

Giving Culture Study Committee
Report to the 41st General Assembly



Jane Cooper
Chairman

Summary of Work, 2020-2021:

1. Evaluated the current Per Member Asking (PMA) funding formulas.
2. Redeveloped a plan for giving that is more equitable in supporting the vision of the EPC.

Recommendations to the 2021 General Assembly:

1. Recommendation 41-17:

That in preparation for consideration by the 42nd General Assembly (2022), the 41st General Assembly directs the Office of the Stated Clerk to send to all presbyteries and churches for study the proposed change in the funding formula from Per Member Asking (PMA) to Percentage of Budget (POB) as articulated in this report and act on this proposal at the 42nd General Assembly.

Work of the Committee in 2020-2021:

1. Charge

The 39th General Assembly (2019) approved the recommendation from the National Leadership Team that “an ad interim committee be appointed by the Moderator to address how to improve the long-term culture of giving to the EPC...It will also evaluate the current Per Member Asking (PMA) funding formula...”

Appointed by 39th GA Moderator TE Case Thorp, the Giving Culture Study Committee (GCSC) quickly realized that our giving culture has developed over time from diverse areas of thinking and understanding.

Our first year of study and evaluation produced four recommendations to the 40th GA in 2020 which directly affect our culture of giving in the EPC. Each of these recommendations were developed as we recognized the need for clarification of terms, better care of our TEs in crisis, a clear understanding the role of the Office of the General Assembly, and development of broader congregational collection practices. The Recommendations with Rationales to the 40th GA in 2020 can be found in Appendix H of this report. Our detailed 2020 report and original 2019 charge can be found on the EPC website at www.epc.org/files/ga2020report-givingculturestudycommittee.

The 40th General Assembly also approved extending our study to evaluate the current per Member Asking (PMA) funding formula.

2021 has been dedicated to developing a formula for giving to the Office of the General Assembly that would be easier to calculate, understand, communicate, and budget for each year. This area of our work produced **Recommendation 41-17**.

2. Evaluation of the current Per Member Asking (PMA) funding formulas.

The work of the EPC at the national level is supported solely by contributions from member churches. Currently, EPC congregations are asked to give \$23 per member toward the work of the national level of the Church.

We again reviewed the reports from 2016-2018 GA study committees and our own research from 2019-2020. In the years between the 2016 and 2019 studies, we found that although the particular pastors may not have been the same individuals interviewed, the lack of understanding of PMA and the love for the EPC had not varied among our Teaching Elders. Therefore, both reports lead us to conclude that PMA is no longer a viable method for giving for EPC funding.

In one of our 2019 reports, our committee conducted personal interviews with a section of Teaching Elders to address the culture of giving in the EPC in the matter of PMA, as well as get a sense of how churches go about deciding their PMA participation. These pastors represented small, medium, and large churches across the United States.

Two of the questions we asked in these interviews were “Who determines the budget at your church?” Specifically, “who determines your EPC Per Member Asking, and describe your church’s budget-making process.”

We observed that the understanding of church membership varies widely from church to church. Some churches use membership as a wide entry point, yielding a “membership” many times larger than attendance. Other churches view membership as a second-level or even leadership-level commitment, yielding a membership that is a mere fraction of their congregation. Still others base their PMA on a special, once-a-year plate collection taken during Sunday worship.

We also saw how a church determines its budget is as diverse as their understanding of membership. Some churches have one individual who sets the budget. In others, it is the church staff who determine the coming year’s financial needs. In still others, the budget is determined by committee. For many, the budget is set based on pledges. In all of the varied ways of setting a church budget, the final approval is from the Session.

Our interviews revealed two patterns of giving using the PMA format: 1) There is no set pattern for how a church decides its PMA, how to fund it, or who decides, and 2) There is a very positive feel towards EPC and appreciation for the family of faith.

Therefore, we believe that our current understanding of “Per Member Asking” is inequitable in a day when the understanding of church membership varies widely from church to church. There needs to be a more equitable means and framework of giving to support the EPC at the national level.

Conclusion:

Membership is no longer a reliable measure of a church’s size or capacity for giving to the work of the EPC at the national level. We must now have a formula that will better define terms and conditions of giving for all churches in the denomination.

Appendix A: EPC Financial Development Project Consolidated Report 2016.

Appendix B: EPC Financial Development Project Church Survey 2016.

Appendix C: Summary of Pastor Interviews from Non-Supporting Churches 2019-2020.

Appendix D: Denominational Funding Benchmarks.

3. Developed a plan for giving that is more equitable in supporting the vision of the EPC.

We believe that percentage giving is the most equitable basis for giving as we move forward in the work of the EPC General Assembly.

- A. Percentage-format giving based on a church’s operating budget would be easier to calculate, understand, communicate, and budget for each year. This percentage giving would then allow the local church’s giving to fluctuate with their church budget (rather than membership).
- B. In this time of COVID and reduced attendance and/or giving to the local church, percentage giving based on a church’s budget would be more equitable in lean times.

- C. Percentage of Operating Budget (POB) defined as: Dollars spent on staffing, operations, maintenance, and internal programs of the church. It does not include dollars spent on capital campaign projects and outreach/missions (external ministries and causes).
- D. Although percentage giving based on a church's budget might increase the projected amount for some churches, in others it will actually decrease the projected giving amount. For some, the amount will remain about the same (Appendix E will show comparison). It is our hope that this formula will also encourage the 1/3 of our churches who do not participate in supporting the OGA to become engaged in giving at the national level.
- E. As a church we assume a financial responsibility to the denomination that is necessary to accomplish the mission of the EPC. Therefore:
 - 1. This responsibility will be clearly communicated to all Presbyteries and churches.
 - 2. We suggest that 1% be the standard Percentage of Operating Budget for each church in the EPC.
 - 3. Churches will have three years (2022-2025) to reach their full level of support to the operating budget of the EPC's General Assembly. To help with this transition, churches initially will determine their own giving at \$23 per member or 1% of their church's operating budget as they move forward to full POB giving.
 - 4. Annual giving to GA and Presbytery will remain separate. GA POB will be paid by churches directly to GA; Presbytery support will be paid directly by churches to their Presbytery.
 - 5. Presbyteries are encouraged to consider church giving to also be a certain percentage of the church's operating budget.
 - 6. Semi-annual POB updates will be sent from the Finance Office of the GA to each church and their Presbyteries.
 - 7. As giving participation of the churches grows over a 5-year period, the Assembly could direct the National Leadership Team to consider a POB reduction that may be set accordingly to accomplish the mission of the General Assembly while avoiding unnecessary surpluses.

Conclusion:

We believe that percentage giving is the most equitable basis for giving as we move forward in the work of the EPC General Assembly. Percentage of Operation Budget at 1% will establish a standardized formula for giving to the work of the EPC. The percentage formula would allow the church's giving to fluctuate each year with their budget rather than membership.

Appendix E: 2020 PMA/POB Funding Model

Appendix F: Who is the General Assembly? *Book of Government*, Chapter 20

Appendix G: Benefits of Membership in the Evangelical Presbyterian Church

4. Final Remarks

It has been our honor to serve the EPC through the work of this committee. We believe that our findings and recommendations are now complete. Acknowledging that the National Leadership Team will take responsibility for the long-term culture of giving in the EPC, the Giving Culture Study Committee concludes it work with this report to the 41st General Assembly.

Recommendations to the 2021 General Assembly:

1. Recommendation 41-17

That in preparation for consideration by the 42nd General Assembly (2022), the 41st General Assembly directs the Office of the Stated Clerk to send to all Presbyteries and churches for study the proposed change in the funding formula from Per Member Asking (PMA) to Percentage of Operating Budget (POB) as articulated in this report, and act on this proposal at the 42nd General Assembly.

Rationale:

Per Member Asking is no longer a viable method of determining a local church's giving formula at the national level of the EPC. Developing a percentage funding formula using Percentage of Operating Budget (POB) will standardize and define the accepted giving method for all churches in the denomination.

Committee Members:

RE Jane Cooper (Chairman), Presbytery of the Gulf South
TE Jamie Cupshalk, Presbytery of the East
TE Scott McKee, Presbytery of the Midwest
RE Gina Stewart, Presbytery of the Pacific Northwest
TE Jeff Jeremiah, Stated Clerk (ex officio)
Brian Smith, Communications Director (ex officio)
TE Brett Garretson, NLT Finance Committee Chairman (ex officio)
Phil VanValkenburg, former EPC Chief Operating Officer (ex officio)

Committee Meeting Dates:

October 5, 2020: Video Conference
October 13, 2020: Video Conference
October 14, 2020: Video Conference
November 18, 2020: Video Conference
December 9, 2020: Video Conference
January 19, 2020: Video Conference with NLT
February 10, 2020: Video Conference
February 24, 2020: Video Conference
March 25, 2020: Video Conference

Respectfully submitted,


Jane Cooper, Chairman

June 2021

Appendix A

EPC Financial Development Project Consolidated Report 2016

Summary of Key Findings:

1. The combined participants represent around half of all of the EPC member churches, including most of the high-capacity and mid-capacity churches. Participants also reflect a wide cross-section of the EPC.
 - There is significant ownership, alignment and goodwill concerning the EPC: Pastors are pleased/satisfied/fulfilled in their relationship with the denomination.
 - Pastors expressed a high confidence level in the leadership, stewardship, and integrity of EPC.
 - The vast majority of pastors (over 80%) believe that the Strategic Initiatives should be funded as a part of the EPC annual budget.
 - A large majority of pastors (around 70%) affirmed that the EPC should consider a change from PMA to a percentage-based approach. Statistically, there is not significant opposition to the potential change.
 - The main benefits/advantages of the percentage-based approach were seen to be: Easier to understand, calculate, communicate, and budget for.
 - A simpler, fairer (fluctuates with their budget), and more flexible approach.
 - A more biblical approach.
 - There was a consensus that pastors wanted to see the funding of the EPC as a clear expectation/requirement (not such a “soft sell”), and that 100% of churches would participate.

Appendix B

EPC Financial Development Project Church Survey 2016

8. There is a major lack of understanding about EPC's budget (how much it is, what the funds are used for, and how it is funded).
 9. Only 31% of pastors knew the correct percentage of the total requested PMA that was provided by member churches (60%).
 10. Over 80% of pastors believe that the Strategic Initiatives should be funded as a part of the EPC annual budget.
 11. Over 61% of pastors knew the correct percentage of the annual budget that supports World Outreach (20%).
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1. Only 48% of pastors knew the correct amount of the current PMA (\$23).
 2. Over 72% of pastors report that they give the full PMA expectation.
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- For those that don't participate in PMA, the top three reasons in order were: 1) Supporting the Presbytery first/instead; 2) Paying off PC(USA); 3) budget challenges at their church.
 - For those that give less than half of the full PMA, the top three reasons in order were: 1) Budget challenges at their church; 2) Paying off PC(USA); 3) Supporting the Presbytery first/instead.
 - For those that give most, but not the full PMA, the top three reasons in order were: 1) Budget challenges at their church; 2) Supporting the Presbytery first/instead; 3) Paying off PC(USA).
 - Over 64% of pastors agreed/strongly agreed that EPC should consider a change to a percentage-based approach. Although this is a bit below a "strength" indicator (70%), it is important to recognize that over 20% were neutral on the approach. Only 15% disagreed/strongly disagreed with the approach.
 - Pastors saw the two main benefits/advantages of the percentage-based approach to be: 1) Easier to understand, calculate, communicate, and budget for; 2) A simpler, fairer and more flexible approach.
 - There was no consensus from pastors on major concerns/disadvantages of the percentage-based approach, other than the various challenges in making the transition from PMA to the new approach.
 - Only 46% of pastors had a good understanding of EPC's ministry impact and outcomes.
 - Pastors have a very high confidence level in the leadership of the EPC.
 - Pastors have a very high confidence level in the stewardship and integrity of the EPC.
 - If pastors could change *one* thing (but *only* one thing) about how EPC is funded, the most consistent change mentioned was: 100% of churches participating in giving to EPC and making it a clear expectation.

Appendix C

Summary of Pastor Interviews from Non-Supporting Churches 2019-2020

Specific churches, pastors, and their confidential comments will not be published here.

1. Why The EPC?

EPC Essentials.

EPC is faithful to the Scriptures, Reformed, with deep theological conservative underpinnings.

It is warm, no fighting, and the church owns its property.

We had to leave PC(USA).

Presbytery respects congregations and encourages one another.

There is an openness to charismatic worship, wise policy, and a good fit.

There is clarity and conviction in the EPC with the right amount of involvement, support, and oversight.

The EPC is connectional, conservative, and winsome.

It moves the gospel forward while offering attractive fellowship.

It is willing to put up money to begin a new church with other area churches.

2. Who Determines the Budget at your Church?

Finance and Stewardship Committees.

Session group.

Staff and Elders.

Business Admin team, ministry teams, budget task force, Pastor and finance team, and Session.

Committees submit proposed budget to Finance Committee and then to Session to approve.

Ministry departments determine financial needs. A governance commission of 6 REs and Pastor.

Clerk of Session.

3. What Determines Your Participation in the EPC's PMA?

Members are given envelopes for their own PMA in addition to budget. Church has never had PMA in their budget.

Clerk of Session.

It has not been budgeted in a long time.

Not sure. PMA is a guideline. Giving determined by mission budget. They give to church plant rather than GA and pay the salary of church plant pastor for startup.

We pay Presbytery PMA but not GA. Feel closer to local church ministries rather than GA.

PMA is in the budget given to specific areas. Not administrative budget.

Staff and Elders.

Have always paid PMA.

Session.

Session Ministry Team makes recommendations to Session.

Session informs congregation about PMA. Many members give to cover the cost. The idea is to make it a separate area of giving.

Session decides how much to give to denomination, but really it is the pastors who recommend.

Financial Director puts in Mission Budget as informed by EPC. Budgeted and giving whole amount.

4. Please Describe Your Budget-Making Process

Aug/Sept, staff in charge of ministry submit comprehensive report to Session. At end of year ministry requests are balanced with pledged giving.

Clerk of Session uses prior year budget that is based on giving. Approved by Session.

Governance Commission meets. The budget is based on what they need for ministry, not on pledges received. They report to Session

Ministry Director determines their budget. Session Approved. PMA is part of their mission's budget.

Staff and committees decide what ministries needs will be in the coming year. Ministry drives the budget.

Finance and Stewardship Committees meet. After ministry planning then a budget is planned, this is run by the Session for Q&A and then presented to congregation in January each year. They do not have pledges.

The finance administration and staff look at church ministry, salaries, building expenses. Base a budget on end-of-the-year pledges.

