

The following pages contain a description of all those lines of information the conference will be asking local churches to provide for the year end Local Church Report for 2018.

If your local church treasurer uses the Local Church Report line numbers as part of their General Ledger records, please give them this document.

These new numbers will apply to the 2017-2020 Local Church Reports.

Churches will get a chance to verify the information by mail or email in March each year when they get a letter with an audited copy of the report.

Pamela Stewart, Michigan Conference Statistician
1161 East Clark Road, Suite 212
DeWitt MI 48820
517-347-4030 ext. 4161

2018 Local Church Report Line Descriptions.

Table 1 (Membership and Participation)

MEMBERSHIP

1. Total professing members reported at the close of last year

This line will be entered for you from last year's Local Church Report.

2.a. Received this year on Profession of Faith not through confirmation

2.b. Received by Profession of Faith through confirmation

2.c. Restored by affirmation

2.d. Added by correction

2.e. Transferred in from other United Methodist churches

2.f. Transferred in from non-United Methodist churches

3.a. Removed by Charge Conference action

3.b. Withdrawn from Professing Membership

3.c. Removed by correction

3.d. Transferred out to other United Methodist churches

3.e. Transferred out to non-United Methodist churches

3.f. Removed by death

4. Total professing members reported at the close of this year

This line will be calculated for you from lines 1+(2.a+2.b+2.c+2.d.+2.e+2.f)-(3.a+3.b+3.c+3.d+3.e+3.f). Affiliate, associate, and baptized members will not be counted as professing members.

(Title) MEMBERSHIP ETHNICITY

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. The total in line 5 must equal total membership in line 4.

5.a. Asian

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).

5.b. Black

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.

5.c. Hispanic/Latino

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.

5.d. Native American

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.

5.e. Pacific Islander

Members with ethnic origins in the Pacific Islands (including Fiji, Guam, Hawaii, Marianas, Micronesia, Papua, Polynesia, Samoa, Solomon and Tonga, Vanuatu, and Tuvalu).

5.f. White

Members with ethnic origins in Europe, including its various ethnicities.

5.g. Multi-Racial

Members with ethnic origins in two or more of the other six categories.

5. TOTAL MEMBERSHIP ETHNICITY

This line will be calculated for you from lines 5.a+5.b+5.c+5.d+5.e+5.g). This line must equal line 4.

(Title) PROFESSING MEMBERSHIP GENDER

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.

6.a. Female

6.b. Male

6. TOTAL MEMBERSHIP GENDER

This line will be calculated for you from lines (6.a+6.b). This line must equal line 4.

ATTENDANCE, BAPTISMS, and CONSTITUENTS

7. Average attendance at all weekly worship services

Report average in-person 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 worshipers.

7.a. Number of persons who worship online

Report 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.

8.a. Number of persons baptized this year (0-12 Years)

8.b. Number of persons baptized this year (ages 13 or older)

8. Total number of persons baptized this year (total of 8.a + 8.b)

This line will be calculated for you from lines (8.a+8.b).

9. Total baptized members who have not become professing members

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.

10. Number of other constituents of the church

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.

(Title) PARTICIPANTS IN CHRISTIAN FORMATION GROUPS (including Sunday School, educational classes, and other small group ministries)

Enter on these 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 range as well. 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.

11.a. Number of CHILDREN (ages 0-11)

11.b. Number of YOUTH (ages 12-18)

11.c. Number of YOUNG ADULTS (ages 19-30)

11.d. Number of OTHER ADULTS (ages 31+)

11. TOTAL number of persons participating in Christian formation groups and other small group ministries

This line will be calculated for you from lines (11.a+11.b+11.c+11.d).

12. Total enrolled in confirmation preparation classes this year

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 2.a.

13. Average weekly attendance (all ages) in Sunday School or other weekly education classes on weekdays

Report here the TOTAL average weekly attendance figures for sessions of all education classes and groups that meet in Sunday Church School groups. (on "Monday School" or "Wesley Wednesday School" if you do not have a "Sunday School.")

14. Number of participants in Vacation Bible School

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.

15. Number of ongoing Sunday Church School Classes offered

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.

16. Number of ongoing small groups, support groups, or classes offered (other than Sunday Church School)

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.

17. Number of short-term classes, support groups, or small groups offered

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.

MISSION INVOLVEMENT

18.a. Membership in United Methodist Men (UMM)

Report here the total number of men participating in men's ministry programs as reported by the UMM president.

18.b. Amount paid for projects (UMM)

Report amounts paid for local church and community projects or programs, or for other projects and programs selected by the group.

19.a. Membership in United Methodist Women (UMW)

Report here the total number of members in the local organization as reported by the president.

19.b. Amount paid for local church and community work (UMW)

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.

