



Baltimore-Washington Conference

The United Methodist Church

*2021 STATISTICAL REPORTING
GUIDELINES AND TRAINING
DECEMBER 2021*

- 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

Agenda

– **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 (retiring) (Cumberland-Hagerstown District)

Introductions...

- 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?

- **September** – Budget Process Starts
- **October / November**
 - Draft Budgets Collected (from BWC departments)
- **December**
 - Surveys Out to Church Pastors/Leaders
 - Statistical Training
 - 16th - EZRA System Opens for Review & Preparation
- **January**
 - 1st – Stats Reporting Begins
 - 31st (midnight) – Stats Reporting Deadline
- **February**
 - 7th - Stats Verification to Churches
 - Verified statistics used to project budget income

Key Dates – The Whole Process

- **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

Verification of 2021 Statistical Data

Includes 2023 Mission Share Estimate (assuming no change in the 2022 Benevolence Factor)

Church: Acme UMC, Anytown (#9876)

Charge: Acme Charge

District: Central Maryland

		2019 Stats Data	2020* Stats Data	2021 Stats Data
Table 1: Membership / Attendance				
New Members received by Profession of Christian Faith	Line #	# People	# People	# People
	2a + 2b	7	10	8
Average attendance at all weekly worship services	10	150	145	165
Table 2: Mission Expenses (not included in Mission Share Calculation)				
		Dollars (\$)	Dollars (\$)	Dollars (\$)
UMC CAUSES: Paid DIRECTLY to UMC related institutions and causes	48a	\$ 1,000	\$ 500	\$ 700
MISSIONS / MINISTRY COSTS: Direct costs and applicable utility expenses	48b	\$ -	\$ -	\$ -
NON-UMC CAUSES: Paid DIRECTLY to non-UMC benevolent / charitable causes	49	\$ 21,117	\$ 19,500	\$ 20,456
Table 2: Compensation, Housing, Staff, Program & Operating Expense				
Base compensation paid/for <u>Lead/Senior</u> Pastor	53a	\$ 64,890	\$ 71,890	\$ 71,890
Base compensation paid/for all <u>Associate</u> Pastors and other pastoral staff	53b	\$ -	\$ -	\$ -
Base compensation paid/for any Deacons <u>not included</u> in 53a or 53b	53c	\$ -	\$ -	\$ -
Table 2: Housing Benefits				
Housing benefits paid to/for <u>Lead/Senior</u> Pastor	55a	\$ 19,866	\$ 19,866	\$ 20,364
Housing benefits paid/for all <u>Associate</u> Pastors and other pastoral staff	55b	\$ -	\$ -	\$ -
Housing benefits paid/for any Deacons <u>not included</u> in 55a or 55b.	55c	\$ -	\$ -	\$ -
TOTAL housing benefits (Lines 55a+55b+55c)	55	\$ 19,866	\$ 19,866	\$ 20,364
HOUSING CALCULATION FOR MISSION SHARE BASE				
For 2019 and 2020: When Line 55 is:	For 2021: When Line 55 is:			
- Less than \$7,400, use L55 amount	- Less than \$7,500, use L55 amount	55 Calc	\$ 7,400	\$ 7,500
- Between \$7,400 and \$20,263, then \$7,400	- Between 7,500 and \$20,364, then \$7,500			
- Greater than \$20,263, then L55 - \$12,863	- Greater than \$20,364, then L55 - \$12,764			
Total paid to/for persons in 53a-c for Accountable reimbursements	56	\$ 6,000	\$ 7,000	\$ 7,000
Total paid to/for persons in 53a-c for Other cash allowances (non-accountable)	57	\$ -	\$ -	\$ -
Total amount paid in salary and benefits for all other church staff & Diaconals	60	\$ 89,516	\$ 79,541	\$ 134,128
Total amount spent for local church program expenses	61	\$ 85,961	\$ 65,324	\$ 87,434
Total amount spent for local church operating expenses	62	\$ 104,243	\$ 86,253	\$ 101,523
Table 3: Income				
Equitable Compensation (69a) + Support and/or Grants from BWC (69b)	69a + 69b	\$ -	\$ -	\$ 10,000
2023 MISSION SHARE ESTIMATE (Based on 2021 Statistical Data)				
2023 Mission Share Base: (53a+53b+53c+55Calc+56+57+60+61+62) minus (69a+69b)				\$ 399,475
2023 Benevolence Factor: 2023 rate to used to provide estimate - actual 2023 rate may vary slightly				17.55%
2023 Mission Share Estimate: 2023 Mission Share Base x 2023 Benevolence Factor				\$ 70,108
COMPARISON TO 2022 MISSION SHARE				
2022 Mission Share**				\$ 62,522
2022 >>> 2023 Dollars increase/(decrease)				\$ 7,586
2022 >>> 2023 Percentage increase/decrease				12.1%

