

This information is intended to assist pastors, local church leaders, and volunteers when completing the annual statistical report that is due each year by January 31st. For additional information contact your local District Office.

TABLE 1: MEMBERSHIP & PARTICIPATION

PROFESSING MEMBERSHIP-most typically completed by church administrator, membership secretary, pastor, or volunteer with membership information.

1 Total professing members reported at close of last year. This line is auto-filled from line 4 of the previous year and can not be changed. If this line is incorrect, use lines 2d or 3c to make the correction and add a note to those lines explaining the corrections.

2a Received this year on Profession of Faith through confirmation. These are those students who enrolled in confirmation classes, completed confirmation classes, became confirmed and became official church members. This line should coordinate with values reported last year and/or this year line 12.

2b Received this year on Profession of Faith other than 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. Do NOT include those joined through confirmation.

2c Membership 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 membership.

2d Correct previous year's reporting errors of total 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 3c.

2e Received from other United Methodist Churches. This does not include the number of people received from United Methodist Churches that have closed. That will be captured on question 2g. This does not include the number of people received from other Methodist Church denominations (disaffiliated from the United Methodist Church). That will be captured on the next line, 2f.

2f Received from other denominations. 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.

2g Received from **closed** United Methodist Churches. This reflects the number of people

received from United Methodist Churches that have closed and is part of the closing resolution approved at Annual Conference.

3a Removed or corrected by Charge Conference action. This reflects the number approved at the most recent church charge conference and reported on Form 2 of church charge conference paperwork.

3b Withdrawn from Professing Membership. Those members that have formally requested to be withdrawn from the membership of the church. This line should not be used to report those members that are no longer active, those members must be removed by Charge Conference action.

3c Correct previous year's reporting 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 2d.

3d Removed by transfer 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.

3e Removed by transfer to other denominations. Members who transferred out from your church to a church of another denomination.

3f Removed by death. Members who were deceased during this calendar year. Do not report numbers Charge Conference to Charge Conference.

4. Total professing members at close of this year. This line will auto calculate Previous Membership (line 1) added to the sum of the Answers to Questions from #2 ($2a+2b+2c+2d+2e+2f+2g$) minus the sum of Answers to Questions #3 ($3a+3b+3c+3d+3e+3f$). Affiliate, associate, and baptized members (who have not yet become professing members) should not be counted as professing members. Note that this question **must equal the total values reported on lines 5 & 6 below.**

MEMBERSHIP ETHNICITY-most typically completed by church administrator, membership secretary, pastor, or volunteer with membership information. Descriptions as provided by General Conference of Finance and Administration (GCFA).

5a Asian: Members with origins and/or heritage in any of the indigenous peoples of Asia, Southeast Asia, or the Indian Subcontinent. This area includes but is not limited to Bangladesh, Cambodia, China, India, Indonesia, Japan, Korea, Laos, Malaysia, Myanmar, Pakistan, Philippines, Singapore, Sri Lanka, Taiwan, Thailand, and Vietnam.

5b African American/Black: 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.

5c Hispanic: Members of Central American, Cuban, Mexican, Puerto Rican, South American, or Spanish culture or heritage, regardless of race.

5d Native American: 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.

5e Pacific Islander: Members with origins and/or heritage in the Pacific Islands, including Fiji, Guam, Hawaii, Samoa, and Tonga.

5f White: Members with ethnic origins in Europe, including its various ethnicities.

5g Multi Racial: Members with origins and/or heritage in two or more of the other six categories.

5 Total Membership Ethnicity: This figure is calculating $5a+5b+5c+5d+5e+5f+5g$. Affiliate, associate, and baptized members (who have not yet become professing members) should not be counted as part of the membership ethnicity. Note this question **must equal the total values for lines 4 & 6**.

MEMBERSHIP GENDER-most typically completed by church administrator, membership secretary, pastor, or volunteer with membership information. Report the number of professing members in each gender category.

6a Number of female members.

6b Number of male members.

6c Number of non-binary members.

6 Total Membership Gender: This figure is calculating $6a+6b+6c$. Affiliate, associate, and baptized members (who have not yet become professing members) should not be counted as for the membership gender. Note this question **must equal the total values of lines 4 & 5**.

ATTENDANCE & BAPTISMS-most typically completed by church administrator, membership secretary, pastor, or volunteer with attendance & baptisms information.

