



연합감리교회각 교회통계 보고서(2017-2020 4차년도)

총회재무행정협의회출판

교회이름 (Church Name): _____ 총회재무행정협의회등록번호(GCFA Church #): _____
 구역교회이름 (Charge): _____ 연회 등록번호(Conf. Church #): _____
 지방교회이름(District): _____ 연방세 등록번호 (Federal Tax ID #): _____
 목사(Pastor): _____

교회 등록 상태 (Church Type):

- 정식인가된교회(Chartered Church)
 선교교회(Mission Church)
 새 개척 교회(New Church Start)
 위성교회(Satellite Church)
 위성 교회의모교회(Parent Church of Satellite) _____

도표2: 자산과지출

TABLE 2: ASSETS AND EXPENSES

메 모	
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자 산 과	24	교회소유의 땅 건물 차량 장비의 시세가 (Market value of church-owned land, buildings, vehicles, and equipment) 교회 건물, 사택, 교회소유 차량, 그외 비품총 시세 만일건물이 여러교회소유로 되어 있으면 교인 수에 비례해서 시세를 배정한다. 시세예상액을 정하는데 교인들이 건물가결정을 추진할 필요는 없다. (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
	지 출	25	유동자산의 시세가 (Market value of financial and other liquid assets) 교회 명의로 된 현금, 주식, 보험 투자액의 시세가로 건축기금이나 특정 목적 기금으로 다른 항목에 기입된 모든 기금 (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).
부 채		26	교회자산을 담보로 한 부채 (Debt secured by church physical assets) 모기지와 같이 교회가 지불해야 할 융자금 (Enter the amount of debt currently held by the church that is secured by church property and assets, such as mortgages).
	27	기타부채 (Other debt) 교회 부동산을 담보로 한 부채가 아닌 부채 예 신용카드, 담보현금, 26-27항의 총액수는 교회의 총 부채이다. (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



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교회 이름(Church Name): _____ 재무행정협의회지정교회번호(GCFA Church #): _____

도표2: 자산과지출

TABLE 2: ASSETS AND EXPENSES

목사와 교회직원 (CLERGY AND STAFF)			
목사와 직원을 위해 교회가 지불한 모든 금액 (Please include all amounts paid directly to clergy and staff, as well as amounts paid on behalf of the church for clergy and staff).			
연 금 * 건 강 보 험	39-40 항목엔 감독이 파송한 목사가 아닌 사람들에게 지불한 것은 포함되지 않는다. (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	목사의 연금을 위해 지불된 금액 (Total paid for direct-billed and/or non-apportioned clergy pension and other non-health benefits) 건강보험 이외에 교회가 지불한 모든 금액 (This amount should include the total paid by the local church for ministerial benefits, excluding health).	39
	40	목사의 건강보험으로 지불된 금액 (Total paid for direct-billed and/or non-apportioned clergy health benefits) 교회가 건강보험으로 지불된 총금액 (This amount should include the total amount paid by the local church for ministerial health benefits).	40
기 본 사 례 비	목사에게 지불된 총 사례비로 교회에서 세금 지연 저축은 물론 지방회나 연회에서 지원된 액수도 포함된다. 연회나 지방회에서 지원된 금액은 도표3에 추가로 보고한다. 세법 107 <주거용 경비제외항>에 상관없이 사례비를 줄여 기록하지 않는다. 사택이 없어 주거비를 지불하는 경우 42a-42c에 기록한다. (For the following lines, 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	담임 목사에게 지불된 기본 사례비 (Base compensation paid to/for the Senior Pastor or other person assigned or appointed in the lead pastoral role to the church) 교회의 담임목사의 역할을 하는 전도사, 은퇴 목사, 대체 목사 모두 해당 (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	파송된 모든 부목사와 목사 직분의 특수교역자에게 지불된 기본 사례비 (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). 파송된 모든 부목사와 목사 직분의 특수교역자에게 지불된 기본 사례비 (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	41a-42b에 개해되지 않은 파송자에게 지불된 기본 사례비 (Base compensation paid to/for any Deacons not included in 41a or 41b)	41c



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TABLE 2: ASSETS AND EXPENSES

