

Local Church Report to the Annual Conference (Statistical Tables 1, 2, and 3)

Frequently Asked Questions

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Additional help at <https://michiganumc.org/finance-and-administration/database/statistics/>

General

Q. How do I log in to complete my Tables?

A. Go to <https://stats.gcfa.org>. This website is called ACStats. Your username is your 6-digit General Church Number, or GCNO. Each chartered church has one. Find it [here](#). The current universal password is **Stats_2023**

Q. What is GCFA?

A. The General Council on Finance and Administration, the denominational agency that oversees the financial structure and integrity of the United Methodist Church. The website we use for collection of statistics, <https://stats.gcfa.org>, belongs to GCFA, not to the Michigan Conference.

Q. Can I find our Tables when logging in to our church dashboard?

A. Yes. Look for the link on the list of tabs or at top right of your dashboard home page. Or, go directly to the statistics site at <https://stats.gcfa.org>.

Q. What is the schedule for completing our Tables?

A. You will not be able to log in for the current year before the tables are opened. The Tables are open for online submission from January 2 through February 2, 2024. If you need a few days' extension, please contact the Statistician. Extensions of more than 4 days cannot be given.

Q. Our church has no internet access to complete the Tables online. What should we do?

A. If no location with an internet connection can be found, please contact the Statistician immediately to make special arrangements. pstewart@michiganumc.org Manual submissions are due earlier than those submitted online. The deadline for manual submissions is Friday, January 19, 2024.

Q. Can I have extra time to complete the report?

A. Submission spans 31 days – January 2 to February 2. No more than 3 or 4 days beyond that can be given. Collecting the data throughout the month of January is only part of the Statistician's responsibility. From February to mid-March each local church report must be individually reviewed, completed with ministry shares data, and verified with the churches. All

data must then be compiled into one Conference-wide report, submitted to GCFA, and posted on the Conference website by March 31. The Statistician has deadlines too!

Q. We have several people contributing answers to the report. How should we handle this?

A. One or more blank copies of the Tables can be downloaded from the Statistician's Page and shared among those assigned so that they can work on their sections simultaneously. Then one of the persons allowed to access the site (see next question) can fill in the fields and submit. Please inform all those working on the report that the deadline for all input is February 2, 2024.

Q. I am the Financial Secretary for our church. Why can't I get logged in to ACStats?

A. In the Michigan Conference database, there are four leadership positions coded for login access to ACStats: the pastor(s); the administrative assistant or office manager; the treasurer; and the SPRC chair. Other local church leadership positions do not have access.

Q. When I try to log in, it says my email isn't recognized.

A. You probably have more than one email address listed in our database. Try alternate email addresses. If that doesn't work, please contact the Statistician.

Q. I am my church's treasurer, logging in for the first time. I am asked to select my name, but it isn't there.

A. Click on I'm Not Listed and you will be able to fill in your name and contact details. That will give you access the next time you log in.

Q. Our church is a new church start. Do we have to report?

A. No. However, new church starts should report the end-of-year membership figure – number of regular attendees - to the Statistician. Simply email the figure after the last Sunday of December to pstewart@michiganumc.org. (These members are sometimes referred to as "at-large" members and should be transferred as soon as possible to the roll of the new church once it reaches conference criteria for organization.) Mission churches also do not report.

Q. Our church has several satellite campus locations. Do the satellites report?

A. Not directly. The parent church collects the data from its campus locations and submits one set of Tables that includes all locations, under the name of the parent church.

Q: What if my church is part of a multi-point charge, a circuit, or a parish?

A: Each church must submit its own report, regardless of alignment with other congregations. The exception is satellite churches (see preceding question.)

Q. Our church is planning to close or we disaffiliated. Do we have to report?

A. Yes. For whatever part of the year your closed church was active, you must report. Disaffiliates were all closed either on July 1 or December 31, so reports for either 6 months or all 12 months of 2023 are due. Important: Disaffiliated churches are closed in our system as of December 31, 2023, so online submission won't be possible. Please contact the statistician to find out how to submit.