7 Report average in-person attendance at all principal services held on a consistent weekly basis as the primary opportunity for worship. Count all persons (including children) who participate in any part of these services. Do not include online worshippers nor attendance from irregularly held/special services (i.e. Christmas Eve services) during the calendar year.

7a Average number of persons who worship online. Report average weekly number of unique viewers who access worship online. This includes those live streaming your worship service and views/downloads of recorded worship services (audio or video), sermons, and/or

podcasts. Do not include generic hits/visits/clicks/likes to your website/social media pages. These should be gathered weekly/monthly to report more accurately as an annual average.

8a Number of persons baptized this year Ages 0-12.

8b Number of persons baptized this year Ages 13 and older.

8 Number of persons baptized this year (all ages). This figure is calculating $8a + 8b = 8$ for the total persons baptized this year.

9 Total baptized members who have not become professing members. This number should include values reported from previous year and include values reported on line 8 total for current year. These values should not be included in totals reported on lines 4, 5, and 6. **DO NOT INCLUDE** persons who have been removed from professing membership by withdrawal or charge conference action, though they remain baptized members.

10 Number of persons on constituency roll (§230.3). Report the number of 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.

CHRISTIAN FORMATION GROUPS-most typically completed by church administrator, membership secretary, pastor, leaders of formation/small groups, children/youth leaders, or other volunteers with access to this information.

Enter on the following lines the total **number of persons** who have been participating significantly in any/all of the church's Christian formation groups or small group ministries. Lines 11a-11d will not be zero if values are reported on lines 12, 13, 15, 16, 17, and 17b. **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 only if wholly integrated with the church's education ministry. Note these values are not a total of membership (reported on line 4) and may include those participants that are not professing members and those reported on lines 9 & 10.

11a Number of **CHILDREN** in all Christian formation groups and other small group ministries Ages 0-11. Generally, the term children refers to ages 0-11.

11b Number of **YOUTH** in all Christian formation groups and other small group ministries Ages 12-18. Generally, the term youth refers to ages 12-18. Include any youth in this age range serving as leaders.

11c Number of **YOUNG ADULTS** in all Christian formation groups and other small group

ministries Ages 19-30. Generally, the term young adult refers to ages 19-30. Include any young adults in this age range serving as leaders.

11d Number of OTHER ADULTS in all Christian formation groups and other small group ministries Ages 31 and older. Generally, the term other adult refers to ages 31 and older. Include any adults in this age range serving as leaders.

11 TOTAL number of persons participating in Christian formation groups. This figure is totaling lines 11a+11b+11c+11d, total participants in all Sunday church groups and other groups which form individuals as Christian disciples.

CLASSES, VBS, AND OTHER GROUPS-most typically completed by church administrator, membership secretary, pastor, leaders of formation/small groups, children/youth leaders, or other volunteers with access to this information.

12 Total enrolled in confirmation classes this year. Report the number of persons of all ages who have participated in confirmation preparation classes during the year. If they were confirmed and joined, these persons should also be reported on line 2a.

13 Average attendance in Sunday church school (all ages). Report the average weekly attendance figures for all sessions of education classes and groups that meet in Sunday Church School groups. Should not be more than total value reported on line 11.

14 Number of participants in Vacation Bible School. Report the number of individual students attending this church's Vacation Bible School or similar activity, including Vacation Bible Schools conducted in cooperation with other churches.

15 Number of ongoing classes and other small groups (all ages) IN Sunday Church School. Report the total **number of classes** for learning held each week in Sunday Church School through all or most of the year. Do not report total number of participants, that is reported on lines 11a-d.

16 Number of ongoing classes and other small groups (all ages) OTHER THAN Sunday Church School. Report the 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.

17 Number of short-term classes and groups (all ages). Report the total number of classes or groups for learning that meet less than all or most of the year. Include here Disciple Bible Study classes. Do not include classes and groups reported on lines 15 & 16. Do not report total number of participants, that is reported on lines 11a-d.

17b Number of small groups meeting online. Report the number of small groups reported on lines 15-17 that met - either wholly or in part - online in the past year. Do not report total

number of participants, that is reported on lines 11a-d.

UNITED METHODIST MEN-to be completed or reported by UMM President.

18a Membership in United Methodist Men. Report the total number of men participating in men's ministry programs as reported by the UMM president.

18b United Methodist Men amount spent for local church and community projects, or other projects. Report amounts spent for local church and community projects or programs, or for other projects and programs selected by the group.

