

Tips for Entering Year-end Statistics

These tips have been put together to address some frequently asked questions about year-end reports. If you have further questions, please contact the District Office (573-334-8723 or office@sedistrictumc.org).

Table 1-(Membership Related)

- Line 1. This figure is filled in with last year's reported information; you cannot edit it here. Please make corrections using lines 2.a-f and 3.a-f, which total on Line 4.
- Lines 5.a-5.g We understand that you may not have this information on file. Please use your best estimate. This information is used to understand fruitfulness in reaching diverse backgrounds and to help ensure proportionate representation in conference and national groups.
- Lines 7-7.a. Please see the guidance offered by the Office of Finance & Administration with respect to counting attendance. That said, for 2017, you will need to retain whatever method you have been using and the Conference's primary request is that you develop and consistently utilize a method of counting over the course of years.
- Lines 11a-d If a person participates in more than one group, please report them in the category represented by their age. This number is not an average attendance, but a count of the number of people who participate significantly. A youth group of 15 that meets twice a week counts for 15 if it is comprised of the same youth. Suppose you have a group that meets twice weekly. Ten members come to both sessions. Three only come on Tuesday, five come only on Thursday. You will report all 18 as regular participants. Use your best judgment in determining regular participants. Note that short term small groups are recorded on line 17.
- Lines 12-17 Please note that this is the number of CLASSES not participants. In a rotational model, please count the number of groups that rotate, not the number of stations
- Line 17 This is a new line. These include grief groups or bible studies that only meet on a short term basis.
- Line 20.a Include only teams sponsored by your church. Not all teams sent in mission qualify as UMVIM.
- Line 20.b Include all persons affiliated with your church that participated in VIM teams even if those teams were sponsored by another church.
- Lines 21-23 These represent new data requests. Please note that these reflect the new mission as articulated by General Conference and the Council of Bishops.

Table 2-(Expense Related)

Line 24 & 25 Insurance documentation is a good place to start to make these estimates.

Line 28.a & 29.a

If you are entering through UMCdata, these numbers will be provided. If you are providing paper copies to your district, they will have these numbers on file. You do not need to provide these numbers.

Line 28.b & 29.b

In Missouri district apportionments should be reported here and not on lines 35.a-35.b.

Lines 30-35 Money sent to the conference for causes other than apportionments should be listed here by cause.

Line 37. Please report all money sent from the church to United Methodist causes that did not go through the conference.

Line 39. This figure would include pension and CPP expenses for clergy only. Refer to lines 16A,16B and 17 on PSF.

Line 40. This figure includes the local church's share of the "defined contribution" for the clergy person's health insurance only. DO NOT include any amounts withheld from the pastor's paycheck, including amounts of premiums over the defined contribution like dependent portions of the premium. The 2017 figure should be **\$8,760** per clergyperson.

Lines 39-47 The formula for figuring conference apportionments looks at lines 39 through 47 minus 46a. Please be certain NO CAPITAL EXPENSES are listed in any of these lines. This is the most common error and we find and can greatly affect apportionments. Please also be certain to include amounts paid for expenses related to nursery school, pre-school, after school and mother's day out in 46a. If you are using UMCdata, these amounts will be automatically subtracted from line 46.

Lines 41a-21c Please use the Compensation & Expenses Supplement to figure these lines. They will not necessarily equal line A of the Pastoral Support forms. Please also note that unlike in previous reporting, local churches are now asked to separate Senior Pastor, Associates and Deacons.

Line 46. This figure should include all costs related to the programming of the local congregation. Do not include amounts listed on lines, 28-45 or 47-50.

Line 46.a. Please report the program expenses for all pre-school, nursery school, after-school and Mother's Day Out programs. This amount will not be included in figuring apportionments.

Line 47. List all church operating expenses. Do not list here any amounts reported in other lines.

Line 48. Please report all payments on loans extending beyond the fiscal year. (Short-term loans paid within the fiscal year should be reported in the lines matching their purpose generally 46, 47 or 49.)

Line 49. Enter the amount PAID this year for capital expenses from contributions. (Funds collected for capital expenses, but not yet distributed should be listed in line 25. Funds owed should be listed in lines 26 or 27.)

Table 2-(Expense Related)-continued

Compensation & Expenses Supplement

Please refer to your Pastoral Support Form(s) to complete this data. The total of 1, 2, 3, & 4 on this sheet should equal the total of PSF parts A, B & C.

Line 1.a	PSF line 1
Line 1.b	On your W-4
Line 1.c	Possibly PSF line 2
Line 1.d	W-2 Summary line 16 or 17
Line 1.e	Addendum line 6
Line 1.f	Addendum lines 8a-8f
Line 1.	Total lines 1.a-1.f of this worksheet
Line 2.a	PSF line 3
Line 2.b	PSF line 4
Line 2.c	PSF line 2
Line 2.d	Not differentiated on our form, if available please list here and subtract from other lines.
Line 2.e	Not differentiated on our form, if available please list here and subtract from other lines.
Line 2.f	Not differentiated on our form, if available please list here and subtract from other lines.
Line 2.	Total lines 2.a-2.f of this worksheet or PSF lines 3, 4, 2 & any detail amounts available.
Line 3.a-4.d	These questions ask for the amounts of accountable reimbursements and non-accountable allowances that are part of the pastoral compensation package. Parts of some lines of the PSF may fall under each category.
Line 3.a	Part of PSF line 5
Line 3.b	Part of PSF line 5
Line 3.c	Part of PSF 5 or 6
Line 3.	Total of lines 3.a-3.c of this form.
Line 4.a	Not widely used in Missouri. Include only insurance premiums paid as a church expense.
Line 4.b	Part of PSF line 5
Line 4.c	Part of PSF line 5 or 6
Line 4.d	Possibly part of PSF 5 or 6
Line 4.	Total of lines 4.a-4.d on this sheet.

Table 3-(Income)

- Line 51. For the purpose of this report, a household is any unit by which contributions are recorded. If Mr. & Mrs. Jones receive separate contribution statements, then they count as two households.
- Line 52.a This amount should include all income for the annual budget in fulfillment of a pledge, commitment or estimate of giving. If your church does not use pledges, commitments or estimates of giving, please skip this line.
- Line 52.b This amount should include all income for the annual budget from identifiable givers not giving towards pledges reported in 62a.
- Line 52.c Loose plate is the term usually used for these gifts that are not associated with an identified donor.
- Line 52.d The total of interest and dividends allocated to support the annual budget should be listed here.
- Line 52.e The income from the sale of church assets should be listed here if it will go towards the annual budget.
- Line 52.f All income from fees and rentals used to support the annual budget.
- Line 52.g Net receipts from fundraisers to support the annual budget (not special projects).
- Line 53.a Please include contributions for capital campaigns received this year and the interest on balances held, but not the beginning balance of such funds.
- Line 53.b This line should include: contributions made for memorials, endowments and bequests; rent from physical properties if it goes to a purpose other than the annual budget; money from the sale of church assets if the funds do not go to support the annual budget or a capital campaign; and interest and dividend income only if it is not reinvested.
- Line 53.c All other income received for capital campaigns or special projects within the church should be listed here.
- Line 53.d All money received designated by the donor for benevolent causes and forwarded on to the respective designation should be listed here.
- Line 54.b Advance Special, apportioned, and connectional funds would include grants or other money received from the district, annual conference, jurisdictional conference or general church other than equitable compensation.
- Line 54.c Please include any funds received from institutions not already listed in lines 64.a-64.b. This would include funds from the United Methodist Foundation or district extension societies.