



CHURCH ASSETS & EXPENSES

Table 2 of the Local Church Report to the Annual Conference
The General Council on Finance and Administration of The United Methodist Church
2009-2012 Quadrennium - Revised 5.26.09

Conference Church No. _____

GCFA Church No. ##### _____

Employer Identification No. (Federal Tax ID No.) ##-##### _____

State _____ Pastor _____

County _____ Church _____

Charge _____ District _____

Reports for the year ending December 31, _____ or for the period _____ to _____

36. Market value of church-owned land, buildings and equipment 36) _____

Enter the estimated market value of 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). If a parsonage is in a charge of more than one church, list parsonage-related assets only on 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. 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.

37. Market value of all other church-owned assets 37) _____

Enter 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.

38. Debt secured by church physical assets 38) _____

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

39. Other debt 39) _____

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 38 and 39 should equal the total debt currently held by the church.

PLEASE NOTE: The amounts reported as expenditures on the following lines (40.b + 41.b-64) should equal the total amount of money spent by the local church for the past year.

40.a Total amount APPORTIONED to the local church for all causes paid to the AC Treasurer 40.a) _____

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 number shall be provided by the annual conference treasurer.

40.b Total amount PAID by the local church for all apportioned causes to AC Treasurer 40.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. This number shall be provided by the annual conference treasurer.

41.a Total amount APPORTIONED to the local church for all apportioned causes directly paid to the DISTRICT 41.a) _____

This amount should include the total of all funds apportioned directly by the district. DO NOT INCLUDE any amounts apportioned to the local church to be remitted to the annual conference treasurer.

41.b Total amount PAID by the local church for apportioned causes directly paid to the DISTRICT 41.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.

42. Total amount for General Advance Specials remitted to the Annual Conference Treasurer 42) _____+

Report the amount paid for all General Advance Special Gifts by the local church. This number shall be provided by the annual conference treasurer.

43. Total amount for World Service Specials remitted to the Annual Conference Treasurer 43) _____+

Report the amount paid for all World Service Special Gifts by the local church. This number shall be provided by the annual conference treasurer.

44. Total amount for Annual Conference Advance Specials remitted to the Annual Conference Treasurer 44) _____+

Report the amount of gifts to approved Annual Conference Advance specials. This number shall be provided by the annual conference treasurer.

45. Total amount for the Youth Service Fund remitted to the Annual Conference Treasurer 45) _____+

Report the amount paid for Youth Service Fund by the local church. This number shall be provided by the annual conference treasurer.

46. Total amount of all other funds sent to AC Treasurer for connectional mission and ministry 46) _____+

Report any other non-apportioned funds sent to the annual conference treasurer for connectional mission and ministry not otherwise reported on lines 40.b and 41b-45 including non-apportioned giving to higher education and health and welfare ministries. This number shall be provided by the annual conference treasurer.

47. Total Annual Conference Special Sunday Offerings remitted to the Annual Conference Treasurer 47) _____+

Report the total paid for annual conference special day offerings. This number shall be provided by the annual conference treasurer.

48. Total amount given directly to United Methodist causes (not sent to AC Treasurer) 48) _____+

Report here monies paid directly by the local church to United Methodist-related institutions and causes. DO NOT INCLUDE any amounts sent to the Treasurer in your annual conference. Those monies should be reported on lines 42- 47.

49. Total amount given to non-United Methodist benevolent and charitable causes 49) _____+

Report here monies paid directly by the local church to local benevolence or community organizations or to non-United Methodist organizations outside the local church.

50. General Special Sunday Offerings remitted to the Annual Conference Treasurer

On the following lines report the total paid for these six special day offerings. These amounts shall be provided by the annual conference treasurer.

50.a Human Relations Sunday 50.a) _____+

50.b One Great Hour of Sharing 50.b) _____+

50.c Peace with Justice Sunday 50.c) ____ +
 50.d Native American Ministries Sunday 50.d) ____ +
 50.e World Communion Sunday 50.e) ____ +
 50.f U.M. Student Day 50.f) ____ +

51. Total amount paid by the local church for all direct-billed clergy non-health benefits 51) ____ +
 This amount should include the total paid by the local church for ministerial benefits, excluding health. 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.

