



**UNITED METHODISTS**  
OF GREATER NEW JERSEY

**2020 STATISTICAL TRAINING**

**December 2020**

# 2020 STATISTICAL REPORTS

## *Login Information:*

*Website:* <http://ezra.gcfa.org>

*Username:* 3360\_\_\_\_ (4-Digit Church Number)

*Password:* gnjchurch20

## *Due Date:*

*January 31, 2021* (2020 Tables Available on December 16, 2020)

# 2020 STATISTICAL REPORTS

## *Key Points:*

- *You will be prompted to change your password at the first login. Please note the conference office does not have access to your new password.*

*Keep the username and password available for all users.*

- *There have been no significant changes to the 2020 report.*
  - *Suggestion: Before entering any data print your Church Report with prior year comparison.*
- *Reports cannot be changed after they have been vetted and submitted to GCFA.*

# 2020 STATISTICAL REPORTS

## *COVID-19 HIGHLIGHTS:*

- ***ON-LINE WORSHIP (report on line 7a)***
  - *Report average number of unique viewers who access on-line worship services; see next page for additional information.*
- ***COVID RELATED EXPENSES (report on appropriate expense lines)***
  - *Example: Report Cleaning supplies on line 47*
  - *Example: Major equipment (such as video equipment) on line 49*
- ***PPP LOANS (report as follows)***
  - *PPP Loan NOT yet forgiven by the bank, report on line 27*
  - *PPP Loan that WAS forgiven by the bank, report on line 54c*
  - *Expenses SHOULD NOT be netted against the loan.*

# 2020 STATISTICAL REPORTS

## *A note about worship attendance:*

*This has been a difficult year connecting with and engaging people in ministry and in particular worship. The GNJ leadership is grateful for all you have done to adapt and change to the present circumstances. While it has been a difficult year, average worship attendance this year will always be seen through the lens of the pandemic.*

*Guidance/Instruction – we recognize recording worship attendance will be difficult this year, use the following as a guide.*

- *Do the best you can in determining worship attendance*
- *Counting those who came to worship at the church building, whether inside or outside are counted the same as in previous years (line 7).*
- *For those who worshiped with you virtually, all of this attendance is to be included in the line for online worship (7a). Online and on location worship will be added together to arrive at your average worship attendance. Do not add those on line to the regular worship attendance line.*
  - *Zoom – 1.7 people for each zoom connection. This is to account for people who have more than one person watching the same Zoom connection.*
  - *Phone conference call – the exact number of people if you know or 1.3 people calling in to account for more than one person on the same phone connection.*
  - *Facebook – This is very difficult because of how Facebook identifies views. There may be hundreds of views because people scroll through their Facebook feed. Best guessimate from your experience with your congregation and someone who may like or post a comment what you believe are the actual number of people who at least listen to the sermon.*
  - *YouTube – The same as Facebook although YouTube views may be more reliable and also more that one person may be watching from home.*

*We recognize that this will be a difficult year for identifying average worship. We ask that you do your best. If your average attendance in 2020 is more than 10% higher than 2019 we will contact you to learn how you arrived at your worship attendance average. If you feel that you are not able to gage actual worship attendance, you may use your 2019 average for 2020. Thank you for doing your best to determine average worship attendance.*

# Table 1: Membership & Participation

Line 1 auto populates based on last year's ending total.

TABLE 1: MEMBERSHIP & PARTICIPATION

<b>MEMBERSHIP ROLL</b>	1	<b>Total professing members reported at the close of last year</b>	<b>Auto</b>	1
		Enter here the total membership reported in last year's Local Church Report. Do not use this line to correct the previous year's report. This line should be provided by the annual conference statistician.		
	2a	<b>Received this year by Profession of Faith through confirmation</b>	+	2a
	2b	<b>Received this year by Profession of Faith other than through confirmation</b>	+	2b
	2c	<b>Membership restored by Affirmation of Faith</b>	+	2c
	2d	<b>Added by Correction</b>	+	2d
	2e	<b>Transferred in from another United Methodist Church</b>	+	2e
	2f	<b>Transferred in from a non-United Methodist Church</b>	+	2f
	3a	<b>Removed by Charge Conference Action</b>	-	3a
	3b	<b>Withdrawn from Professing Membership</b>	-	3b
	3c	<b>Removed by Correction</b>	-	3c
	3d	<b>Transferred out to another United Methodist Church</b>	-	3d
	3e	<b>Transferred out to a non-United Methodist Church</b>	-	3e
	3f	<b>Removed by death/deceased</b>	-	3f
	4	<b>Total Professing Members at the close of this year</b>	<b>= SUM</b>	4
	Enter here the figure reported from calculating $1 + (2a+2b+2c+2d+2e+2f) - (3a+3b+3c+3d+3e+3f) = 4$ . Affiliate, associate, and baptized members (who have not yet become professing members) should not be counted as professing members.			

