HOW THE DETAILS OF PAPERWORK INFORM AND ASSIST THE MINISTRY OF THE CHURCH

Forms, Forms, and more Forms!

Three purposes:
1) Ensure ministry and financial details are planned for, and are reported to the church
2) Provide an annual contact point between congregation, district, and conference
3) Provide information to assist research, oversight, communication, and the forming of a big-picture view of Methodist ministry
CHARGE CONFERENCE

- Forms, Forms, and more Forms!
- Some info is entered online (Compensation form, Leadership list)
- Other forms downloadable at your convenience, 24/7 – see www.sgaumc.org
- Each DS will explain precisely what they want
- Do your dashboard monthly and CC will be much easier.

CHARGE CONFERENCE

- Special forms – approving Lay Speakers, Certified Lay Ministers, and Candidates for Ministry – require rejoicing
- Some take advance work (Parsonage review, accessibility audit)
- Trustees report needs location of deed
- Ideally, committees should see form. It may remind them of what needs doing (updating insurance, Safe Sanctuaries training, etc.)

COMPENSATION
COMPENSATION

- What is compensation?
- Total package vs income vs taxable
- Salary + housing + insurance + pension
- NEW ** + moving expenses **
- All pastors of same status get same insurance and pension benefits.
- Compensation form done at least annually
- Done online usually at Charge Conference time

COMPENSATION FORM PART 1

- Compensation form comes in two parts
- Only Part 1 (front side) needs to be done for Charge Conference
- Only Part 1 contains items that come from church funds
- Part 1 MUST BE SIGNED by church officials

South Georgia Conference South Ga. Conference #
Local Church/Charge Conference Report UMC General Church #
Pastor’s Compensation Form for 2019 Effective date of form
Part 1 - General Information
(Please complete a form for each minister appointed to the church.)
Charge Pastor’s Conference Status
W-2 Form
Pastor Reference *
Part 2-Compensation Information:
1 Compensation Approved by Charge Conference +
(Total $ amount from all churches)
Church A _______ Ch B _______ Ch C _______ Ch D _______ )
2 Other taxable compensation paid by church
a. Cash paid for travel (unreimbursed, no voucher required) $
b. Spouse/Family insurance OTHER THAN HEALTHFLEX paid by church *
$
c. Continuing education, books and publications (not paid by voucher) $
d. Other cash allowances given to pastor $
T. Total Cash Allowances or Non-Accountable Reimbursement Plans (lines 2a-d) +
3 Equitable Compensation or Other Annual Conference Funds
a. Equitable Compensation funds given to church for minister’s salary $
b. Other Annual Conference Funds given to church for minister’s salary $
(This includes Hispanic Ministries and NRCD funds)
c. District Funds given to support minister’s salary $
T. Total Salary Supplements (lines 3a-c) +
4 Total Compensation (from local church and salary supplements) $
5 Housing, Furnishings, or Utilities ***
a. Parsonage: Is parsonage is available to the pastor ___ Yes  ___ No
b. Is Housing Allowance provided instead of parsonage  ___Yes ___ No
c. Housing Allowance provided instead of parsonage (in addition to salary) $
d. Housing, Furnishings, Utilities, etc. expenses withheld from salary - Box 14 (optional)
Part 3 - Additional Budgeted Items
6 Additional Items in Local Church Budget (do not include items in # 7)
a. IRS approved Accountable Reimbursement Plan
(This includes $ business and/or travel expenses paid based on vouchers with receipts.)
b. HealthFlex Insurance premiums for spouse or family paid by church ** $
c. Other expenses paid by local church paid based on voucher & receipts $
T. Total Additional Items in Local Church Budget (6a-c) $
7 Other Information Requested by Cabinet in Local Church Budget
a. Expense of Minister attending Annual Conference included in budget $
b. Funds for minister’s continuing education included in church budget $
T. Total Other Information requested by the Cabinet (7a-b) $