UNITED WOMEN IN FAITH-to be completed or reported by United Women in Faith President.

19a Membership in United Women in Faith. Report the total number of members in the local organization as reported by the UMW president.

19b United Women in Faith amount spent for local church and community projects, or other projects. Report amounts spent for local church and community projects or programs, or for other projects and programs selected by the group. DO NOT INCLUDE money sent by UWF to the district or conference treasurer for United Women in Faith's work.

MISSION-most typically completed by church administrator, pastor, leaders of missions, or other volunteers with access to this information.

20a Number of UMVIM teams sent from this local church. Report ONLY those teams affiliated with United Methodist Volunteers in Mission. Do not report number of participants. That is reported on line 20b.

20b Number of church members participating in any UMVIM team. Report ONLY those persons sent out with teams reported on line 20a affiliated with United Methodist Volunteers in Mission.

21 Total Number of community ministries for outreach, justice, and mercy offered by this local church. Enter the 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. Do not report number of participants. That is reported on line 22. This line can not be zero if lines 21a, 21b, and 22 have values reported.

21a Of the ministries counted in Line 21, how many focus on global/regional health? This line should not be higher than value reported on line 21.

21b Of the ministries counted in Line 21, how many focus on engaging in ministry with the poor/socially marginalized? This line should not be higher than the value reported on line 21.

22 Number of persons from your congregation engaged in mission/community ministries. 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 those involved in any ministry the congregation officially supports, including local food programs, mission teams, disaster response, and/or other mission efforts. Count each person only once. Include persons reported in Line 20b.

23 Number of persons served by community ministries for outreach, justice, and mercy. Enter the total estimated number of persons served by or who attended ministries counted in Line 21.

TABLE 2: ASSETS AND EXPENSES

ASSETS-most typically completed by Finance Chair, Finance Secretary, Treasurer, Trustee Chair, Pastor, Church Secretary, or other church leaders with access to this information.

24 **Market value** of church-owned land, buildings, and equipment. 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 but are encouraged to use assessed values/estimates of value of properties. Do not report insurance replacement values.

25 Market value of other assets (cash, securities, other property, etc.). 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. This total should equal total ending value of all accounts listed on the annual church fund balance report.

DEBT-most typically completed by Finance Chair, Finance Secretary, Treasurer, Trustee Chair, Pastor, Church Secretary, or other church leaders with access to this information.

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

27 Other debt (current expenses, etc.). 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.

APPORTIONMENTS

These lines are completed by the Conference and are to be reviewed by the church for accuracy. Numbers are not available until remittances are completed, typically around January 20th each year.

28a Amount APPORTIONED to the local church by the CONFERENCE. This number shall be provided by the annual conference treasurer.

28b Amount APPORTIONED to the local church by the DISTRICT (if applicable). This will not include any amounts apportioned to the local church included in 28a. This number shall be provided by the annual conference treasurer.

29a Amount PAID by the local church to the CONFERENCE for all apportioned causes. This number shall be provided by the annual conference treasurer.

29b Amount PAID by the local church to the DISTRICT for all apportioned causes (if applicable). This amount will not include any amounts given to the annual conference treasurer for conference-apportioned causes included in 29a. This number shall be provided by the annual conference treasurer.

UMC GIVING

These lines are completed by the Conference and are to be reviewed by the church for accuracy. Numbers are not available until remittances are completed, typically around January 20th each year.

30 Total amount for General Advance Specials remitted to the Annual Conference Treasurer. This number shall be provided by the annual conference treasurer.

31 Total amount for World Service Specials remitted to the Annual Conference Treasurer. This number shall be provided by the annual conference treasurer.

32 Conference Advance Specials. This number shall be provided by the annual conference treasurer.

33 Youth Service Fund. This number shall be provided by the annual conference treasurer.

34 Mission Agency Support PAID by the local church and other Benevolences sent to Conference Treasurer. This number shall be provided by the annual conference treasurer. This line should not be included with amounts reported on lines 37 & 38 including non-apportioned giving to higher education and health and welfare ministries.

35 Conference Sunday Offerings. This number shall be provided by the annual conference treasurer.

SPECIAL SUNDAYS

These lines are completed by the Conference and are to be reviewed by the church for accuracy. Numbers are not available until remittances are completed, typically around January

20th each year. If funds were sent directly to these organizations, include in values reported on line 37 & 38.

