

**GENERAL GUIDELINES / WORKSHEETS FOR 2022 STATISTICAL REPORTS
(REPORTS ARE DUE IN OUR OFFICE NO LATER THAN TUESDAY, JANUARY 31, 2023)**

Thank you so much for completing the enclosed 2022 Statistical Forms for your church(es).

If someone is completing these forms for you, it is very important to promptly provide this guide, worksheets, and preprinted forms to them as soon as you receive them. Each packet contains this instruction sheet for each church.

FYI -- PLEASE READ THE FOLLOWING ON NEW UPDATES:

- 1. If you are using the online data entry software to put your church statistical information in online, be aware that a few churches are seeing that the pastor listed or the church address or email is incorrect. Please know that the information you are viewing is from the General Church database NOT the Conference database. It is important to report any discrepancies to your District Office. The Administrative Assistant at the District will look to be sure that our database is correct. If there are changes that need to be made, the update that goes from our database to the General Church in June after new appointments will get it all corrected at the General Church level. This does not prevent you from using this site to do your statistical reports if you choose to do them online which is the top priority at this time.**
- 2. Table II Line 40 should have had a change in verbiage since we moved to the new Conference Health Flex program. Table II, Line 40a and 40 b, is used to report information about how much your church pays toward the pastor and associate's healthy insurance. Disregard the current instructions and Report on line 40a a flat amount of \$6,500. On Line 40b, if your pastor is clergy, put the amount showing on Line 15 of the Clergy Compensation Form 2022. If your pastor is laity, then on 40b put the amount showing on Line 18 on the Assigned Supply Compensation Form for 2022.**

USE ONE OF THE FOLLOWING METHODS TO SUBMIT:

- 1. BY MAIL - If you mail your reports, please allow adequate delivery time. Keep a copy for your records!**

Our address is:

Conference Statistician (A Return Envelope Is Enclosed)
P. O. Box 2313
Charleston, WV 25328

- 2. OR FAX your report to 1-304-344-9584. Since there are many other churches that may be faxing their reports as well, you may receive a busy signal. THE CLOSER WE ARE TO THE DEADLINE DATE THE BUSIER THE FAX WILL BE. Be sure to contact me to confirm receipt of the faxed reports. Leave a voicemail if I am away from my desk or on another call. I WILL return all calls as promptly as possible.**
- 3. OR FILE ON LINE – The Online Site is NO LONGER EZRA ----See the Blue Instruction Form for each church that was enclosed with the packet to the pastor. Follow the directions on that form which sends you to our website at www.wvumc.org/stats. Follow the instructions carefully.**

We hope to be able to post a "Missing List" each day on our website at <http://www.wvumc.org/stats> beginning Monday, January 23rd. Make sure that your church is **not** on this list. **If your church name IS listed, we DO NOT have your report.** You should then contact me at 1-800-788-3746 at Extension 38 or fax a copy to our office immediately since your report has not reached our office. I will be receiving many calls, so please be sure to leave a detailed voice mail if you do not reach me personally. I will return your call as soon as possible.

If your church was one that is changing to a different District, please remember that you will still use your old church number for the 2022 statistical reporting. The new church number is not in effect until January 1, 2023 for financials items.

IMPORTANT TIPS - PLEASE TAKE NOTE OF THE FOLLOWING:

- Do not report any amounts sent to the Conference Treasurer for Fair Share and other benevolences such as mission project contributions or District Promotional Funds. As a rule, any item that you put on a church remittance form should not be reported on the statistical forms. Pension & medical insurance premiums paid to us does get reported on Table II.**
- Carefully read all instructions before beginning. Attached are line-by-line worksheets for each table. Use these as a draft, and then carefully copy onto the final forms. Partially completed forms will have to be returned to you for completion.**
- A separate statistical report should be used for each church using the FORMS PROVIDED. (Pastor Received Mid-Dec)**

- Report actual expenditures NOT BUDGET amounts. Report any payments made to a charge treasurer on the behalf of your church for shared costs such as the pastor and associate's salary, pension, insurance, parsonage costs, etc.
- If there is nothing to report on a specific line, please leave the line blank. **EXCEPT 2a, 2b, 7, 7a,7b, 8a, 8b On these put Zero if nothing to report. Thank You!**
- The value of the parsonage for a charge should only be reported on one church's report.
- When completing lines pertaining to Pastor / Associate Base Compensation, refer to your copy of the Report of Clergy Support for 2022. All Accountable Reimbursement Plan amounts should be reported on Line 43. Do Not Duplicate \$\$\$
- MEDICAL INSURANCE PREMIUMS (Use Lines 40a and 40b) AND PENSION PAYMENTS (Use Line 39) MUST BE REPORTED since these are administrative costs. If your church remits payments to the Charge Treasurer for pastor / associate items and not sent to us directly, these figures still need to be reported. The pension amount to report (Line 39), does not include the amount for Personal Investment Plan that is deducted from the Pastor's salary and sent to the General Board of Pensions but only that amount that is paid to our office using the "pink" bill you receive each month.
- Since Expenditures are the sole factor in determining the Fair Share figure for your church, it may be a good idea to work with your church treasurer or other financial persons in the church to make sure that the figures you report are correct. This is important since these figures will be used for the next three years for Fair Share Calculations.

