

<b>Expense Categories / Line Items</b>	<b>Micro</b>	<b>Small</b>	<b>Medium</b>	<b>Large</b>	<b>MAP Avg</b>
<b><i>Personnel Expenses</i></b>					
Pastoral/Executive Salaries	36%	36%	36%	38%	36%
Part-Time Salaries and Temporary Help	7%	10%	1%	10%	7%
Pension Plan Contributions	3%	2%	2%	2%	2%
Employee Benefits (Not Including Pension)	10%	6%	9%	2%	7%
Payroll Taxes	3%	2%	2%	3%	2%
Professional Fees (Accounting, Legal, etc.)	0%	0%	1%	1%	1%
Fundraising Fees	0%	1%	0%	0%	0%
Grants, Contracts, and Direct Assistance	0%	0%	0%	0%	0%
Other Personnel Expenses	1%	2%	3%	1%	2%
<b>Total Personnel Expenses:</b>	<b>60%</b>	<b>59%</b>	<b>55%</b>	<b>57%</b>	<b>58%</b>
<b><i>Administration Expenses:</i></b>					
Office Supplies and Equipment	0%	3%	3%	2%	2%
Postage, Printing, and Copying	2%	2%	1%	1%	2%
Dues, Subscriptions, and Resources	0%	1%	0%	0%	0%
Travel and Meeting Expenses	0%	1%	0%	1%	1%
Other Administration Expenses	0%	2%	2%	1%	1%
<b>Total Administration Expenses:</b>	<b>2%</b>	<b>8%</b>	<b>7%</b>	<b>5%</b>	<b>6%</b>
<b><i>Facilities/Occupancy Expenses</i></b>					
Utilities	8%	4%	7%	15%	6%
Maintenance and Upkeep	5%	3%	5%	8%	4%
Debt Service (Mortgage)	2%	10%	0%	7%	6%
Other Debt Service	0%	2%	0%	0%	1%
Rent, Parking, Other Occupancy	0%	0%	3%	0%	1%
Other Facilities Expenses	0%	0%	1%	0%	0%
<b>Total Facilities / Occupancy Expenses:</b>	<b>14%</b>	<b>18%</b>	<b>15%</b>	<b>29%</b>	<b>18%</b>
<b><i>Programs Expenses</i></b>					
Children and Youth Programs	4%	3%	4%	2%	3%
Adult Programs	3%	2%	2%	1%	2%
Music/Worship Programs	2%	3%	2%	1%	2%
Evangelism/Outreach Efforts/Events	6%	1%	6%	1%	3%
Scholarships/Tuition Forgiveness	0%	0%	0%	0%	0%
Local/National Benevolence	1%	1%	1%	0%	1%
International Benevolence	0%	1%	4%	0%	2%
Other Program Expenses	0%	1%	0%	0%	0%
<b>Total Programs Expenses:</b>	<b>16%</b>	<b>13%</b>	<b>20%</b>	<b>4%</b>	<b>14%</b>
<b><i>Other Expenses</i></b>					
Fixed Asset Purchases (Land, Equipment, etc.)	0%	0%	0%	1%	0%
Building Fund	2%	1%	0%	1%	1%
Debt Retirement Fund	0%	0%	0%	0%	0%
Cash Reserves	6%	1%	3%	2%	2%
<b>Total Other Expenses:</b>	<b>8%</b>	<b>2%</b>	<b>3%</b>	<b>4%</b>	<b>3%</b>
	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>