36a Human Relations. Funds sent to Conference Treasurer for Human Relations Sunday shall be provided by the annual conference treasurer.

36b UMCOR Sunday (Formerly One Great Hour of Sharing). Funds sent to Conference Treasurer for UMCOR Sunday shall be provided by the annual conference treasurer.

36c Peace with Justice. Funds sent to Conference Treasurer for Peace with Justice Sunday shall be provided by the annual conference treasurer.

36d Native American Sunday. Funds sent to Conference Treasurer for Native American Sunday shall be provided by the annual conference treasurer.

36e World Communion. Funds sent to Conference Treasurer for World Communion Sunday shall be provided by the annual conference treasurer.

36f U.M. Student Day. Funds sent to Conference Treasurer for U.M. Student Day shall be provided by the annual conference treasurer.

DIRECT GIVING: Total amount given directly to United Methodist causes (not sent to AC Treasurer). Most typically reported or completed by Finance Chair, Finance Secretary, Treasurer, Pastor, Church Secretary, or other church leaders with access to this information.

37 Report money 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 provided by the annual conference treasurer on lines 28a-36f.

38 Total amount given to non-United Methodist benevolent and charitable causes. Report money paid directly by the local church to local benevolence or community organizations not directly related to the United Methodist Church.

PENSION/ HEALTH-most typically reported or completed by Finance Chair, Finance Secretary, Treasurer, Payroll Processor, Pastor, Church Secretary, or other paid/non-paid staff/accountant with access to this information.

39 Total paid for direct-billed and/or non-apportioned clergy pension and other non-health benefits (in most cases, total of lines 20a-e on clergy worksheet) 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 (lines 9-13 on clergy worksheet).

40 Total paid for church-sponsored group health plan (if applicable). This amount should include the total amount paid by the local church for ministerial health benefits. **DO NOT**

INCLUDE the Health Insurance Allowance (line 5 on clergy worksheet) paid to the pastor and associates on this line--report that information on Line 44. The amount reported in Line 40 should only include the total amount paid by the local church for ministerial health benefits. DO NOT INCLUDE amounts deducted from clergy salaries and paid on their behalf for conference offered benefits (lines 8-8f on clergy worksheet).

BASE COMPENSATION-most typically reported or completed by Finance Chair, Finance Secretary, Treasurer, Payroll Processor, Pastor, Church Secretary, or other paid/non-paid staff/accountant with access to this information.

41a Base compensation paid to/for the Senior Pastor or other person assigned or appointed in the lead pastoral role to the church. (in most cases, line 1 of the clergy worksheet or line 1 plus employers share of FICA for DSA/CLM) Enter 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). For DSA/CLM include employers share of FICA to base salary.

41b Base compensation paid to/for all Associate Pastor(s) and other pastoral staff assigned or appointed to the church. (in most cases, line 1 of the clergy worksheet) Enter 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).

41c Base compensation paid to/for any Deacons not included in 41a or 41b. (in most cases, line 1 of the clergy worksheet) Report the amounts paid by the local church as compensation and expense reimbursements for ordained deacons and 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.

HOUSING BENEFITS-most typically reported or completed by Finance Chair, Finance Secretary, Treasurer, Payroll Processor, Pastor, Church Secretary, or other paid/non-paid staff/accountant with access to this information.

42a Housing-related allowances that are responsibility of the church, paid in lieu of a parsonage to SENIOR Pastor (line 17 only on clergy worksheet) DO NOT INCLUDE housing designated for housing related expenses (lines 7 and 18 on clergy worksheet) or total of housing paid to pastor (line 19 on clergy worksheet).

42b Housing-related allowances that are responsibility of the church, paid in lieu of a parsonage to (ALL) ASSOCIATE Pastor(s) (line 17 only on clergy worksheet). DO NOT INCLUDE housing designated for housing related expenses (lines 7 and 18 on clergy worksheet) or total of housing paid to pastor (line 19 on clergy worksheet).

42c Housing benefits paid to any Deacons not included in 41a or 41b. Paid in lieu of parsonage, line 17 only on clergy worksheet. DO NOT INCLUDE housing designated for

housing related expenses (lines 7 and 18 on clergy worksheet) or total of housing paid to pastor (line 19 on clergy worksheet).

OTHER BENEFITS-most typically reported or completed by Finance Chair, Finance Secretary, Treasurer, Payroll Processor, Pastor, Church Secretary, or other paid/non-paid staff/accountant with access to this information.