Possible Line 61 error
Increasing Mission Share

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VERIFY YOUR
STATISTICS
&
MISSION SHARE
USING OUR
FEBRUARY
VERIFICATION
LETTER

* Due to the impact of COVID-19, some expenses in 2020 may be lower than average.

** 2022 Mission Share was calculated using the average Mission Share Base for 2018 (not shown), 2019 and 2020.

Notes:

- What about Arena?
 - Not for stats entry! I repeat...
- Where is it located?
 - <https://ezra.gcfa.org> (No “www”)
- Getting started
 - Online Demonstration

Ezra – GCFA’s Stats Reporting Site

- **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

Table I

Utility Expense Calculator

2021 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.)							v2021 12.14.2021
Building Utilities Eligible for Mission / Outreach Expenses* * Do NOT include Parsonage			Calculated Mission / Outreach Utility Expense Totals				
Enter	2020 Electric Expense		Box 1 (Stats W1.2a)	#1 Utility Expense (---)		\$0	Box 7 (Stats)
Enter	2020 Oil/Gas Expense		Box 2 (Stats W1.2b)	#2 Utility Expense (---)		\$0	Box 8 (Stats)
Enter	2020 Water/Sewer Expense		Box 3 (Stats W1.2c)	#3 Utility Expense (---)		\$0	Box 9 (Stats)
Enter	2020 Phone/Internet Expense		Box 4 (Stats W1.2d)	All Other Utility Expenses		\$0	Box 10 (Stats)
TOTAL 2021 Bldg Utility Expenses		\$0	Box 5 (Stats W1.2)	TOTAL Mission / Outreach Utility Expense		\$0	Box 11 (Stats W1.3)
Enter	Total Square Footage of Building*		Box 6 (Stats 36SF)				
#	Organization / Activity	Room Name (Optional)	Sq. Footage	Hours Per Week	Weeks Per Year	Utility Expense	
1							
2							
3							
4							
5							
6							

- **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.

Table II

- **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 < \$ 7,500
 - BWC uses the Line 55 value
 - If Line 55 is between \$7,500 and \$20,364
 - BWC uses \$7,500
 - If Line 55 is > \$20,364
 - BWC uses Line 55 value - \$20,364 + \$7,500
 - Examples:
 - If Line 55 = \$4,400, then \$4,400 --- below the 🍩
 - If Line 55 = \$8,300, then \$7,500 --- in the 🍩
 - If Line 55 = \$25,000, then \$12,136 --- above the 🍩
 - $\$25,000 - \$20,364 + \$7,500 = \$12,136$



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 !!**

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

- **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 the applied to the Mission Share base to calculate the Mission Share payment to be paid by each local church. **The BF for 2022 is 17.55%**
- **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**

Table II: Mission Share Calculations

- 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

GCFA Table III

- 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.

Tools & Resources

**Thank You for Attending Our
Training. Have a great evening!**



Wrap up