

## Instructions 2022 Local Church Report to the Annual Conference

### General Instructions

The Local Church Report is a very important document. Please see that all items are accurate and complete. Your church's 2024 and 2025 apportionments will be based on the information reported.

- † It is the pastor's responsibility to prepare this report.
- † **Website will be available for data entry January 3, 2023 through January 24, 2023.**
- † Data must be entered online or completed forms received in the District Office no later than January 23, 2023.
- † Prepare a separate report for each organized church on the charge.
- † Report finances in dollars – **do not report cents**. When there is nothing to report for a line item, enter a "0".
- † **Be sure to enter the church's IRS Employer Identification Number ("EIN")**. Every United Methodist Church claiming 501(c)(3) status under the United Methodist umbrella must have its own EIN, even if there are no employees.
- † This report should be a summary of all money paid by your local church during the year out of funds contributed and raised in the local church. Read the instructions for individual lines carefully before filling in any amounts. **Do not report any amount in more than one line.** Money raised or contributed during the year, but not paid out, should be reported on **Line 25**. Do not report it as an expense on Table 2 until the year it is paid out.
- † Entry of the information will be by Internet. Either the Pastor or a designated person from the church can perform the entry, or the pastor can bring the paper form to the District where a District Statistician will enter the information. If an error is made, the pastor or designated person can go back into the website **before January 24** to correct using the same procedures that were originally followed. After January 24, contact Nan Pyle to make a correction.
- † If you have questions, or need assistance filling out the report, please contact the District office for assistance.
- † The amounts sent to the Conference Treasurer will be merged into the data entered by the church and will appear on the final report. **A copy of the final report will be emailed to each pastor for a final proofing in the early spring.**

### For Assistance Contact:

Conference Office - Nan Pyle 210-408-4549; Fax 210-408-4491

[npyle@riotexas.org](mailto:npyle@riotexas.org)

Capital District - Jill Barre 512-444-1983

[jill@umcad.org](mailto:jill@umcad.org)

Coastal Bend District - Sheila Campbell 361-852-8268

[sheilac@coastalbendumc.org](mailto:sheilac@coastalbendumc.org)

Crossroads District - 361-573-4233

[gocrossroadsdistrict@gmail.com](mailto:gocrossroadsdistrict@gmail.com)

El Valle District - Iris Saenz 956-428-0200

[isaenz@elvalleumc.org](mailto:isaenz@elvalleumc.org)

Hill Country District - Liz Cover 830-896-6400

[kdumc@texxa.net](mailto:kdumc@texxa.net)

Las Misiones District - Sylvia Treviño 210-408-4520

[lmdistrict@riotexas.org](mailto:lmdistrict@riotexas.org)

West District - Amy Moore 325-486-1500

[westamy@suddenlinkmail.com](mailto:westamy@suddenlinkmail.com)

Rio Texas Statistician - Oscar Garza 210-861-2266

[ooqarza4@yahoo.com](mailto:ooqarza4@yahoo.com)

## Instructions

### 2022 Local Church Report to the Annual Conference

#### Internet Instructions

Click: <https://UMCData.net/RTCStats>

Or select 2022 Local Church Report under Admin Services > Forms & Reports on [riotexas.org](http://riotexas.org)

- † Log in using your assigned username and password. You should see your church name and a history of previous years.  
On the home screen you will find previous years' data. Click "View" on any year to view data for a previous year.  
Notice that for 2022 the boxes will say "Not Started". Click "Open" to begin entering data. Select the table you would like to start with and begin entering data.
- † The numbers you see in the blue column are last year's entries for each item from your church. Enter this year's numbers in the boxes to the left.
- † When finished entering data for each table, click the SAVE button on each page. If you do not have everything you need to complete a table, simply save it and finish later. **The SUBMIT button should be clicked for each report after it is completed and saved.**
- † Please review your entries carefully. Enter data in all boxes. **Do not enter commas, dollar signs or decimal points.** Enter dollar amounts in whole dollars only. If there are none, enter "0". Do not leave any boxes blank.
- † Print a copy for your records and a copy for the Conference Office. Click the print button at the top right corner and you will have the option to print each table individually or all at one time.
- † **Website will be available for data entry on January 3, 2023.** (If you do not have Internet access or need assistance, you can bring the paper worksheet to the District Office.)
- † **Both Pastor & Finance Committee Chair sign the printed report and mail/email/fax to the Conference Office and the District Office.**