43 Total Accountable reimbursements paid (typically no more than total of lines 21a-c on clergy worksheet(s)). Enter 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 46 and 47 below.

44a Health Insurance Allowance - total paid to/for pastor and associate pastor(s) for health insurance allowance (in most cases, line 5 of clergy worksheet). Allowance paid to pastor and associate pastor(s) for health insurance stipend. In most pastoral charges, a total of \$15,850 was provided for pastor(s) serving at 3/4 or full time. This line is for the stipend only; churches paying health insurance benefits for the pastor (and not to the pastor) should report that amount on line 40.

44b Total Other Cash Allowances paid to/for pastor/associate (if applicable, typically line 2 of clergy worksheet). Enter 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.

44c Bonuses, special offerings, and other payments made to the pastor and associate pastor(s). This should be reported prior to year end to the district office for proper reporting and calculation of pastor pension benefits.

STAFF-most typically reported or completed by Finance Chair, Finance Secretary, Treasurer, Payroll Processor, Pastor, Church Secretary, or other paid/non-paid staff/accountant with access to this information.

45 Total amount paid in salary and benefits for all other church staff and diaconal ministers (include pulpit supply here, DSA/CLM report on line 41). 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 or supplied pastors (DSA's). **DO NOT INCLUDE** amounts reported on lines 39-44c. Examples include: secretarial, director of education, music director, organist, pulpit supply, custodial, part time help, other lay salaries, FICA/Medicare (employer portion only), worker's compensation.

OPERATIONS & PROGRAMS-most typically reported or completed by Finance Chair,

Finance Secretary, Treasurer, Pastor, Church Secretary, or other paid/non-paid staff/accountant with access to this information.

46 Total amount spent for local church program 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-UMC groups and agencies in their programs. Those amounts should be reported on Line 38. Examples include: music related expenses, bulletins, other printing for worship/ministry, flowers & candles, robes (include cleaning), altar supplies, holiday & special events/decorations, food & beverages, subscriptions, guest speakers, curriculum, literature, books, camps expense, CCLI/CVLI expense.

47 Total amount spent for other local church operating expenses. Report the total of current operating expenses. DO NOT INCLUDE any expenditures already reported on lines 37-46. Examples include: office supplies, publicity, postage, telephone/internet, safe deposit rental, post office box rental, insurance, maintenance supplies, snow removal, lawn care, electricity, gas/oil/propane, water/sewer, transportation/maintenance expense (church owned vehicles), minor repairs/maintenance, service contracts, equipment maintenance.

DEBT & CAPITAL PAYMENTS-most typically reported or completed by Finance Chair, Finance Secretary, Treasurer, Trustee Chair, Pastor, Church Secretary, or other paid/non-paid staff/accountant with access to this information.

48 Total amount paid for principal and interest on indebtedness, loans, mortgages, etc. Report 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.

49 Total amount paid on capital expenditures for building, improvements, and major equipment purchases. Report 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. Examples include: 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 to church building and parsonage/other church owned buildings. Also include short-term rent paid, if applicable. DO NOT INCLUDE repairs, improvements, purchases from funds received by insurance claims. Those are not reported as expenses and are only included in line 25 if amounts have not been spent in current year.

50 Total amount paid by the local church on all expenditures. This line automatically SUMS LINES 29a through 49.

TABLE 3: INCOME-most typically reported or completed by Finance Chair, Finance Secretary, Treasurer, Trustee Chair, Pastor, Church Secretary, or other paid/non-paid staff/accountant with access to this information.

UNITS

51 Number of households or individual persons giving to the local church. This is not a dollar amount. Report the number of households or individual persons (i.e. units) recorded by name as contributors for the year in support of the annual budget/spending plan and benevolence giving. This line should not be zero if values are reported on lines 52a and 52b.

BUDGET / SPENDING PLAN-amounts received to pay for values reported on Table II lines 28a-29b, lines 39-44b, and lines 46-48. **DO NOT INCLUDE** grants received to pay for lines 39-44b and lines 46-49, those are to be reported in Others Sources/Connectional Funds section (lines 54a-54c). **DO NOT INCLUDE** amounts received to pay for values reported on other lines on Table II, those are to be reported in Capital Campaigns and other Designated Projects section (lines 53a-53d).

52a Amount received through pledges. Report 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. **DO NOT INCLUDE** pledges received for capital campaigns, capital improvements, major purchases, and major renovations. Those are reported on line 53a. **DO NOT INCLUDE** pledges received for capital campaigns/projects for future use, those are reported on line 53c.

