

## Frequently Asked Questions and Examples for Tables I, II, III

Some find preparing Tables I, II, and III to be difficult and tedious. Here we have tried to answer frequently asked questions, include some additional explanation of the Table questions, and add a bit of humor.

### General Information

- Tables are due in the conference office by the last day of February each year.
- Tables must be entered directly into the ACStats system by the local church.
- The system will automatically save as you work, as long as you are connected to the internet. Even though it has a save icon, don't press the green submit button until you are finished entering your statistics.
- The Table data is used by GCFA (General Council on Finance and Administration for our General Church apportionments. If your data is wrong, guess what happens to our General Church apportionments? The information is also used by our General Agencies (of the entire denomination not just here in the Dakotas) and academic researchers.
- It is the **pastor's** responsibility to make sure these Tables are completed. This does not necessarily mean that the *pastor* completes the Tables, only that the pastor ensures *someone* completes and submits the Tables and makes copies for the church to keep. Frequently it is the Membership Secretary who fills in Table I and the Treasurer who fills in Tables II & III. However, the *pastor* and either the Treasurer or Finance Chair should look at the Tables, verifying that the figures are reasonable.
- **BE CONSISTENT!** Please make notes on how you record things year to year. While it would be preferable if all our churches were reporting in just the exact same way, what's more important is that you are being consistent. This is far more useful to us (so we can compare from year to year) rather than telling you to do it a different way each year.
- Some lines are hidden. The conference will upload this information directly into AC Stats after payments have been closed for the year.
- For multi-point charges, each **church** turns in *their own* set of Tables. If the pastor serves two churches, they are responsible for *two* sets of Tables; if they serve 3 churches, they are responsible for 3 sets of tables. However, each church lists **ONLY** the information for their single church. If compensation is split between multiple churches, each church should only enter their portion of the compensation package **NOT** the total.
- Joint UM / other denomination churches. Please report only the United Methodist portion of membership, expenses, and income. *Don't sweat this*. If half the membership is United Methodist, list half the total church income and expenses on the Tables. If it's 57% that's United Methodist in membership, list 57% of your total church income and expenses.
- Joint programs. If two or more churches have a joint youth group program or a joint Vacation Bible School, each church should count its **own** people and expenses.
  - Example: Two UMCs jointly run a single youth program. Of the twelve members, eight attend Church A and four attend Church B. Each church lists its own membership, not the twelve total members. The expenses can also be split 8/12 to Church A and 4/12 to Church B.

## Logging In

Logins for local churches have been reset by GCFA. All users must create a new login regardless of if they created one last year. To access the ACStats System, go directly to [stats.gcfa.org](https://stats.gcfa.org) and enter the credentials recently provided to your pastor and church email addresses. After logging into your church, you will need to create your own individual login which you can use to enter directly in the future. Please have everyone accessing ACStats for your church create their own personal login. This helps us know who to contact if you have issues and ensures you know who has access to enter church data into the system. Please note, those entering stats for more than one church will need to create a separate login for each church, however, the same email can be used.

## Table I: Guidance on Professing Members, Baptized Members, Affiliates, Associates, Constituents

- For statistical purposes, church membership is equated to the number of people listed on the roll of professing members.
- The professing membership of a local United Methodist church shall include all baptized people who have come into membership by profession of faith through appropriate services of the baptismal covenant in the ritual or by transfer from other churches.
- The baptized membership of a local United Methodist church shall include all baptized people who have received Christian baptism in the local congregation or elsewhere.
- Lines 1-6 should only include **professing** members.
- A person can be a baptized or professing member of exactly 0 or 1 church. See below for examples:
  - A new-born infant is a Constituent and a member of no church.
  - Dennis was baptized, attended confirmation, but was never confirmed and never joined the church. He is a *baptized member* but not a *professing member* (and therefore does not have a right to vote at a church conference and does not add to the membership).
  - Sara has been a professing member of Wesley UMC but has now taken the vows of membership at Grace UMC. By doing this, she has transferred her membership to Grace UMC (even if the paperwork hasn't been completed yet). She should be counted in Grace UMC's professing membership and not in Wesley UMC's (though if she still comes to all the potlucks, she could be counted as a constituent in Line 10).
- Once baptized, forever baptized. God did it right no matter the denomination.

