

Iowa Annual Conference of the United Methodist Church
Table II, Part A Church Assets
Report Assets/Liabilities from January 1, _____ to December 31, _____

District _____ Church _____ Church # _____

Pastor _____ Email: _____

- **Read the instructions with each line item.**
- **Round all figures to the nearest dollar.**
- **Some line may not apply to your church. In those instances place a zero on the line.**

31. Market value of church-owned land, buildings and equipment..... 31) _____

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 32. Congregations are not obligated to initiate property appraisals in order to provide this estimate.

32. Market value of all other church-owned assets..... 32) _____

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 purposes, and all property and other investments not included elsewhere.

33. Debt secured by church physical assets..... 33) _____

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

34. Other debt..... 34) _____

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 33 and 34 should equal the total debt currently held by the church.

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Iowa Annual Conference of the United Methodist Church
Table II Part B-- Pastoral Compensation and Travel Expenses
 Report Expenses Incurred from January 1, _____ to December 31, _____

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.
- Some lines may not apply to your church. In those instances, place a zero on the line.

60 Pastor Health Insurance and Pension Direct Bill \$ _____

Pastor's _____ Actual Gross Compensation

61A Pastor's 2017 Gross Salary \$ _____

61B Less Equitable Comp or
 Missional Apportionment Funds \$ _____

61T Pastor's Base Compensation \$ _____

Associate Pastor(s) _____ Actual Gross Compensation

62A Associate Pastor's Gross Salary \$ _____

62B Less Equitable Comp or
 Conf Salary Funds \$ _____

62T Associate Pastor(s) Base Comp \$ _____

**Housing Related Allowances and Expenses for
 Pastor and Associate Pastor(s)**

63A Housing Allowance in Lieu of Parsonage \$ _____

63B Utilities paid for/to pastors \$ _____

63C Service Cost Allowance \$ _____

63D Garage and/or Furnishings \$ _____

63E Current Parsonage Expenses \$ _____

63T Total Lines 63A, B, C, D, E \$ _____

Reimbursements Paid to the Pastor and Associates Pastor(s)

64A Voucher Travel Expenses \$ _____

64B Other Reimbursements Expense \$ _____

64T Total Lines 64A, B \$ _____

Cash Allowances Paid to the Pastor

65 Cash Allowance Paid to the Pastor \$ _____

Table II Part B- INSTRUCTIONS

Direct Bill Pensions and Health Insurance

- 60 Record the amount that the church paid for the direct bill of pensions and health insurance. In churches with more than one pastor add together the direct bill for all pastors. (Note, if your church is part of a multi church charge, record only your church's share and not the entire amount.) Some churches in a charge paid the entire direct bill; however, in reporting on this form they should only report their share and not the amounts reimbursed by other churches in the charge.

Pastor's Base Compensation

- 61A Using the "_____ Clergy Support Report" form that was approved at your Charge Conference, record the amount labeled "Gross Compensation" if you are in a single point charge. If you are a multi-point charge, record the amount labeled "sharing of Pastoral Support" (Note: If the congregation had a change of pastors during this year and the clergy support was changed, record the actual amount paid to both clergy).
- 61B Amount from Equitable Compensation or Missional Apportionment Support should be listed, especially for salary support.
- 61T Subtract 61B from 61A

Associate Pastor(s) Base Compensation

- 62A and 62B These are for reporting associate(s) pastors' base compensation. Use the same instructions for these lines as printed for lines 61A and B.

Housing Related Allowances and Expenses for Pastor and Associate Pastor(s)

- 63A Record the amount paid as a housing allowance to the pastor or associate pastor(s) in lieu of providing a parsonage. If a parsonage is provided, this line would be "0". Do not include on this line, housing exclusion as listed on the Clergy Support Form voted on at the Charge Conference.
- 63B Record the amount of utilities paid to the pastor and associate pastor(s) or paid by the church for the pastors
- 63C Record the service costs of the parsonage (cleaning, yard work, etc.) for all pastors. The amount is that which was paid by the church either to or for the pastor.
- 63D If the church rented a garage or provided a furnishing allowance for any or all of the pastors, include this amount on this line.
- 63E Record current expenditures such as repairs, painting, etc., incurred for providing a parsonage residence owned by the church. (Payments for principal and interest on mortgage, capital improvements, and for the purchases of the parsonage/residence should not be included here, but are reported on 71A).
- 63T (Total lines 63 A, B, C, D and E)

Reimbursements Paid to the Pastor and Associates Pastor(s)

- 64A Record the vouchered travel expenses by the church to the Pastor and Associate Pastor(s).
- 64B Record the reimbursements paid to or for the pastor and associate pastor(s) for continuing education, books, publications and other reimbursable expenses. The amount recorded would be the Accountable Reimbursement Amounts.
- 64T Add the lines 64A and B

Cash Allowances Paid to the Pastor

- 65 If the church set an allowance that was paid to the pastor and not requiring a voucher to receive payment, record that amount here. Examples: travel, continuing education, entertainment allowance, membership dues etc. The items included here would be payments made to the pastor and not vouchered by the pastor.