Finance Committee puts together a budget to be approved by Session.

Proposals are made from staff members, and budget based on pledges.

In September the Finance committee brings to Session. Session puts appeal to committee for budget request. In November, Financial Resource Committee submits to Session for review.

In September the Business Admin team projects potential giving/ask for pledges in November. Ministry teams determine their basic needs and next level needs. The Budget Task Force, Pastor, finance team, and Session set the budget.

A committee of Session take the lead. Whole Session modifies and approves. Then congregation votes.

Driven by staff, approved by Session.

Zero-based budget every year. Staff and elders think through ministry for next year. All the proposals go to Session.

Finance committee proposes the budget to Session. Session vote to adopt or send back to committee.

Committees submit proposed budget to Finance Committee before sending to Session

5. What factors determine your church's participation in the EPC's per-member asking?

Giving to specific ministry work.

Presbytery/GA are fundamental so will give.

Not sure.

Didn't know.

Never give. They have given to some EPC mission projects but are local, goal-oriented church. Pastor deeply wounded by former denomination and his church, so decided to not give to GA.

Give toward ministry/mercy rather than administration.

Overall church giving.

Committed to PMA as it is part of being EPC.

Part of Mission budget and the perceived impact.

Didn't know they weren't giving.

Congregation's contributions to PMA fund.

Base PMA giving on number in attendance rather than the number of members on the rolls.

Financial Director puts PMA in budget as informed by EPC.

6. How can the EPC support your church better?

Not sure what the GA does

New to the denomination, not sure what the EPC can do for us.

The Lord is faithful and gracious. EPC is an institution in their church. Not sure how EPC could support better.

We have no need for GA.

EPC does a good job. We have not had need for resources other than attending a meeting on church planting.

The EPC could not do more! We are very happy and grateful to EPC for all of their help coming out of our former denomination and we want to get to paying 100%.

Continue WO. Conferences outside of GA are not helpful. Continue relational connection with other EPC churches.

Generally happy with Presbytery support.

Could use a model policy and procedure manuals for church committees. Perhaps GA could come up with some models (nothing binding) for financial policies and procedures/committees/policies, especially for smaller churches

No recommendations. Love the EPC. Love how Jeff Jeremiah pastors the Pastors.

Happy with investment. Not aloof. Jeff is accessible. Florida gathering pastors of large churches helps a lot. Are there better ways we could communicate?

EPC keeps track of small churches better than most denominations. Could do more with rural congregations for training and support.

No issues with support from EPC.

7. How do you think we should support the various work of the EPC?

Financially do more for GA.

PMA should be the foundation of what we do through EPC.

It should be an “asking” rather than required/compulsion.

Some understand being connectional and would add to giving beyond PMA or leave \$ from their estate.

Suggestion: set up area at GA for major gifts and estate planning.

Churches like to have closer connection to what they support. Nationally, GA is not their priority. However some \$ needs to go to GA to support WO. WO is more personal and up-close.

Through local churches.

We are Presbytery-centered and they give fully to Presbytery to help cover the smaller churches in our area.

There should be a strong general fund while still allowing local funds for special campaigns.

Our money goes locally.

PMA or determine a better way. i.e. Divide work of GA into ministry slots that would motivate more. Example might be the way WO works.

Be more aggressive in letting people know the need. Encourage giving to special funds as well as household needs, i.e. salaries, insurance, lights, rent, etc.

“Power Ball” Churches need to give and follow through with giving.

Probably biggest hurdle is churches from PC(USA) have not gotten past fundamental distrust of Presbytery.

People give toward vision not deficit.

Specific needs seem to hit (i.e., Andrew Brunson) as they are advertised, people willing to give toward causes.

No real answer, except that the current structure seems cumbersome, and perhaps need to think how to organize more missional strategic.

Current system makes sense. Congregation gives to Presbytery more readily than GA. GA seems distant to average member.

8. What does Presbytery provide for your church?

A great source of polity for Teaching Elders.

Fellowship for Teaching Elders.

Presbytery ministered to a staff person found guilty of inappropriate conduct.

Examination and Ordination of Pastors.

Networking for Church Plants.

Candidate Process.

Teachings.

Independent, not relying on Presbytery.

Presbyterianism is Presbytery-centered rather than GA.

EPC is having growing pains that requires more upper management. Thus we are top-heavy that is better accepted by some than others.

Committee on Ministry offers a lot.

Aid to struggling churches.

A place for new churches to come in EPC by observing the church in action at the Presbytery level.

Evaluation and accountability of pastors.

Supported during transition time from former denomination.

Leadership support for TEs and REs.

Church conflict management/mediator.

Loved support when church felt abandoned by former denomination.

Just not able to be as involved due to distance/cost. Have developed more relationships locally.

Love Presbytery.

Presbytery meetings are a joy.

Opportunity to gather for fellowship with local pastors.

Currently we have very little interaction with Presbytery due to by vocational pastor.

9. What does General Assembly provide for your church?

A great resource for polity and teaching.

Partnering with other GA churches for WO and church planting.

Independent, not relying on GA.

Pastor gathers with committees at GA which is a huge blessing to him. Enjoys a shared sense of fellowship and identity.

GA's role is for business at the Assembly.

Conference for church plant.

Pastors meeting once a year per church size. This is very encouraging.

A denomination rather than being alone.

It offers training, fellowship, missionary support, and is a place to be a part of our process of government.

RE educated in local and world side churches.

Connection with World Outreach, and Transitional Pastor ministry.

Organizational advantage adds validity to the church.

Benefits, Position Papers, guidance from/gathering of GA an encouragement, training.

Enjoy times of equipping, worship, the larger sense of mission, and missional work of the denomination. Sense of family and mission.

Very little connection to GA. Have not gone to Assembly in years.

EPC's emphasis on church planting, missions, and church revitalization.

Connection with national and international church.

GA connects us to broader leaders, people we may not see geographically. More conversation on areas of interest and common need.

10. If Presbytery or General Assembly should disappear tomorrow, what would you miss most?

Many members wouldn't notice for a long time.

Would miss the doctrine and structure provided by a denomination.

The relationships in connectional gatherings most.

EPC doesn't do much practically.

We don't share best practices, resources, and ideas.

We don't do much training.

The benefit is primarily relational.

We would become independent but would miss not having good counsel.

We would become independent but want to be in EPC for long-term stability of their congregation.

Pastor would miss relationships with fellow pastors.

Congregation would miss sense of rootedness/place in the landscape of the kingdom.

There would be a sense of identity loss in their place in the church in the USA.

This would be hard for congregation.

Sense of connectionalism at GA level and accountability at Presbytery.

The organizational support both locally and nationally.

Insurance provided.

Standing together culturally which today needs more and more support.

It would be impossible for a local church to do mission in the world as vast as is offered through WO.

Fellowship and church relationships.

Security.

Connection with WO.

Transitional Pastor Ministry.

Miss a sense of a greater accountability for leadership (Session/Pastor).

Resources available when help is needed.

Worship.

Idea sharing.

Equipping.

The pastor would greatly miss the gatherings (Presbytery and GA).

The information that comes from EPC, like mission opportunities and positions on tough issues.

Position Papers and documents.

Elders who participate in Presbytery and General Assembly gatherings have high view of the EPC.

People! We'd miss the people and the theological accountability.

We would feel orphaned.

Appendix D

Denominational Funding Benchmarks

Ranked by number of members

Denomination or Network	Name of Funding Campaign	Budget	Churches	Members	Funding (some actual; other, amount requested)
Evangelical Free (EV Free)	FairShare supports 3 office divisions. Ministries Fund , from individuals, supports national and admin. needs. Global Vision Partners , from individuals, supports global ministries.	\$42M total \$4.2M admin \$3M fund-raising \$35M program (includes missionary accounts)	1500	350k	Encouraged to give 1% of annual church budget = 26% of national office needed revenue; goal = 47%. Current: 64% of churches voluntarily participate.
PCA (March 2021)	Partnership Shares (PS)	\$30M (PS Fund); \$173M total expense budget includes college & seminary	1700 including mission churches	300k communing members + 80k non-communing	\$112/member Stated Clerk's office at 6% of total PS Fund, requests .35% of total tithes/offerings, not including capital donations
CRC	Ministry Shares	\$11M	865	230k	\$47/member
RCA	Partnership in Mission	\$7.5M	877	200k	\$52/member
Evangelical Covenant	Ministry and Mission Budget	\$17M (\$9M from churches)	850	178k	\$49/member
Acts 29 Network	Catalyst Fund	\$2.2M income \$2.7M expense	619 churches in 30 countries	~150k	1% (~\$15/member) 10% of church income to church planting
EPC	Per Member Asking	\$2.8M (incl. WO internal admin \$\$)	600	145k	\$23/member ask; actual = \$16/member
ECO	General Support	\$2.4M (\$427k directed to 18 presbyteries)	350	123k	"ECO Membership Dues" Require 1% of annual unrestricted giving (also supports presbyteries; may fund separately); Budget = \$19/member

Appendix E													
							OGA Expectation			Variance vs. Expectation		% of Expectation	
Church	City	State	Active Members 2020	Average Worship 2020	Local Program and Operating Expenses 2020	Tithes and Offerings 2020	\$23 Per Member	POB 1%	PMA Calendar Year 2020	\$23 Per Member	POB 1%	\$23 Per Member	POB 1%
5Point7 Community Church	Detroit	MI											
Abundant Mercy Church	Detroit	MI											
Advent Arlington Presbyterian Church	Arlington	TN							\$1,000.00				
Advent Presbyterian Church	Cordova	TN	1034	264	\$1,518,907.00	\$1,631,668.00	\$23,782.00	\$15,189.07	\$5,567.52	(\$18,214.48)	(\$9,621.55)	23.4%	36.7%
Alder Presbyterian Church	Eatonville	WA	27	19	\$17,061.00	\$42,325.00	\$621.00	\$170.61	\$621.00	\$0.00	\$450.39	100.0%	364.0%
Alexis United Presbyterian Church (EPC)	Alexis	IL	96	28	\$67,461.00	\$53,765.00	\$2,208.00	\$674.61	\$0.00	(\$2,208.00)	(\$674.61)	0.0%	0.0%
All Saints Presbyterian Church	Memphis	TN	71	45	\$180,621.00	\$169,569.00	\$1,633.00	\$1,806.21	\$1,150.00	(\$483.00)	(\$656.21)	70.4%	63.7%
All Souls Church	Nashville	TN											
All Souls Church of Austin	Austin	TX											
All Souls Fellowship Church	Decatur	GA											
Altan Presbyterian Church	Monroe	NC	63	33	\$63,472.00	\$81,761.00	\$1,449.00	\$634.72	\$924.00	(\$525.00)	\$289.28	63.8%	145.6%
Amazing Grace Evangelical Presbyterian Church	Highland Heights	OH	120	30	\$224,679.00	\$221,119.00	\$2,760.00	\$2,246.79	\$2,806.00	\$46.00	\$559.21	101.7%	124.9%
Antioch Evangelical Presbyterian Church	Jacksonville	NC	55	25	\$28,240.69	\$44,082.40	\$1,265.00	\$282.41	\$0.00	(\$1,265.00)	(\$282.41)	0.0%	0.0%
Aplington Evangelical Presbyterian Church	Aplington	IA	132	65	\$118,119.00	\$135,015.00	\$3,036.00	\$1,181.19	\$3,473.00	\$437.00	\$2,291.81	114.4%	294.0%
Ardara Evangelical Presbyterian Church	Ardara	PA							\$1,840.00	\$1,840.00	\$1,840.00		
Argyle Presbyterian Church	Argyle	NY	219	109	\$271,501.00	\$340,183.00	\$5,037.00	\$2,715.01	\$5,092.00	\$55.00	\$2,376.99	101.1%	187.5%
Asbury Evangelical Presbyterian Church	Westfield	NC	74	15	\$54,247.00	\$56,513.00	\$1,702.00	\$542.47	\$0.00	(\$1,702.00)	(\$542.47)	0.0%	0.0%
Ashland Evangelical Presbyterian Church	Voorhees	NJ							\$3,900.00				
Athens Church	Kansas City	MO											
Atoka Presbyterian Church	Atoka	TN	62	40	\$105,815.00	\$144,076.00	\$1,426.00	\$1,058.15	\$1,334.00	(\$92.00)	\$275.85	93.5%	126.1%
Attica Evangelical Presbyterian Church	Attica	IN	42	35	\$107,736.00	\$122,374.30	\$966.00	\$1,077.36	\$1,012.00	\$46.00	(\$65.36)	104.8%	93.9%
Avery Presbyterian Church	Bellevue	NE	228	154	\$467,248.00	\$355,489.00	\$5,244.00	\$4,672.48	\$6,141.00	\$897.00	\$1,468.52	117.1%	131.4%
Banks Presbyterian Church	Marvin	NC							\$1,587.00				
Barbee Memorial Presbyterian Church	Excelsior Springs	MO											
Bathgate Presbyterian Church	Cavalier	ND	78	20	\$115,264.00	\$141,465.00	\$1,794.00	\$1,152.64	\$1,817.00	\$23.00	\$664.36	101.3%	157.6%
Bay Presbyterian Church	Bay Village	OH	1701	300	\$2,494,594.00	\$3,691,845.00	\$39,123.00	\$24,945.94	\$43,750.00	\$4,627.00	\$18,804.06	111.8%	175.4%
Bellefield Presbyterian Church	Pittsburgh	PA	219	85	\$823,748.00	\$781,534.00	\$5,037.00	\$8,237.48	\$4,945.00	(\$92.00)	(\$3,292.48)	98.2%	60.0%
Bellevue Presbyterian Church	Gap	PA							\$5,773.00				
Bensalem Evangelical Presbyterian Church	Bennett	NC	81	55	\$129,578.27	\$127,549.98	\$1,863.00	\$1,295.78	\$0.00	(\$1,863.00)	(\$1,295.78)	0.0%	0.0%
Benton Heights Presbyterian Church	Monroe	NC	348		\$415,361.00	\$470,198.00	\$8,004.00	\$4,153.61	\$4,000.00	(\$4,004.00)	(\$153.61)	50.0%	96.3%
Bergen Evangelical Presbyterian Church	Bergen	NY							\$1,621.50				
Bethany Evangelical Presbyterian Church	Havertown	PA	207	218	\$565,532.00	\$607,183.00	\$4,761.00	\$5,655.32	\$0.00	(\$4,761.00)	(\$5,655.32)	0.0%	0.0%
Bethany Presbyterian Church	Mercer	PA	220	76	\$269,904.77	\$358,698.04	\$5,060.00	\$2,699.05	\$5,979.96	\$919.96	\$3,280.91	118.2%	221.6%
Bethany Presbyterian Church	Kingsport	TN	41	30	\$68,275.26	\$93,252.54	\$943.00	\$682.75	\$1,495.00	\$552.00	\$812.25	158.5%	219.0%
Bethel Evangelical Presbyterian Church	Enon Valley	PA	184	100	\$209,011.00	\$314,930.00	\$4,232.00	\$2,090.11	\$4,876.50	\$644.50	\$2,786.39	115.2%	233.3%
Bethel Presbyterian Church	Reading	MN	87	21	\$50,068.61	\$67,541.23	\$2,001.00	\$500.69	\$2,024.00	\$23.00	\$1,523.31	101.1%	404.2%
Bethel Presbyterian Church	Raeford	NC	41	39	\$59,452.47	\$64,285.00	\$943.00	\$594.52	\$0.00	(\$943.00)	(\$594.52)	0.0%	0.0%
Bethel Presbyterian Church	Prosperity	PA	118	75	\$136,126.00	\$162,534.00	\$2,714.00	\$1,361.26	\$1,380.00	(\$1,334.00)	\$18.74	50.8%	101.4%
Bethel Presbyterian Church	Claudville	VA	27	15	\$16,775.87	\$17,286.22	\$621.00	\$167.76	\$0.00	(\$621.00)	(\$167.76)	0.0%	0.0%