# Table 1: Membership & Participation

<b>ETHNICITY</b>	<p>On the following lines, report for each member the racial/ethnic group with which she or he identifies, or to which she or he is regarded in the community as belonging. All examples should be understood as a selection and not an inclusive list. Each member should be included in only one group. <u>The total in Line 5 must equal total membership in Line 4.</u></p> <p><i>*Note: The data gathered here is used for groups that offer educational resources and tailored ministries. While we are certainly all one in Christ, it is important to value our members' racial and ethnic identities and report this information as accurately and completely as possible.</i></p>		
	5a	<b>Asian</b> Members with ethnic origins in East or South Asia (this includes the peoples of Bangladesh, Bhutan, Cambodia, China, India, Indonesia, Japan, Korea, Laos, Malaysia, Mongolia, Myanmar, the Philippines, Pakistan, Singapore, Sri Lanka, Taiwan, Thailand, Tibet, and Vietnam).	5a
	5b	<b>Black</b> 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.	5b
	5c	<b>Hispanic/Latino</b> Members with ethnic origins in Latin America (including Mexico, Central America, and the Spanish-speaking islands of the Caribbean). This ethnicity includes persons whose racial heritage is either European or African.	5c
	5d	<b>Native American</b> 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.	5d
	5e	<b>Pacific Islander</b> Members with ethnic origins in the Pacific Islands (including Fiji, Guam, Hawaii, Marianas, Micronesia, Papua, Polynesia, Samoa, Solomon and Tonga, Vanuatu, and Tuvalu).	5e
	5f	<b>White</b> Members with ethnic origins in Europe, including its various ethnicities.	5f
	5g	<b>Multiracial</b> Members with ethnic origins in two or more of the other six categories.	5g
	5	<b>TOTAL MEMBERSHIP ETHNICITY (5a+5b+5c+5d+5e+5f+5g = 5 = 4)</b>	<b>SUM</b> 5
<b>GENDER</b>	<p>On the following lines, report for each member the gender with which she or he identifies. The total of the numbers entered in these two spaces must equal the membership total in Line 4.</p>		
	6a	<b>Female</b>	6a
	6b	<b>Male</b>	6b
	6	<b>TOTAL MEMBERSHIP GENDER (6a + 6b = 6 = 4)</b>	<b>SUM</b> 6

The Total in Line 5 & 6 must equal total membership in Line 4.

# Table 1: Membership & Participation

<b>ATTENDANCE &amp; BAPTISMS</b>	7	<b>Average Attendance at all weekly worship services</b> Report average <u>in-person</u> attendance at all services held on a consistent weekly basis as the primary opportunity for worship. Count all persons (including children) who participate in part of any of these services. Do not include online worshippers nor attendance from irregularly held special services (i.e. Christmas Eve services).		7
	7a	<b>Number of persons who worship online</b> Report here 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 to your website.		7a
	8a	<b>Number of persons baptized this year ages 0-12</b>		8a
	8b	<b>Number of persons baptized this year ages 13 or older</b>		8b
	8	<b>Total number of persons baptized this year (sum of 8a + 8b)</b>	<b>SUM</b>	8

<b>OTHER PEOPLE</b>	9	<b>Total baptized members who have not become professing members</b> Report the cumulative total of all persons who have been baptized, but have not yet made an official profession of faith into full membership (i.e. not included in line 4's total membership). DO NOT INCLUDE persons who have been removed from professing membership by withdrawal or charge conference action, though they remain baptized members.		9
	10	<b>Number of other constituents of the church</b> 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.		10



