• Introductions
• Statistical Reports
  – What we collect
  – How you report it
  – Why we collect it
• Timelines and Key Dates
• A word about accuracy
• Ezra – GCFA’s Stats Reporting Site (Live Site Demonstration)
• Tables, and Lines and Questions....
• Tools & Resources
– **Presenters:**
  - Dave Schoeller, Business Data Analyst
  - Christol Medley, District Administrator (Washington East District)

– **District Administrators:**
  - **Baltimore Region:** John Gauthier (Baltimore Suburban District) & Christine Taylor (Baltimore Metropolitan District)
  - **Southern Region:** Willine Kamara (Annapolis District) & Christol Medley (Washington East District)
  - **Washington Region:** Olivia Gross (Greater Washington District) & Sophie Amer (Central Maryland District)
  - **Western Region:** Tonia Bennett (Frederick District) & Penny Gaver (Cumberland-Hagerstown District)
• Stats reporting involves 3 primary tables
  • Table 1 – Membership and Participation
  • Table 2 -- Church Assets and Expenses
  • Table 3 – Church Income

• Supplemental Table/Worksheet (BWC)

• Annual conferences can add questions and/or provide clarification.

• Statistical data is collected on the GCFA website.

*Stats: What gets collected & How*
“You can’t manage what you can’t measure.”

• 2016 Book of Discipline (¶ 340... pg.277)
  – Pastors must “…To give an account of their pastoral ministries to the charge and annual conference according to the prescribed forms....” “…To care for all church records...and certify the accuracy of all financial, membership, and any other reports submitted by the local church to the annual conference for use in apportioning costs back to the church”

• Your church’s statistical report will be used to:
  • Evaluate church vitality (Vital Congregations).
  • Evaluate needs so that the conference can provide resources to aid congregation’s progress toward the congregation’s mission.
  • Draw comparisons among congregations and among the different annual conferences.
  • Compute the congregation’s new Mission Share.
  • Provide critical information to the cabinet about congregations and pastors to make new appointments.

Stats: Why they are important?
Key Dates – The Whole Process

- September – Budget Process Starts
- October / November
  - Surveys Out to Church Pastors/Leaders
  - Draft Budgets Collected (from BWC departments)
- December
  - Statistical Training
  - 16th - EZRA System Opens for Review & Preparation
- January
  - 1st – Stats Reporting Begins
  - 26th (noon) – Stats Reporting Deadline
- February
  - 4th - Stats Verification to Churches
  - Verified statistics used to project budget income
• Is it really that important??
  – YES!!!

• Best Practices for Stats Reporting…
  – Recommended:
    • Good Planning and Recordkeeping
    • Care, Concern and Honesty
    • Double Checking your work
    • Having someone else review your work
  – NOT recommended:
    • “Fudging” 😞 & Wild Guesses 😞

• Backing up your answers
  – Explanations **Required** (Pre & Post Submission)
  – Financial Data/Reports may be Required

**A Word about accuracy**
Verify your statistics & mission share using our February verification letter.

Table 1: Membership / Attendance

<table>
<thead>
<tr>
<th>Line #</th>
<th># People</th>
<th># People</th>
<th># People</th>
</tr>
</thead>
<tbody>
<tr>
<td>2a + 2b</td>
<td>7</td>
<td>10</td>
<td>8</td>
</tr>
<tr>
<td>10</td>
<td>150</td>
<td>145</td>
<td>165</td>
</tr>
</tbody>
</table>

Table 2: Mission Expenses (not included in Mission Share Calculation)

<table>
<thead>
<tr>
<th>UMC CAUSES: Paid directly to UMC related instructions and costs</th>
<th>MISSIONS / MINISTRY COSTS: Direct costs and applicable utility expenses</th>
<th>NON-UMC CAUSES: Paid directly to non-UMC benevolent / charitable causes</th>
</tr>
</thead>
<tbody>
<tr>
<td>48a $1,000</td>
<td>$500</td>
<td>$700</td>
</tr>
<tr>
<td>48b $ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>49 $21,117</td>
<td>$19,500</td>
<td>$20,456</td>
</tr>
</tbody>
</table>