## Table II: Guidance on Church Expenses

- This should be a summary of all net expenses for this church during the year. Parishes and churches that share a pastor have some shared expenses. Include only the expenses attributable to this church, not the parish as a whole. For example, Church A and Church B share a pastor. Church A cuts a check every month to Church B so that the pastor can receive one paycheck. Church A should report their share of the pastor's salary even though they are paying it to Church B rather than directly to the pastor. Church B should report their share of the pastor's salary (total salary minus what they receive from Church A even though the pastor is only being paid directly by Church B).
- Loan/mortgage payments and capital improvement expenses should be included in Lines 48 and 49, respectfully, not under Housing Allowance.
- Dollar amounts. Please round to whole dollar amounts! Do not include cents.
- If the **church** *has control* of the funds, then the income and expenses should be included on Tables II & III. If the **church** *does not have control* of the funds, then the income and expenses should not be included on Tables II & III.
  - Youth group funds are usually under the control of the church (youth leader).
  - Memorial funds, capital campaign funds, endowments, and other funds in separate accounts are still under the control of the church.
  - A ***separately incorporated*** foundation, day care, or other ***separately incorporated*** entity may

have church members on the board, but the *church* does not have control of those funds.

- Example 1: The United Women of Faith (UWF) accounts for its funds separately from church funds. Although the UWF is made up of church members, the **church** might not have control over how the UWF funds are spent.
  - Example 2: The UWF has \$1,000 and gives \$100 to the church. The church has control of the \$100, so this should be included as part of the church's net income. The church has no control over the remaining \$900, so this is not listed anywhere on the *church's* Tables.
  - Example 3: That same UWF decides not to *give* the \$100 to the church, but to *pay* the electric bills *for* the church (which, by chance, happens to be \$100). The \$100 is still income to the church and an expense of the church. The UWF merely bypassed the middleman (or middle church). The *church* still had \$100 in electric bills.
- Operating expenses should not be \$0 unless you are holding services rent free in someone's field and people are bringing their own chair, hymnal, and coffee. If you have a building, you have insurance costs and likely heat, light, water, sewer, phone, and basic maintenance costs.
  - Do NOT include capital improvements or mortgage payments in your operating expenses. These are not considered toward your apportionment calculations but if you enter them as operating expenses, you will pay higher apportionments.

### Table III: Guidance on Church Income

This should be a summary of all *church* income during the year. Contributions to UWF are passed onto UWF and **are not** income to the *church*. Camp registrations collected by the church and passed onto the camping office **are not** income to the *church*. Special Easter and Christmas offerings are requested by the church, so these **are** income to the church, even if the money is immediately donated to another organization (the *expense* side of this should be reported on Table II).

## Organized by Line

### Table I Questions:

- **Line 1 - Beginning of the year membership:** This line is auto-filled from the previous year. You are not able to change it. The conference is not able to change it. If it is wrong, use Line 2d or 3c to add or subtract from this line.
- **Line 2a through 2g:** These show where your new members have come from:
  - **Line 2a:** is for those who went through your confirmation process, confirmed their faith, and took the membership vows. Only count those who completed all three steps.
  - **Line 2b:** is for those joining *any* church for the first time (but not those joining as baptized members).
  - **Line 2c:** These are people who were previously removed by charge conference action and are now restored to membership.
  - **Line 2d:** If the beginning of the year membership shown on Line 1 is less than what you have in your records, then there was an error in last year's data entry. Use this line to add individuals to your total membership who should have been included last year but were left off.
  - **Lines 2e, 2f, and 2g:** It is helpful to know if your incoming membership transfers are people who are already United Methodists or if you've been converting all the Lutherans (our church potlucks are the best after all)! Closed churches include disaffiliated and discontinued churches.
- **Lines 3a through 3f:** These show where your members have gone.
  - **Line 3a:** Removed by charge conference action.
  - **Line 3b:** Remember not to include transfers in this line. These should be reported in Lines 3d or 3e. This should only be people who did not go to another church.