Appendix E													
							OGA Expectation			Variance vs. Expectation		% of Expectation	
Church	City	State	Active Members 2020	Average Worship 2020	Local Program and Operating Expenses 2020	Tithes and Offerings 2020	\$23 Per Member	POB 1%	PMA Calendar Year 2020	\$23 Per Member	POB 1%	\$23 Per Member	POB 1%
Bethlehem Presbyterian Church	Monroe	NC	104	40	\$214,082.00	\$255,464.00	\$2,392.00	\$2,140.82	\$2,878.00	\$486.00	\$737.18	120.3%	134.4%
Bethlehem Steltz Reformed Church	Glen Rock	PA	90	30	\$155,941.00	\$137,247.00	\$2,070.00	\$1,559.41	\$2,530.00	\$460.00	\$970.59	122.2%	162.2%
Beverly Heights Presbyterian Church	Pittsburgh	PA	329	198	\$830,432.00	\$960,323.00	\$7,567.00	\$8,304.32	\$5,088.75	(\$2,478.25)	(\$3,215.57)	67.2%	61.3%
Bickleton Evangelical Community Church	Bickleton	WA	46	30	\$99,883.98	\$132,799.51	\$1,058.00	\$998.84	\$1,104.00	\$46.00	\$105.16	104.3%	110.5%
Big Creek Presbyterian Church	Hannibal	MO	38	35	\$111,818.31	\$152,780.65	\$874.00	\$1,118.18	\$989.00	\$115.00	(\$129.18)	113.2%	88.4%
Bishopville Presbyterian Church	Bishopville	SC	95	42	\$184,099.00	\$202,866.00	\$2,185.00	\$1,840.99	\$2,852.00	\$667.00	\$1,011.01	130.5%	154.9%
Bouldin Memorial Presbyterian Church	Stuart	VA	27	23	\$39,082.00	\$57,327.00	\$621.00	\$390.82	\$644.00	\$23.00	\$253.18	103.7%	164.8%
Brainerd Presbyterian Church	Chattanooga	TN	160	45	\$343,345.00	\$372,229.00	\$3,680.00	\$3,433.45	\$3,033.00	(\$647.00)	(\$400.45)	82.4%	88.3%
Brazeau Presbyterian Church	Brazeau	MO	33	30	\$48,234.00	\$44,902.00	\$759.00	\$482.34	\$0.00	(\$759.00)	(\$482.34)	0.0%	0.0%
Brighton Presbyterian Church	Rochester	NY							\$1,081.00				
Brookdale Presbyterian Church	St. Joseph	MO	253	111	\$502,685.00	\$618,594.00	\$5,819.00	\$5,026.85	\$6,486.25	\$667.25	\$1,459.40	111.5%	129.0%
Buck Hill Presbyterian Church	Newland	NC							\$805.00				
Buffalo Prairie Presbyterian Church	Reynolds	IL	85	41	\$57,420.00	\$85,807.00	\$1,955.00	\$574.20	\$4,094.00	\$2,139.00	\$3,519.80	209.4%	713.0%
Buffalo Presbyterian Church	Greensboro	NC	90	48	\$246,925.00	\$275,412.00	\$2,070.00	\$2,469.25	\$2,280.00	\$210.00	(\$189.25)	110.1%	92.3%
Calvary Presbyterian Church	Flint	MI	152	50	\$263,720.00	\$316,063.00	\$3,496.00	\$2,637.20	\$3,473.00	(\$23.00)	\$835.80	99.3%	131.7%
Calvin Presbyterian Church	Corvallis	OR	98	55	\$211,198.69	\$334,849.69	\$2,254.00	\$2,111.99	\$1,759.50	(\$494.50)	(\$352.49)	78.1%	83.3%
Calvin Presbyterian Church	Ellwood City	PA	92	44	\$185,282.00	\$97,541.00	\$2,116.00	\$1,852.82	\$2,093.00	(\$23.00)	\$240.18	98.9%	113.0%
Cameronian Presbyterian Church	Rockingham	NC	50	33	\$77,246.80	\$99,799.65	\$1,150.00	\$772.47	\$0.00	(\$1,150.00)	(\$772.47)	0.0%	0.0%
Canyons Community Church	Castle Rock	CO	106	90	\$288,020.00	\$792,027.00	\$2,438.00	\$2,880.20	\$0.00	(\$2,438.00)	(\$2,880.20)	0.0%	0.0%
Cedar Springs Presbyterian Church	Knoxville	TN					\$0.00	\$0.00	\$60,000.00				
Cedarville United Presbyterian Church	Cedarville	OH	87	45	\$147,453.00	\$127,529.00	\$2,001.00	\$1,474.53	\$2,047.00	\$46.00	\$572.47	102.3%	138.8%
Celebration Community Church	Denver	CO	134	215	\$573,732.00	\$604,452.00	\$3,082.00	\$5,737.32	\$0.00	(\$3,082.00)	(\$5,737.32)	0.0%	0.0%
Center Presbyterian Church	Grove City	PA	139	60	\$208,927.97	\$189,503.89	\$3,197.00	\$2,089.28	\$0.00	(\$3,197.00)	(\$2,089.28)	0.0%	0.0%
Centerpoint Community Church of Roseville	Roseville	CA	789	480	\$2,245,000.00	\$2,717,275.00	\$18,147.00	\$22,450.00	\$5,000.00	(\$13,147.00)	(\$17,450.00)	27.6%	22.3%
Centerville Presbyterian Church	Fremont	CA	321	234	\$1,333,500.00	\$1,351,706.00	\$7,383.00	\$13,335.00	\$8,784.00	\$1,401.00	(\$4,551.00)	119.0%	65.9%
Central Presbyterian Church	Huntsville	AL	327	108	\$1,186,637.00	\$1,023,500.00	\$7,521.00	\$11,866.37	\$11,934.00	\$4,413.00	\$67.63	158.7%	100.6%
Central Presbyterian Church	Hyden	KY	36	18	\$52,929.91	\$47,246.01	\$828.00	\$529.30	\$0.00	(\$828.00)	(\$529.30)	0.0%	0.0%
Central Presbyterian Church	St. Louis	MO	1099	305	\$3,545,544.00	\$4,342,867.00	\$25,277.00	\$35,455.44	\$18,917.50	(\$6,359.50)	(\$16,537.94)	74.8%	53.4%
Central Presbyterian Church	New York	NY											
Central West End Church	Saint Louis	MO	56	150	\$251,908.00	\$312,343.00	\$1,288.00	\$2,519.08	\$12,983.50	\$11,695.50	\$10,464.42	1008.0%	515.4%
Centre Presbyterian Church	Mooreville	NC							\$3,896.00				
Chapel Hill Presbyterian Church	Gig Harbor	WA	1336	654	\$4,202,096.00	\$3,597,602.00	\$30,728.00	\$42,020.96	\$32,280.50	\$1,552.50	(\$9,740.46)	105.1%	76.8%
Chelsea Presbyterian Church	Chelsea	AL	35	45	\$160,000.00	\$80,000.00	\$805.00	\$1,600.00	\$0.00	(\$805.00)	(\$1,600.00)	0.0%	0.0%
Cherry Creek Presbyterian Church	Englewood	CO	1440	350	\$4,205,717.00	\$4,342,685.00	\$33,120.00	\$42,057.17	\$26,009.64	(\$7,110.36)	(\$16,047.53)	78.5%	61.8%
Cherry Hills Community Church	Highlands Ranch	CO	10098	3987	\$11,276,097.00	\$13,081,801.00	\$232,254.00	\$112,760.97	\$46,749.96	(\$185,504.04)	(\$66,011.01)	20.1%	41.5%
Chinese Evangelical Presbyterian Church	Portland	OR	27	20	\$29,116.09	\$24,173.53	\$621.00	\$291.16	\$0.00	(\$621.00)	(\$291.16)	0.0%	0.0%
Christ Alone Church	Green Bay	WI	55	40	\$128,935.00	\$151,148.00	\$1,265.00	\$1,289.35	\$1,755.00	\$490.00	\$465.65	138.7%	136.1%
Christ Church East Bay	Berkeley	CA	163	0	\$1,261,186.24	\$1,707,024.40	\$3,749.00	\$12,611.86	\$0.00	(\$3,749.00)	(\$12,611.86)	0.0%	0.0%
Christ Church EPC	Anderson	SC	52	65	\$248,532.92	\$304,105.17	\$1,196.00	\$2,485.33	\$0.00	(\$1,196.00)	(\$2,485.33)	0.0%	0.0%
Christ Church Presbyterian Church	Dalton	GA	489	101	\$1,307,787.24	\$1,595,242.40	\$11,247.00	\$13,077.87	\$10,856.04	(\$390.96)	(\$2,221.83)	96.5%	83.0%

Appendix E													
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Church	City	State	Active Members 2020	Average Worship 2020	Local Program and Operating Expenses 2020	Tithes and Offerings 2020	\$23 Per Member	POB 1%	PMA Calendar Year 2020	\$23 Per Member	POB 1%	\$23 Per Member	POB 1%
Christ Community Church - Montreat	Montreat	NC	561	189	\$630,694.35	\$941,158.06	\$12,903.00	\$6,306.94	\$14,020.00	\$1,117.00	\$7,713.06	108.7%	222.3%
Christ Community Church (EPC)	Caldwell	ID	134	55	\$208,600.00	\$242,847.00	\$3,082.00	\$2,086.00	\$2,758.00	(\$324.00)	\$672.00	89.5%	132.2%
Christ Community Church, EPC	Highland Lakes	NJ							\$300.00				
Christ Covenant Church	Leoti	KS	53	89	\$265,353.12	\$302,382.04	\$1,219.00	\$2,653.53	\$2,468.84	\$1,249.84	(\$184.69)	202.5%	93.0%
Christ Fellowship Church	Fort Collins	CO	71	65	\$184,013.00	\$204,913.00	\$1,633.00	\$1,840.13	\$996.00	(\$637.00)	(\$844.13)	61.0%	54.1%
Christ Fellowship Church	Southern Pines	NC							\$1,800.00				
Christ Presbyterian Church	Daphne	AL	46	38	\$109,431.29	\$141,076.94	\$1,058.00	\$1,094.31	\$1,092.50	\$34.50	(\$1.81)	103.3%	99.8%
Christ Presbyterian Church	Boise	ID	125	70	\$244,600.00	\$261,900.00	\$2,875.00	\$2,446.00	\$3,013.00	\$138.00	\$567.00	104.8%	123.2%
Christ Presbyterian Church	Springfield	MA	79	47	\$157,480.28	\$180,350.34	\$1,817.00	\$1,574.80	\$1,840.00	\$23.00	\$265.20	101.3%	116.8%
Christ Reformed Presbyterian Church	Torrington	WY	33	25	\$94,462.00	\$104,689.79	\$759.00	\$944.62	\$0.00	(\$759.00)	(\$944.62)	0.0%	0.0%
Christ Reigns Mission Church	Winchester	VA	13	12	\$5,660.00	\$13,349.00	\$299.00	\$56.60	\$0.00	(\$299.00)	(\$56.60)	0.0%	0.0%
Christ the King Community Church	Durham	NC	115	70	\$503,709.00	\$516,854.23	\$2,645.00	\$5,037.09	\$2,835.88	\$190.88	(\$2,201.21)	107.2%	56.3%
Church by the Woods	Sharonville	OH											
Church of the Redeemer	Alcoa	TN	110	120	\$370,000.00	\$543,000.00	\$2,530.00	\$3,700.00	\$2,100.00	(\$430.00)	(\$1,600.00)	83.0%	56.8%
Church of the Resurrection	New Orleans	LA	117	100			\$2,691.00	\$0.00	\$0.00	(\$2,691.00)	\$0.00	0.0%	
Circleville Presbyterian Church	Circleville	NY							\$1,035.00				
City Church	St. Louis	MO	101	48	\$442,611.00	\$465,992.00	\$2,323.00	\$4,426.11	\$2,323.00	\$0.00	(\$2,103.11)	100.0%	52.5%
City Church of Homestead	Homestead	FL											
City of Refuge Church	Houston	TX	128	15	\$468,469.00	\$602,118.00	\$2,944.00	\$4,684.69	\$3,504.00	\$560.00	(\$1,180.69)	119.0%	74.8%
Clayton Community Church	Clayton	CA	140		\$755,304.00	\$760,544.00	\$3,220.00	\$7,553.04	\$0.00	(\$3,220.00)	(\$7,553.04)	0.0%	0.0%
Cleveland Presbyterian Church	Abingdon	VA	33	23	\$51,188.00	\$80,086.00	\$759.00	\$511.88	\$0.00	(\$759.00)	(\$511.88)	0.0%	0.0%
Closer to God Evangelical Presbyterian Church	Kearny	NJ	88	50	\$196,524.00	\$227,312.24	\$2,024.00	\$1,965.24	\$1,000.00	(\$1,024.00)	(\$965.24)	49.4%	50.9%
College Corner Presbyterian Church	College Corner	OH	35	30	\$111,320.78	\$92,864.03	\$805.00	\$1,113.21	\$1,150.00	\$345.00	\$36.79	142.9%	103.3%
Colonial Presbyterian Church	Kansas City	MO	1621	562	\$3,986,481.00	\$4,745,029.00	\$37,283.00	\$39,864.81	\$39,382.00	\$2,099.00	(\$482.81)	105.6%	98.8%
Colonial Village Presbyterian Church	Niagara Falls	NY	71	27	\$120,649.00	\$106,562.00	\$1,633.00	\$1,206.49	\$1,610.00	(\$23.00)	\$403.51	98.6%	133.4%
Community Church of Ephrata	Ephrata	WA	179	207	\$482,560.05	\$514,507.24	\$4,117.00	\$4,825.60	\$4,163.00	\$46.00	(\$662.60)	101.1%	86.3%
Community Evangelical Presbyterian Church	Owosso	MI	134	90	\$255,340.00	\$404,539.08	\$3,082.00	\$2,553.40	\$3,128.00	\$46.00	\$574.60	101.5%	122.5%
Community Evangelistic Church	Knoxville	TN							\$500.00				
Community Presbyterian Church	Clewiston	FL	36	22	\$103,930.00	\$123,820.00	\$828.00	\$1,039.30	\$1,800.00	\$972.00	\$760.70	217.4%	173.2%
Community Presbyterian Church of Danville	Danville	CA	1681	238	\$5,386,216.00	\$6,811,655.00	\$38,663.00	\$53,862.16	\$38,511.00	(\$152.00)	(\$15,351.16)	99.6%	71.5%
Community Presbyterian Church of Omak	Omak	WA	103	65	\$198,528.00	\$264,353.00	\$2,369.00	\$1,985.28	\$2,391.96	\$22.96	\$406.68	101.0%	120.5%
Community Presbyterian Church of Onalaska	Onalaska	WA	41	20	\$92,413.06	\$76,884.81	\$943.00	\$924.13	\$0.00	(\$943.00)	(\$924.13)	0.0%	0.0%
Community Protestant Church	West Yellowstone	MT	40	33.5	\$140,640.00	\$132,208.00	\$920.00	\$1,406.40	\$828.00	(\$92.00)	(\$578.40)	90.0%	58.9%
Concord Presbyterian Church	Sumter	SC	113	35	\$83,964.00	\$150,574.66	\$2,599.00	\$839.64	\$2,645.00	\$46.00	\$1,805.36	101.8%	315.0%
Connellsville Presbyterian Church	Connellsville	PA	36	26	\$77,336.00	\$73,497.00	\$828.00	\$773.36	\$0.00	(\$828.00)	(\$773.36)	0.0%	0.0%
Cornerstone Bible Church	St. Petersburg	FL											
Cornerstone Church of Goldsboro	Goldsboro	NC							\$2,000.00				
Cornerstone Church of Stapleton	Stapleton	NE	30	30	\$79,890.00	\$99,468.00	\$690.00	\$798.90	\$828.00	\$138.00	\$29.10	120.0%	103.6%
Cornerstone Community Church	Aurora	CO	40	32	\$86,265.00	\$80,931.00	\$920.00	\$862.65	\$1,680.00	\$760.00	\$817.35	182.6%	194.7%