52. Total amount paid by the local church for all direct-billed clergy health benefits 52) ____ +
 This amount should include the total amount paid by the local church for ministerial health benefits. DO NOT INCLUDE any monies paid for the health 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.

53. Total amount paid in base compensation to the pastor 53) ____ +
 Enter here the total amount of compensation paid by local church to the primary (senior) pastor of the church, as well as any tax-deferred amounts (agreement pursuant to IRS Section 403b), and/or any contributions made pursuant to a salary reduction agreement to a "cafeteria plan" (IRS Code Section 125 plan).

53a. Total Salary paid to pastor, minus Equitable Compensation 53a) ____

54. Total amount paid in base compensation to all associate pastors assigned by the bishop 54) ____ +
 Enter here the total amount of compensation paid by local church to the associate pastor(s) of the church, as well as any tax-deferred (agreement pursuant to IRS Section 403b), and/or any contributions made pursuant to a salary reduction agreement to a "cafeteria plan" (IRS Code Section 125 plan).

54a. Total salary paid to Associate Pastor (s) Minus Equitable Compensation 54a) ____

55. Total amount paid to/for pastor and associate(s) for housing and utilities and/or related allowances 55) ____ +
 Enter here the total amount paid to/for all pastors 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 ENTER payments on parsonage-related debts, purchase of land, building, remodeling, and major equipment expenditures here. Report those expenses on lines 63 and 64.

56. Total amount paid to pastor and associate(s) for accountable reimbursements 56) ____ +
 Enter here the total amount paid to all pastors 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. DO NOT ENTER reimbursements of expenditures made by the pastor for local church programs and operating expenses here. They should be reported on lines 61 and 62 below.

57. Total amount paid to pastor and associate(s) for any other cash allowances (non accountable) 57) ____ +
 Enter here the total amount paid to all pastors for other cash allowances based upon an agreement of the church and pastor(s). These include allowances for health or other insurance premiums other than those billed or apportioned by the annual conference (reported on lines 40b, 51, and 52), travel, continuing education, books, publications, membership dues, and other allowances related to supporting the ministry and development of the pastor. DO NOT ENTER allowances for expenditures made by the pastor for local church programs and operations here. They should be reported on lines 61 and 62 below.

58. Total amount paid in salary and benefits for Deacons 58) ____ +
 Report the amounts paid by the local church as compensation and expenses for ordained deacons it employs in specialized ministries. The report total should include base salary, benefits, reimbursements for expenses such as travel, and allowances such as those for utilities and housing. DO NOT INCLUDE non-cash benefits or amounts reported on lines 51-57.

59. Total amount paid in salary and benefits for Diaconal Ministers 59) ____ +
 Report the amounts paid by the local church as compensation and expenses for consecrated diaconal ministers it employs. The report total should include base salary, benefits, reimbursements for expenses such as travel, and allowances such as those for utilities and housing. DO NOT INCLUDE non-cash benefits or any amounts reported on lines 51-57.

60. Total amount paid in salary and benefits for all other church staff 60) ____ +
 Report the amounts paid by the local church as salaries, housing, benefits, expense reimbursements, and allowances for any lay employees who are not diaconal ministers. DO NOT INCLUDE amounts reported on lines 51-57.

61. Total amount spent for local church program expenses 61) ____ +
 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 49.

62. Total amount spent for office expenses 62) ____ +
 DO NOT INCLUDE any expenditures already reported on lines 40b or 41b-61.

62a. Total amount spent for property maintenance, utilities for the church etc. 62.a) ____ +
 (Do not include any expenditures already reported on line 40b to 62)

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.

64. Total amount paid on capital expenditures for building, improvements, and major equipment purchases 64) ____ +
 Enter here only amounts paid 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 the cost of 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.

65. TOTAL AMOUNT PAID BY THE LOCAL CHURCH ON ALL EXPENDITURES (SUM OF LINES 40b + 41b-64) 65) ____ +

65a. Apportionment Base-add lines 53a,54a,56,60,61 and 62 65.a) ____