Appointment Making Salary is total of lines 4 + 6B
This column will help you fill out the W-2 at the end of the year
<table>
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<tr>
<th>Part 1 - General Information</th>
<th>Part 2 - Compensation Information</th>
<th>Part 3 - Additional Budgeted Items</th>
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HOUSING ALLOWANCE

- Two types of Housing Allowance
  - Housing Allowance in lieu of parsonage – paid in addition to salary (line 5b, 5c)
  - Housing allowance where you exclude part of clergy income used to furnish and maintain the home or parsonage from income tax (line 5d)
- Both require Resolution and records
- 3 – point standard
- Never retroactive
ACCOUNTABLE REIMBURSEMENT

- Church should have an AR plan set up to reimburse pastor for ordinary business expenses
  - Mileage
  - Meals
  - Books
- Must be reimbursed by voucher/receipt, or it is taxable income
- Normally reimbursed monthly
- Anything purchased with AR funds belongs to church

MILEAGE

- Church may select IRS rate, Conference rate, or set their own reimbursement rate
- If they reimburse more than IRS rate, it is taxable
- If they reimburse less than IRS rate, pastor may have trouble claiming difference as business expense
- Pastor can’t deduct mileage as before (tax reform), so reimburse
- Contemporaneous record required
COMPENSATION FORM PART 2

- Part 1 is all costs paid by the church, and must be approved by the Charge Conference.
- Part 2 has to do with the pastor’s personal election for health insurance and pension. All is paid out of the pastor’s salary.
- Part 2 cannot be done until Open Enrollment for insurance, usually late fall.
- Church does not need to approve Part 2, since it only involves the pastor’s personal funds.
This part is done later in the fall, after Open Enrollment.

No church funds are involved, and it does not need church approval.

Treasurer must sign – to be sure Treasurer is informed of what to withhold from pay.

Must be signed by pastor – unsigned is not acceptable.

NOTE: 10 is not taxable salary – see little note on side for taxable salary.
TRUSTEES REPORTS

Report of the Trustees

[Content of the report]

[Table]

[Diagram]

8/11/2020
CHARGE CONFERENCE

- Great time to review the church insurance coverage – so many have only property coverage
- Worker’s Comp is mandated for pastor
- D&O coverage, employee crime/dishonesty, and employment practices liability are highly recommended
- Make sure liability covers sexual misconduct for staff and volunteers

CHARGE CONFERENCE

- Accessibility Audit can be VERY helpful
  - Natural tendency is to think all is okay, because we all can attend
  - Natural tendency is to think “That’s a lot of work” and immediately go, “We don’t need to do that.”
  - Helpful to look at the building through the eyes of those who find attendance difficult
  - Many times we are willing to adjust, we just don’t know what to do – audit provides guidance
  - May wish to do things step-by-step over several years if expenses are an issue
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**IMPROVEMENT**

**FELLOWSHIP**

**GUIDELINES**

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**Pastor:**

**Chairperson:**
PARSONAGE REVIEW

- A lot of problems and expensive repairs can be avoided by the simple expedience of an annual parsonage review
- Always schedule the review with the parsonage family
- Stress this is to review the parsonage (appliances, furnishings, and building), NOT the parsonage family
- Just gather folk and walk through every room, noting what needs to be repaired or updated

Details of what should be in the parsonage can be found at www.sgaumc.org/policies

PASTOR’S REPORT
These supplements are your BEST BET for accurate membership rolls.

MEMBERSHIP ROLL

- An accurate Pastor's Report will help you keep a current membership roll.
- If you want to get your roll up to date, one place to look is the CC reports from years back.
  - If you have numbers without names (report 100 members, but only have 96 names), you can make that correction on annual statistical report.
  - If you have dead persons still on the roll, make that correction on annual statistical report.
  - CC only needs to hear names of persons whose name you have, but no address.
- Any CC action on membership must be noted on next annual statistical report, or it didn’t happen.

FINANCIAL REPORTS
6. Does the Financial Secretary/Treasurer report regularly to the Church Council on the giving trends in the church/charge?
   Yes  No

   If not, why not?