20.a Number of UMVIM teams sent from this local church

Report ONLY those teams affiliated with United Methodist Volunteers in Mission

20.b Number of persons sent out on UMVIM teams from this local church

Report ONLY those persons sent out with teams affiliated with United Methodist Volunteers in Mission

For lines 21 – 23, please note this example: 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, and 1 in line 21. Use your best judgment.

21. Total Number of community ministries for outreach, justice, and mercy offered by this local church

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.

Of the ministries offered by your church, how many have primary focus on the following:

Note: If a ministry fits into more than one category, count it twice. These numbers do not total, but are meant to gauge the church's work in certain areas.

21a. Improving Global Health (including local and regional health ministries)

21b. Ministering to the Poor/Socially Marginalized

22. Number of persons from your congregation engaged in mission/community ministries (please see instructions)

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 20.b.

23. Number of persons served by community ministries for outreach, justice, and mercy

Enter the total estimated number of persons served by or who attended 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.

Table 2 (Assets and Expenses)

24. Market value of church-owned land, buildings and equipment

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 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.

25. Market value of financial and other liquid assets

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.

26. Debt secured by church physical assets

Enter the amount of debt currently held by the church that is secured by church property and assets, such as mortgages. Unpaid prior year's pension and or health benefit bills are carried over as a debt secured by church property.

27. Other debt

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, lease-to-purchase agreements, personal loans, and loans from other church designated funds. Note: Restricted church funds are not to be used for loans without specific permission from the giver. The sum of lines 26 and 27 should equal the total debt currently held by the church.

(Title) EXPENSES

The reported expenditures on Lines 28a 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 umcgiving.org for more information on UMC Special Funds.

(Title) BENEVOLENCE GIVING TO AND THROUGH THE CONFERENCE OR DISTRICT TREASURERS

The following lines record giving from the local church for all benevolent causes, including apportioned giving and direct giving. Please contact your conference if you have any questions about these lines.

Line 28a and 28b are filled in on your worksheet by the conference or district treasurer.

28a. MINISTRY SHARES Amount APPORTIONED to the local church by the CONFERENCE

28b. MINISTRY SHARES Amount APPORTIONED to the local church for the DISTRICT program and mission

29a. MINISTRY SHARES Amount PAID by the local church to the CONFERENCE for Conference causes

29b. MINISTRY SHARES Amount PAID by the local church for the DISTRICT program and mission

30. *General Advance Specials

31. *World Service Specials

32. *Annual Conference Advance Specials

33. *Youth Service Fund

34. *All other funds sent to Conference for connectional mission and ministry

Report any other non-apportioned funds sent to the annual conference treasurer for connectional mission and ministry not otherwise reported on Lines 28a through 33, including non-apportioned giving to higher education and health and welfare ministries like Wesley groups and Retirement Homes.

Some of lines 35 apply only to West Michigan and some to both Conferences.

35a. Racial Ethnic Local Church Sunday

35b. Golden Cross Sunday

35c. UM Volunteers In Mission Sunday

35d. Rural Life Sunday

35e. Christian Education Sunday

35f. Disability Awareness Sunday

35g. Camp Sunday

35. *TOTAL OF ANNUAL CONFERENCE SPECIAL SUNDAYS OFFERINGS

36a. *Human Relations Sunday

36b. *UMCOR Sunday (formerly One Great Hour of Sharing)

36c. *Peace with Justice Sunday

36d. *Native American Ministries Sunday

36e. *World Communion Sunday

36f. *U.M. Student Day

36g. *World Aids Day

36. TOTAL OF GENERAL CHURCH OFFERINGS

(Title) DIRECT GIVING

37. Total amount given directly to United Methodist causes (not sent to Annual Conference Treasurer)

Report here monies paid directly by the local church to United Methodist-related institutions and causes. Some independent groups are also sponsored by the United Methodist Church and will be reported here. DO NOT INCLUDE any amounts sent to the Treasurer in your annual conference. Those monies should be reported on lines 30-36.

38. Total amount given to non-United Methodist benevolent and charitable causes

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.

(Title) CLERGY AND STAFF

Note: Please include all amounts paid directly to clergy and staff, as well as amounts paid on behalf of the church for clergy and staff.

39a. Pensions amount asked of the church. (This is filled in by the Conference Treasurer.)

39b. Total paid for direct-billed and/or non-apportioned clergy pension benefits

This amount should include the total paid by the local church for ministerial benefits including pensions and excluding health and any amounts listed below. DO NOT INCLUDE any amounts deducted from clergy salaries and paid on their behalf.

40. Total amount paid by the local church for all direct-billed clergy health benefits

This amount should include the total amount paid by the local church for ministerial health benefits. DO NOT INCLUDE any monies paid for the health benefits of church staff not serving as a pastor, including those appointed by the bishop to specialized ministries. DO NOT INCLUDE any amounts deducted from clergy salaries and paid on their behalf.

