



**50. General Special Sunday Offerings remitted to the Annual Conference Treasurer**

*On the following lines report the total paid for these six special day offerings. These amounts shall be provided by the annual conference treasurer.*

50.a Human Relations Sunday .....	50.a)
50.b One Great Hour of Sharing .....	50.b)
50.c Peace with Justice Sunday .....	50.c)
50.d Native American Ministries Sunday .....	50.d)
50.e World Communion Sunday .....	50.e)
50.f U.M. Student Day .....	50.f)

**51. Total amount paid by the local church for all direct-billed clergy non-health benefits ..... 51) \***

This amount should include the total paid by the local church for ministerial benefits, excluding health. 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.

**52. Total amount paid by the local church for all direct-billed clergy health benefits ..... 52)**

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.

**53. Total amount paid in base compensation to the pastor ..... 53) \***

Enter here the total amount of compensation paid by local church to the primary (senior) pastor of the church, as well as any tax-deferred amounts (agreement pursuant to IRS Section 403b), and/or any contributions made pursuant to a salary reduction agreement to a "cafeteria plan" (IRS Code Section 125 plan).

**54. Total amount paid in base compensation to all associate pastors assigned by the bishop ..... 54) \***

Enter here the total amount of compensation paid by local church to the associate pastor(s) of the church, as well as any tax-deferred (agreement pursuant to IRS Section 403b), and/or any contributions made pursuant to a salary reduction agreement to a "cafeteria plan" (IRS Code Section 125 plan).

**55. Total amount paid to/for pastor and associate(s) for housing and utilities and/or related allowances ..... 55) \***

Enter here the total amount paid to/for all pastors 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 63 and 64.

**56. Total amount paid to pastor and associate(s) for accountable reimbursements ..... 56) \***

Enter here the total amount paid to 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 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. DO NOT ENTER reimbursements of expenditures made by the pastor for local church programs and operating expenses here. They should be reported on lines 61 and 62 below.

**57. Total amount paid to pastor and associate(s) for any other cash allowances (non accountable) ..... 57) \***

Enter here the total amount paid to all pastors for other cash allowances based upon an agreement of the church and pastor(s). These include allowances for health or other insurance premiums other than those billed or apportioned by the annual conference (reported on lines 40b, 51, and 52), travel, continuing education, books, publications, membership dues, and other allowances related to supporting the ministry and development of the pastor. DO NOT ENTER allowances for expenditures made by the pastor for local church programs and operations here. They should be reported on lines 61 and 62 below.

**58. Total amount paid in salary and benefits for Deacons ..... 58) \***

Report the amounts paid by the local church as compensation and expenses for ordained deacons it employs in specialized ministries. The report total should include base salary, benefits, reimbursements for expenses such as travel, and allowances such as those for utilities and housing. DO NOT INCLUDE non-cash benefits or amounts reported on lines 51-57.

**59. Total amount paid in salary and benefits for Diaconal Ministers ..... 59) \***

Report the amounts paid by the local church as compensation and expenses for consecrated diaconal ministers it employs. The report total should include base salary, benefits, reimbursements for expenses such as travel, and allowances such as those for utilities and housing. DO NOT INCLUDE non-cash benefits or any amounts reported on lines 51-57.

**60. Total amount paid in salary and benefits for all other church staff ..... 60) \***

Report the amounts paid by the local church as salaries, housing, benefits, expense reimbursements, and allowances for any lay employees who are not diaconal ministers. DO NOT INCLUDE amounts reported on lines 51-57.

**61. Total amount spent for local church program expenses ..... 61) \***

Report the total of all amounts spent on local church program under the direction of the local Church Council, Council on Ministries, or equivalent body for the purposes of education, witness, outreach, mercy, communication, 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 49.

**62. Total amount spent for other local church operating expenses ..... 62) \***

Enter the total of current operating expenses, such as office expense, expenses for property maintenance and insurance, utilities for the church, etc. DO NOT INCLUDE any expenditures already reported on lines 40b or 41b-61.

**63. Total amount paid for principal and interest on indebtedness, loans, mortgages, etc. .... 63)**

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.

**64. Total amount paid on capital expenditures for building, improvements, and major equipment purchases ..... 64)**

Enter here only amounts paid from contributions, not from loans. Enter any outstanding indebtedness on Lines 38 or 39. Amounts contributed but not paid out (retained for use in future years) should be included on Line 37. Report the cost of 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.

**65. TOTAL AMOUNT PAID BY THE LOCAL CHURCH ON ALL EXPENDITURES (SUM OF LINES 40b + 41b-64) .....65)**

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