# Table 1: Membership & Participation

CHRISTIAN FORMATION GROUPS	PARTICIPANTS IN CHRISTIAN FORMATION GROUPS (CFG), including Sunday School, educational classes, and other small group ministries		
	Enter on the following lines the total number of persons who have been participating significantly in any and all of the church's Christian formation groups or small group ministries. 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 (Scouts, etc.) only if wholly integrated with the church's education ministry.		
	11a	Number of CHILDREN CFG participants and leaders (ages 0-11)	11a
	11b	Number of YOUTH CFG participants and leaders (ages 12-18)	11b
	11c	Number of YOUNG ADULTS CFG participants and leaders (ages 19-30)	11c
	11d	Number of OTHER ADULT CFG participants and leaders (ages 31+)	11d
11	TOTAL Christian Formation Group Participants (Total of lines 11a-d)		11
CLASSES, VBS, AND OTHER GROUPS	12	<b>Total enrolled in confirmation preparation classes this year</b> Report the number of persons of all ages who have participated in confirmation preparation classes during the year. If they were confirmed and became official church members, these persons should also be reported on Line 2a.	12
	13	<b>Average weekly attendance (all ages) in Sunday School or other weekly education classes</b> Report here the average weekly attendance figures for all sessions of education classes and groups that meet in Sunday Church School groups.	13
	14	<b>Number of participants in Vacation Bible School</b> Report here 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.	14
	15	<b>Number of ongoing Sunday Church School Classes offered</b> Report here the total number of classes and other small groups held each week in Sunday Church School through all or most of the year.	15
	16	<b>Number of ongoing small groups, support groups, or classes offered (other than Sunday Church School)</b> Report here 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.	16
	17	<b>Number of support groups or small groups offered for a short term only</b> Report here the total number of classes or groups that meet less than all or most of the year. Do not report groups reported in Line 16. Include Covenant Bible Study classes. Examples include (but are not limited to) short-term educational series, financial classes, health ministries and support groups, and seasonal musical worship groups.	17

Count all those who have participated in any church groups.

# Table 1: Membership & Participation

UMM	18a	<b>Membership in United Methodist Men</b> Report here the total number of men participating in men's ministry programs as reported by the UMM president.	18a
	18b	<b>Amount paid for projects (UMM)</b> Report amounts paid for local church and community projects or programs, or for other projects and programs selected by the group.	18b
UMW	19a	<b>Membership in United Methodist Women (UMW)</b> Report here the total number of members in the local organization as reported by the president.	19a
	19b	<b>Amount paid for local church and community work (UMW)</b> Report amounts paid for local church and community projects or programs, or for other projects and programs selected by the group. DO NOT INCLUDE money sent by UMW to the district or conference treasurer for United Methodist Women mission.	19b
MISSION	20a	<b>Number of UMVIM teams sent from this local church</b> Report ONLY those teams affiliated with United Methodist Volunteers in Mission.	20a
	20b	<b>Number of persons sent out on UMVIM teams from this local church</b> Report ONLY those persons sent out with teams affiliated with United Methodist Volunteers in Mission.	20b
	The following lines intend to gauge your church's mission involvement. For Lines 21a-21b, refer to the UMC's Four Areas of Focus if you need help determining the focus of a ministry. Please note that these numbers do not total. If a ministry fits into more than one category, count it twice.		
	Note the following example for Lines 21-23: Your church hosts a prayer breakfast for the community. Fifty church volunteers serve on teams to prepare and serve food, advertise the event, and drive attendees; 500 people from the community attend. In this case, you would record 50 in Line 22, 500 in Line 23, 1 in Line 21, 1 in Line 21a, and 1 in Line 21b.		
	21	<b>Total number of community ministries for outreach, justice, and mercy offered by church</b> 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.	21
	21a	<b>Of the ministries counted in Line 21, how many focus on global/regional health?</b>	21a
	21b	<b>Of the ministries counted in Line 21, how many focus on engaging in ministry with the poor/socially marginalized?</b>	21b
	22	<b>Number of persons from your congregation serving in mission/community ministries</b> 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.	22
	23	<b>Number of persons served by community ministries for outreach, justice, and mercy</b> Enter the total estimated number of persons served by or who attended ministries counted in Line 21.	23



Example

This Mission Section has been reorganized to better collect how churches do ministry. And if your ministry fits in both categories, count it in twice.