Questions? Call Myra Bess, 1-800-788-3746, Ext 38

Email: mbess@wvumc.org

Our Fax: 1-304-344-9584

2022 WORKSHEETS FOR STATISTICAL TABLES I, II, III

* F.E.I.N. #: _____ - _____

CHURCH NAME: _____

Use this form only as a worksheet. Once you are done, use this information to place on your church's preprinted form for Table I, II, And III. * Note: This is your church's Federal Employer Identification Number. If you do not have this number, you can go to your bank to inquire since this is the number that had to be used to open the bank account originally. Do not delay getting this report to us just for this number. You can provide it later if you need to.

Questions? Call Myra Bess, Controller, 1-800-788-3746, Extension 38, Email: mbess@wvumc.org Our FAX 1-304-344-9584

TABLE 1: MEMBERSHIP & PARTICIPATION

MEMBERSHIP ROLL	1	Total professing members reported at the close of 2021		1
		Enter here the total membership reported in last year's Local Church Report (Line 9). Do not use this line to correct the previous year's report.		
	2a	Received this year by Profession of Faith through confirmation -- NUMBER REQUIRED OR PUT "ZERO"	+	2a
	2b	Received this year by Profession of Faith other than through confirmation – NUMBER REQUIRED OR PUT "ZERO"	+	2b
	2c	Membership restored by Affirmation of Faith	+	2c
	2d	Added by Correction	+	2d
	2e	Transferred in from other United Methodist Churches	+	2e
	2f	Transferred in from non-United Methodist Churches	+	2f
	3a	Removed by Charge Conference Action	-	3a
	3b	Withdrawn from Professing Membership	-	3b
	3c	Removed by Correction	-	3c
	3d	Transferred out to other United Methodist Churches	-	3d
	3e	Transferred out to non-United Methodist Churches	-	3e
	3f	Deceased – Report The Number of Deaths This Year	-	3f
	4	Total Professing Members at the close of this year December 31, 2022	=	4
	Enter here the figure reported from calculating $1 + (2a+2b+2c+2d+2e+2f) - (3a+3b+3c+3d+3e+3f) = 4$. Affiliate, associate, and baptized members (who have not yet become professing members) should not be counted as professing members.			

ETHNICITY	<p>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. <u>The total in Line 5 must equal total membership in Line 4.</u></p> <p><i>*Note: The data gathered here is used for groups that offer educational resources and tailored ministries. While we are certainly all one in Christ, it is important to value our members' racial and ethnic identities and report this information as accurately and completely as possible.</i></p>			
	5a	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).		5a
	5b	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.		5b
	5c	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.		5c
	5d	Native American		5d

	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.		
5e	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).		5e
5f	White Members with ethnic origins in Europe, including its various ethnicities.		5f
5g	Other – Includes Multiracial Members with ethnic origins in two or more of the other six categories.		5g
5	TOTAL MEMBERSHIP ETHNICITY (5a+5b+5c+5d+5e+5f+5g) Should Match Line 4 !!!		5

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.		
	6a	Female	6a
	6b	Male	6b
	6	TOTAL MEMBERSHIP GENDER (6a + 6b) Should Match Line 4 !!!	6

ATTENDANCE & BAPTISMS	7	Average Attendance at all weekly worship services NUMBER REQUIRED OR PUT "ZERO" Report average <u>in-person</u> 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 worshippers nor attendance from irregularly held special services (i.e. Good Friday, Christmas Eve services).	7
	7a	7a. Number of persons who worship online NUMBER REQUIRED OR PUT "ZERO" Report here 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 NUMBER REQUIRED OR PUT "ZERO"	7a
		7b. Number of "First Time Guests" Report here the total number of persons who worshiped with your church for the first time. This includes those who Attend any type of worship service, either in person or online, following the guidelines listed above for average Attendance and worship online. NUMBER REQUIRED OR PUT "ZERO"	7b
	7b		
	8a	Number of persons baptized this year ages 0-12 NUMBER REQUIRED OR PUT "ZERO"	8a
	8b	Number of persons baptized this year ages 13 or older NUMBER REQUIRED OR PUT "ZERO"	8b
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OTHER PEOPLE	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.	9
	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.	10