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Church	City	State	Active Members 2020	Average Worship 2020	Local Program and Operating Expenses 2020	Tithes and Offerings 2020	\$23 Per Member	POB 1%	PMA Calendar Year 2020	\$23 Per Member	POB 1%	\$23 Per Member	POB 1%
Cornerstone Community Church of Greeley	Greeley	CO	416	244	\$798,828.00	\$938,293.00	\$9,568.00	\$7,988.28	\$9,895.98	\$327.98	\$1,907.70	103.4%	123.9%
Cornerstone EPC	Katy	TX	84	71	\$353,911.00	\$371,508.00	\$1,932.00	\$3,539.11	\$2,369.00	\$437.00	(\$1,170.11)	122.6%	66.9%
Cornerstone Evangelical Presbyterian Church	Brighton	MI	1362	571	\$2,905,513.00	\$4,503,518.00	\$31,326.00	\$29,055.13	\$32,475.96	\$1,149.96	\$3,420.83	103.7%	111.8%
Cornerstone Evangelical Presbyterian Church	Franklin	NC	30	22	\$87,108.00	\$90,461.00	\$690.00	\$871.08	\$0.00	(\$690.00)	(\$871.08)	0.0%	0.0%
Cornerstone Presbyterian Church	Selma	AL	264	85	\$470,973.97	\$522,446.69	\$6,072.00	\$4,709.74	\$5,900.00	(\$172.00)	\$1,190.26	97.2%	125.3%
Cornerstone Presbyterian Church	Leawood	KS	364	140	\$1,126,700.00	\$1,137,000.00	\$8,372.00	\$11,267.00	\$12,545.62	\$4,173.62	\$1,278.62	149.9%	111.3%
Covenant Church	West Lafayette	IN	539	190	\$1,667,803.00	\$2,077,607.00	\$12,397.00	\$16,678.03	\$13,190.50	\$793.50	(\$3,487.53)	106.4%	79.1%
Covenant Community Church	Vacaville	CA							\$3,082.00				
Covenant Community Church	Aurora	CO	44	21	\$80,346.00	\$86,524.00	\$1,012.00	\$803.46	\$0.00	(\$1,012.00)	(\$803.46)	0.0%	0.0%
Covenant Evangelical Presbyterian Church	Lake Jackson	TX	388	100	\$836,509.00	\$915,470.00	\$8,924.00	\$8,365.09	\$9,774.08	\$850.08	\$1,408.99	109.5%	116.8%
Covenant Family Church	Memphis	TN											
Covenant Presbyterian Church	Mobile	AL							\$5,750.00				
Covenant Presbyterian Church	Vail	CO	44	10	\$181,075.04	\$198,946.69	\$1,012.00	\$1,810.75	\$0.00	(\$1,012.00)	(\$1,810.75)	0.0%	0.0%
Covenant Presbyterian Church	Tallahassee	FL	53	20	\$203,468.00	\$200,660.00	\$1,219.00	\$2,034.68	\$1,380.00	\$161.00	(\$654.68)	113.2%	67.8%
Covenant Presbyterian Church	Rome	GA	34	26	\$77,271.00	\$92,510.00	\$782.00	\$772.71	\$943.00	\$161.00	\$170.29	120.6%	122.0%
Covenant Presbyterian Church	Monroe	LA	266	105	\$792,189.00	\$874,579.00	\$6,118.00	\$7,921.89	\$6,210.00	\$92.00	(\$1,711.89)	101.5%	78.4%
Covenant Presbyterian Church	Columbus	MS	36	24	\$81,393.00	\$114,160.00	\$828.00	\$813.93	\$980.00	\$152.00	\$166.07	118.4%	120.4%
Covenant Presbyterian Church	Jackson	MS	211	128	\$739,008.08	\$850,752.32	\$4,853.00	\$7,390.08	\$4,806.96	(\$46.04)	(\$2,583.12)	99.1%	65.0%
Covenant Presbyterian Church	Omaha	NE	447	273	\$1,019,240.80	\$1,143,160.01	\$10,281.00	\$10,192.41	\$9,177.00	(\$1,104.00)	(\$1,015.41)	89.3%	90.0%
Covenant Presbyterian Church	Reno	NV	181	60	\$356,693.00	\$423,031.00	\$4,163.00	\$3,566.93	\$2,250.00	(\$1,913.00)	(\$1,316.93)	54.0%	63.1%
Covenant Presbyterian Church	Ligonier	PA	282	75	\$377,356.47	\$221,774.31	\$6,486.00	\$3,773.56	\$10,671.25	\$4,185.25	\$6,897.69	164.5%	282.8%
Covenant Presbyterian Church	Sharon	PA	334	129	\$362,596.00	\$395,017.00	\$7,682.00	\$3,625.96	\$7,700.00	\$18.00	\$4,074.04	100.2%	212.4%
Covenant Presbyterian Church (The Barn)	Simsbury	CT											
Covenant Presbyterian Church of Orange	Orange	CA	246	193	\$930,397.00	\$835,326.00	\$5,658.00	\$9,303.97	\$4,945.00	(\$713.00)	(\$4,358.97)	87.4%	53.1%
Covenant Presbyterian Church of San Diego	San Diego	CA	120	85	\$612,272.86	\$447,089.09	\$2,760.00	\$6,122.73	\$2,070.00	(\$690.00)	(\$4,052.73)	75.0%	33.8%
Covenant Presbyterian Church of Tecumseh	Tecumseh	MI	180	60	\$285,907.00	\$336,684.00	\$4,140.00	\$2,859.07	\$4,140.00	\$0.00	\$1,280.93	100.0%	144.8%
Crossroads Community Church	Burgaw	NC											
Crosswalk Community Church	Knoxville	TN	100	25	\$106,436.66	\$136,844.25	\$2,300.00	\$1,064.37	\$0.00	(\$2,300.00)	(\$1,064.37)	0.0%	0.0%
CrossWay Evangelical Presbyterian Church	Mt. Clemens	MI	25	0	\$34,014.00	\$31,748.00	\$575.00	\$340.14	\$0.00	(\$575.00)	(\$340.14)	0.0%	0.0%
CUP Evangelical Presbyterian Church	Beaver Falls	PA	149	66	\$217,606.00	\$244,640.00	\$3,427.00	\$2,176.06	\$3,795.00	\$368.00	\$1,618.94	110.7%	174.4%
Cypress Springs Presbyterian Church	Cameron	NC											
Darlington Presbyterian Church	Darlington	SC	397	75	\$543,124.00	\$701,479.00	\$9,131.00	\$5,431.24	\$8,415.00	(\$716.00)	\$2,983.76	92.2%	154.9%
Davenport Presbyterian Church	Davenport	WA	43	46	\$85,754.00	\$76,220.00	\$989.00	\$857.54	\$800.00	(\$189.00)	(\$57.54)	80.9%	93.3%
Deerfield Presbyterian Church	Deerfield St.	NJ	90	49	\$252,351.00	\$264,955.00	\$2,070.00	\$2,523.51	\$2,219.50	\$149.50	(\$304.01)	107.2%	88.0%
Desert Hills Presbyterian Church	Carefree	AZ	462	145	\$953,846.00	\$1,080,270.00	\$10,626.00	\$9,538.46	\$5,000.00	(\$5,626.00)	(\$4,538.46)	47.1%	52.4%
Diamondhead Community Church	Diamondhead	MS											
Downtown Church	Memphis	TN											
Dundalk Presbyterian Church	Baltimore	MD	94	55	\$207,258.18	\$237,015.13	\$2,162.00	\$2,072.58	\$0.00	(\$2,162.00)	(\$2,072.58)	0.0%	0.0%
Eastminster Presbyterian Church	Wichita	KS	1441	347	\$2,807,295.00	\$4,087,978.00	\$33,143.00	\$28,072.95	\$33,373.00	\$230.00	\$5,300.05	100.7%	118.9%