# Table 2: Assets & Expenses

TABLE 2: ASSETS AND EXPENSES

ASSETS	24	<p><b>Market value of church-owned land, buildings, vehicles, and equipment</b></p> <p>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.</p>	24
	25	<p><b>Market value of financial and other liquid assets</b></p> <p>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.</p>	25
DEBT	26	<p><b>Debt secured by church physical assets</b></p> <p>Enter the amount of debt currently held by the church that is secured by church property and assets, such as mortgages.</p>	26
	27	<p><b>Other debt</b></p> <p>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.</p> <p><a href="#">Lines 27a Completed by Conference Office</a></p>	27

# Table 2: Assets & Expenses

<b>CHURCH EXPENDITURES</b>			
The reported expenditures on Lines 29a through 49 should equal the total amount of money (cash value) spent by the local church for the fiscal year (Line 50). All expenses should be allocated only once. Please see <a href="http://umcsgiving.org">umcsgiving.org</a> for more information on UMC Special Funds.			
*Lines 28a – 36f Completed by Conference Office			
<b>BENEVOLENT GIVING</b>			
*Designates funds paid to the annual conference treasurer. Values for these lines should be provided by the conference.			
<b>DIRECT GIVING</b>	37	<b>Total amount given directly to United Methodist causes (not sent to Conference)</b> Report here monies paid directly by the local church to UMC-related institutions and causes. DO NOT INCLUDE any amounts sent to the Treasurer in your annual conference. Those monies should be reported on Lines 30 to 36.	37
	38	<b>Total amount given to non-United Methodist benevolent and charitable causes</b> Report here monies paid directly by the local church to local benevolence or community organizations not directly related to the United Methodist Church.	38

Shared Ministries and Special Sunday amounts sent to the Conference Office will be populated on their appropriate lines by the Conference Office.

# Table 2: Assets & Expenses

Indicates Shared Ministry Calculation Line

CLERGY AND STAFF			
Please include all amounts paid directly to clergy and staff, as well as amounts paid on behalf of the church for clergy and staff.			
<b>BASE COMPENSATION</b>	For the following lines, enter the total amount of compensation paid, including funds provided by the district or conference, including tax-deferred amounts and/or any "cafeteria plan" contributions. Funds received (income) by the church from the conference or district shall additionally be reported on Table 3. Do not reduce the compensation by the utility exclusion that is elected by the pastor under Internal Revenue Code 107. <b>Do not include housing allowance paid in lieu of providing a parsonage. Include this amount on Lines 42a-42c.</b>		
	Lines 39 - 40 Completed by Conference Office		
	41a	<b>Base compensation paid to/for the Senior Pastor or other person assigned or appointed in the lead pastoral role to the church</b> (this person could be an elder, deacon, supply pastor, local pastor, etc., as long as he/she is assigned or appointed to the lead pastor role).	41a
	41b	<b>Base compensation paid/for to all Associate Pastor(s) and other pastoral staff assigned or appointed to the church. Include deacons and other clergy in this role.</b>	41b
41c	<b>Base compensation paid to/for any Deacons not included in 41a or 41b.</b>	41c	

- Base Compensation section for clergy has been reorganized for better clarification.

NOTE: Senior/Lead pastor compensation includes any clergy status in the lead/primary role. If a church has a supply pastor, their salary including any applicable FICA taxes should be included on that line.

# Table 2: Assets & Expenses

<b>HOUSING BENEFITS</b>	Enter here the total amount paid to/for the following 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 INCLUDE payments on parsonage-related debts, purchase of land, building, remodeling, and major equipment expenditures here. Report those expenses on lines 48 and 49.		
	42a	<b>Housing benefits paid to/for Lead Pastor or person in lead pastoral role as described in 41a.</b>	42a
	42b	<b>Housing benefits paid to/for all Associate Pastor(s) and other pastoral staff assigned or appointed to the church. Include deacons and other clergy in this role.</b>	42b
	42c	<b>Housing benefits paid to/for any Deacons not included in 41a or 41b.</b>	42c
<b>OTHER BENEFITS</b>	43	<b>Total amount paid to/for all persons included in Lines 41a-41c for accountable reimbursements</b> 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. <u>Reimbursements of expenditures made by the individual for local church programs and operating expenses should be reported on Lines 46 and 47.</u>	43
	44	<b>Total amount paid to/for all persons included in Lines 41a-41c for any other cash allowances (non-accountable)</b> Enter here 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.	44