PARTICIPANTS IN CHRISTIAN FORMATION GROUPS (CFG), including Sunday School, educational classes, and other small group ministries			
Enter on the following 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 in that category (i.e. an 18-year-old leader is counted as a young adult). 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.			
11a	Number of CHILDREN CFG participants and leaders (ages 0-11)		11a
11b	Number of YOUTH CFG participants and leaders (ages 12-18)		11b
11c	Number of YOUNG ADULTS CFG participants and leaders (ages 19-30)		11c
11d	Number of OTHER ADULT CFG participants and leaders (ages 31+)		11d
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 2b.		12
13	Average weekly attendance (all ages) in Sunday School or other weekly education classes Report here the average weekly attendance figures for all sessions of education classes and groups that meet in Sunday Church School groups.		13
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.		14
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.		15
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.		16
17	Number of support groups or small groups offered for a short term only 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.		17

18a	Membership in United Methodist Men Report here the total number of men participating in men's ministry programs as reported by the UMM president.		18a
18b	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.		18b
19a	Membership in United Methodist Women (UMW) Report here the total number of members in the local organization as reported by the president.		19a
19b	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.		19b

MISSION	20a	Number of UMVIM teams sent from this local church Report ONLY those teams affiliated with United Methodist Volunteers in Mission.		20a
	20b	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.		20b

The following lines intend to gauge your church's mission involvement. For Lines 21a-21b, refer to the UMC's Four Areas of Focus if you need help determining the focus of a ministry. Please note that these numbers do not total. If a ministry fits into more than one category, count it twice.

Note the following example for Lines 21-23: 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, 1 in Line 21, 1 in Line 21a, and 1 in Line 21b.

21	Total number of community ministries for outreach, justice, and mercy offered by 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.		21
21a	Of the ministries counted in Line 21, how many focus on global/regional health?		21a
21b	Of the ministries counted in Line 21, how many focus on engaging in ministry with the poor/socially marginalized?		21b
22	Number of persons from your congregation serving in mission/community ministries 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 20b.		22
23	Number of persons served by community ministries for outreach, justice, and mercy		23

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TABLE II : ASSETS AND EXPENSES

ASSETS	24	Market value of church-owned land, buildings, vehicles, and equipment Enter the estimated market value of buildings, parsonages, vehicles, and equipment plus the value of parsonage-related assets. 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.		24
	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.		25
DEBT	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.		26
	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, and lease-to-purchase agreements. The sum of Lines 26 and 27 should equal the total debt currently held by the church.		27

LINES 28 – 36 ARE COMPLETED BY THE CONFERENCE TREASURER'S OFFICE

DIRECT GIVING	37	Total amount given directly to United Methodist causes (not sent to Conference) Report here monies paid directly by the local church to UMC-related institutions and causes. DO NOT INCLUDE any amounts sent to the Treasurer in your annual conference. Those monies should be reported on Lines 30 to 36.		37
	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 not directly related to the United Methodist Church.		38

CLERGY PENSION AND HEALTH BENEFIT PAYMENTS:

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

PENSION/ HEALTH	For 39 and 40, DO NOT INCLUDE any monies paid for the 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.		
	39	Total paid for direct-billed and/or non-apportioned clergy pension and other non-health benefits This amount should include the total paid by the local church for ministerial benefits, excluding health. This is the Pink bill you receive from our office each month x 12 months	39
	40a	Report on this line only the mandatory 70% of the health insurance premiums contributed by the Church for the pastor and associate pastor.	\$ _____ 40a
40b	Report on this line the amount contributed by the church Over and Above the Required 70% toward the Pastor and Associate Health Insurance Prem	\$ _____ 40b	

BASE COMPENSATION	BASE COMPENSATION For the following lines 41a-41c, enter the total amount of compensation paid, including funds provided by the district or conference, including tax-deferred amounts and/or any "cafeteria plan" contributions. Funds received (income) by the church from the conference or district shall additionally be reported on Table 3. Do not reduce the compensation by the utility exclusion that is elected by the pastor under Internal Revenue Code 107. (Do not include housing allowance paid in lieu of providing a parsonage. Include this amount on Lines 42a-42c.)		
	41a	Base compensation paid to/for the Senior Pastor or other person assigned or appointed in the lead pastoral role to the church (this person could be an elder, deacon, supply pastor, local pastor, etc., as long as he/she is assigned or appointed to the lead pastor role).	41a
	41b	Base compensation paid/for to all Associate Pastor(s) and other pastoral staff assigned or appointed to the church. Include deacons and other clergy in this role.	41b
	41c	Base compensation paid to/for any Deacons NOT INCLUDED in 41a or 41b.	41c