Appendix E													
							OGA Expectation			Variance vs. Expectation		% of Expectation	
Church	City	State	Active Members 2020	Average Worship 2020	Local Program and Operating Expenses 2020	Tithes and Offerings 2020	\$23 Per Member	POB 1%	PMA Calendar Year 2020	\$23 Per Member	POB 1%	\$23 Per Member	POB 1%
Eastminster Presbyterian Church	Knoxville	TN							\$500.00				
Easton Presbyterian Church	Fresno	CA	200	61	\$230,600.00	\$296,532.00	\$4,600.00	\$2,306.00	\$4,600.00	\$0.00	\$2,294.00	100.0%	199.5%
Edgington Evangelical Presbyterian Church	Taylor Ridge	IL	204		\$152,177.00	\$196,579.00	\$4,692.00	\$1,521.77	\$4,623.00	(\$69.00)	\$3,101.23	98.5%	303.8%
Edna Presbyterian Church	Edna	TX	39	17	\$145,010.00	\$53,189.00	\$897.00	\$1,450.10	\$923.08	\$26.08	(\$527.02)	102.9%	63.7%
Elon Presbyterian Church	Madison Heights	VA	73	41	\$156,207.00	\$203,355.00	\$1,679.00	\$1,562.07	\$2,277.00	\$598.00	\$714.93	135.6%	145.8%
Englewood Presbyterian Church	Rocky Mount	NC	151	60	\$245,978.63	\$276,805.24	\$3,473.00	\$2,459.79	\$3,619.94	\$146.94	\$1,160.15	104.2%	147.2%
EPiC Evangelical Presbyterians in Christ Church	Troy	MO	35	20	\$69,474.00	\$91,336.00	\$805.00	\$694.74	\$1,232.00	\$427.00	\$537.26	153.0%	177.3%
Evangelical Community Church	Cincinnati	OH	228	144	\$572,520.17	\$687,303.93	\$5,244.00	\$5,725.20	\$6,428.50	\$1,184.50	\$703.30	122.6%	112.3%
Evangelical Presbyterian Church	Hazelton	ND	21	30	\$20,000.00		\$483.00	\$200.00	\$460.00	(\$23.00)	\$260.00	95.2%	230.0%
Evangelical Presbyterian Church of Elkton	Elkton	VA	142	157	\$264,876.00	\$401,063.00	\$3,266.00	\$2,648.76	\$3,500.00	\$234.00	\$851.24	107.2%	132.1%
Evangelical Presbyterian Church of Harrison	Harrison	NY	77	45	\$247,461.00	\$175,640.00	\$1,771.00	\$2,474.61	\$0.00	(\$1,771.00)	(\$2,474.61)	0.0%	0.0%
Evangelical Presbyterian Church of Longview	Longview	TX	261	75	\$557,485.00	\$712,802.00	\$6,003.00	\$5,574.85	\$0.00	(\$6,003.00)	(\$5,574.85)	0.0%	0.0%
Evangelical Presbyterian Church of Marshall	Marshall	TX	67	47	\$206,870.00	\$217,834.00	\$1,541.00	\$2,068.70	\$1,242.00	(\$299.00)	(\$826.70)	80.6%	60.0%
Evangelical Presbyterian Church of Milford	Milford	PA	95	60	\$225,666.00	\$247,386.00	\$2,185.00	\$2,256.66	\$1,914.75	(\$270.25)	(\$341.91)	87.6%	84.8%
Evangelical Presbyterian Church of Westtown	Westtown	NY	37	28	\$83,835.59	\$68,092.16	\$851.00	\$838.36	\$0.00	(\$851.00)	(\$838.36)	0.0%	0.0%
Evangelical Presbyterian Stone Church	Caledonia	NY	58	40	\$64,500.00	\$59,600.00	\$1,334.00	\$645.00	\$0.00	(\$1,334.00)	(\$645.00)	0.0%	0.0%
Evangelical Valley Presbyterian Church	Hazelton	ID	18	35	\$91,293.00	\$149,498.00	\$414.00	\$912.93	\$500.00	\$86.00	(\$412.93)	120.8%	54.8%
Evergreen Church	Graham	WA	80	23	\$140,000.00	\$135,000.00	\$1,840.00	\$1,400.00	\$1,884.20	\$44.20	\$484.20	102.4%	134.6%
Fair Oaks Presbyterian Church	Fair Oaks	CA	962	1075	\$3,407,602.00	\$3,852,480.00	\$22,126.00	\$34,076.02	\$6,475.00	(\$15,651.00)	(\$27,601.02)	29.3%	19.0%
Fairview Evangelical Presbyterian Church	Glenmoore	PA	122		\$258,132.00	\$244,858.00	\$2,806.00	\$2,581.32	\$2,806.00	\$0.00	\$224.68	100.0%	108.7%
Fairview United Presbyterian Church	Petrolia	PA	22	12	\$40,416.00	\$27,052.00	\$506.00	\$404.16	\$0.00	(\$506.00)	(\$404.16)	0.0%	0.0%
Faith Church Brownsville	Brownsville	TX	15	17	\$94,182.41	\$69,299.32	\$345.00	\$941.82	\$420.00	\$75.00	(\$521.82)	121.7%	44.6%
Faith Community Church	Seminole	FL	470	120	\$641,390.49	\$479,472.99	\$10,810.00	\$6,413.90	\$0.00	(\$10,810.00)	(\$6,413.90)	0.0%	0.0%
Faith Evangelical Church CO	Loveland	CO	444	150	\$802,000.00	\$1,080,000.00	\$10,212.00	\$8,020.00	\$10,542.63	\$330.63	\$2,522.63	103.2%	131.5%
Faith Evangelical Presbyterian Church	Brooksville	FL							\$6,967.00				
Faith Evangelical Presbyterian Church	Rochester Hills	MI	209	90	\$581,752.00	\$589,750.00	\$4,807.00	\$5,817.52	\$4,980.00	\$173.00	(\$837.52)	103.6%	85.6%
Faith Evangelical Presbyterian Church	Kingstowne	VA	205	91	\$716,331.35	\$787,219.01	\$4,715.00	\$7,163.31	\$4,624.36	(\$90.64)	(\$2,538.95)	98.1%	64.6%
Faith Evangelical Presbyterian Church	Crivitz	WI	102	30	\$130,767.00	\$135,072.00	\$2,346.00	\$1,307.67	\$2,415.00	\$69.00	\$1,107.33	102.9%	184.7%
Faith Fellowship Church	Johnstown	OH	117	50	\$177,995.01	\$179,083.63	\$2,691.00	\$1,779.95	\$500.00	(\$2,191.00)	(\$1,279.95)	18.6%	28.1%
Faith Liberation Christian Community Church	Charlotte	NC	23	16	\$25,916.20	\$31,063.18	\$529.00	\$259.16	\$345.00	(\$184.00)	\$85.84	65.2%	133.1%
Faith Presbyterian Church	Aurora	CO	320	100	\$581,669.00	\$551,541.00	\$7,360.00	\$5,816.69	\$0.00	(\$7,360.00)	(\$5,816.69)	0.0%	0.0%
Faith Presbyterian Church	Pembroke Pines	FL	18	19	\$139,642.00	\$45,195.00	\$414.00	\$1,396.42	\$164.00	(\$250.00)	(\$1,232.42)	39.6%	11.7%
Faith Presbyterian Church	McDonough	GA	166	80	\$271,187.00	\$343,616.00	\$3,818.00	\$2,711.87	\$0.00	(\$3,818.00)	(\$2,711.87)	0.0%	0.0%
Faith Presbyterian Church	West Lafayette	IN	91	42	\$156,098.19	\$273,970.23	\$2,093.00	\$1,560.98	\$2,576.00	\$483.00	\$1,015.02	123.1%	165.0%
Faith Presbyterian Church	Covington	LA	75	77	\$455,485.00	\$444,218.04	\$1,725.00	\$4,554.85	\$1,050.00	(\$675.00)	(\$3,504.85)	60.9%	23.1%
Faith Presbyterian Church	Perryville	MO	55	25	\$103,906.00	\$107,298.00	\$1,265.00	\$1,039.06	\$1,300.00	\$35.00	\$260.94	102.8%	125.1%
Faith Presbyterian Church	Germantown	TN	249	45	\$582,508.93	\$674,924.03	\$5,727.00	\$5,825.09	\$5,000.00	(\$727.00)	(\$825.09)	87.3%	85.8%
Faith Presbyterian Church of Quincy	Quincy	IL	81	65	\$213,662.00	\$227,735.00	\$1,863.00	\$2,136.62	\$0.00	(\$1,863.00)	(\$2,136.62)	0.0%	0.0%
Faith United Presbyterian Church	Brandon	SD	191	101	\$282,443.00	\$314,690.00	\$4,393.00	\$2,824.43	\$4,462.00	\$69.00	\$1,637.57	101.6%	158.0%
Faith Vietnamese Presbyterian Mission Church	Sugar Land	TX											

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Church	City	State	Active Members 2020	Average Worship 2020	Local Program and Operating Expenses 2020	Tithes and Offerings 2020	\$23 Per Member	POB 1%	PMA Calendar Year 2020	\$23 Per Member	POB 1%	\$23 Per Member	POB 1%
Falling Spring Presbyterian Church	Hot Springs	VA	49	16	\$69,500.88	\$89,624.70	\$1,127.00	\$695.01	\$0.00	(\$1,127.00)	(\$695.01)	0.0%	0.0%
Farner Presbyterian Church	Farner	TN	42	20			\$966.00	\$0.00	\$0.00	(\$966.00)	\$0.00	0.0%	
Fellowship Evangelical Presbyterian Church	South Lyon	MI	202	123	\$391,043.00	\$522,405.00	\$4,646.00	\$3,910.43	\$4,784.00	\$138.00	\$873.57	103.0%	122.3%
Fellowship of Christ	Cary	NC	128	35	\$416,064.00	\$508,258.00	\$2,944.00	\$4,160.64	\$3,892.75	\$948.75	(\$267.89)	132.2%	93.6%
First Armenian Presbyterian Church	Fresno	CA							\$4,200.00	\$4,200.00	\$4,200.00		
First Evangelical Presbyterian Church	Anna	IL	134	64	\$263,007.52	\$273,370.75	\$3,082.00	\$2,630.08	\$4,000.00	\$918.00	\$1,369.92	129.8%	152.1%
First Evangelical Presbyterian Church	Frankfort	IN	241	87	\$261,766.06	\$403,621.74	\$5,543.00	\$2,617.66	\$5,451.00	(\$92.00)	\$2,833.34	98.3%	208.2%
First Evangelical Presbyterian Church	Kokomo	IN			\$583,391.00	\$576,851.00	\$0.00	\$5,833.91	\$7,636.00	\$7,636.00	\$1,802.09		130.9%
First Evangelical Presbyterian Church	Battle Creek	MI							\$138.00				
First Evangelical Presbyterian Church	Artesia	NM	37	15	\$151,817.28	\$191,801.92	\$851.00	\$1,518.17	\$0.00	(\$851.00)	(\$1,518.17)	0.0%	0.0%
First Evangelical Presbyterian Church	Roanoke	VA	216	95	\$602,418.00	\$581,611.00	\$4,968.00	\$6,024.18	\$0.00	(\$4,968.00)	(\$6,024.18)	0.0%	0.0%
First Evangelical Presbyterian Church	Cedar Grove	WI	37	32	\$54,580.59	\$59,768.22	\$851.00	\$545.81	\$1,195.00	\$344.00	\$649.19	140.4%	218.9%
First Evangelical Presbyterian Church of Oregon City	Oregon City	OR	173	50	\$546,314.46	\$653,108.46	\$3,979.00	\$5,463.14	\$4,500.00	\$521.00	(\$963.14)	113.1%	82.4%
First Presbyterian Church	Opelika	AL	233	88	\$693,433.00	\$777,117.00	\$5,359.00	\$6,934.33	\$6,210.00	\$851.00	(\$724.33)	115.9%	89.6%
First Presbyterian Church	Tallassee	AL	18	12	\$33,174.84	\$34,925.94	\$414.00	\$331.75	\$437.00	\$23.00	\$105.25	105.6%	131.7%
First Presbyterian Church	Blytheville	AR	114	25	\$174,783.00	\$134,903.00	\$2,622.00	\$1,747.83	\$0.00	(\$2,622.00)	(\$1,747.83)	0.0%	0.0%
First Presbyterian Church	Siloam Springs	AR	110	50	\$231,920.02	\$303,207.00	\$2,530.00	\$2,319.20	\$3,225.00	\$695.00	\$905.80	127.5%	139.1%
First Presbyterian Church	West Memphis	AR	102	20	\$206,221.00	\$208,459.00	\$2,346.00	\$2,062.21	\$2,346.00	\$0.00	\$283.79	100.0%	113.8%
First Presbyterian Church	Fresno	CA	585	382	\$1,094,494.00	\$1,422,642.00	\$13,455.00	\$10,944.94	\$13,317.00	(\$138.00)	\$2,372.06	99.0%	121.7%
First Presbyterian Church	Hanford	CA	95	79	\$215,200.85	\$236,000.67	\$2,185.00	\$2,152.01	\$2,367.12	\$182.12	\$215.11	108.3%	110.0%
First Presbyterian Church	Redding	CA											
First Presbyterian Church	Ft. Myers	FL	192	130	\$514,571.00	\$520,720.00	\$4,416.00	\$5,145.71	\$0.00	(\$4,416.00)	(\$5,145.71)	0.0%	0.0%
First Presbyterian Church	Little Rock	IA											
First Presbyterian Church	Hillsboro	IL							\$3,473.00				
First Presbyterian Church	Waukegan	IL	99	17	\$266,818.00	\$233,056.00	\$2,277.00	\$2,668.18	\$2,484.00	\$207.00	(\$184.18)	109.1%	93.1%
First Presbyterian Church	Ossian	IN	76	35	\$159,817.11	\$145,354.76	\$1,748.00	\$1,598.17	\$4,195.00	\$2,447.00	\$2,596.83	240.0%	262.5%
First Presbyterian Church	Clay Center	KS							\$4,094.04				
First Presbyterian Church	Stanton	KY							\$1,840.00				
First Presbyterian Church	Baton Rouge	LA	1441	354	\$3,044,492.00	\$3,670,182.00	\$33,143.00	\$30,444.92	\$37,600.00	\$4,457.00	\$7,155.08	113.4%	123.5%
First Presbyterian Church	Houma	LA	26	16	\$57,458.25	\$75,931.00	\$598.00	\$574.58	\$504.00	(\$94.00)	(\$70.58)	84.3%	87.7%
First Presbyterian Church	Thibodaux	LA	54	21	\$128,354.00	\$89,370.00	\$1,242.00	\$1,283.54	\$199.98	(\$1,042.02)	(\$1,083.56)	16.1%	15.6%
First Presbyterian Church	Malden	MO	14	15	\$29,278.00	\$18,845.00	\$322.00	\$292.78	\$0.00	(\$322.00)	(\$292.78)	0.0%	0.0%
First Presbyterian Church	Corinth	MS	527	75	\$838,044.00	\$971,935.00	\$12,121.00	\$8,380.44	\$12,190.00	\$69.00	\$3,809.56	100.6%	145.5%
First Presbyterian Church	Meridian	MS	445	225	\$1,239,673.00	\$130,578.00	\$10,235.00	\$12,396.73	\$9,798.00	(\$437.00)	(\$2,598.73)	95.7%	79.0%
First Presbyterian Church	Ocean Springs	MS	595	228	\$940,065.00	\$1,312,955.00	\$13,685.00	\$9,400.65	\$13,708.00	\$23.00	\$4,307.35	100.2%	145.8%
First Presbyterian Church	Pascagoula	MS	389	156	\$761,715.00	\$833,155.00	\$8,947.00	\$7,617.15	\$8,040.00	(\$907.00)	\$422.85	89.9%	105.6%
First Presbyterian Church	Vicksburg	MS	395	100	\$562,891.00	\$665,494.00	\$9,085.00	\$5,628.91	\$4,750.00	(\$4,335.00)	(\$878.91)	52.3%	84.4%
First Presbyterian Church	West Point	MS	119	64	\$295,869.65	\$366,544.24	\$2,737.00	\$2,958.70	\$2,829.96	\$92.96	(\$128.74)	103.4%	95.6%
First Presbyterian Church	Dexter	NM	158	85	\$236,430.00	\$256,397.00	\$3,634.00	\$2,364.30	\$2,000.00	(\$1,634.00)	(\$364.30)	55.0%	84.6%

