



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.

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.

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.

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).

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).

55. Total amount paid to/for pastor & associate(s) for housing & 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 53-57.

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 53-57.

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 53-57.
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 other local church operating expenses** 62) _____
 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 any expenditures already reported on lines 48-61.
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 48-64)**.....65) _____