#### Avoid the errors that happen most often

Double check this list again before clicking **SUBMIT**:

- † Enter whole dollars only - no commas, dollar signs or decimal places.
- † Do NOT report expenses or income on more than one line.
- † Include the Church EIN (Employer Identification Number)! This is the number that holds a place for your church under the UMC 501(c)(3) group ruling letter from the IRS. If your church does not have an EIN, it cannot claim United Methodist tax-exempt status. Apply for an EIN here: [riotexas.org](http://riotexas.org) > Admin Services > Forms & Reports > Form SS-4 EIN#.
- † Line 43 is for Accountable Reimbursements paid to clergy. This does NOT include compensation or housing.
- † Line 7, Average Worship Attendance, CANNOT be 0.
- † Line 47, Local Church Operating Expenses, CANNOT be 0.

**Instructions for Table 1**  
**2022 Local Church Report to the Annual Conference**

**Professing Membership**

Lines 1 - 4 capture your local church's membership changes for the reporting year.

- 1 Total professing members reported at the close of 2021 - Do not change this line!** It is the membership that was reported for your church as of December 31, 2021.
- 2 a Received this year by Profession of Faith through confirmation**
- 2 b Received this year by Profession of Faith other than through confirmation**
- 2 c Membership restored by Affirmation of Faith**
- 2 d Added by Correction**
- 2 e Transferred in from another United Methodist Church**
- 2 f Transferred in from a non-United Methodist Church**
- 3 a Removed by Charge Conference Action**
- 3 b Withdrawn from Professing Membership**
- 3 c Removed by Correction**
- 3 d Transferred out to another United Methodist Church**
- 3 e Transferred out to a non-United Methodist Church**
- 3 f Deceased**
- 4 Total Professing Members at the close of 2022** - 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.

**Membership Ethnicity**

On the following lines, record the number of professing members according to their racial/ethnic identification.

**The total in Line 5 must equal total membership in Line 4.**

\*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.

- 5 a Asian**
- 5 b Black**
- 5 c Hispanic/Latino**
- 5 d Native American**
- 5 e Pacific Islander**
- 5 f White**
- 5 g Multiracial**
- 5 Total Membership Ethnicity**

**Membership Gender**

On the following lines, record the number of male, female, and non-binary professing members of the church. **The total in Line 6 must equal total membership in Line 4.**

- 6 a Female**
- 6 b Male**
- 6 c Non-binary**
- 6 Total Membership Gender**

**Instructions for Table 1**  
**2022 Local Church Report to the Annual Conference**

**Attendane & Baptisms**

- 7 Average Attendance at all weekly worship services** - Report average in-person 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 or attendance from irregularly held special services (i.e. Christmas Eve services).
- 7 a Number of persons who worship online** - 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.
- 8 a Number of persons baptized this year ages 0-12**
- 8 b Number of persons baptized this year ages 13 or older**
- 8 Total number of persons baptized this year** (8a + 8b)
- 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
- 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.

**Participants in Christian Formation Groups (CFG), including Sunday School, educational classes and other small group ministries both in person and online**

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 both in person and online. Count participants only once, even if they participate in more than one group (including in person or online). 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.

- 11 a Number of Children CFG participants and leaders (ages 0-11)**
- 11 b Number of YOUTH CFG participants and leaders (ages 12-18)**
- 11 c Number of YOUNG ADULT CFA participants and leaders (ages 19-30)**
- 11 d Number of OTHER ADULT CFG participants and leaders (ages 31+)**
- 11 TOTAL Christian Formation Group Participants (Total of Lines 11a - 11d)**

**Other Classes & Education**

- 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 2a.
- 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.
- 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.
- 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.

**Instructions for Table 1**  
**2022 Local Church Report to the Annual Conference**

- 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.
- 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.

**United Methodist Men (UMM)**

- 18 a Membership in United Methodist Men** - Report here the total number of men participating in men's ministry programs as reported by the UMM president.
- 18 b 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.

**United Women in Faith (UWF)**

- 19 a Membership in United Women in Faith** - Report here the total number of members in the local organization as reported by the president.
- 19 b Amount paid for local church and community work (UWF)** - 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 UWF to the District or Conference Treasurer for United Women in Faith mission.

