Susquehanna Conference
The United Methodist Church

Form 9 Church Trustees Report Instructions

1. Appraised Values –

a. List each building by street address and the replacement value listed in the most recent conference insurance program appraisal.

b. List the value of the equipment, furniture and contents of each building. The insured limit is typically 15% of the insured building value unless an optional appraisal of contents and equipment was purchased by your church. Enter the 15% or the appraisal value if available.
Note to trustees: if you believe the value of the contents exceeds the 15% it would be wise to purchase the optional appraisal.

c. List each parcel of land by physical address and value as assessed in the local tax evaluation.

d. Give the name and physical address of any Church-owned cemetery/cemeteries. List the value as assessed in the local tax evaluation. Churches that own cemeteries are STRONGLY encouraged to create an independent cemetery association and transfer the property to the association. Please consult the following links:
https://www.legis.state.pa.us/cfdocs/legis/LI/consCheck.cfm?txtType=HTM&ttl=09
http://gumf.org/fullpanel/uploads/files/gumf-purpose-for-establishing-cemetery-association-rev.-2-16.pdf

e. Give the total value of all cash, bank accounts, investments and other assets as of December 31, 2025. All church bank accounts, bequests, trusts, CD's and invested funds will be listed individually in # 6. Do not include any Parsonage Escrow accounts here.

f. Total Value of the Church – add all amounts listed in a, b, c, d and e

g. Parsonage Building (s)

1. List the physical address of the parsonage and replacement value listed in most recent conference insurance program appraisal.

2. List any additional buildings that are separate from the house such as a garage, shed or other building. If the physical address is different than the parsonage, list that address. Give replacement value listed in most recent conference insurance program appraisal.

h. List the value of the Church-owned equipment, furniture and contents of the parsonage and any additional buildings. This typically includes major appliances, window treatments, mowing and snow removal equipment and possibly office furniture and equipment. The insured limit is typically 5% of the insured building value unless an optional appraisal of contents and equipment was purchased by your church. Enter the 5% or the appraisal value if available.

Note to trustees: if you believe the value of the contents exceeds the 5% it would be wise to purchase the optional appraisal.

The pastor's (or renter's) furnishings are NOT insured by the Conference and are not to be reported here. The pastor (or renter) is responsible to purchase their own tenant's insurance.

i. Parsonage Land - List land by street address and value as assessed in the local tax evaluation.

j. Escrow Funds for parsonage – If there are parsonage escrow accounts list the amount and where the account is held. Note that the *Book of Discipline 2020/2024* restricts the use of parsonage funds per ¶2543

k. Total Parsonage Value – Add all amounts reported in g, h, i, and j

l. List any other property or assets that have not been included.

2. Indicate whether or not the church is legally incorporated.

Note to trustees: All churches are strongly encouraged to be legally incorporated for the protection of the church officers. Check the GCFA Legal Manual, page 28 and following for assistance in the incorporation process. Click here https://www.gcfa.org/media/1270/section-2-local-church.pdf

3. Indicate if all deeds for church property contain the trust clause. If the answer is no, indicate if there is a reversion clause and to whom the property reverts.

Note to trustees: Paragraph 2503 of the Book of Discipline 2016 describes the trust clause. In 2503.6 it is noted that the absence of the trust clause does not absolve the Church from the responsibility to hold all of its property in trust for The United Methodist Church, providing the property was conveyed to The United Methodist Church or any of the predecessor denominations, or the use of the name, customs and polity of the UM church.

4. Indicate where all legal documents are held and the individuals who have access to them.

5. Indicate if there any "Critical Risk recommendations" made by the insurance carrier over the past year. If so, indicate whether or not these issues were addressed to the satisfaction of the insurance carrier.

6. List all bank accounts, bequests, trusts, CD's and invested funds, the balance in those funds as of Dec. 31, 2023, where the account is held, annual income from interest, how the funds are used, and whether the investment is in compliance with the Social Principles of the UM church. Attach additional sheet as necessary.

Note: All funds of the church are to be audited annually. The finance committee is responsible to ensure that the audit is completed by March 15, 2025.

7. Regular reports on all church funds are to be made to the church/administrative council. Indicate if this is being done.

8. Report all outstanding indebtedness. Indicate the name of the institution making the loan, the outstanding balance as of December 31, 2024 and the anticipated date the debt will be ended.

9. List the physical address of the income producing property (such as a parsonage that is not in use by the pastor). Also list a) the annual income and b) how that income is used. This does NOT include money received from groups or preschools using the church facilities. Lease Agreement, see form 9.

10. Note any property sale, purchase, renovation or demolition, or new construction. Note date that the insurance company was notified. If notification has not been made, note who will do so and when. List appropriate sale price or costs.

11. Answer yes or no for each program listed. Fill in Form 9a if you answer yes to any of these. Form 9a is for tuition or fee based children's ministries. It is NOT for Sunday School, VBS, Scouts, Youth/Junior Youth Groups, etc.

12. Indicate the accessibility of church and parsonage. Each church that is not accessible is encouraged to develop a plan to increase the accessibility of all facilities.

13. Enter information relating to any church owned motor vehicles or trailers.

14. Each church should have a Safety Team Lead person for the church's safety responsibilities. This person must be registered on the conference website – www.susumc.org/safety-lead . Please indicate on Form 9 whether or not this person is registered.

15. Answer questions pertaining to flood prone areas. Water Sensor - form 9.

All INCORPORATED Churches must file Form 15-5110 Annual Statement Non-Profit Corp. with the Commonwealth of Pennsylvania with the officers elected for 2022. This form is available with the Charge Conference forms. Instructions are included. THIS SHOULD BE SENT TO THE ADDRESS ON THE INSTRUCTIONS only. There is no fee for this. Send by January 31. There are links on the website if you need to determine whether or not your church is incorporated.