III. THE HANDLING OF CHURCH FUNDS

7. Does the Treasurer regularly make reports to the Committee on Finance and the Church Council on the financial position of the church (¶258.4b)?
   Yes  No

   If not, why not?

8. Are all benevolences and other connectional funds remitted monthly to the conference treasurer (¶258.4b)?
   Yes  No

   If not, why not?

9.a. What bank(s) have been designated by the Church Council as a depository (¶258.4d)?

   b. Are all accounts FDIC insured and in amounts at or below the current FDIC insurable limit?
   Yes  No

   If not, why not?

   c. Are all accounts in the name of the church?
   Yes  No

   If not, why not?

10.a. Has the committee established written financial policies to document the internal controls of the local church (¶258.4d)?

   (Attach as a supplement.)

   Yes  No

   b. Have these policies been reviewed by the committee and found to be adequate and effective (¶258.4d)?
   Yes  No

11. Are the church offerings counted by a counting committee in accordance with the mandates of the Discipline (¶258.4a)?
   Yes  No

   If not, why not?

Most of these items are best practices, and protect church funds. Should be followed in churches regardless of size.

You need bonding up to $50,000 minimum; conference bonds above $50k. Bond usually handled by insurance company.
Auditing protects your treasurer, not just your church. Do it!

Expensive outside audit not required; guide for self-auditing is on website.

If you have a form normally used which provides the same information, you may use it instead.

Purpose of this report is to ensure church members know about church funds.

EVERY YEAR we have a church in South Georgia where embezzlement or misuse of funds occurs. Mostly small churches. Audits are needed!
BUDGET??

- It is NOT required that a church budget be presented to the Charge Conference, though the church may choose to do so
- Salaries for appointed clergy must be approved by the Charge Conference
- Apportionments must be accepted by the Charge Conference

NOMINATIONS

- Leadership List is entered online, printed for Charge Conference
- Select group of leaders are required (not all are)
- GET CHURCH LEADERSHIP IN YOUR DASHBOARD with emails – we do very little paper mailing anymore, much targeted emailing
- We do not share our email list, so the address is as safe as any are these days
- Make sure emails are current (they do change)
- Leadership has time limits – mark them. Do not delete a leader, mark their time in service as up
Safe Sanctuaries Report to the Charge Conference

Please don’t just go down the line marking “yes”. This is too important. Check to be sure practices are still being followed.

All it takes is a bit of slacking off for abuse to occur. Stay vigilant in protecting your children!

This report is submitted by the Charge Conference by: __________________________

Reviewed with congregational leaders: __________________________

District Superintendent __________________________ Date __________________________

Please file copies with: DS, Charge Conference Secretary, Pastor. The DS will send a copy to the Office of Connectional Ministries.

Other forms.
Deacons, Extension Ministers, and Retirees

- Appointed Deacons have a report that should be filed
- Extension Ministers who relate to your church should submit a report
- Retired clergy are not required to submit anything; however, it is courteous to ask if they want to submit a form.

Certified Lay Ministers, Lay Speakers

- Lay Speakers have a report that should be filed
- Certified Lay Ministers who relate to your church should submit a report

Recommending For Christian Service

If you are recommending a person for Christian service:

- Who is seeking to become a pastor
- Who feels called to be a certified lay minister
- Who feels called to be a lay speaker/lay servant

CELEBRATE THESE PERSONS!

File the report, but perhaps make up a special certificate from your church to present. Pray over them!
Agency Requests

Part of our protecting private information is that we do not provide names and address of church leaders to our United Methodist institutions across the Conference. Instead, we ask churches to find a volunteer who will be the point of contact between the agency and their local church. Agencies who wish provide a form on the website for your use. These persons really help ministry happen!

BIG TAKEAWAY

- Charge Conference has to be done
- Get a detail person in your church to help you
- Find last year’s copy
- Somebody actually refers to every form
- Remember, you are either enabling ministry to happen, or promoting a culture of transparency and accountability which generates goodwill for Christian service
- DO THE DASHBOARD

CONTACT US:

WEBSITE:
WWW.SGAUMC.ORG
MATERIALS AVAILABLE 24/7