation changes.

COMPENSATION ALLOCATION		Operating		Statistics Table 2	
		Expenses	Paid To:		
Taxable Salary	\$28,000.00	28,000.00	Pastor	Line 41a, b, or c	32,000.00
UMPIP (403b pre-tax contribution)	\$1,200.00	1,200.00	Wespath		
Flexible Spending Account (MRA/DCA)	\$1,000.00	1,000.00	Conference		
Health Savings Account (HSA)	\$0.00	-	Conference	Line 42a, b, or c	18,000.00
Participant Health Premium	\$1,800.00	1,800.00	Conference		
Utility & Furnishings Allowance	\$5,000.00	5,000.00	Pastor		
<b>Cash Salary</b>	<b>\$37,000.00</b>				
Housing Allowance in lieu of Parsonage*	\$13,000.00	13,000.00	Pastor		
<b>TOTAL COMPENSATION</b>	<b>\$50,000.00</b>				<b>50,000.00</b>

\*For clergy living in a parsonage - the amount in Line 42a, b, or c will include the Utility & Furnishings Allowance and parsonage related expenses paid by the church (property taxes, maintenance, etc.)