Q: What if a particular line does not apply to our church and there is no answer? *Simply enter a zero. No fields should be left blank.*

Q. I don't understand what a particular line is asking for.

A. Click on the blue-linked line number to see further explanation on the question. You may also toggle on all line explanations at once by selecting Display Question Help at top left of Table 1. If your specific question is not addressed, please call or email the statistician. See contact info at top of this page.

Q. On the Church Details page, I see an error and I cannot change it.

A. This is nothing to be concerned about. The statistics site belongs to GCFA. GCFA uploaded the Michigan Conference information at one point in time, and that information may have changed since then. It will become updated at some point. The Michigan Conference has all the latest church updates recorded in its own internal database, which is what is important. If you have serious concerns about the contact information you see in ACStats, please contact the statistician.

Q. What happens if our church does not submit the report?

A. A report for every chartered church MUST be submitted to GCFA by the Statistician. If current data is not submitted by the deadline, the Statistician has no choice but to copy over the church's data from the previous year. Because ministry shares are calculated from Table 2, non-compliance has the high probability of skewing the ministry shares assessment for the coming year and beyond because of the way the formula works. If assistance is needed to complete the report, please contact the Statistician in December or early January.

Table 1 – Membership

Q. Why can't we change the figure on Line 1?

A. Line 1 is not editable, because it records the ending membership from the previous year. To adjust this figure, use Line 2d for addition, or 3c for subtraction, to make any corrections. The new total for the current report will then appear on Line 4.

Q. Should we count the pastor as a member?

A. Ordained elders and deacons, as well as actively serving Local Pastors, are members of the Annual Conference, not the local church. Therefore, do not count them in membership. Certified Lay Ministers, District Superintendent-Assigned pastors (DSAs,) Diaconal Ministers, and Retired Local Pastors may or may not be members of your church.

Q. Why do I keep getting errors on Lines 4, 5, and 6?

A. Those three lines must each contain the same value. They are simply three different ways of counting the same pool of members; first by professing members (Line 4,), then that same number of members sorted by gender (Line 5,) and then sorted by ethnicity (Line 6.)

Q. What is a constituent?

A. A Constituent is a person who is not a member but is closely associated with your congregation. It may be a member's relative who attends regularly, or perhaps the mom who brings her teenagers to youth group and volunteers in the office. Anyone you consider part of your church family and would provide pastoral and congregational services for is your constituent.

Q. Can we use the membership numbers from our Church Conference report?

A. Yes, this is a good source of data for Table 1. But remember to add any members who joined after your Church Conference, so that the total membership is accurate as of the end of the year. New members also will also need to be accounted for in Lines 5 and 6, by gender and ethnicity.

Also, please remember that your church or charge conference membership report may contain information for only part of the year. The statistical report requires membership and average worship attendance numbers from January through December.

Q. What are some guidelines for counting average worship attendance?

A. Count everyone, including children, attending your primary worship service(s.) Do not count persons in the building who are not there to worship. If a person attends multiple worship services on one day, count that person only once. Special services held at other than primary worship times, such as Christmas Eve and Good Friday, should not be figured into the average worship attendance. (Do not count online worshippers. That average goes on Line 7a.)

Q. How do we count online worshippers?

A. Report the average weekly number of listeners who live stream, download audio or video, and listen to podcasts. Generic visits to your website are not counted as worship.

Table 2 – Assets and Expenses

Q. For Line 24, Market Value, do we have to secure an appraisal?

A: Although an appraisal may be the most accurate determination of market value, it is not required. Because it can be difficult to determine the market value of a church, which is property tax-exempt, you may use the value in your insurance policy IF the replacement value is at 100%. If, however, your insurance policy covers actual cash value, which is replacement value minus depreciation, you might want to ask a real estate broker to estimate a market value on your

church property. See more information in the link on the Statistician's Page, entitled Church Valuation Help. Or email the statistician to ask for this document.

Q. Our 2-point charge shares ownership of a parsonage. How do we report this on Line 24?

A. 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.

Q: How should we report pass-through income?