- **Line 3c:** If the beginning of the year membership shown on Line 1 is greater than what you have in your records, then there was an error in last year's data entry. Use this line to remove individuals to your total membership who should not have been included last year.
  - **Lines 3d and 3e:** It is helpful to know if your outgoing membership transfers are people that are staying United Methodists or have moved to another denomination.
  - **Line 3f:** For those who have moved onto life eternal.
- **Line 4:** This will automatically total based on the numbers you enter in Lines 2 and 3. If this doesn't match your internal records, please review the previous lines to ensure you haven't made a typo. If all of these are correct, you may need to use Line 2d or Line 3c to make your numbers match. It must match your totals in Lines 5 and 6.
- **Lines 5a through 6c:** These are the statistics most requested from the general church.
  - **Lines 5 and 6** will automatically total based on the numbers you enter of the sublines. Lines 4, 5, and 6 must match.
  - All local churches are expected to provide this demographic data. The Annual Conference holds self-identification as the best practice for gathering demographic data. Any data derived from other sources should be carefully noted in church records and updated when self-identification happens.
  - If you find that this demographic data for your church is lacking, you might consider conducting a membership card data collection campaign. This will provide you with more accurate data moving forward, though you may need to make assumptions.
- **Line 7:** How many *individuals* attend your *regular weekly* church service(s).
  - If you have two services and the choir sings at both, the choir members should only be counted once.
  - If you add an extra service(s) on Easter to accommodate the crowds, count those extra service(s).
  - If you do Wednesday evening services for all or most of the year (Such as taking the summer off), count those services. If you only do Wednesday evening services during Lent, then these should not be included.
  - Funerals and weddings should never be included.
  - Whatever you end up including, be sure to write it down! The most helpful thing for us is that you are being consistent year to year (unless of course your services are actually changing).
  - If you don't remember what you've done previously, our recommendation is to *not* include Christmas eve in your average weekly attendance. This is a special service. It is important to track (remembering it is just a single data point each year) but should be separate from your average attendance.
- **Line 7a:** Please enter your **average** weekly online attendance, considering the same services as above (if they are available online).
  - Measuring online attendance is a new thing for many churches and we are still trying to figure out what numbers actually matter. While attendance might not in the long run be what matters, it can help point to churches that have a healthy online presence.
  - Please make an effort to ensure that the number you are recording here is at least somewhat reflective of the number of people actually *engaging* with the service.
  - Facebook will begin counting "views" at 3-seconds. A lot of these people are just seeing it pop up on their feed and scrolling right past. We do not recommend using this number. By digging a little deeper you can find 1-minute views and much more.
  - Again, whatever you end up doing, be sure to document it!
- **Lines 8a, 8b, and 8:** Please enter the numbers of persons baptized in the calendar year. Line 8 will automatically total in ACStats.
- **Line 9:** Make sure you are not counting anyone already counted above as a professing member or below as constituents. You're likely going to need to look back at the baptisms you've had this year, your confirmation class (as many are likely to move to your professing member list), and families that have moved into or out of the church.