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First Presbyterian Church	Greenville	OH	110	52	\$279,758.00	\$160,201.00	\$2,530.00	\$2,797.58	\$9,250.00	\$6,720.00	\$6,452.42	365.6%	330.6%
First Presbyterian Church	Paulding	OH	67	26.5	\$134,333.00	\$174,162.00	\$1,541.00	\$1,343.33	\$1,541.00	\$0.00	\$197.67	100.0%	114.7%
First Presbyterian Church	South Charleston	OH	147	114	\$337,213.00	\$337,718.00	\$3,381.00	\$3,372.13	\$3,226.00	(\$155.00)	(\$146.13)	95.4%	95.7%
First Presbyterian Church	Beaver	PA	842	0	\$12,113,000.00	\$1,463,500.00	\$19,366.00	\$121,130.00	\$0.00	(\$19,366.00)	(\$121,130.00)	0.0%	0.0%
First Presbyterian Church	Covington	TN	203	60	\$204,026.00	\$374,840.00	\$4,669.00	\$2,040.26	\$2,658.00	(\$2,011.00)	\$617.74	56.9%	130.3%
First Presbyterian Church	Greenfield	TN	90	81	\$151,190.98	\$182,194.00	\$2,070.00	\$1,511.91	\$2,070.00	\$0.00	\$558.09	100.0%	136.9%
First Presbyterian Church	Trenton	TN	183	88	\$260,299.00	\$339,427.00	\$4,209.00	\$2,602.99	\$4,094.00	(\$115.00)	\$1,491.01	97.3%	157.3%
First Presbyterian Church	Levelland	TX	77	35	\$161,153.00	\$153,627.00	\$1,771.00	\$1,611.53	\$1,412.62	(\$358.38)	(\$198.91)	79.8%	87.7%
First Presbyterian Church	Mexia	TX	60	40	\$82,165.18	\$83,713.64	\$1,380.00	\$821.65	\$1,702.50	\$322.50	\$880.85	123.4%	207.2%
First Presbyterian Church	Martinsburg	WV	80	35	\$246,530.00	\$246,173.00	\$1,840.00	\$2,465.30	\$2,380.30	\$540.30	(\$85.00)	129.4%	96.6%
First Presbyterian Church of Ada	Ada	OH	82	50	\$124,269.00	\$126,616.00	\$1,886.00	\$1,242.69	\$0.00	(\$1,886.00)	(\$1,242.69)	0.0%	0.0%
First Presbyterian Church of Aurora	Aurora	IL	409	192	\$618,390.00	\$795,659.00	\$9,407.00	\$6,183.90	\$8,050.00	(\$1,357.00)	\$1,866.10	85.6%	130.2%
First Presbyterian Church of Bakersfield	Bakersfield	CA	473	192	\$1,612,036.00	\$1,544,412.00	\$10,879.00	\$16,120.36	\$11,706.38	\$827.38	(\$4,413.98)	107.6%	72.6%
First Presbyterian Church of Bakerstown	Bakerstown	PA	558	80	\$621,539.00	\$653,499.00	\$12,834.00	\$6,215.39	\$6,958.74	(\$5,875.26)	\$743.35	54.2%	112.0%
First Presbyterian Church of Barton	Barton	MD	31	20	\$48,910.61	\$52,795.38	\$713.00	\$489.11	\$0.00	(\$713.00)	(\$489.11)	0.0%	0.0%
First Presbyterian Church of Bentleyville	Bentleyville	PA	124	48	\$136,440.00	\$149,630.00	\$2,852.00	\$1,364.40	\$2,898.00	\$46.00	\$1,533.60	101.6%	212.4%
First Presbyterian Church of Bucyrus	Bucyrus	OH	77	45	\$180,923.57	\$145,872.81	\$1,771.00	\$1,809.24	\$1,817.00	\$46.00	\$7.76	102.6%	100.4%
First Presbyterian Church of Eden	Eden	NC	246	88	\$312,927.00	\$324,901.00	\$5,658.00	\$3,129.27	\$0.00	(\$5,658.00)	(\$3,129.27)	0.0%	0.0%
First Presbyterian Church of Fairbanks	Fairbanks	AK	197	45	\$380,700.00	\$535,372.00	\$4,531.00	\$3,807.00	\$5,728.00	\$1,197.00	\$1,921.00	126.4%	150.5%
First Presbyterian Church of Hagerman	Hagerman	NM	9	7	\$40,575.00	\$40,852.00	\$207.00	\$405.75	\$260.00	\$53.00	(\$145.75)	125.6%	64.1%
First Presbyterian Church of Hillsdale	Hillsdale	MI	97	65	\$202,661.00	\$217,371.00	\$2,231.00	\$2,026.61	\$2,346.00	\$115.00	\$319.39	105.2%	115.8%
First Presbyterian Church of Jacksonville	Jacksonville	OR	339	165	\$859,070.00	\$1,148,863.00	\$7,797.00	\$8,590.70	\$7,337.04	(\$459.96)	(\$1,253.66)	94.1%	85.4%
First Presbyterian Church of Lonaconing	Lonaconing	MD	58	45	\$179,004.54	\$110,962.20	\$1,334.00	\$1,790.05	\$804.50	(\$529.50)	(\$985.55)	60.3%	44.9%
First Presbyterian Church of Mora	Mora	MN	56	30	\$75,663.56	\$91,214.77	\$1,288.00	\$756.64	\$1,426.00	\$138.00	\$669.36	110.7%	188.5%
First Presbyterian Church of Orlando	Orlando	FL	3608	357	\$8,188,582.00	\$7,128,406.00	\$82,984.00	\$81,885.82	\$60,000.00	(\$22,984.00)	(\$21,885.82)	72.3%	73.3%
First Presbyterian Church of Port Gibson	Port Gibson	MS	70	15	\$146,665.00	\$240,500.00	\$1,610.00	\$1,466.65	\$2,500.00	\$890.00	\$1,033.35	155.3%	170.5%
First Presbyterian Church of Rome	Rome	GA	805	295	\$2,077,525.52	\$2,591,990.57	\$18,515.00	\$20,775.26	\$18,170.00	(\$345.00)	(\$2,605.26)	98.1%	87.5%
First Presbyterian Church of Skiatook	Skiatook	OK	41	25	\$88,401.00	\$95,772.00	\$943.00	\$884.01	\$0.00	(\$943.00)	(\$884.01)	0.0%	0.0%
First Presbyterian Church of Starkville	Starkville	MS	351	118	\$709,321.49	\$974,169.74	\$8,073.00	\$7,093.21	\$5,000.00	(\$3,073.00)	(\$2,093.21)	61.9%	70.5%
First Presbyterian Church of Thomasville	Thomasville	GA	647	165	\$1,010,171.00	\$1,068,733.00	\$14,881.00	\$10,101.71	\$14,420.00	(\$461.00)	\$4,318.29	96.9%	142.7%
First Presbyterian Church of Trenton	Trenton	MI							\$9,200.00				
First Presbyterian Church of Waskom	Waskom	TX											
First Presbyterian Church of Williamson	Williamson	NY	25	20	\$76,966.06	\$47,594.40	\$575.00	\$769.66	\$0.00	(\$575.00)	(\$769.66)	0.0%	0.0%
First Presbyterian Evangelical Church	Montezuma	IA	140	72	\$230,268.16	\$250,879.72	\$3,220.00	\$2,302.68	\$3,381.00	\$161.00	\$1,078.32	105.0%	146.8%
First United Presbyterian Church	Moline	IL	171	73	\$458,436.00	\$517,853.00	\$3,933.00	\$4,584.36	\$4,945.00	\$1,012.00	\$360.64	125.7%	107.9%
Forest Hills EPC	Wilson	NC							\$1,476.00				
Forks of the Brandywine Presbyterian Church	Glenmoore	PA	134	60	\$316,416.00	\$329,243.92	\$3,082.00	\$3,164.16	\$3,059.04	(\$22.96)	(\$105.12)	99.3%	96.7%
Fourth Presbyterian Church	Bethesda	MD	1357	572	\$5,695,914.00	\$7,320,031.00	\$31,211.00	\$56,959.14	\$17,000.00	(\$14,211.00)	(\$39,959.14)	54.5%	29.8%
Fourth Presbyterian Church of Pittsburgh	Pittsburgh	PA											

Appendix E													
							OGA Expectation			Variance vs. Expectation		% of Expectation	
Church	City	State	Active Members 2020	Average Worship 2020	Local Program and Operating Expenses 2020	Tithes and Offerings 2020	\$23 Per Member	POB 1%	PMA Calendar Year 2020	\$23 Per Member	POB 1%	\$23 Per Member	POB 1%
Fowler Presbyterian Church	Fowler	CA	162	60	\$18,186.00	\$310,909.00	\$3,726.00	\$181.86	\$0.00	(\$3,726.00)	(\$181.86)	0.0%	0.0%
Freeman Presbyterian Church	Freeman	MO	24	30	\$53,228.00	\$49,440.00	\$552.00	\$532.28	\$398.00	(\$154.00)	(\$134.28)	72.1%	74.8%
Fremont Presbyterian Church	Sacramento	CA	900	150	\$2,357,069.00	\$2,423,116.00	\$20,700.00	\$23,570.69	\$18,000.00	(\$2,700.00)	(\$5,570.69)	87.0%	76.4%
Galatia Evangelical Presbyterian Church	Eagle Rock	VA	44	25	\$49,017.00	\$61,226.00	\$1,012.00	\$490.17	\$1,250.00	\$238.00	\$759.83	123.5%	255.0%
Galatia Presbyterian Church	Fayetteville	NC	130	58	\$194,163.00	\$217,559.00	\$2,990.00	\$1,941.63	\$3,128.04	\$138.04	\$1,186.41	104.6%	161.1%
Garden Memorial Presbyterian Church	Charlotte	NC	39	27	\$122,518.00	\$98,506.00	\$897.00	\$1,225.18	\$1,050.00	\$153.00	(\$175.18)	117.1%	85.7%
Gashland Evangelical Presbyterian Church	Kansas City	MO	444	118	\$854,626.00	\$899,103.00	\$10,212.00	\$8,546.26	\$4,600.00	(\$5,612.00)	(\$3,946.26)	45.0%	53.8%
Gateway Church	Findlay	OH	831	521	\$2,115,911.00	\$3,030,826.00	\$19,113.00	\$21,159.11	\$19,780.00	\$667.00	(\$1,379.11)	103.5%	93.5%
Gateway Church	Slippery Rock	PA											
Genesis Presbyterian Church	Mercedes	TX	36	0	\$73,828.58	\$64,241.06	\$828.00	\$738.29	\$0.00	(\$828.00)	(\$738.29)	0.0%	0.0%
Glendale Presbyterian Church	DeFuniak Springs	FL	51	42	\$106,875.69	\$129,045.72	\$1,173.00	\$1,068.76	\$0.00	(\$1,173.00)	(\$1,068.76)	0.0%	0.0%
Golden Rule Presbyterian Church	Elysian Fields	TX											
Good Shepherd Evangelical Presbyterian Church	Ajo	AZ	21	35	\$39,506.00	\$66,179.10	\$483.00	\$395.06	\$690.00	\$207.00	\$294.94	142.9%	174.7%
Goodwill Church	Montgomery	NY	1007	441	\$1,851,497.00	\$1,910,249.00	\$23,161.00	\$18,514.97	\$0.00	(\$23,161.00)	(\$18,514.97)	0.0%	0.0%
Grace Brevard Evangelical Presbyterian Church	Brevard	NC											
Grace Chapel	Farmington Hills	MI	96	32	\$280,445.00	\$299,373.00	\$2,208.00	\$2,804.45	\$2,184.96	(\$23.04)	(\$619.49)	99.0%	77.9%
Grace Chapel Madison EPC	Madison	MS	127	56	\$357,673.44	\$385,119.63	\$2,921.00	\$3,576.73	\$3,013.00	\$92.00	(\$563.73)	103.1%	84.2%
Grace Community Church	Surprise	AZ	83	66	\$236,463.13	\$256,339.33	\$1,909.00	\$2,364.63	\$0.00	(\$1,909.00)	(\$2,364.63)	0.0%	0.0%
Grace Community Church	Falcon	CO	82	85	\$317,876.81	\$338,998.64	\$1,886.00	\$3,178.77	\$112.50	(\$1,773.50)	(\$3,066.27)	6.0%	3.5%
Grace Community EPC	Oscoda	MI							\$940.00				
Grace Community Fellowship	Ottawa	KS							\$1,000.00				
Grace Community Fellowship	Helena	MT	92	63	\$176,452.00	\$176,870.00	\$2,116.00	\$1,764.52	\$0.00	(\$2,116.00)	(\$1,764.52)	0.0%	0.0%
Grace Community Presbyterian Church	Weed	CA	31	20	\$64,006.00	\$70,015.00	\$713.00	\$640.06	\$598.00	(\$115.00)	(\$42.06)	83.9%	93.4%
Grace Covenant	Exton	PA	197	52	\$432,020.00	\$489,046.00	\$4,531.00	\$4,320.20	\$4,830.00	\$299.00	\$509.80	106.6%	111.8%
Grace Covenant Presbyterian Church	Ingram	TX	24	26	\$128,161.00	\$117,522.00	\$552.00	\$1,281.61	\$529.00	(\$23.00)	(\$752.61)	95.8%	41.3%
Grace Evangelical Presbyterian Church	Leesburg	FL	133	75	\$203,544.79	\$219,177.77	\$3,059.00	\$2,035.45	\$0.00	(\$3,059.00)	(\$2,035.45)	0.0%	0.0%
Grace Evangelical Presbyterian Church	Lawrence	KS	438		\$1,195,861.00	\$1,438,111.00	\$10,074.00	\$11,958.61	\$10,097.04	\$23.04	(\$1,861.57)	100.2%	84.4%
Grace Evangelical Presbyterian Church	Gig Harbor	WA	26	18	\$102,983.00	\$104,621.00	\$598.00	\$1,029.83	\$690.00	\$92.00	(\$339.83)	115.4%	67.0%
Grace Haven Presbyterian Church	Lexington	SC											
Grace Haven Presbyterian Church	Irmo	SC	32	28	\$39,154.00	\$41,698.00	\$736.00	\$391.54	\$0.00	(\$736.00)	(\$391.54)	0.0%	0.0%
Grace Point Evangelical Presbyterian Church	Nappanee	IN	35	21	\$110,092.03	\$85,383.63	\$805.00	\$1,100.92	\$783.00	(\$22.00)	(\$317.92)	97.3%	71.1%
Grace Presbyterian Church	Montgomery	AL	72	64	\$274,782.38	\$262,768.05	\$1,656.00	\$2,747.82	\$1,610.00	(\$46.00)	(\$1,137.82)	97.2%	58.6%
Grace Presbyterian Church	Alexandria	LA	186	97	\$524,779.68	\$479,835.04	\$4,278.00	\$5,247.80	\$4,800.00	\$522.00	(\$447.80)	112.2%	91.5%
Grace Presbyterian Church	Franklin	NC											
Grace Reformed Church @ City Park, EPC	Casper	WY	53	32	\$102,823.75	\$108,809.85	\$1,219.00	\$1,028.24	\$0.00	(\$1,219.00)	(\$1,028.24)	0.0%	0.0%
Graceminster Presbyterian Church	Monroe	LA	69	27	\$133,900.00	\$98,412.00	\$1,587.00	\$1,339.00	\$1,500.00	(\$87.00)	\$161.00	94.5%	112.0%
GracePoint Community Church	Littleton	CO	85	55	\$246,156.00	\$264,107.00	\$1,955.00	\$2,461.56	\$1,500.00	(\$455.00)	(\$961.56)	76.7%	60.9%
GracePoint Community Church	Dubuque	IA							\$1,380.00				
GracePoint Plant City	Plant City	FL	170	91	\$459,549.00	\$561,014.00	\$3,910.00	\$4,595.49	\$3,898.00	(\$12.00)	(\$697.49)	99.7%	84.8%