주 거 비 혜 택	주거비와 그외 주거용 경비(전기, 난방, 가구,차고세,물관리, 청소 등)과 사택 관리 경비의 총금액을 기입한다. 교회사택 관련 부채 땅 구입, 건축, 재건축, 장비사용비는 여기에 포함되지 않고 48-49항에 기입한다. (Enter here the total amount paid to/for the following 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 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	41a항 명시된 담임 목사를 위한 주거비 (Housing benefits paid to/for Lead Pastor or person in lead pastoral role as described in 41a).	42a
	42b	모든 부목사와 기타 교회에 파송된 사역자에게 지불된 주거비 (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	41a-b항에 해당되지 않은 파송자에게 지불된 주거비 (Housing benefits paid to/for any Deacons not included in 41a or 41b).	42c
기 타 혜 택 비	43	41a-41c항에 해당하는 모든 목사에게서 면 동인 경비의 차후 지불 총금액 (Total amount paid to/for all persons included in Lines 41a-41c for accountable reimbursements) 교회와 목사의 서면 동의에 따라 합당한 서류를 제출 한 후에 교회가 지불 한 경비는 계속 교육, 서적, 여행 및 기타 사역을 지원하는 경비를 포함해야 한다. 교회 프로그램의 비용과 운영 경비는 나중에 46-47절에서 지급 될 것입니다. (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. Reimbursements of expenditures made by the individual for local church programs and operating expenses should be reported on Lines 46 and 47).	43
	44	41a- c항에 해당하는 모든 목사에게서 면 동의 없이 사용된 경비의 차후 지불 총금액 (Total amount paid to/for all persons included in Lines 41a-41c for any other cash allowances (non-accountable)) 영수증 등 증거서류 없이 목사에게 경비사용 후 지불 총금액 (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
직 원	45	그외 교회 직원과 전문직 사역자에게 지불된 사례비와 혜택비 총금액 (Total amount paid in salary and benefits for all other church staff and diaconal ministers) 평신도 직원 특수사역자 등에게 지불된 사례비 주택 혜택비 세금이 포함되며 금액은 39-44항에 포함되지 않는다. (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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프로그램 운영 경비		부채 자본 지출 경비	
교회의 프로그램과 운영비 (Please include amounts paid by the church, as well as amounts paid on behalf of the church, for all program and operating expenses).			
46	프로그램 총 경비 (Total amount spent for local church program expenses) 교육, 전도, 선교, 홍보, 예배 그외 사역에 사용된 모든 경비 연합감리교회가 아닌 곳에 지원금은 포함되지 않고, 38 행에 기입한다. (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	교회 운영 총 경비 (Total amount spent for other local church operating expenses) 사무실, 건물 유지, 보험, 교회 시설유지비의 총 경비를 기입한다. 이미 보고된 경비는 제외된다. (Enter the total of current operating expenses, such as office expenses, expenses for property maintenance and insurance, utilities for the church, etc. DO NOT INCLUDE any expenditures already reported on previous lines).		47
48	융자, 모기지 등에 대한 원금과 이자 지불 총 금액 (Total amount paid for principal and interest on indebtedness, loans, mortgages, etc). 모든 융자, 모기지 등에 지불된 내용을 보고한다. 돈을 빌린 같은 해에 원금과 이자를 갚았다면 포함시키지 않는다. 대신 돈을 빌리게 된 목적이 있는 년에 기입한다. (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	건축, 보수, 주장비 구입과 같은 자본 경비로 지불된 총 액수 (Total amount paid on capital expenditures for building, improvements, and major equipment purchases) 융자가 아닌 현금 기부금에서 지불된 액수만 기입한다. 26-27 행엔 남아있는 부채 금액을 기입한다. 기부되었으나 앞으로 사용하려고 남겨둔 금액은 지 않은 25 행에 기입한다. 새부지 건물과 새장비 구입, 오르간, 악기 구입, 냉온장 부역 시설, 음향 시설처럼 크게 경비를 지출한 액수, 그리고 건물 보수가 여기에 해당된다. 또한 단기 렌트 경비 지출도 포함한다. (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	교회의 프로그램과 운영에 지불된 총 금액 (29a-49항의 합계) TOTAL AMOUNT PAID BY THE LOCAL CHURCH ON ALL EXPENDITURES (SUM OF LINES 29a through 49)		50