# Table 2: Assets & Expenses

Please include all staff related expenses excluding clergy amounts already reported on Lines 39-44.			
<b>STAFF</b>	45a	<b>Total amount paid in gross salaries for Other Church Staff.</b> This amount should include the church's gross payroll expense before deductions and DO NOT include appointed clergy.	45a
	45b	<b>Total amount paid for the Church's (employer) portion of payroll taxes for other church Staff.</b> This should represent 7.65% of salary reported on line 45a.	45b
	45c	<b>Total amount paid to others, not on church payroll, such as substitutes, guest pastors, and independent contractors (1099).</b> This amount should include all other staff related payments not reported on line 45a.	45c
	45d	<b>Total amount paid for Other Church Staff benefits.</b> DO NOT INCLUDE amounts sent to Conference Office.	45d
	45	<b>Total amount paid in salary and benefits for all other church staff and diaconal ministers</b> Report the amounts paid by the local church as salaries, housing, benefits, expense reimbursements, taxes, and allowances for any lay employees, diaconal ministers, or other staff leaders. DO NOT INCLUDE amounts reported on Lines 39 through 44.	<b>SUM</b> 45
	<b>(Sum of Lines 45a – 45d)</b>		

- Line 45a: Should include all employees who receive a W-2 at year-end excluding clergy.
- Line 45b: Should include the employer FICA match paid for the salaries reported on line 45a.
- Line 45c: Should include all other payments for services.
- Line 45d: Should include any additional benefits paid for on behalf of all other church staff not sent to the Conference.

# Table 2: Assets & Expenses

Please include amounts paid by the church, as well as amounts paid on behalf of the church, for all program and operating expenses.				
<b>OPERATIONS &amp; PROGRAMS</b>	46	<b>Total amount spent for local church program expenses</b> 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.		46
	47a	<b>Total amount paid for utilities for the church and church-owned facilities. (Expect parsonage)</b> This amount should include utilities expenses such as electric, gas, water, phone, and cable.		47a
	47b	<b>Total amount spent on property maintenance and repair for all church-owned facilities.</b> This amount should include amounts spent on building maintenance such as cleaning services, landscaping, snow removal, and repairs such as heating, cooling and plumbing. DO NOT include capital improvements, which are reported on line 49 (see below for further details)		47b
	47c	<b>Total amount spent on church office supplies.</b> This amount should include items such as postage, paper, pens, and computer software.		47c
	47d	<b>Total amount spent on facility rental fees.</b> This amount should include amounts spent on the rental use of other church or organizational facilities.		47d
	47e	<b>Total amount spent on all other operating expenses not already reported.</b> This amount should include all other operating expenses not already reported.		47e
	47f	<b>Total amount spent on NON-Conference related Property, Liability, and Worker's Comp Insurance.</b> This line represents insurance payments made to companies Other Than the Conference Office.		47f
	<b>Line 47g Completed by Conference Office</b>			
47	<b>Total amount spent for other local church operating expenses</b> Enter the total of current operating expenses, such as office expenses, expenses for property maintenance and insurance, utilities for the church, etc. DO NOT INCLUDE any expenditures already reported on previous lines. <b>(Sum of Lines 47a – 47f)</b>	<b>SUM</b>	47	



# Table 2: Assets & Expenses

<b>DEBT &amp; CAPITAL PAYMENTS</b>	48	<b>Total amount paid for principal and interest on indebtedness, loans, mortgages, etc.</b> 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.	48
	49	<b>Total amount paid on capital expenditures for building, improvements, and major equipment purchases.</b> Enter here 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. Report what was paid for 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.	49
	50b	<b>TOTAL LOCAL CHURCH EXPENDITURES (Reported by the Local Church)</b> (SUM OF LINES 37,38,41a,41b,41c,42a,42b,42c,43,44,45,46,47,48,49)	<b>SUM</b> 50b

- **Line 49:** Should include any building improvements that will extend the life of an asset for more than a year. (i.e. painting a room or remodeling a kitchen) This line can also include major equipment purchases (i.e new water heater).