Iowa Annual Conference of the United Methodist Church
Table II Part C-- Program Expenses
Report Expenses Incurred from January 1, _____ to December 31, _____

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.**

66A Permanent Deacon/Diaconal Salaries	\$ _____	
66B Housing and Reimbursable Expense	\$ _____	
66C Permanent Deacon/Diaconal Benefits	\$ _____	
66T Total Deacons/Diaconal/Compensation and Benefits		\$ _____

67A Program Staff Salaries (Lay Employees)		
1	Christian Education Director(s)	\$ _____
2	Choir Director(s)	\$ _____
3	Organist(s)	\$ _____
4	Director(s) of Music	\$ _____
5	Other Program Staff	\$ _____
67AT	Total Program Staff Salaries	\$ _____

67B Program Staff Benefits (Lay Employees)		
1.	Christian Education Director(s)	\$ _____
2.	Choir Director(s)	\$ _____
3.	Organist(s)	\$ _____
4.	Director(s) of Music	\$ _____
5.	Other Program Staff	\$ _____
67BT	Total Program Staff Benefits	\$ _____

67T Total Program Staff Salaries and Benefits		\$ _____
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68A Other Non Staff Program Expenses (be sure to read 68 instructions)		
01.	Church and Society	\$ _____
02.	Education	\$ _____
03.	Evangelism (Outreach)	\$ _____
04.	Missions (not contributions)	\$ _____
05.	Worship	\$ _____
06.	Stewardship	\$ _____
07.	Family Council	\$ _____
08.	Youth Council	\$ _____
09.	Children Council	\$ _____
10.	Other	\$ _____

68		\$ _____
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Table II Part C

- 66A Report the salaries for Deacon/Diaconal ministers if employed by your church. The salary line should include tax-sheltered annuity payments, tax deferred salary deductions, health insurance premium deductions, personal pension deductions, flexible benefit account deductions, Section 125 Cafeteria account deductions, federal and state income tax withholding, FICA (Social Security) withholding, other miscellaneous salary deductions.
- 66B Report the reimbursement expenses paid to the Deacon/Diaconal minister employed by your church. These expenses would include travel, housing allowance, continuing education, Annual Conference expense and other reimbursable amounts. If a parsonage is provided, include maintenance cost of the parsonage and utilities if paid by the church.
- 66C Report the total for Deacon/Diaconal ministers 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 if paid by the church (do not include any item that was included in 66A), and any other benefits paid to the Deacon/Diaconal for the Deacon/Diaconal in addition to salary.
- 66T Total 66 A - C
- 67A Report the salaries for the Lay Program staff as listed below if the church employs people for these tasks. The Salary line should 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 or state income tax withholding, FICA (Social Security) withholding, and other miscellaneous deductions. If a church employs a Parish Nurse, the salary should be reported as Other Program Staff. Total the items.
- 67B Report the total for employed Lay Program staff benefits that were paid by the church in addition to salary. An example would be the church's share of a pension program, life insurance, health insurance premium if paid by the church (do not include any item that was included in 67A), and any other benefits paid to the employee or for the employee in addition to salary. Include the churches share of FICA payments. If a church employs a Parish Nurse, the benefits should be reported as Other Program Staff. Total the items.
- 67T Total 67 A -B
- 68T Report the amount the church has paid to support the program of the church. Examples include but are not limited to such things as music for worship, cost of printing material, church school curriculums or supplies, radio and newspaper advertising and any other costs related to the program mission of the church. On line 68A 04 do not include. Reported on line 68A 04 should be only the cost associated with raising funds for mission projects. *(Do not include salaries, Advance Special giving, or special Sunday offerings, special gifts given to things such as food pantries).*

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

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 Salaries		
	01. Secretary(ies)	\$	_____
	02. Church Treasurer	\$	_____
	03. Financial Secretary	\$	_____
	04. Business Manager	\$	_____
	05. Custodian(s)	\$	_____
	06. Other Administrative Staff	\$	_____
69AT	Total Administrative Staff Salaries		\$ _____
69B	Administrative Staff Benefits		
	01. Secretary(ies)	\$	_____
	02. Church Treasurer	\$	_____
	03. Financial Secretary	\$	_____
	04. Business Manager	\$	_____
	05. Custodian(s)	\$	_____
	06. Other Administrative Staff	\$	_____
69BT	Total Administrative Staff Benefits		\$ _____
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.	\$	_____
69CT	Total Other Operating Expense		\$ _____
69T	Total Operating Expense (Non Building)		\$ _____
	(Add 69AT, 69BT, 69CT)		
70	Total Paid on Principal & Interest		\$ _____
	Building Expense/Costs		
71A	Capital Improvements	\$	_____
71B	Rent Expense	\$	_____
71C	Insurance (include worker's comp., church owned auto, etc.)	\$	_____
71D	Utilities	\$	_____
71E	Minor Repairs & Maintenance	\$	_____
71T	Total Paid on Buildings and Improvements		\$ _____
72	UMW Cash sent to District or Conference UMW Treasurer		\$ _____

Table II Part D

- 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.
- 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.
- 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.
- 69T Total 69A, 69B and 69C.
- 70 Record the total of principal and interest payments paid by the church for property on any debt incurred prior to January 1, _____. Do not include funds borrowed in _____ and repaid in _____. 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).
- 71A Record the money the church spent on capital improvements that is **over \$1,000**. 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.
- 71B If church rents space from a commercial building, include the cost of rent.
- 71C Report the insurance premiums paid to provide insurance for property and liabilities. Include Workers Compensation and all other insurance premiums.
- 71D Record the amount paid for utilities on church building. Utilities include gas, oil, electricity, water, sewer for the church building.
- 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. These would be one-time expenses of less than \$1,000.
- 71T Total of 71A, B, C, D and E
- 72 UMW Cash sent to District or Conference UMW Treasurer. This would include dues, but not monies directed to specific projects already reported in line 19b.