Expense Categories / Line Items	Micro	Small	Medium	Large	MAP Avg
Personnel Expenses					
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%
Total Personnel Expenses:	60%	59%	55%	57%	58%
Administration Expenses:					
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%
Total Administration Expenses:	2%	8%	7%	5%	6%
Facilities/Occupancy Expenses					
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%
Total Facilities / Occupancy Expenses:	14%	18%	15%	29%	18%
Programs Expenses					
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%
Total Programs Expenses:	16%	13%	20%	4%	14%
Other Expenses					
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%
Total Other Expenses:	8%	2%	3%	4%	3%
	100%	100%	100%	100%	100%