- **Line 10:** These are people who have some kind of relationship with the congregation and for whom the church has pastoral responsibility. Any retired clergy who are involved in your congregation should be counted here and not above in the professing or baptized membership (as their membership is with the Annual Conference).
- **Lines 11a-d:** Enter the TOTAL number of persons in each category, trying to count each person only once. This includes participation in ongoing and short-term classes.
  - For example, one young adult teaches at 6<sup>th</sup> grade Sunday school class on Sunday morning, helps with confirmation class on Wednesday evenings, and attends an adult small group on Thursday. This person should only be counted *once* on line 11c as a young adult.
  - Line 11 will automatically total in ACStats.
- **Line 12:** If you have a multi-year confirmation class, participants should be counted every year, not just the year they “graduate”.
- **Line 13:** In question 11 you provided the total number who participated in any formation class, here please enter the average attendance for Sunday church school.
- **Line 14:** This should be the number of *students* involved in VBS or similar program(s).
  - While teachers and helpers are very important to making VBS happen, we only want you to report on students here.
  - If you hosted two VBS type programs and had someone participate in both, try to count them only once.
  - If you hosted a joint VBS type program with another church, each student should only be counted once.
    - For example, Church A and Church B put on a VBS together with 30 participants. 15 were from Church A, 8 were from Church B, 4 were cousins of students from Church B, and 3 saw the ad and came. Church A counts their 15. Church B counts their 8 plus the 4 cousins. The churches get to play rock, paper, scissors over who gets the 3 who saw the ad – 3 rounds, winner of each round gets to count 1 student. Fractions of students are not allowed.
- **Lines 15 and 16:** Count classes that occur all or most of the year (such as during the school year). If you have special groups that meet only during a brief period, such as Lent, those should be counted on line 17.
- **Line 17:** Again, counting number of classes. Don’t include classes you counted on lines 15 and 16.
- **Lines 18a and 19a:** Counting membership not attendance. Please count men’s and women’s groups that aren’t officially United Methodist Men or United Women in Faith groups.
- **Lines 18b and 19b:** These are monies given by these groups to the church, local community work, or other missional gifts. Do **NOT** include monies given through District, Conference, or National groups. Monies given to the church should be listed here **and** on Table III for church income on the appropriate line **and** on Table II for the appropriate expense line. This may mean you’re entering the information 3 times.
- **Lines 20a and 20b:** This refers to only official UMVIM Teams. Line 20b refers to people from your church regardless of whether the team was sponsored by your church or another church.
- **Line 21:** Please report the number of ministries. Ministries should be counted once per calendar year regardless of if it is offered weekly, monthly, or sporadically.
- **Lines 21a and 21b:** Everything reported on these lines should also be reported in Line 21 though it is likely that not everything reported in Line 21 will fall into one of these two categories.
- **Line 22:** Please list the total number of people who have participated in any of the mission opportunities reported in lines 20 or 21. *Try* to count people only once even if they participate in multiple mission opportunities.
- **Line 23:** Please estimate the number of *individuals* served through the ministries reported on line 21.

## Table II Questions:

- **Lines 24 and 25:** All assets of this *church* should be listed on either Line 24 or Line 25. If the *church* has control, it should be listed here.
- **Line 24:** Land, buildings, and equipment includes the church building(s), everything that is in the church building(s) (such as copiers, computers, couches, paraments, hymnals, random Christmas decorations that haven't been used in decades, etc.), the land the church building is on, church van(s), a parsonage (only if your pastor lives in the parsonage, otherwise, include in #25) and parsonage furnishings owned by *the church*. 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 to provide this estimate.
  - If the church supplies a desk and computer for the pastor's use, then the *church* owns those items, and their value is listed here.
  - If the pastor brings their own furniture, then these items are not owned by the church and are not listed here.
  - If the parsonage is rented out to someone other than the pastor, then the value of the building, land, and equipment should be listed on Line 25.
  - If the church provides a housing allowance for the pastor, then the pastor's house is not church property and its value is not listed on the Tables at all.
- **Line 25:** Does the *church* own it (not the UWF, separately incorporated Foundation, separately incorporated day care, etc.)? Is it not included on Line 24? List it here.
  - This includes checking accounts, savings accounts, cash, stocks, bonds, trusts, securities, investments, etc.
  - If the parsonage is rented to someone other than the pastor, then the value of the building, land and equipment should be listed here.
  - United Women of Faith (UWF) assets are not included here, even if the UWF doesn't have their own checking account and it all just goes into the general church fund. The *church* does not have control of the assets.
  - Memorial funds, youth group funds, organ funds, etc. are under the control of the church and so are included here.
  - If there are programs at the church that are not separately incorporated, then *technically* they are part of the church and should be reported here *and* included in church audits. This includes day cares, food shelves, etc.
- **Lines 26 and 27:** If the debt is secured by church property (such as mortgages, notes, loans, etc.) list it on Line 26. Otherwise (for things like credit cards, lines of credit, lease to purchase agreements, etc.), list it on Line 27.
- **Line 28a, 28b, and 29b:** These lines are not applicable to the Dakotas Conference and are hidden from view. They refer to apportionment billings as well as district apportionments. We don't bill for apportionments (your apportionments are based on a % of your operating income) and none of our districts have apportionments.
- **Lines 29a-36f:** These will be entered by the Conference. These lines are viewable but not editable so you don't have to do anything! But once it IS entered it doesn't hurt to check that our records match your records.
- **Lines 37-38:** These are any gifts to missions (apart from special Sundays) that have not been sent to the conference.
  - **Line 37** includes things like money you sent directly to UMCOR, general church advances, and other UMCs.

