

Year-End Report FAQ

Table 1

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 7-7a.

- When counting attendance, count every single human physically attending the primary worship service.
- When counting online viewers, count anyone listening online for whom the church has evidence of participation through an online check in process or through analytic software demonstrating that the person viewed the worship for a significant portion.
- For nursery workers, count them if they are also listening to the audio feed of the worship.
- Please make sure that you are consistent in your procedures.

Table 2

Line 24 & 25:

- Insurance documentation is a good place to start to make these estimates.
- Do not just list what was written down last year.
- For line 25, this should not stay constant year after year, as it includes the totals from all investments, checking account, savings, etc.

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 we find and can greatly affect apportionments.

Line 39:

- This figure would include pension and CPP expenses for clergy only.

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 2021 figure should be **\$8,900** per full-time clergyperson.

Line 42-42c:

- Includes any housing and utilities allowance paid to pastor, furnishing allowance, service cost allowance (cleaning, yard work, etc.), and current expenditures incurred for providing a parsonage.
- Do not include mortgage payments, capital improvements or purchase price of a residence on this line.

Line 46:

- Program expenses are supplies for any program the church has. This may include Sunday School, mission projects, flowers/decorations for the alter, Bible study materials, VBS materials, meals, etc.
- 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, such as insurance payment, propane, church utilities, internet, lawn mowing, snow removal services, office supplies, computers, etc.
- Do not list any amounts reported in other lines. 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 48 or 49.)
- **DO NOT** include apportionment payments or Clergy or staff salaries

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.)
- Capital Expenses are things that you don't pay for monthly or every year. New roof, gutters, siding, carpeting, sound system, new furnace, or AC., etc. These are major improvements or updates to the church.

Table 3

Line 52:

- 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 52e:

- The income from the sale of church assets should be listed here if it will go towards the annual budget.

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 sale of property or liquidation of an asset. For example, if a parsonage was sold, the proceeds would go here.