52b Amount received from non-pledging but identified givers. Report this year's receipts from identifiable individuals who have not pledged giving in support of the annual budget/spending plan. Examples include: personal checks from a members who did not submit a pledge card, personal checks from visitors, cash received in identified giving envelopes (members/visitors). **DO NOT INCLUDE** amounts received for capital campaigns, capital improvements, major purchases, and major renovations. Those are reported on line 53a. **DO NOT INCLUDE** amounts received for capital campaigns/projects for future use. Those are reported on line 53c.

52c Amount received from unidentified givers. Report receipts from unidentifiable individuals used in support of the annual budget/spending plan. Examples include: loose currency or coins placed in the offering plate and anonymous donations. Should not include funds that are identified, those are to be reported in line 52b (even if church does not provide giving statements to donors).

52d Amount received from interest and dividends and/or transferred from liquid assets held for future use. Report funds allocated toward the annual budget/spending plan earned through interest on deposits or dividends from stocks. Examples include: interest on reserve funds, investments, endowments used to support the annual church budget. **DO NOT INCLUDE** transfer of funds from one account to another used for capital campaigns, capital improvements, major purchases, and major renovations.

52e Amount received from Sale of Church Assets. Report funds allocated toward the annual

budget/spending plan from the sale of church-owned assets. Examples include: the sale of discarded church furniture, vehicles, computer equipment, yard sales, etc. If proceeds are intended for other use, report in Line 53c.

52f Amount received through building use fees, contributions, and rentals. Report funds allocated toward the annual budget/spending plan from building use fees and related contributions and rentals. Examples include fees collected from weddings for building use.

52g Amount received through fundraisers and other sources to help support local budget/operating expenses. Report funds received in support of the annual budget/spending plan from special fundraisers and any other sources. Examples include: net receipts from a pancake breakfast used to support the annual budget, net receipts from special meals to support payment of missions shares. **DO NOT INCLUDE** fundraisers for Special Sundays, direct givings, missions. Those are reported in line 53d.

52 Total income for annual budget/spending plan. This line automatically sums lines 52a + 52b + 52c + 52d + 52e + 52f + 52g.

CAPITAL CAMPAIGNS AND OTHER DESIGNATED PROJECTS

53a Amount received from Capital campaigns. Report funds received from capital campaigns and this year's interest from previous campaign balances used during current year.

53b Amount received from Memorials, endowments, and bequests. Report receipts from memorials, endowments, and bequests. Include this year's interest or dividends from investments or deposits. Include rents received from physical properties. Include funds from liquidation of assets, but do not include income from interest of dividends re-invested in existing memorials, endowments, and bequests. Include interest from endowment funds retained in endowment accounts. **DO NOT INCLUDE** existing funds (total balance of all funds). Only report new amounts received during current year.

53c Funds from other sources and projects including sale of buildings held for future use. Report funds received from other sources in support of capital campaigns and special projects for future use. Examples include: sale of church-owned land, buildings, and/or other assets held and to be used in following year.

53d Amount received for Special Sundays, General Advance Specials, World Service Specials, and other forms of directed benevolent (charitable) giving. Report receipts 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 for United Methodist and non-United Methodist benevolent and charitable causes. Amounts should be similar to what is reported on Table II lines 30-38.

53 Total income for designated causes including capital campaign and other special projects. This line automatically sums lines 53a + 53b + 53c + 53d.

OTHER SOURCES / CONNECTIONAL FUNDS

54a Equitable Compensation Funds received by Church or Pastor. Report equitable compensation funds received by church or pastor from Conference and/or District to support the pastor salary, health insurance, pension, etc.

54b Advance Special, apportioned, and connectional funds received by church. Report advance special funds or apportioned funds received by church to support pastor salary, health insurance, pension, etc. from annual conference funds beyond equitable compensation funds. Example includes funds received for pulpit supply during pastor maternity/paternity leave.

54c Other grants and financial support from institutional sources. Report funds received from other sources. Examples include: received from a foundation, insurance grants, capital improvement grants, etc. DO NOT INCLUDE grants received to support pastor salary, health insurance, pension etc. Those are reported in line 54b.

54 Total Support from other institutions. This line automatically sums lines 54a + 54b + 54c.

55 Grand Total from connectional/other institutional sources auto sums lines 52+53+54.