

Iowa Annual Conference of the United Methodist Church  
 Table II Part D -- Operating and Other Expenses  
 Report Expenses Incurred from January 1, 2009 to December 31, 2009

DISTRICT \_\_\_\_\_ CHURCH \_\_\_\_\_ CHURCH # \_\_\_\_\_

PASTOR \_\_\_\_\_ E-mail \_\_\_\_\_

**Instructions:**

- **Read the instructions printed on the back before completing this form.**
- **Round all figures to the nearest dollar.**

69A	Administrative Staff <b>Salaries</b>		
	0• Secretary(ies)	\$	_____
	0• Church Treasurer	\$	_____
	0• Financial Secretary	\$	_____
	0• Business Manager	\$	_____
	0• Custodian(s)	\$	_____
	0• Other Administrative Staff	\$	_____
<b>69AT</b>	<b>Total Administrative Staff Salaries</b>		\$ _____
69B	Administrative Staff <b>Benefits</b>		
	01. Secretary(ies)	\$	_____
	02. Church Treasurer	\$	_____
	03. Financial Secretary	\$	_____
	04. Business Manager	\$	_____
	05. Custodian(s)	\$	_____
	06. Other Administrative Staff	\$	_____
<b>69BT</b>	<b>Total Administrative Staff Benefits</b>		\$ _____
69C	Other Operating Expense		
	01. Office Supplies (paper, toner, etc.)	\$	_____
	02. Postage	\$	_____
	03. Janitorial Supplies/Services	\$	_____
	04. Telephone Service/On-line provider	\$	_____
	05. Lawn Care/Snow Removal	\$	_____
	06. Purchase Office Equipment (less than \$500)	\$	_____
	07. Repair of Office Equipment	\$	_____
	08. Lease/Maintenance Contracts	\$	_____
	09. Church Owned Vehicles expense	\$	_____
	10. Musical Instrument Maintenance	\$	_____
	11. Other Misc.	\$	_____
<b>69CT</b>	<b>Total Other Operating Expense</b>		\$ _____
<b>69T</b>	<b>Total Operating Expense (Non Building)</b> (Add 69A,B,C)		\$ _____
<b>70</b>	<b>Total Paid on Principal &amp; Interest</b>		\$ _____
	<b>Building Expense/Costs</b>		
71A	Capital Improvements	\$	_____
71B	Rent Expense	\$	_____
71C	Insurance (include worker's comp., church owned auto, etc.)	\$	_____
71D	Utilities	\$	_____
71E	Minor Repairs & Maintenance	\$	_____
<b>71T</b>	<b>Total Paid on Buildings and Improvements</b>		\$ _____

**Mail with Table One and Three**

## Table II Part D

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|-----|--|-----|--|
| 69A | Record the total of all Administrative staff salaries. Be sure to include tax-sheltered annuity payments, tax deferred salary deductions, health insurance premium deductions, pension deductions, flexible benefits account deductions, section 125 cafeteria account deductions, federal and state income tax withholding, FICA (social security) withholding, and any other miscellaneous deductions or bonuses. Total all items.                         | 71A | Record the money the church spent on capital improvements that is <b>over \$1,000</b> . Examples include: the cost of new property and buildings, furnishings, equipment purchases, musical instrument purchases, heating and cooling equipment purchases and renovations: such as new roof, siding, building additions, painting, carpet or flooring replacement, repairs on water heater, furnace or durable goods. Include both the church and parsonage. |
| 69B | Report the total for Administrative Staff benefits that were paid by the church in addition to salary. An example would be the church's share of a pension program, health insurance premium, paid life insurance, if paid by the church. Include any item that was included in 69a. Include the church's share of FICA. Do include any other benefits paid to the employee or for the employee in addition to salary. Total all items.                      | 71B | If church rents space from a commercial building, include the cost of rent.  |
| 69C | Record operating expenses other than salaries and benefits. The list of expenses to be included are listed on the front of the sheet. Repair of office equipment line would be zero if the repair is covered by a maintenance contract; however, the maintenance contract would be included on the next line. Total all items.   | 71C | Report the insurance premiums paid to provide insurance for property and liabilities. Include Workers Compensation and all other insurance premiums.   |
| 69T | Total 69A, 69B and 69C.  | 71D | Record the amount paid for utilities on church building. Utilities include gas, oil, electricity, water, sewer for the church building.  |
| 70  | Record the total of principal and interest payments paid by the church for property on any debt incurred prior to January 1, 2010. Do not include funds borrowed in 2009 and repaid in 2009. These should be reported on lines corresponding to the purpose for which the money was borrowed. (For example: If you borrowed money to repair a roof and repaid it within the year, the cost plus interest would be included on the Capital Improvement line). | 71E | Report building expenses for repairs and maintenance. Examples include, but not limited to furnishings, heating and cooling maintenance and other miscellaneous operating expenses. Parsonage minor maintenance and repairs are included on Worksheet A line 63e.  |
|     |  | 71T | Total of 71A, B, C, D and E.   |