- **Line 38** includes any other benevolences not included above. If the church budget includes things like \$100 for the youth mission trip or a pastor's discretionary fund, they should be included here.
- **Lines 39 and 40:** These will be entered by the Conference. These lines are viewable but not editable, so you don't have to do anything! If your pastor(s) serve multiple churches, this should only your church's share of benefits. These should not include any deductions from salaries paid on behalf of clergy.
- **Lines 41a-c:** Due to changes in the system, lines 41 and 42 were reordered and renumbered. Please review these carefully.
  - Lines 41a, 41b, and 41c is the compensation before salary reductions are taken and includes net salary, before-tax pension contributions, and clergy share of health premiums.
  - Lines 41a, 41b, and 41c will automatically total in the ACstats system.
- **Lines 42a-c:** Due to changes in the system, lines 41 and 42 have been reordered and renumbered, please review these carefully.
  - Lines 42a, 42b, and 42c are any normal expenditures paid by the church for maintenance of the parsonage *OR* the housing allowance.
    - Only include parsonage expenses on the pastor that uses that parsonage. If the parsonage is rented to a third-party do not include that here.
  - Lines 42a, 42b, and 42c will automatically total in the ACstats system.
- **Line 43:** These are *substantiated* expenses requiring documentation before reimbursement is made. This includes things such as travel, continuing education, books, etc. Mileage should only be included here if it is paid based on a mileage log or other substantiation.
- **Line 44:** This is any *unsubstantiated* expenses such as monthly mileage allowance paid without mileage being accounted for.
- **Line 45:** This includes all lay employees of the church such as administrative assistants, custodians, youth directors, etc. and any pastoral staff that are not under appointment or assignment by the Bishop.
- **Lines 46.** Program expenses include things like candles, music, attendance pads for worship, Sunday school programs, adult educational programs, youth group pizza parties, soloists for Christmas concert. For Vacation Bible School and other programs with a registration fee or other income, include the *net* cost of the program (expenses less revenue).
- **Line 47.** Operating Expenses are anything needed to be able to open the church doors including such things as heat, lighting, utilities, trash service, snow removal, phones, internet, insurance, basic office supplies, routine maintenance, etc.
  - If the UWF or some other group (or individual) pays to have the piano tuned, this is still routine maintenance and should be included here.
  - Capital improvements such as a new pipe organ should not be listed here (unless you want to pay higher apportionments).

**Note for Lines 46-47:** Pick a place. Don't feel like you need to spend too much time drilling down exactly where each expense should fall. Worship bulletins might be printed on special bulletin covers that are purchased or might be printed on plain paper from the office supplies. It's either programming or operating, pick a place and leave it there. If the bulletin covers are paid from the Worship budget, just include all of the Worship budget in program. If the bulletin covers are printed on plain paper taken out of the office supplies, leave it in the office supplies budget and include it in operating expenses. Also, take notes so that you don't have to go through and make the same decisions every year and you'll also be more consistent.

- **Lines 48 and 49:** A recommended metric for capital improvements is: costs at least \$1,000 (\$5,000 is another common threshold), will last at least three years, and adds to the value of the building.
- **Line 50:** This will automatically calculate in the ACStats system.