# Table 3: Income

TABLE 3: INCOME

<b>UNITS</b>	51	<b>Number of giving units</b> Report here the number of households or individual persons recorded by name as contributors for the year in support of the annual budget/spending plan and benevolence giving.	51
<b>BUDGET / SPENDING PLAN</b>	<p>In this section, report income for funds used exclusively in support of the annual budget/spending plan. DO NOT INCLUDE funds intended for capital improvements or acquisitions (report these on Lines 53a to 53d) unless they are provided for within the annual budget/spending plan of the local church. DO NOT INCLUDE funds received from connectional or institutional sources and grants outside of the local church (report these on Lines 54a to 54c). DO NOT INCLUDE income designated for specific benevolent/charitable causes (report these on Line 53d). DO NOT INCLUDE funds put in savings, endowments, or other long-term financial instruments.</p> <p>*Note the intent of a sale of assets. If designated for church budget, include in Lines 52a to 52g. If planned for other use, report in Lines 53a to 53d.</p>		
	52a	<b>Amount received through pledges</b> Enter here 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.	52a
	52b	<b>Amount received from non-pledging, but identified givers</b> Enter here this year's receipts from identifiable individuals who have not pledged or provided an estimate of giving in support of the annual budget/spending plan (for example, personal check from a member who did not submit a pledge card in response to the church's stewardship campaign).	52b
	52c	<b>Amount received from unidentified givers</b> Enter here receipts from unidentifiable individuals used in support of the annual budget/spending plan (for example, loose currency or coins placed in the offering plate).	52c
52d	<b>Amount received from interest and dividends and/or transferred from liquid assets</b> Enter here funds allocated toward the annual budget/spending plan earned through interest on deposits or dividends (for example, interest gained on reserve funds invested in money market accounts used to support the annual church budget) or sale of stocks. Any change in the value of existing stocks (not sold) should be reflected in Line 25.	52d	

# Table 3: Income

<b>BUDGET / SPENDING PLAN</b>	52e	<b>Amount received from Sale of Church Assets</b> Enter here funds <u>allocated toward the annual budget/spending plan</u> from the sale of church-owned assets (for example, the sale of discarded church furniture, vehicles, computer equipment, yard sales, etc.). If proceeds from a sale are designated for the church's operating budget, report in Line 52e. If proceeds are intended for other use, report in Line 53c.		52e
	52f	<b>Amount received through building use fees, contributions, and rentals</b> Enter here funds allocated toward the annual budget/spending plan from building use fees and related contributions and rentals (for example, fees collected from weddings for building use).		52f
	52g	<b>Amount received through fundraisers and other sources</b> Enter here funds received in support of the annual budget/spending plan from special fundraisers and any other sources (for example, net receipts from a pancake breakfast used to support the annual budget).		52g
	52	<b>Total income for annual budget/spending plan.</b> Enter here the total sum of 52a + 52b + 52c + 52d + 52e + 52f + 52g.	<b>SUM</b>	52

# Table 3: Income

		In the lines below, report income for those funds that are designated exclusively for capital campaigns and other special projects. DO NOT INCLUDE funds reported on Lines 52a to 52g above.	
<b>CAPITAL CAMPAIGNS and OTHER DESIGNATED PROJECTS</b>	53a	<b>Capital campaigns</b> Enter here funds received from capital campaigns and this year's interest from previous campaign balances (for example, receipts from a building renovation capital campaign).	53a
	53b	<b>Memorials, endowments, and bequests</b> Enter here funds received this year designated for memorials, endowments, and bequests (i.e., enter the total value initially given only this year). Any rent payments, interest, or dividends earned on previously reported memorials, endowments, or bequests should be recorded in Line 52d or 52f if allocated for budget. Total market value of assets (including reinvested interest or dividends) should be reflected in Lines 24 or 25.	53b
	53c	<b>Funds from other sources and projects, including sale of buildings</b> Enter here funds received from other sources in support of capital campaigns and special projects (for example, sale of church-owned land, buildings, and/or other assets held as deposits for future use).	53c
	53d	<b>Amount received for Special Sundays, General Advance Specials, World Service Specials, Conference Advance Specials and other forms of directed benevolent (charitable) giving</b> Enter here funds received 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.	53d
	53	<b>Total income for designated causes including capital campaign and other special projects.</b> Enter here the total sum of 53a + 53b + 53c + 53d.	<b>SUM</b> 53

Include Mission Funds collected here.