Table 2: Compensation, Housing, Staff, Program & Operating Expense

<table>
<thead>
<tr>
<th>Base compensation paid for Lead/Senior Pastor</th>
<th>Base compensation paid for all Associate Pastors and other pastoral staff</th>
<th>Base compensation paid for any Deacons not included in 55a or 55b</th>
</tr>
</thead>
<tbody>
<tr>
<td>53a $64,890</td>
<td>$71,830</td>
<td>$71,890</td>
</tr>
<tr>
<td>53b $ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>53c $ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
</tbody>
</table>

Table 2: Housing Benefits

<table>
<thead>
<tr>
<th>Housing benefits paid for Lead/Senior Pastor</th>
<th>Housing benefits paid for all Associate Pastors and other pastoral staff</th>
<th>Housing benefits paid for any Deacons not included in 55a or 55b</th>
</tr>
</thead>
<tbody>
<tr>
<td>55a $19,866</td>
<td>$19,866</td>
<td>$20,263</td>
</tr>
<tr>
<td>55b $ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>55c $ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
</tbody>
</table>

TOTAL housing benefits (Lines 55a+55b+55c) $19,866 $19,866 $20,263

Housing Calculation for Mission Share

<table>
<thead>
<tr>
<th>2017 and 2018: When Line 55k</th>
<th>2019: When Line 55k</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than $7,000, use L55 amount</td>
<td>Less than $7,400, use L55 amount</td>
</tr>
<tr>
<td>Between $7,000 and $19,866, then $7,000</td>
<td>Between $7,400 and $20,263, then $7,400</td>
</tr>
<tr>
<td>Greater than $19,866, then L55 - $12,865</td>
<td>Greater than $20,263, then L55 - $12,865</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total paid to/for persons in 55a-c for accountable reimbursements</th>
<th>Total paid to/for persons in 55a-c for Other cash allowances (non-accountable)</th>
<th>Total amount paid in salary and benefits for all other church staff &amp; Deacons</th>
<th>Total amount spent for local church program expenses</th>
<th>Total amount spent for local church operating expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td>56 $6,000</td>
<td>$7,000</td>
<td>$7,000</td>
<td>$185,961</td>
<td>$148,615</td>
</tr>
<tr>
<td>57 $ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>60 $89,516</td>
<td>$99,300</td>
<td>$95,621</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>61 $85,961</td>
<td>$82,489</td>
<td>$148,615</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>62 $104,243</td>
<td>$128,521</td>
<td>$130,046</td>
<td>$ -</td>
<td>$ -</td>
</tr>
</tbody>
</table>

Table 3: Income

Equitable Compensation, Support and/or Grants from BWC $69a + 69b $- $- $10,000

2022 Mission Share Estimate (based on 2019 statistical data)

2021 Mission Share: (55a+55b+55c) - line 55 Calc: 56 + 57 + 60 x 2019 Benevolence Factor $450,572

2021 Benevolence Factor: 2020 rate to use to provide estimate - actual 2021 rate may vary slightly 17.60%

2021 Mission Share Estimate: 2021 Mission Share Base x 2021 Benevolence Factor $79,301

Comparison to 2021 Mission Share

2020 Mission Share $73,251

2020 >>> 2021 Dollars increase/(decrease) $6,050

2020 >>> 2021 Percentage increase/decrease 8.3%

Notes: Missing data in 2017 or 2018 columns may be the result of a re-alignment or merger.

Possible error increasing
• What about Arena?
  – Not for stats entry! I repeat...

• Where is it located?
  – https://ezra.gcfa.org (No “www”)

• Getting started
  – Online Demonstration
• Local church membership
  – Additions and reductions to the total professing members from end of last year to the end of this year
  – Membership Profile
    • By race
    • By gender
    • Profile totals add up correctly.