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Church	City	State	Active Members 2020	Average Worship 2020	Local Program and Operating Expenses 2020	Tithes and Offerings 2020	\$23 Per Member	POB 1%	PMA Calendar Year 2020	\$23 Per Member	POB 1%	\$23 Per Member	POB 1%
Graystone Presbyterian Church	Indiana	PA	487	187	\$796,334.00	\$692,659.00	\$11,201.00	\$7,963.34	\$9,016.32	(\$2,184.68)	\$1,052.98	80.5%	113.2%
Great Valley Presbyterian Church	Malvern	PA	244	91	\$740,900.00	\$674,231.00	\$5,612.00	\$7,409.00	\$5,359.00	(\$253.00)	(\$2,050.00)	95.5%	72.3%
Greenbriar Presbyterian Church	Manchester	KY	58	36	\$91,662.00	\$98,299.00	\$1,334.00	\$916.62	\$0.00	(\$1,334.00)	(\$916.62)	0.0%	0.0%
Greentree Community Church	Kirkwood	MO	548	626	\$1,932,462.00	\$2,634,479.00	\$12,604.00	\$19,324.62	\$13,133.00	\$529.00	(\$6,191.62)	104.2%	68.0%
Greenville Presbyterian Church	Donalds	SC	118	54	\$146,697.00	\$169,080.00	\$2,714.00	\$1,466.97	\$0.00	(\$2,714.00)	(\$1,466.97)	0.0%	0.0%
Greenwood Community Church	Greenwood Village	CO	331	262		\$2,310,549.00	\$7,613.00	\$0.00	\$6,450.00	(\$1,163.00)	\$6,450.00	84.7%	
Greenwood Evangelical Presbyterian Church	Covington	VA	46	14	\$47,900.00	\$54,771.00	\$1,058.00	\$479.00	\$0.00	(\$1,058.00)	(\$479.00)	0.0%	0.0%
Grove Presbyterian Church EPC	Dunn	NC	97	40	\$128,380.02	\$136,645.69	\$2,231.00	\$1,283.80	\$2,300.00	\$69.00	\$1,016.20	103.1%	179.2%
Guinston Presbyterian Church	Airville	PA	189	128	\$251,267.00	\$417,945.00	\$4,347.00	\$2,512.67	\$4,324.00	(\$23.00)	\$1,811.33	99.5%	172.1%
Hanover Presbyterian Church	Clinton	PA	63	30	\$129,040.00	\$144,529.00	\$1,449.00	\$1,290.40	\$1,449.00	\$0.00	\$158.60	100.0%	112.3%
Harmony Evangelical Presbyterian Church	Harrisville	PA	71	35	\$117,707.83	\$146,980.75	\$1,633.00	\$1,177.08	\$2,208.00	\$575.00	\$1,030.92	135.2%	187.6%
Haven Church	Katy	TX											
Hendersonville Presbyterian Church	Hendersonville	NC	328	147	\$648,857.00	\$725,535.00	\$7,544.00	\$6,488.57	\$11,442.50	\$3,898.50	\$4,953.93	151.7%	176.3%
Heritage Evangelical Presbyterian Church	Santa Maria	CA	33	28	\$37,628.01	\$45,332.00	\$759.00	\$376.28	\$150.00	(\$609.00)	(\$226.28)	19.8%	39.9%
Hickory United Evangelical Presbyterian Church	Hickory	PA	332	112	\$446,441.00	\$484,356.00	\$7,636.00	\$4,464.41	\$7,613.00	(\$23.00)	\$3,148.59	99.7%	170.5%
Highland Heights Presbyterian Church	Cordova	TN	248	101	\$681,194.00	\$595,104.00	\$5,704.00	\$6,811.94	\$5,635.00	(\$69.00)	(\$1,176.94)	98.8%	82.7%
Highlands Church	Chesterfield	MO											
Highline Community Church	Greenwood Village	CO	207	129	\$738,184.00	\$713,973.00	\$4,761.00	\$7,381.84	\$0.00	(\$4,761.00)	(\$7,381.84)	0.0%	0.0%
Highview Evangelical Presbyterian Church	Dousman	WI	190	108	\$244,460.00	\$365,403.00	\$4,370.00	\$2,444.60	\$3,096.00	(\$1,274.00)	\$651.40	70.8%	126.6%
Hillsboro Presbyterian Church	Hillsboro	IL	150	80		\$272,254.00	\$3,450.00	\$0.00	\$0.00	(\$3,450.00)	\$0.00	0.0%	
Hillsdale Presbyterian Church	Paola	KS	216	75	\$198,950.00	\$233,120.00	\$4,968.00	\$1,989.50	\$4,000.00	(\$968.00)	\$2,010.50	80.5%	201.1%
Hogarty Community Church	Aniwa	WI	53	35	\$39,497.00	\$47,857.00	\$1,219.00	\$394.97	\$1,242.00	\$23.00	\$847.03	101.9%	314.5%
Hollywood Church, EPC	Greenville	NC	86	85	\$140,000.00	\$230,000.00	\$1,978.00	\$1,400.00	\$1,000.00	(\$978.00)	(\$400.00)	50.6%	71.4%
Holtsinger Memorial Presbyterian Church	Cincinnati	OH											
Hope Church	Mt Pleasant	SC											
Hope Church	Cordova	TN	6068	1288	\$11,854,683.00	\$14,096,963.00	\$139,564.00	\$118,546.83	\$80,167.41	(\$59,396.59)	(\$38,379.42)	57.4%	67.6%
Hope Church	San Antonio	TX	79	30	\$159,176.00	\$200,706.00	\$1,817.00	\$1,591.76	\$0.00	(\$1,817.00)	(\$1,591.76)	0.0%	0.0%
Hope Church	Richmond	VA	1551	2259	\$4,137,349.00	\$5,123,619.00	\$35,673.00	\$41,373.49	\$29,832.00	(\$5,841.00)	(\$11,541.49)	83.6%	72.1%
Hope Church of Carbondale	Carbondale	IL	72	40	\$114,489.00	\$222,871.00	\$1,656.00	\$1,144.89	\$0.00	(\$1,656.00)	(\$1,144.89)	0.0%	0.0%
Hope Church Raleigh	Raleigh	NC	59	40	\$237,369.00	\$262,333.00	\$1,357.00	\$2,373.69	\$1,357.00	\$0.00	(\$1,016.69)	100.0%	57.2%
Hope Community Church	Waynesboro	VA	67	40	\$219,061.00	\$221,791.00	\$1,541.00	\$2,190.61	\$0.00	(\$1,541.00)	(\$2,190.61)	0.0%	0.0%
Hope Evangelical Presbyterian Church	Grayslake	IL	63	50	\$161,712.00	\$188,705.00	\$1,449.00	\$1,617.12	\$1,440.00	(\$9.00)	(\$177.12)	99.4%	89.0%
Hope Fellowship EPC	Chickamauga	GA							\$1,250.00				
Hope Presbyterian Church	Folsom	CA	106	80	\$252,132.00	\$315,982.00	\$2,438.00	\$2,521.32	\$0.00	(\$2,438.00)	(\$2,521.32)	0.0%	0.0%
Hope Presbyterian Church	Rogue River	OR	60	20	\$128,311.00	\$131,789.00	\$1,380.00	\$1,283.11	\$1,323.42	(\$56.58)	\$40.31	95.9%	103.1%
Hope Presbyterian Church VA	Fredericksburg	VA	407	169	\$597,226.00	\$717,117.00	\$9,361.00	\$5,972.26	\$6,525.00	(\$2,836.00)	\$552.74	69.7%	109.3%
Hopewell Presbyterian Church	Franklin	IN	150	84	\$221,599.54	\$265,500.53	\$3,450.00	\$2,216.00	\$2,500.00	(\$950.00)	\$284.00	72.5%	112.8%
Hopewell Presbyterian Church			75	30	\$129,094.00	\$110,347.00	\$1,725.00	\$1,290.94	\$0.00	(\$1,725.00)	(\$1,290.94)	0.0%	0.0%
House of Mercy Asheville	Asheville	NC											

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Hudson Presbyterian Church	Hudson	OH											
Huntingdon Valley Presbyterian Church	Huntingdon Valley	PA	197	61	\$383,913.00	\$269,017.00	\$4,531.00	\$3,839.13	\$4,531.00	\$0.00	\$691.87	100.0%	118.0%
Hurley Presbyterian Church	Hurley	VA	5	0	\$0.00	\$5,000.00	\$115.00	\$0.00	\$0.00	(\$115.00)	\$0.00	0.0%	
Idana Presbyterian Church	Clay Center	KS	61	51	\$51,133.46	\$81,294.84	\$1,403.00	\$511.33	\$1,450.00	\$47.00	\$938.67	103.3%	283.6%
Iglesia Presbiteriana Esperanza	Memphis	TN	27	50	\$255,870.00	\$255,250.00	\$621.00	\$2,558.70	\$0.00	(\$621.00)	(\$2,558.70)	0.0%	0.0%
Iglesia Presbiteriana Evangelica en Anasco	Anasco	PR	90	85	\$21,765.00	\$27,925.00	\$2,070.00	\$217.65	\$0.00	(\$2,070.00)	(\$217.65)	0.0%	0.0%
Iglesia Presbiteriana Evangelica Mayaguez	Mayaguez	PR	154		\$79,510.00	\$79,102.00	\$3,542.00	\$795.10	\$1,500.00	(\$2,042.00)	\$704.90	42.3%	188.7%
Iglesia Presbiteriana Westminster Church	Bayamon	PR	280	280	\$223,291.20	\$274,705.29	\$6,440.00	\$2,232.91	\$4,875.00	(\$1,565.00)	\$2,642.09	75.7%	218.3%
Immanuel Presbyterian Church	Warrenville	IL	285	230	\$723,164.48	\$750,164.48	\$6,555.00	\$7,231.64	\$5,945.50	(\$609.50)	(\$1,286.14)	90.7%	82.2%
Indian Hill Presbyterian Church	Stanfield	NC							\$1,135.05				
Jesus Reigns Presbyterian Church	Brownsville	TX	8	15	\$7,793.81	\$15,421.68	\$184.00	\$77.94	\$0.00	(\$184.00)	(\$77.94)	0.0%	0.0%
Kempsville Presbyterian Church	Virginia Beach	VA											
Kenton Church	Portland	OR							\$23.00				
Kershaw Evangelical Presbyterian Church	Kershaw	SC							\$1,400.00				
Kingman Presbyterian Church	Kingman	AZ	112	69	\$157,245.00	\$185,010.00	\$2,576.00	\$1,572.45	\$2,576.00	\$0.00	\$1,003.55	100.0%	163.8%
Kirk Crossing	Jenks	OK	314	140	\$1,145,867.00	\$1,510,270.00	\$7,222.00	\$11,458.67	\$0.00	(\$7,222.00)	(\$11,458.67)	0.0%	0.0%
Kirk of the Hills	Tulsa	OK	986	230	\$3,063,843.00	\$2,796,131.00	\$22,678.00	\$30,638.43	\$35,000.00	\$12,322.00	\$4,361.57	154.3%	114.2%
Kirk of the Pines	Nassau	Bahamas											
Kirkmont Presbyterian Church	Beavercreek	OH	278	196	\$893,782.00	\$835,915.00	\$6,394.00	\$8,937.82	\$6,716.00	\$322.00	(\$2,221.82)	105.0%	75.1%
Kishwaukee Community EPC	Stillman Valley	IL	266	50	\$312,240.00	\$445,981.00	\$6,118.00	\$3,122.40	\$7,061.04	\$943.04	\$3,938.64	115.4%	226.1%
Knox Evangelical Presbyterian Church	Kenmore	NY							\$613.00				
Knox Presbyterian Church	Ann Arbor	MI	509	135	\$1,708,709.00	\$1,930,331.00	\$11,707.00	\$17,087.09	\$11,339.00	(\$368.00)	(\$5,748.09)	96.9%	66.4%
Lake City Evangelical Presbyterian Church	Lake City	MI	33	24	\$79,074.00	\$109,491.00	\$759.00	\$790.74	\$897.00	\$138.00	\$106.26	118.2%	113.4%
Lake Forest Church	Huntersville	NC	1970	2725	\$3,992,779.00	\$4,605,494.00	\$45,310.00	\$39,927.79	\$43,148.00	(\$2,162.00)	\$3,220.21	95.2%	108.1%
Lakeside Presbyterian Church	Brandon	MS	453	216	\$920,216.00	\$970,217.00	\$10,419.00	\$9,202.16	\$0.00	(\$10,419.00)	(\$9,202.16)	0.0%	0.0%
Lancaster Presbyterian Church	Lancaster	NY	267	88	\$333,292.00	\$427,421.00	\$6,141.00	\$3,332.92	\$0.00	(\$6,141.00)	(\$3,332.92)	0.0%	0.0%
Langhorne Presbyterian Church	Langhorne	PA	378	65	\$537,600.00	\$571,000.00	\$8,694.00	\$5,376.00	\$8,464.00	(\$230.00)	\$3,088.00	97.4%	157.4%
Lebanon EPC	Greenwood	VA											
Lebanon Presbyterian Church	Lebanon	OH	584	194	\$969,944.02	\$1,127,336.97	\$13,432.00	\$9,699.44	\$16,883.75	\$3,451.75	\$7,184.31	125.7%	174.1%
Lebanon Presbyterian Church	West Mifflin	PA	222	30	\$291,031.00	\$333,174.00	\$5,106.00	\$2,910.31	\$0.00	(\$5,106.00)	(\$2,910.31)	0.0%	0.0%
Leicester Evangelical Presbyterian Church	Leicester	NY	22	19	\$48,769.00	\$48,918.00	\$506.00	\$487.69	\$506.00	\$0.00	\$18.31	100.0%	103.8%
Liberty Presbyterian Church	Liberty	MS	10	8	\$39,579.70	\$42,125.00	\$230.00	\$395.80	\$192.00	(\$38.00)	(\$203.80)	83.5%	48.5%
Lighthouse Evangelical Presbyterian Church	Mooresville	NC							\$1,233.00				
Lighthouse Evangelical Presbyterian Church	Richmond	OH	42	50	\$100,555.00	\$172,500.00	\$966.00	\$1,005.55	\$648.00	(\$318.00)	(\$357.55)	67.1%	64.4%
Lighthouse Presbyterian Church	Paola	KS	347	136	\$892,546.49	\$976,210.04	\$7,981.00	\$8,925.46	\$3,000.00	(\$4,981.00)	(\$5,925.46)	37.6%	33.6%
Little Britain Presbyterian Church	Peach Bottom	PA	130	35	\$162,359.93	\$177,184.76	\$2,990.00	\$1,623.60	\$3,651.00	\$661.00	\$2,027.40	122.1%	224.9%
Littleton Christian Church	Littleton	CO	36	80	\$265,971.00	\$343,427.00	\$828.00	\$2,659.71	\$0.00	(\$828.00)	(\$2,659.71)	0.0%	0.0%
Living Hope EPC	Haymarket	VA	114	85	\$374,043.39	\$550,269.69	\$2,622.00	\$3,740.43	\$2,599.00	(\$23.00)	(\$1,141.43)	99.1%	69.5%
Living Hope Evangelical Church	Grosse Pointe	MI	111	45	\$225,747.00	\$239,944.00	\$2,553.00	\$2,257.47	\$2,714.00	\$161.00	\$456.53	106.3%	120.2%