### Table III Questions:

- **Line 51:** All of these wonderful people (and some anonymous ones) provide the general operating funds listed below. Please report here your total number of *giving units* (individuals or households). This includes both those who pledge and those who give regularly without a pledge. Don't feel like you need to spend hours figuring this out. Take a little time, make a reasonable determination, and move on.
  - **Example 1:** John and Mary Smith make a pledge to the church. This is a single giving unit. Their adult son Robert, who lives with them, also makes a pledge. This is a second giving unit. Their teenage daughter Sarah does not make a pledge but makes her own contributions separate from her parents. She is a third giving unit.
  - **Example 2:** Tom Wilson, who attends regularly but is not a member, puts a personal check into the Sunday offering. Tom counts as a giving unit.
  - **Example 3:** Jenny Jones attends your Christmas Eve service and drops a \$20 into the offering plate. You don't need to count her because you don't even know that it was her who put the \$20 there. This amount would be recorded on Line 52c as from an unidentified giver.
  - **Example 4:** Michael Chu also attended your Christmas Eve service but put his \$20 into one of those little giving envelopes (that nowadays seem to mostly be used by the Pastor's kids to draw on just so that the church secretary has one extra job to do each week) and writes his name on it and your counters studiously logged this into your system, you can count him as a giving unit. This amount would likely be recorded on Line 52b as from a non-pledging but identified giver.
- **Line 52:** Include here money raised *within the church* for the *annual operating budget*. Please note, directed (designated) benevolences should be listed on like 53d, not anywhere in line 52. This will automatically sum up what you enter on Lines 52a-g. Again, don't feel like you need to spend hours figuring this out. Take a little time, make a reasonable determination, and move on.
- **Lines 52a, 52b, and 52c – Amounts received from individuals:** Pick a line (or lines) and put amounts there.
  - Does the church have a pledge drive and keep track of who has pledged and how much they have paid toward their pledge? Then list this amount on Line 52a.
  - Did someone overpay their pledge? List the whole amount they gave (towards the annual operating budget) on Line 52a anyway.
  - If your church does no pledge drive, enter 0 for 52a and include everything in lines 52b and 52c.
  - Does your treasurer keep separate track of loose money? List this amount on Line 52c. If all the giving is just lumped together each week, just list it all on 52b.
- **Line 52d:** Include interest from money market fund and stock dividends used to support the *general operating budget*. Do not include interest on capital campaigns (Line 53a), memorial funds (Line 53b), etc. that are not used to support the annual operating budget.
- **Line 52e:** Did you sell something the church owns? List it here.
- **Line 52f:** Include any amounts that you receive through charging other groups to use your facility. If you don't actually charge a group, but they make a donation anyways, you can still list it here.
- **Line 52g:** Please enter the *net* income from fundraisers and other sources used towards the *general operating budget*.
  - **Example 1:** The church hosts a spaghetti dinner with the proceeds going to the Sundayschool program. The *net* income (revenue minus expenses) is listed here.
  - **Example 2:** The UWF contributes \$100 towards the church's electric bill. Include it here (and on Line 47 on Table II as an operating expense).
  - **Example 3:** The UWF buys new plates for the church parlor because someone in the adult faith formation class decided that indoor dinner plate Frisbee golf was a good idea. Include the total value here as income *and* on Table II as an expense.



- **Line 53:** This is monies raised in the church for capital campaigns, capital improvements, benevolences, and other special projects. Loans **are not** income to the church. Money received to pay off a loan **is** income to the church.
- **Line 54a:** If your church receives equitable compensation funding from the conference, include that here.
  - **Example:** The pastor's salary is \$20,000 per year with the church contributing \$15,000 and the other \$5,000 provided by the conference as equitable compensation. Include the \$5,000 as income here.
- **Line 54b:** If your church (not a separately incorporated group associated with your church) receives advance special or apportioned funds, include this on Line 54b **and** include the expense on Table II. This also includes any grants issued by the conference or episcopal area.
- **Line 54c:** If your church receives grants or financial support from other sources outside the local church, annual conference, or denomination, include the amounts here **and** include the expenses on Table II (and if you're feeling extra generous, pass the information onto other churches nearby if they might be eligible too).
- **Line 54:** This will automatically calculate in ACStats.
- **Line 55:** This will automatically calculate in ACStats.

Congratulations, you are done entering your statistics for the year!