

| Expense Categories / Line Items | Micro | Small | Medium | Large | MAP Avg |
|---|--------------|--------------|---------------|--------------|----------------|
| <i>Personnel Expenses</i> | | | | | |
| 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% |
| <i>Administration Expenses:</i> | | | | | |
| 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% |
| <i>Facilities/Occupancy Expenses</i> | | | | | |
| 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% |
| <i>Programs Expenses</i> | | | | | |
| 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% |
| <i>Other Expenses</i> | | | | | |
| 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% |