A: Be sure that it truly is pass-through. If your church is the collection point for a charity, for example, where the church does not deposit the money given, but simply passes it on to the charity, that is true pass-through and does not have to be reported. However, if you collect cash and checks, deposit them, and then write a check from your bank account to the charity, those transactions have gone on your books and therefore it is not pass-through income. The income needs to be reported on Line 53d. The expense should be recorded on Line 37 or 38, as appropriate.

Q. We pay our pastor extra in the form of an IRA. Should this be included in Pensions Paid (Line 39?)

A. No. This would be considered part of the pastor's compensation package and its value would be added to Line 41c.

Q. Where do I report honoraria paid for lay speakers, temporary pulpit supply, and guest speakers?

A. On Line 47- Operating Expense.

Q. We are part of a multi-point charge. We pay our part of the benefit ministry shares to the other church and they send it in. How should we report this?

A. Regardless of who remits the total amount to the Conference, each church should report the amount it pays. This is the same for any shared expense. Every chartered church with a General Church Number (GCNO) must log in individually and submit the statistical report, even if it belongs to a multi-point charge or circuit.

Q. Where do I report our District Ministry Shares?

A. You may disregard District Ministry Shares. They are not reported to the Conference in the end-of-year statistical report.

Q. What is the difference between Line 43 and Line 44?

A. Line 43 refers to reimbursements, which are paid to the pastor on individual, receipted transactions. Line 44 refers to a lump-sum cash allowance from which a pastor spends as needed. Most churches will use one line or the other, depending on the compensation agreement.

Q: Why are Lines 28-36 missing from Table 2?

A: These lines contain your Benevolence giving, which was already received by the Conference Treasurer. These lines will be filled for you according to Treasury records. Several weeks after you submit your report, you will receive a copy with all lines visible and completed, for your verification.

Q: If the amounts on Lines 28-36 are missing, how can we total Table 2 on Line 50? You can total it, but it won't be accurate yet. Once you have submitted your report, the Conference Treasurer will complete Lines 28-36 for you and total the entire Table 2. We will then email you a complete copy of all three Tables for your verification.

Q. We held a fundraiser for the elementary school in our neighborhood. Should this go on Line 52g?

A. No. The proceeds were not used for the church's budget, so the gift to the school should go on Line 38.

Q. What is the difference between program and operating expenses?

A. This refers to Lines 46 and 47. Program expense goes toward the ministries of your church – for example, Sunday School curriculum; altar decorations; sheet music; portable sign rental for an event. Operating expense goes toward the day-to-day functioning of the church – for example, utilities; maintenance; lawn mowing and snow removal services; office supplies, insurance. Every church has these two types of expenses. These lines should not be left blank.

Table 3 – Income

Q. How do we determine number of households giving to the church (Line 51?)

A. This is giving that identifies the giver and can be recorded. A household, or giving unit, is an individual, a couple, or a family that gives as one. For example, a married couple may give jointly; that would be one household or one giving unit. Another couple might give individually, from their own separate funds. The latter example would count as two households, or two giving units. If your church uses offering envelopes, each envelope number is a giving unit.

Q. What is an "unidentified giver" (Line 52c?)

A. This would be a person who gives cash without identification. The gift cannot be tracked or credited to the giver.

Q. Our church was given a 15-passenger van as a gift. Should we report this as income?

A. Only if you sold the van and converted it to cash. Or if you rent the van to supplement the budget, report the rental income on Line 52f. Be sure to figure the van's value into your capital assets on Line 24. In-kind contributions are not considered income for purposes of this report.

Q. Please explain the differences in Line 53b.

A. A memorial is a gift in honor of a deceased person. An endowment is a fund to which donations are made, to be invested. A bequest is a gift made through a will.

Q. What is the difference between Line 52g, received through fundraisers and other sources; and Line 53c, funds from other sources and projects?

A. *52g refers to money raised for the yearly budget/spending plan; 53c refers to money raised for capital projects and other planned expenditures beyond the yearly budget.*

Q. Our church received a grant from a community agency. Where should this be reported?

A. *On Line 54c of Table 3.*

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