**Mission Engagement**

Please note that the lines in this section do not total. If a ministry fits into more than one category, count it twice. For Lines 21-23, use this example: 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.

- 20 a Number of UMVIM teams sent from this local church** - Report ONLY those teams affiliated with United Methodist Volunteers in Mission.
- 20 b 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.
- 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 a Of the ministries counted in Line 21, how many focus on global/regional health?**
- 21 b Of the ministries counted in Line 21, how many focus on engaging in ministry with the poor/socially marginalized?**
- 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.
- 23 Number of persons served by community ministries for outreach, justice and mercy** - Enter the total estimated number of persons served by or who attended ministries counted in Line 21.

**Instructions for Table 2  
2022 Local Church Report to the Annual Conference**

**Section 1 - Assets and Debt**

- 24 Market value of church-owned land, buildings, vehicles and equipment** - Enter the estimated market value of buildings, parsonages, vehicles and equipment. If a parsonage is in a charge of more than one church, list only on the report of the church where parsonage is located. A residence not used as a parsonage should be listed on Line 25 – Other Assets.
- 25 Market value of financial and other liquid assets** - Enter the estimated market value of cash (including checking and savings account balances), 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. This amount should vary from the previous year.
- 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.
- 27 Other Indebtedness** – Report here all other indebtedness (credit cards, lines of credits, lease-to-purchase agreements, etc.) **If the church received a loan from the Paycheck Protection Program (PPP) as part of the CARES Act that has not been forgiven, include the loan balance here.** The sum of Lines 26 and 27 should equal the total debt currently held by the church.

**Lines 28a-36f Money Remitted to Conference Treasurer for Benevolences** – The lines will be filled in by the Conference Treasurer based upon the amounts remitted for apportioned funds and second mile giving through the Conference Treasurer.

**Section 2 - Expenses in Lines 37 & 38 are NOT used to calculate apportionments**

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

**Lines 39 & 40 Money Remitted to Conference Treasurer for CRSP, CPP and UMPIP, and Health Benefits** – The lines will be filled in by the Conference Treasurer based upon the amounts remitted for Clergy Pension payments, and Health Benefit payments.



**Instructions for Table 2**  
**2022 Local Church Report to the Annual Conference**

**Section 3 - These expenses ARE used to calculate apportionments**

**Pastor Base Compensation**

For the following lines, enter the total amount of compensation paid, including funds provided by the District or Conference (e.g. Equitable Compensation), 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, Lines 54a or 54b. Do not reduce the compensation by the housing 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 housing & utility allowance on Lines 42a-42c.

- 41 a Base compensation paid to the Senior Pastor or other person assigned or appointed in the lead pastoral role to the church** - Total base compensation paid by the local church, including all pre-taxed items, to the person appointed to the lead pastor role.
- 41 b Base compensation paid to all Associate Pastors** - Total base compensation paid by the local church, including all pre-taxed items, to the person(s) appointed to the Associate Pastor role. Include deacons and other clergy serving in an Associate Pastor role.
- 41 c Base compensation paid to any Deacons not included in 41a or 41b.**

**Pastor Housing & Utilities**

Total amount paid 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. **Be Careful to not report this information in more than one line.**

- 42 a Utilities and Housing** – Housing benefits paid to/for Lead Pastor or person in lead pastoral role as described in Line 41a.
- 42 b Utilities and Housing** – Housing benefits paid to/for Associate Pastor(s) and other pastoral staff assigned or appointed to the church.
- 42 c Utilities and Housing** – Housing benefits paid to/for any Deacons not included in 41a or 41b.

**Other Compensation**

- 43 Accountable Reimbursement** – Reimbursed expenses incurred by all persons included in lines 41a-41c based upon written policy of the church in which expenses are substantiated through receipts or other documentation.
- 44 Non-Accountable Cash Allowances** – Total amount paid to all persons included in Lines 41a - 41c for any other cash allowances that are not substantiated through receipts or other documentation presented prior to payment by the church. Do not include any items reported on Line 43.
- 45 Total amount paid in salary and benefits for all other church staff and diaconal ministers** - 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 41 through 44.**

**Instructions for Table 2**  
**2022 Local Church Report to the Annual Conference**

**Program & Operating Expenses**

For the following lines report amounts paid by the church, as well as amounts paid on behalf of the church (reimbursed by the church), for all program and operating expenses.