• Participation: Activities and Attendance
  • Average worship attendance
  • Sunday school attendance
  • Small groups for children, youth, young adults, other adults
  • UMW, UMM
  • Participants in missions and ministry programs
Utility Expense Calculator

2019 BWC Utility Expense Calculator -- Building Use for Mission and/or Outreach Activities as well as church use by Community Groups (ex. Boy Scouts, A.A. etc.)

<table>
<thead>
<tr>
<th>Building Utilities Eligible for Mission / Outreach Expenses*</th>
<th>Calculated Mission / Outreach Utility Expense Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enter 2019 Electric Expense</td>
<td>#1 Utility Expense (---)</td>
</tr>
<tr>
<td>Enter 2019 Oil/Gas Expense</td>
<td>#2 Utility Expense (---)</td>
</tr>
<tr>
<td>Enter 2019 Water/Sewer Expense</td>
<td>#3 Utility Expense (---)</td>
</tr>
<tr>
<td>Enter 2019 Phone/Internet Expense</td>
<td>All Other Utility Expenses</td>
</tr>
<tr>
<td>TOTAL 2019 Bldg Utility Expenses</td>
<td>TOTAL Mission / Outreach Utility Expense</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>#</th>
<th>Organization / Activity</th>
<th>Room Name (Optional)</th>
<th>Sq. Footage</th>
<th>Hours Per Week</th>
<th>Weeks Per Year</th>
<th>Utility Expense</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
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<td>3</td>
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<td>8</td>
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<td></td>
</tr>
</tbody>
</table>

* Do NOT include Parsonage

Box 1 (Stats W1.2a)
Box 2 (Stats W1.2b)
Box 3 (Stats W1.2c)
Box 4 (Stats W1.2d)
Box 5 (Stats W1.2)
Box 6 (Stats 365f)
Box 7 (Stats W1.3a)
Box 8 (Stats W1.3b)
Box 9 (Stats W1.3c)
Box 10 (Stats W1.3d)
Box 11 (Stats W1.3)

v2019 12.01.2019
• **Assets, Debt and Expenses**
  – Some of the expense lines are used in the Mission Share base calculations

• We do **not** apportion expenses associated with:
  
  • **Mission programs**, including community outreach.
    – Nursery school, preschools
    – Daycares, after school ministries
    – Soup kitchens, shelters, food pantries
    – Non-United Methodist groups like AA, Girl/Boy Scouts

• **Capital expenditures** related to loan payments, purchases, repairs, or short-term rental agreements.
• Include...
  • Base Salary
  • Other Cash Compensation paid by your church
    – Reimbursement of social security taxes
    – Reimbursement of family health premiums.
    – After tax personal contributions to PIP
    – Bonuses, gifts
  • Tax Deferred Compensation & Cafeteria Plan Contributions
  • NEW !! – INCLUDE Equitable Compensation or other BWC Financial support/grants.

• Do NOT include:
  • Clergy related health/pension benefits
  • Compensation paid by other churches in your charge

Review your Clergy Compensation worksheet (completed at charge conference) and/or consult a tax professional for more information

Table II: Line 53a-c – Compensation
• Churches: Enter **actual** numbers in EZRA

• BWC Determines Housing Allowance used in the Mission Share calculation using a “Doughnut Hole” calculation. Current calculation shown below. Changes can occur when housing recommendations are updated
  – If Line 55 is < $7,400
    • BWC uses the Line 55 value
  – If Line 55 is between $7,400 and $20,263
    • BWC uses $7,400
  – If Line 55 is > $20,263
    • BWC uses Line 55 value - $20,263 + $7,400

  – Examples:
    • If Line 55 = $4,400, then $4,400
    • If Line 55 = $8,300, then $7,400
    • If Line 55 = $25,000, then $12,134
      – $25,000-$20,263 + $7,400 = $12,134

**Line 55a-c – Housing Allowance(s)**
• **Do NOT include** Capital Campaign and/or Fundraising Expenses
  – Report these on Line 63a
  – Purchased supplies
    • Rental of equipment or space.
    • Utility Expenses