# Table 3: Income

<b>OTHER SOURCES / CONNECTIONAL FUNDS</b>	In the lines below, report funds received from District(s), Annual Conference(s), Jurisdictional Conference(s), General Church and/or other institutional sources outside the local church. These funds can be used towards operating and benevolence budgets not reported on Lines 52a to 52g above. DO NOT subtract these funds from their corresponding expenses on Table 2. (I.e. equitable compensation funds should be included in amount paid for pastor compensation on Line 41a.)		
	54a	<b>Equitable Compensation Funds received by Church or Pastor</b> Enter here equitable compensation funds received by church or pastor.	54a
	54b	<b>Advance Special, apportioned, and connectional funds received by church</b> Enter here advance special funds or apportioned funds received by church (for example, pastor salary support from annual conference funds beyond equitable compensation funds).	54b
	54c	<b>Other grants and financial support from institutional sources</b> Enter here funds received from other sources (for example, grants received from a foundation in support of the church food bank).	54c
	54	<b>Total income from connectional and other institutional sources outside the local church.</b> Enter here the total sum of 54a + 54b + 54c.	<b>SUM</b> 54
55	<b>TOTAL AMOUNT RECEIVED BY THE LOCAL CHURCH</b> <b>(SUM OF LINES 52 + 53 + 54)</b>	<b>SUM</b> 55	

# Netting Concept

The Netting Concept allows you to net expenses with related income for situations such as church fundraisers, church run thrift stores and daycares, or building rentals.

<u>Church Fundraisers</u>		Church A	Church B
		<u>No Netting</u>	<u>Netting</u>
<u>Table 2 Expenses</u>			
Line 37	UMC Direct Giving		**
Line 38	Non-UMC Direct Giving		
		<u>Include in Shared Ministry Calculation</u>	
<b>Line 47a</b>	<b>Utilities*</b>	\$ 50.00	0
<b>Line 47c</b>	<b>Supplies</b>	\$ 100.00	0
<u>Table 3 Income</u>			
Line 52g	Amount Received through fundraisers and other sources	\$ 700.00	\$ 550.00
	Net Surplus	\$ 550.00	\$ 550.00
*Based on a Reasonable Basis such as percentage of facility used and amount of time used.			
**A Net Loss would be reported as a Direct Giving on Line 37.			



Netting allows for more consistent and accurate Shared Ministry Allocation for all churches.

# Shared Ministry Formula

2020 Statistical Reports will be used in the 2022 Shared Ministry Calculation.

## 2022 SHARED MINISTRY CALCULATION

### Shared Ministry Apportionment Formula

$$\begin{array}{|c|} \hline \text{Local Church} \\ \text{Expenses} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{15.2\%} \\ \text{Estimated (Pending Approval)} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{Shared Ministry} \\ \text{Amount} \\ \hline \end{array}$$

# Shared Ministry Formula

## Calculation Example

<b>2022 SHARED MINISTRY CALCULATION</b>	
<b>LOCAL CHURCH EXPENSES</b>	<b><u>1st Church</u></b>
<b>Statistical Report Table 2</b>	
Line 41a - Pastor Salary	75,000
Line 41b - Associate Pastor Salary	
Line 41c - Deacon Salary	
Line 42a - Pastor Housing Benefits	11,000
Line 42b - Associate Pastor Housing Benefits	
Line 42c - Deacon Housing Benefits	
Line 43 - Accountable Reimbursements	
Line 44 - Other Cash Allowances	
Line 45 - Staff Compensation	85,000
Line 46 - Church Program Expenses	6,000
Line 47- Total Church Operating Expenses	53,000
<b>Prior Year Billed Amounts</b>	
Comprehensive Protection Plan (CPP)	2,500
Clergy Retirement Security Program (CRSP)	10,500
Health Insurance	14,000
Property Insurance	1,000
Worker's Comp	1,200
<b>Total Local Church Expenses</b>	<b>259,200</b>
<b>SHARED MINISTRY PERCENTAGE (estimated)</b>	<b>15.2%</b>
<b>LOCAL CHURCH SHARED MINISTRY AMOUNT</b>	<b>39,398</b>
<b>(Local Church Expenses x .152)</b>	

Increases to any of these expense lines will result in an increase in a Church's Shared Ministry Allocation.



# 2020 STATISTICAL REPORTS

*If you have any questions please email:*

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***Due Date: January 31, 2021***

***(2020 Tables Available on December 16, 2020)***