- 46 Total amount spent for local church program expenses** - Enter the total amounts disbursed for local church programs under the direction of the Local Church Council or Council on Ministries for the purposes of education, witness, outreach, mercy, communication, worship, and other ministries.
- 47 Operating Expenses** – Enter the total of current operating expenses, such as office expense, expenses for property maintenance and insurance, utilities for the church, etc. **Include Property & Liability insurance, Workmans' Compensation insurance & Directors & Officers (D&O) insurance paid to the conference office. Do not include capital expenditures.**
- 47 T Total of Lines Used in Apportionment Formula** (Lines 41a - 47)
- 47 U Pre-school, Daycare, Mother's Day Out & After School Care Expenses** – Enter the total of expenses incurred in these programs. Include salaries directly related to these programs in this line. **This line is NOT part of the apportionment formula.**

**Section 4 - These expenses are NOT used to calculate apportionments**

- 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.
- 49 Total amount paid on capital expenditures for building, improvements, & 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 the cost of new property & buildings, major purchases of new equipment or furnishings (organs or other musical instruments, heating & cooling equipment, kitchen equipment, audio–visual equipment, furnishings) & major renovation. Also include short–term rent.
- 50 TOTAL CHURCH EXPENSES** - Add the amounts you have entered in lines 37, 38, 41a through 49 and report the total here. The amounts for lines 28a through 36f, 39 and 40 will be added by the Treasurer's office and will be available on the final report emailed to the senior pastor in the spring. The final report will show the Total Amount Paid by the Church. This should be the total amount paid out by your local church during the year from money contributed or raised locally.



**Instructions for Table 3**  
**2022 Local Church Report to the Annual Conference**

---

- 51 Number of giving units** - Report here the number of households or individual persons (i.e. units) recorded by name as contributors for the year in support of the annual budget/spending plan and benevolence giving of the local church. Where individual persons in a household are recorded as giving separately, count each person separately.

**Funding Received for Annual Budget / Spending Plan** - 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 53e) 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 endowments or other long-term financial instruments. DO NOT INCLUDE the transfer of reserves used to support the Annual Budget/Spending Plan as income in Table 3. Report changes in asset values in Table 2, Line 25

- 52 a 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 the 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, enter "0".
- 52 b 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).
- 52 c 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).
- 52 d Amount received from interest and dividends and/or transferred from liquid assets** - Enter here funds allocated toward the annual budget/spending plan earned through current year 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 current year gains on sale of stocks. Any change in the value of existing stocks (not sold) should be reflected in Table 2, Line 25.
- 52 e 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.).
- 52 f 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 (e.g. fees collected from weddings for building use, rental income from an outside entity operating in a church-owned building).
- 52 g Amount received through fundraisers and other sources** - Enter here funds received in support of the annual budget from special fundraisers and any other sources (for example, net receipts from a pancake breakfast used to support the annual budget).
- 52 Total income for annual budget/spending plan** - Enter here the total sum of 52a through 52g.

**Instructions for Table 3**  
**2022 Local Church Report to the Annual Conference**

**Received for Capital Campaigns and other designated special 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.

- 53 a 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).
- 53 b 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 Table 2, Lines 24 or 25.
- 53 c 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).
- 53 d 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.
- 53 e Funds Received for Pre-School, Daycare, Mother's Day Out, & After School Care Program** - Enter here any donations or fees received for services performed by the local church for Pre-school, Daycare, Mother's Day Out, After School Programs, etc. **DO NOT INCLUDE** funds received from a private daycare facility leasing church property; that is reported on Line 52f.
- 53 Total income for designated causes including capital campaign and other special projects** - Enter here the total sum of 53a + 53b + 53c + 53d + 53e.

**Income from Connectional Funds or other external sources** - 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.)

- 54 a Equitable Compensation Funds received by Church or Pastor** - Enter here equitable compensation funds received by church or pastor.
- 54 b 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).
- 54 c 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).
- 54 Total income from connectional and other institutional sources outside the local church** - Enter here the total sum of 54a + 54b + 54c + 54d.
- 55 TOTAL CHURCH INCOME (Sum of Lines 52 + 53 +54)**