

## **ANSWERS TO FREQUENTLY ASKED QUESTIONS ABOUT TABLES I, II, III 2020**

**General Information:** Tables are due in the conference office by February 1 each year. Tables may be entered directly on the Ezra website at [www.ezra.gcfa.org](http://www.ezra.gcfa.org). The Table data is used for the estimated apportionment calculations distributed at annual conference. GCFA needs preliminary Table data by March 15.

Frequently it is the membership secretary who fills in Table I and the treasurer who fills in Tables II & III. However, the pastor and either the treasurer or finance chair should look at the Tables, verifying that the figures are reasonable.

The GCFA (General Council on Finance and Administration) number is the six-digit church number found on the church statements and apportionment calculations. It is also listed in the Journal with the statistical, financial, and income information. The Employer Identification Number (EIN, or Federal Tax ID Number) is used on the W-2 statements that the church sends to all employees. This information is necessary for GCFA to administer The United Methodist Church Group Tax Exemption Ruling and provide verification to potential donors of the church's tax-exempt status.

For multiple point charges, each individual church turns in their own set of Tables. If the pastor serves two churches, he/she is responsible for two sets of Tables. Also, list ONLY the information for a single church. If two churches share a pastor, then the pastor's base compensation listed is the amount paid by this church, NOT the total base compensation.

Your church's apportionment is based 15% on 3-year average membership and 85% on 3-year average expenses. Average worship attendance, constituent membership, baptized membership, value of church buildings, benevolences (gifts to mission), principal and interest paid on indebtedness, amounts paid on buildings and improvements, amounts received from pledges, memorials, capital campaigns, etc. are NOT included in the apportionment calculation.

### **Table I – Statistical Information:**

Line 1 – beginning of the year membership. This must match the ending figure in the most recent journal.

Lines 2a -2f – Professing Members added this year through various ways.

Lines 3a-3f- Professing Members removed this year through various ways.

Line 4 – Professing Members at the end of the year.

Line 5 – Represents Membership ethnicity and the total must equal line 4.

Line 6 – Represents Membership by gender and must equal line 4.

Line 7 – Average persons in weekly worship attendance. For 2020, use only the weeks you had in-person worship.

Line 7a – Number of persons who worship online. The important thing is counting metrics in a consistent way week to week. If you have been live streaming worship services for a while, continue counting online worship attendance the same way you have been. If you are just starting to use live streaming and are unsure about how to count online worship attendance metrics, here is what we would ask you to do:

- For Facebook Live: Use "1-Minute Video Views" as the number for metrics reporting
- For YouTube: Use "30-Second Video Views" for metrics reporting
- For Zoom: Count every attendee, even if they only join the Zoom call for part of the service. If you can tell that there is more than one person in a household watching, count each person.
- Pre-recorded videos: For any platform, if you are releasing pre-recorded worship service videos, you can wait 24 hours after publishing and use the number of views at that time as your metrics count.

We recommend waiting until at least a couple days after a video debuts to do the count.

Line 8 – Baptisms this year.

Line 9 – Those baptized who have not become professing members.

Line 10 - Number of constituents – those that are not a professing member, but pastor has pastoral care responsibility.

Lines 11-17 – Participation in Christian formation groups.

Lines 18-19 – Participation in men and women groups.

Lines 20-23 – Participation in mission engagement.

### **Table 2 – Church Assets and Expenses:**

This should be a summary of all net expenses for this church during the year. Churches that share a pastor have some shared expenses. Include only the expenses attributable to this church. Contributions sent to the church for UMW or a separately incorporated Foundation and passed on to those groups are not expenses of this church. Neither are camp registrations collected by the church and sent in all together. If your church has a joint Vacation Bible School program with another church and all the expenses are run through your church books, then some of those expenses are for your church and some are for the other church. Please only count the expenses for this church on this Table.

Line 24 – Market value of church owned land, building and equipment.

Line 25 – Market value of financial or other liquid assets.

Line 26 – Debt secured by church building.

Line 27 – Other debt. If the church received a loan from the Paycheck Protection Program (PPP) as part of the CARES Act that has not been forgiven, include the loan balance here.

Lines 28-38 - Apportionments and benevolent giving is completed by the conference. – The church is not apportioned on benevolences.

Line 39 - Total paid for direct-billed clergy pension. This is only clergy not staff. This is pension only not health. Health is line 40.

**DO NOT include any amounts deducted from clergy salaries and paid on their behalf.**

Line 40 - Total paid for direct-billed and/or non-apportioned clergy health benefits.

**Lines 41a thru 47 are the expenses used in apportionment calculation. These are the basic expenses for operating the church. DO NOT include capital improvements here! For multiple charge churches, include ONLY the expenses for THIS church.**

Line 41a – Base compensation paid to the lead pastor.

Line 41b – Base compensation paid to the associate pastor.

Line 41c – Base compensation paid to deacons.

Lines 41 d-f – Equitable compensation paid to lead pastor, associate pastor, deacons. Equitable compensation is approved by the cabinet to local churches not able to pay minimum compensation. Must agree to line 54a.

Lines 42 d-f – Housing allowance paid to lead pastor, associate pastor, deacons.

Line 43 -44 – Accountable reimbursement plan and any cash allowances paid to lead pastor, associate pastor or deacons.

Line 45 – Amount paid to all other church staff.

Line 46 – Amount paid for all program expenses.

Lines 47 – Amount paid for all church operating expenses (insurance utilities, office expenses, etc. Do not include capital purchases or improvements. Please see your churches capital policy to determine limit.

Lines 48 and 49 are NOT included in the apportionment calculation.

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

Line 49 – Total amount paid on capital expenditures for building, improvements, and major equipment purchases.

Lines 50 – Total church expenses. Sum of Lines 29a through 49.

### **Table 3 – Church Income:**

This should be a summary of all church income during the year. Contributions to UMW are passed on to UMW and are not income to the church. Camp registrations collected by the church and passed on to the camping office are not income to the church. Special Easter and Christmas offerings are requested by the church, so these are income to the church.

Lines 51 – Report the number of households or giving units.

Line 52 – Operating income received from:

52a – pledges

52b – non-pledging identified donors

52c – unidentified donors

52d – interest/dividend earnings transferred from liquid assets

52e – sale of church assets for budget

52f – building use fee or rental

52g – amount received from fundraisers or other sources

52t – total income for annual budget spending

Lines 53 – Received for Capital Campaigns and other designated special projects:

53a – capital campaigns

53b – memorials, endowments, bequests

53c – other projects including sale of buildings

53d – Amount received for Special Sundays, General Advance Specials, World Service Specials, Conference Advance Specials and other forms of directed benevolent (charitable) giving.

53t. Total income for designated causes including capital campaign and other special projects.

Lines 54 – Income from connectional funds or other sources.

Line 54a - equitable compensation from conference to church or pastor agrees to line 41.

Line 54b – Advance Special, Apportioned, and Connectional Funds received by the church (grants from annual conference).

Line 54c – Other such as Foundation grants. Also, enter the amount received from the Paycheck Protection Program (PPP) as part of the CARES Act here (whether it's been forgiven or not).

Line 55 – Total Church Income.