• **DO include** Stewardship Campaign Expenses
  – Consultant costs
  – Mailings and special services

*Table II: Line 61 – Program Expenses*
• **Do NOT include In-Out Costs:**
  – Payments received by participants and subsequently paid out for church related programs or benevolence activities are not to be recorded as part of Table II.
  – **Examples:**
    • Church suppers
    • Mission / Fellowship trips
      – ROCK
      – ENCOUNTER
      – Concerts

*Table II: Line 61 – Program Expenses*
• **Preschool and Childcare Programs:**
  
  – **Independent Pre-School / Childcare:**
    
    • If the preschool or childcare programs is operated without the direct oversight by the Church Council, then report any associated expenses on Table 2, Line 48b (Missions / Ministry Costs)
    
    • Utility expenses associated with an **independent** pre-school or childcare program should also be reported on Line 48b - based on the space usage and the hours of operation for the activity.
    
  – If part of the church staff’s time is allocated to the preschool, funds for this position may not be deducted, but should be reported on Table 2 in the appropriate ‘compensation’ line. i.e., Salaries for Pastor(s), director of Christian education, associate pastor, receptionist, secretary and custodian.

**Line 61 – Program Expenses**
• **Building Use Note:**
  
  – The use of a local church building by non-United Methodist groups typically increases the expenses incurred by the church. In conformance to the general principle stated earlier NOT to apportion this type of activity, the increased costs incurred by hosting these groups should be reported on Table 2, Line 48b (Missions / Ministry Costs).

  – A church can calculate the portion of **UTILITY** expenses that should be reported on Line 48b based on the space usage and the hours of operation for each activity.

• **Compensation & Benefits are NOT program or operating expenses !!**

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**Line 62 – Operating Expenses**
Mission Share base is calculated by adding the following Table II lines together for each local church:

- **Pastor Compensation (Lead, Associate & Deacon)**
  - Line 53 a-c – Base compensation*
  - Line 55 a-c – Housing benefits/allowances*
  - Line 56 – Accountable Reimbursements
  - Line 56 – Cash Allowances (Non-Accountable)
- **Line 60** – Salary & Benefits: All other church staff & Diaconal Ministers
- **Line 61** – Local church program expenses
- **Line 62** – Local church operating expenses

* Lines 54, 58 and 59 no longer used

Table II: Mission Share Base Details
Table II: Mission Share Calculations

- **Mission Share Base (SB)**
  - Based on Table II data, the Mission Share base is calculated for each local church.

- **Benevolence Factor (BF)**
  - The Benevolence Factor is applied to the Mission Share base to calculate the Mission Share payment to be paid by each local church. **The BF for 2020 is 17.55% (reduced from 2019)**

- **Collection Rate (CR)**
  - The collection rate is a key metric for the BWC. Our collection rate is very high compared to other conferences. This ensures the BF remains low and the system is equitable for all churches.

- **SB x BF x CR = Total Mission Share Income**
GCFA Table III

• Collects data about the local church income
• Records income for annual budget by source
  – Pledges
  – Non-pledge, but identified giver
  – Received from unidentified giver
  – Interest/Dividends
  – Sale of church assets
  – Building use fees, contributions, rentals
  – Fundraising and other sources
• Capital income reported separately
  – Capital campaigns
  – Memorials, endowments, bequests
  – Other projects (include UMW/UMM projects)
• General Advances and other special giving
Tools & Resources

- [www.bwcumc.org/](http://www.bwcumc.org/)
  - resources/forms-reports-and-requests/statistical-reports/Statistical Reporting Guidelines
  - GCFA Reporting Site Links and Login Instructions
  - Frequently Asked Questions
  - Utility Expense Calculators
  - Sample Forms and Worksheets
  - Getting Personal Help:
    - Online Help Request Forms
    - District Administrators
    - BWC Finance & Administration Dept.
Thank You for Attending Our Workshop. Have a great evening!