

## DENOMINATIONAL STATISTICAL REPORTING FAQs

1. **Conversions**
2. **Sanctifications**
3. **Baptisms**
4. **Child Dedications (Child Baptisms)**
5. **Attendance--Main Weekend Worship Service(s)**
  - a. Report year average
    - i. Add together averages for multiple worship services
    - ii. Include all adults, children, staff in attendance
  - b. Do not include online averages
6. **Attendance Online Average—Main Weekend Worship Service(s)**
  - a. Combine attendance averages from all online platforms used
  - b. Include averages for both live and/or recorded worship services/sermons
  - c. Attendance can be counted regardless of length of time attendee/device connected
  - d. Report average views/hits, and do not convert to estimated # of people per view
    - i. Do not use a multiplier
    - ii. Do not include in person averages
  - e. If you do not hold online services, respond with n/a or no online services.
7. **Constituents:** estimate percent each group makes up of the total church population
  - a. Categories:
    - i. % Children (0-12)
    - ii. % Youth (13-17)
    - iii. % Young Adult (18-35)
    - iv. % Adult (36-55)
    - v. % Senior (55+)
  - b. **FAQ**
    - i. **Question:** we are a large church. How do we calculate a precise percentage for each age range?
    - ii. **Answers:**
      1. Rough estimates are sufficient responses.
      2. Estimating ages is sufficient.
      3. Extrapolating from church databases may be helpful.
8. **Present Membership**

### --Financial Statistical Reporting Disclaimer--

Financial accounting practices vary widely across Evangelical Churches. The following descriptions/FAQs are merely helps to assist in reporting financial statistical information and not intended to encourage modification of church accounting practices.

The most frequently asked financial reporting questions have to do with the difference between **designated** vs. **non-designated** income and giving. Generally, report data in a way most fitting the church accounting practices.

## 9. Total Church Income

- a. Include tithes, gifts, and all other revenue, etc.
- b. Generally: Total Church Income combines designated and non-designated income.
- c. Total Church Income may not equal Total Church Expenses plus Total Giving.

## 10. Total Church Expenses

- a. Include all ministries, groups, auxiliaries, employment, operations, etc
  - i. **Exclude** Total Giving listed in item 11
- b. Generally: Total Church Expenses includes designated and non-designated expenses.
- c. Year-to-year carry over funds (savings, building funds, emergency funds, etc.) are reported when they are expensed. Years in which these funds are expensed may cause reported total church expenses to exceed reported total church income.

## 11. Total Church Giving

- a. **Do not confuse “Church Giving” with “Church Income” or “Church Expenses”**
- b. Include all gifts/donations/benevolences given by the church to:
  - i. Organizations or individuals
  - ii. Missions and missionaries
  - iii. Address community need
  - iv. Denominational/conference offerings
- c. Include
  - i. Giving from individuals through the church to specified recipients
  - ii. Budgeted giving
  - iii. The value of donated assets
- d. **FAQ**
  - i. **Question:** do gifts/offerings contributed to our Conference go in the “Giving” or “Expense” category?
  - ii. **Answers:** Typically gifts/offerings to the conference are considered “Giving.”
- e. **FAQ:**
  - i. **Question:** are gifts given through the church then directly to missionaries considered “giving?”
  - ii. **Answer:** yes.
- f. **FAQ**
  - i. **Question:** do we ask everyone in the church how much they give **directly** to other people/missionaries/organizations?
  - ii. **Answer:** Only report giving recorded in church financial records.

## 12. Misc FAQs

- a. **FAQ**
  - i. **Question:** does this mean there is no statistical report for the conference and it all goes to the denomination now?

- ii. **Answer:** the denomination will gather information for the 11 categories. Individual conferences may separately gather additional information. Conferences will receive conference specific data to create their own reports and will receive denominational reports.