HOUSING BENEFITS	Enter here the total Housing Allowance and Utility-Related Allowances Paid 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 INCLUDE payments on parsonage-related debts, purchase of land, building, remodeling, and major equipment expenditures here. Report those expenses on lines 48 and 49.)		
	42a	Housing benefits paid to/for Lead Pastor or person in lead pastoral role as described in 41a.	42a
	42b	Housing benefits paid to/for all Associate Pastor(s) and other pastoral staff assigned or appointed to the church. Include deacons and other clergy in this role.	42b
	42c	Housing benefits paid to/for any Deacons NOT INCLUDED in 42a or 42b.	42c

OTHER BENEFITS	43	Total Accountable Reimbursements Paid to/for all persons 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 prior to 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.	43
	44	Total Other Cash Allowances Paid to/for all persons – Non Accountable Enter here the total amount paid to/for all pastors for other cash allowances that are not substantiated through receipts or other documentation presented prior to payment by the church.	44

STAFF	45	Total amount paid To Other Church Staff and Diaconal Ministers in salary and benefits 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 through 44.	45
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OPERATIONS & PROGRAMS	Please include 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-UMC groups and agencies in their programs. Those amounts should be reported on Line 38.	46
	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. If members of the church are paying the bills directly YOU MUST STILL REPORT THE AMOUNT OF THE UTILITIES THAT WERE PAID ETC. DO NOT INCLUDE any expenditure already reported on previous lines.	47

DEBT & 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.	48
	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.	49
	50	TOTAL AMOUNT PAID BY THE LOCAL CHURCH ON ALL EXPENDITURES	50

FOR YOUR INFORMATION – REGARDING FAIR SHARE CALCULATIONS:

The only lines that are used from Table II to calculate the Fair Share figures for all of the churches are Lines 40b through Line 47. A three-year average is calculated using the past three years of statistical data for those lines. It is very important that you do not report expenses more than once. **Also, all capital improvements need reported on Line 49** to assure that those are not included for Fair Share Calculations.

TABLE III : INCOME

UNITS	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.	51
	<p>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 53a to 53d) 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 54a to 54c). DO NOT INCLUDE income designated for specific benevolent/charitable causes (report these on Line 53d). DO NOT INCLUDE funds put in savings, endowments, or other long-term financial instruments.</p> <p>*Note the intent of a sale of assets. If designated for church budget, include in Lines 52a to 52g. If planned for other use, report in Lines 53a to 53d.</p>		
BUDGET / SPENDING PLAN	52a	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.	52a
	52b	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).	52b
	52c	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).	52c
	52d	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.	52d

BUDGET / SPENDING PLAN	52e	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 52e. If proceeds are intended for other use, report in Line 53c. Sale of Buildings should be reported on Line 53c.	52e
	52f	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).	52f
	52g	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).	52g
	52	Total income for annual budget/spending plan. Enter here the total sum of 52a + 52b + 52c + 52d + 52e + 52f + 52g.	52

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CAPITAL CAMPAIGNS and OTHER DESIGNATED 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 52a to 52g above.		
	53a	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).	53a
	53b	Memorials, endowments, and bequests Enter here funds received this year designated for memorials, endowments, and bequests (i.e., enter the 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 52d or 52f if allocated for budget. Total market value of assets (including reinvested interest or dividends) should be reflected in Lines 24 or 25.	53b
	53c	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).	53c
	53d	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.	53d
	53	Total income for designated causes including capital campaign and other special projects. Enter here the total sum of 53a + 53b + 53c + 53d.	53
OTHER SOURCES / CONNECTIONAL FUNDS	In the lines below, report funds 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 52a to 52g above. DO NOT subtract these funds from their corresponding expenses on Table 2. (i.e. equitable compensation funds should be included in amount paid for pastor compensation on Line 41a.)		
	54a	Equitable Compensation Funds received by Church Enter here equitable compensation funds received by church.	54a
	54b	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).	54b
	54c	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).	54c
	54	Total income from connectional and other institutional sources outside the local church. Enter here the total sum of 54a + 54b + 54c.	54

Questions? Call Myra Bess, 1-800-788-3746, Ext 38 Email mbess@wvumc.org Our Fax: 1-304-344-9584