(Title) TOTAL AMOUNT PAID IN BASE COMPENSATION

Enter here the total amount of compensation paid, including funds provided by the district or conference, to the following, including tax-deferred amounts and/or any “cafeteria plan” contributions. Funds received (income) by the church from the conference or district shall be reported on Table 3. *The intention is to record the salary of the lead pastor, regardless of ordination. Include any applicable taxes paid for supply pastors in compensation.*

41a. Lead (i.e., primary or senior) Pastor assigned or appointed to the church *(including certified local pastors, supply pastors, etc.).*

41b. Associate pastor(s) and other pastoral staff assigned or appointed to the church

41c. Deacons employed in specialized ministries

(Title) TOTAL AMOUNT PAID FOR HOUSING BENEFITS

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 ENTER payments on parsonage-related debts, purchase of land, building, remodeling, and major equipment expenditures here. Report those expenses on lines 48 and 49.

42a. Lead (i.e., primary or senior) Pastor assigned or appointed to the church

42b. Associate pastor(s) and all other pastoral staff assigned or appointed to the church

42c. Deacons employed in specialized ministries

43. Total amount paid to pastor and associate(s) for accountable reimbursements

Enter here the total amount paid to/for 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 in a timely manner for 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, as they should be reported on lines 48 and 49 below.

44. Total amount paid to pastor and associate(s) for any other cash allowances (non-accountable)

Enter here the total amount paid to/for all pastors for other cash allowances which are not substantiated through receipts or other documentation presented in a timely manner for payment by the church.

45. Total amount paid in salary and benefits for all other church staff and diaconal ministers

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 39-44.

(Title) OPERATIONS AND PROGRAMS

Note: Please include all amounts paid by the church, as well as amounts paid on behalf of the church *for* all program and operating expenses.

46. Total amount spent for local church program expenses

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-United Methodist groups and agencies in their programs. Those amounts should be reported on line 38.

47. Total amount spent for other local church operating expenses

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 expenditure already reported on previous lines, or debt and capital expenses.

DEBT AND CAPITAL PAYMENTS

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

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.

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

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.

50. TOTAL CHURCH EXPENSES (Sum of Lines 29a through 49)

Table 3 (Income)

51. Number of giving units

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.

(Title) RECEIVED FOR ANNUAL BUDGET/SPENDING PLAN

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 53.a-d) 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 54.a-c). DO NOT INCLUDE income designated for specific benevolent/charitable causes (report these on line 53.d).

*Please note the intent of a sale of assets. If designated for church budget, include in lines 52a-g. If planned for other use, report in lines 53a-d.

52.a. Amount received through pledges

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.

52.b. Amount received from non-pledging, but identified givers

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).

52.c. Amount received from unidentified givers

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).

52.d. Amount received from interest and dividends and/or transferred from liquid assets

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.

52.e. Amount received from Sale of Church Assets

Enter here funds allocated toward the annual budget/spending plan 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 52.e. If proceeds are intended for other use, report in line 53.c.

52.f. Amount received through building use fees, contributions, and rentals

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).

52.g. Amount received through fundraisers and other sources

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).

52. Total income for annual budget/spending plan.

This line will be calculated for you from lines (52.a+52.b+52.c+52.d+52.e+52.f+52.g).

(Title) RECEIVED FOR CAPITAL CAMPAIGNS AND OTHER DESIGNATED SPECIAL PROJECTS

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 52.a through 52.g above.

53.a. Capital campaigns

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).

53.b. Memorials, endowments, and bequests

Enter here funds received this year designated for memorials, endowments, and bequests (i.e., enter gifts 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 52.d or 52.f only if allocated for budget. Total market value of assets (including reinvested interest or dividends) should be reported in lines 24 or 25.

53.c. Funds from other sources and projects, including sale of buildings

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).

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

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.

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

This line will be calculated for you from lines (53.a+53.b+53.c+53.d).

(Title) 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 52.a to 52.g above.

54.a. Equitable Compensation Funds received by Church or Pastor

Enter here equitable compensation funds received by church or pastor.

54.b. Advance Special, apportioned, and connectional funds received by church

Enter here advance special funds or apportioned funds received by church (for example, pastor salary support from annual conference funds beyond equitable compensation funds).

54.c. Other grants and financial support from institutional sources

Enter here funds received from other sources (for example, grants received from a foundation in support of the church food bank).

54. Total income from connectional and other institutional sources outside the local church.

This line will be calculated for you from lines (54.a+54.b+ 54.c).

55. GRAND TOTAL INCOME RECEIVED:

This line will be calculated for you from lines (52+53+54) if you tab the cursor through to line 56.

Line 56 is only there to allow Line 55 auto-total to function by tabbing to it. No information is put on line 56.