Appendix E													
							OGA Expectation			Variance vs. Expectation		% of Expectation	
Church	City	State	Active Members 2020	Average Worship 2020	Local Program and Operating Expenses 2020	Tithes and Offerings 2020	\$23 Per Member	POB 1%	PMA Calendar Year 2020	\$23 Per Member	POB 1%	\$23 Per Member	POB 1%
Living Waters Evangelical Presbyterian Church	Wendell	ID	89	68	\$192,977.81	\$202,208.97	\$2,047.00	\$1,929.78	\$2,093.00	\$46.00	\$163.22	102.2%	108.5%
Logos Presbyterian Church	Seattle	WA	57	0	\$96,883.00	\$196,924.00	\$1,311.00	\$968.83	\$1,403.00	\$92.00	\$434.17	107.0%	144.8%
Lookout Mountain Community Church	Evergreen	CO	60	30	\$252,000.00	\$252,000.00	\$1,380.00	\$2,520.00	\$600.00	(\$780.00)	(\$1,920.00)	43.5%	23.8%
Lookout Valley Presbyterian Church	Chattanooga	TN	64	56	\$147,121.00	\$188,055.00	\$1,472.00	\$1,471.21	\$1,400.00	(\$72.00)	(\$71.21)	95.1%	95.2%
Lucaya Presbyterian Church	Freeport	Bahamas											
Magnolia Presbyterian Church	Magnolia	MS											
Manoa Community Church	Havertown	PA							\$3,036.00				
Manor Presbyterian Church	Manor	PA											
Mansfield First Presbyterian Church	Mansfield	OH	65	55	\$284,779.71	\$131,876.00	\$1,495.00	\$2,847.80	\$1,541.00	\$46.00	(\$1,306.80)	103.1%	54.1%
Mars Hill Presbyterian Church	Acworth	GA	258	65	\$477,879.42	\$527,674.62	\$5,934.00	\$4,778.79	\$3,420.00	(\$2,514.00)	(\$1,358.79)	57.6%	71.6%
Mary's Presbyterian Church	Tazewell	VA											
Mason Presbyterian Church	Mason	TN											
McBee Presbyterian Church	McBee	SC	60	30	\$186,765.00	\$152,120.00	\$1,380.00	\$1,867.65	\$0.00	(\$1,380.00)	(\$1,867.65)	0.0%	0.0%
McCloud Community Church	McCloud	CA	37	29	\$44,471.00	\$75,845.00	\$851.00	\$444.71	\$920.00	\$69.00	\$475.29	108.1%	206.9%
McLean Presbyterian Church	Candor	NC	70	38	\$50,415.00	\$63,479.00	\$1,610.00	\$504.15	\$0.00	(\$1,610.00)	(\$504.15)	0.0%	0.0%
Mebane Presbyterian Church	Mebane	NC	179	62	\$223,957.00	\$244,682.00	\$4,117.00	\$2,239.57	\$4,800.00	\$683.00	\$2,560.43	116.6%	214.3%
Memorial Park Presbyterian Church	Allison Park	PA	1216	452	\$2,005,300.00	\$2,451,530.00	\$27,968.00	\$20,053.00	\$22,300.00	(\$5,668.00)	\$2,247.00	79.7%	111.2%
Memorial Presbyterian Church	Greensboro	NC	40	31	\$145,750.00	\$72,447.00	\$920.00	\$1,457.50	\$979.33	\$59.33	(\$478.17)	106.4%	67.2%
Memorial Presbyterian Church	San Augustine	TX							\$1,100.00				
Merrill Presbyterian Church	Merrill	OR	65	47	\$121,146.18	\$108,536.88	\$1,495.00	\$1,211.46	\$1,541.00	\$46.00	\$329.54	103.1%	127.2%
Middle Sandy Evangelical Presbyterian Church	Homeworth	OH	86		\$137,174.78	\$120,437.95	\$1,978.00	\$1,371.75	\$2,001.00	\$23.00	\$629.25	101.2%	145.9%
Middle Smithfield Presbyterian Church	East Stroudsburg	PA	77	35	\$171,555.00	\$196,310.00	\$1,771.00	\$1,715.55	\$0.00	(\$1,771.00)	(\$1,715.55)	0.0%	0.0%
Midway Evangelical Presbyterian Church	New Zion	SC	112	50	\$109,498.00	\$138,764.00	\$2,576.00	\$1,094.98	\$2,599.00	\$23.00	\$1,504.02	100.9%	237.4%
Military Avenue EPC	Detroit	MI	85	45	\$170,380.00	\$104,230.00	\$1,955.00	\$1,703.80	\$1,300.00	(\$655.00)	(\$403.80)	66.5%	76.3%
Mill Creek Evangelical Presbyterian Church of Hookstown	Hookstown	PA	103	49	\$143,822.69	\$164,973.99	\$2,369.00	\$1,438.23	\$0.00	(\$2,369.00)	(\$1,438.23)	0.0%	0.0%
Millbrook Presbyterian Church	Fresno	CA											
Minden Presbyterian Church	Minden	LA	103	35	\$211,481.00	\$220,380.00	\$2,369.00	\$2,114.81	\$2,729.00	\$360.00	\$614.19	115.2%	129.0%
Moraga Valley Presbyterian Church	Moraga	CA	753	215	\$2,254,000.00	\$2,221,000.00	\$17,319.00	\$22,540.00	\$16,238.00	(\$1,081.00)	(\$6,302.00)	93.8%	72.0%
Mount Perry Presbyterian Church	Mount Perry	OH	58	36	\$47,958.00	\$46,275.00	\$1,334.00	\$479.58	\$0.00	(\$1,334.00)	(\$479.58)	0.0%	0.0%
Mountain Road Church	Fruit Heights	UT	63	46	\$173,107.00	\$170,181.00	\$1,449.00	\$1,731.07	\$1,956.00	\$507.00	\$224.93	135.0%	113.0%
Mountville Presbyterian Church	Portersville	PA	97	40	\$92,210.06	\$121,598.58	\$2,231.00	\$922.10	\$5,060.00	\$2,829.00	\$4,137.90	226.8%	548.7%
Mt Olivet Presbyterian Church	Aliquippa	PA	275	80	\$185,491.00	\$186,891.00	\$6,325.00	\$1,854.91	\$6,325.00	\$0.00	\$4,470.09	100.0%	341.0%
Mt. Carmel Presbyterian Church	Aliquippa	PA	125	65	\$294,777.00	\$311,480.00	\$2,875.00	\$2,947.77	\$0.00	(\$2,875.00)	(\$2,947.77)	0.0%	0.0%
Mt. Lebanon Evangelical Presbyterian Church	Pittsburgh	PA	392	176	\$1,042,089.00	\$855,418.00	\$9,016.00	\$10,420.89	\$9,591.00	\$575.00	(\$829.89)	106.4%	92.0%
Mt. Olivet Presbyterian Church	Trenton	OH	64	41	\$119,826.00	\$109,586.00	\$1,472.00	\$1,198.26	\$529.00	(\$943.00)	(\$669.26)	35.9%	44.1%
Mt. Pleasant Church	Aliquippa	PA	225	158	\$353,600.30	\$403,261.01	\$5,175.00	\$3,536.00	\$5,910.96	\$735.96	\$2,374.96	114.2%	167.2%
Mt. Pleasant Presbyterian Church	Carlton	KS	21	38	\$55,551.00	\$78,792.00	\$483.00	\$555.51	\$0.00	(\$483.00)	(\$555.51)	0.0%	0.0%
Muddy Creek Presbyterian Church	Butler	PA	83	53	\$79,225.00	\$133,320.00	\$1,909.00	\$792.25	\$2,368.50	\$459.50	\$1,576.25	124.1%	299.0%
Murphy Presbyterian Church EPC	Murphy	NC	30	30	\$80,154.00	\$711,191.00	\$690.00	\$801.54	\$1,000.00	\$310.00	\$198.46	144.9%	124.8%

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Myrtle Grove Presbyterian Church	Wilmington	NC	373	167	\$760,117.00	\$878,994.00	\$8,579.00	\$7,601.17	\$6,371.02	(\$2,207.98)	(\$1,230.15)	74.3%	83.8%
Nacion Santa Evangelical Presbyterian Church	Haines City	FL	54	35	\$63,308.02	\$48,978.29	\$1,242.00	\$633.08	\$0.00	(\$1,242.00)	(\$633.08)	0.0%	0.0%
Natrona Heights Presbyterian Church	Natrona Heights	PA											
Neighborhood Church	Littleton	CO	65	80	\$180,000.00	\$200,000.00	\$1,495.00	\$1,800.00	\$0.00	(\$1,495.00)	(\$1,800.00)	0.0%	0.0%
Nell Townsend Presbyterian Church	Anderson	SC	19	35	\$38,203.00	\$36,378.00	\$437.00	\$382.03	\$0.00	(\$437.00)	(\$382.03)	0.0%	0.0%
New Albany Evangelical Presbyterian Church	New Albany	OH							\$9,016.00				
New Bedford Evangelical Presbyterian Church	Pulaski	PA	231	100	\$263,394.00	\$306,485.00	\$5,313.00	\$2,633.94	\$3,840.00	(\$1,473.00)	\$1,206.06	72.3%	145.8%
New Beginning Church	Spring City	TN	23	12	\$44,740.00	\$53,702.00	\$529.00	\$447.40	\$0.00	(\$529.00)	(\$447.40)	0.0%	0.0%
New City Presbyterian Church	South Bend	IN							\$676.00				
New Covenant EPC	Pompano Beach	FL	210	180	\$664,756.00	\$434,125.00	\$4,830.00	\$6,647.56	\$0.00	(\$4,830.00)	(\$6,647.56)	0.0%	0.0%
New Covenant Evangelical Presbyterian Church	New Castle	PA							\$2,795.29				
New Covenant Presbyterian Church	Mandeville	LA							\$2,850.00				
New Cut Presbyterian Church	Lancaster	SC	53	20	\$76,200.32	\$95,621.36	\$1,219.00	\$762.00	\$1,334.00	\$115.00	\$572.00	109.4%	175.1%
New Heart Community Church	Norton Shores	MI	19	17	\$67,095.62	\$67,459.66	\$437.00	\$670.96	\$0.00	(\$437.00)	(\$670.96)	0.0%	0.0%
New Hope Church	Pittsburgh	PA	50	35	\$610.00	\$100,954.00	\$1,150.00	\$6.10	\$750.00	(\$400.00)	\$743.90	65.2%	12295.1%
New Hope Community Church	Lynchburg	VA	29	28	\$25,964.17	\$43,963.64	\$667.00	\$259.64	\$667.00	\$0.00	\$407.36	100.0%	256.9%
New Hope EPC	Kingsport	TN	50	30	\$71,989.00	\$67,073.00	\$1,150.00	\$719.89	\$2,100.00	\$950.00	\$1,380.11	182.6%	291.7%
New Hope Evangelical Presbyterian Church	Burney	CA	19	12	\$16,977.00	\$22,772.00	\$437.00	\$169.77	\$552.00	\$115.00	\$382.23	126.3%	325.1%
New Hope Evangelical Presbyterian Church	Blue Rapids	KS	46	30	\$91,932.00	\$110,360.00	\$1,058.00	\$919.32	\$1,081.00	\$23.00	\$161.68	102.2%	117.6%
New Hope Presbyterian Church	Fort Myers	FL	1007	408	\$1,665,788.33	\$1,900,147.33	\$23,161.00	\$16,657.88	\$15,000.00	(\$8,161.00)	(\$1,657.88)	64.8%	90.0%
New Hope Presbyterian Church	Kent	WA	243	216	\$796,734.00	\$873,562.00	\$5,589.00	\$7,967.34	\$6,187.00	\$598.00	(\$1,780.34)	110.7%	77.7%
New Life Community Church	Covelo	CA											
New Life Presbyterian Church	Salem	VA	99	45	\$142,804.00	\$163,986.00	\$2,277.00	\$1,428.04	\$735.00	(\$1,542.00)	(\$693.04)	32.3%	51.5%
NewLife Gathering	Knoxville	TN	186	50	\$730,237.00	\$838,011.00	\$4,278.00	\$7,302.37	\$0.00	(\$4,278.00)	(\$7,302.37)	0.0%	0.0%
North Oaks Church	Clarkston	MI	145	90	\$395,807.00	\$454,683.00	\$3,335.00	\$3,958.07	\$4,002.00	\$667.00	\$43.93	120.0%	101.1%
North Park EPC	Wexford	PA	328	140	\$826,201.00	\$1,111,761.00	\$7,544.00	\$8,262.01	\$8,140.00	\$596.00	(\$122.01)	107.9%	98.5%
North Point EPC	Danvers	MA											
Northminster Evangelical Presbyterian Church	Madison Heights	VA	63	22	\$120,288.00	\$132,950.00	\$1,449.00	\$1,202.88	\$613.00	(\$836.00)	(\$589.88)	42.3%	51.0%
Norton Evangelical Presbyterian Church	Norton	VA											
Oak Island Evangelical Presbyterian Church	Oak Island	NC	174	64	\$249,800.69	\$323,461.07	\$4,002.00	\$2,498.01	\$0.00	(\$4,002.00)	(\$2,498.01)	0.0%	0.0%
Oakhill Presbyterian Church	Grand Rapids	MI	173	120	\$280,000.00	\$328,240.00	\$3,979.00	\$2,800.00	\$4,025.00	\$46.00	\$1,225.00	101.2%	143.8%
Oakville Presbyterian Church	Shedd	OR	104	74	\$217,763.13	\$212,567.39	\$2,392.00	\$2,177.63	\$2,392.00	\$0.00	\$214.37	100.0%	109.8%
Okanogan Evangelical Presbyterian Church	Okanogan	WA	20	21	\$83,811.01	\$59,701.36	\$460.00	\$838.11	\$598.00	\$138.00	(\$240.11)	130.0%	71.4%
Olivet EPC	Evansville	IN	102	40	\$269,644.59	\$245,985.06	\$2,346.00	\$2,696.45	\$2,392.00	\$46.00	(\$304.45)	102.0%	88.7%
One Hope Presbyterian	Longview	TX											
Orchard Christian Fellowship	Londonderry	NH	222	98	\$520,723.00	\$627,868.00	\$5,106.00	\$5,207.23	\$1,360.00	(\$3,746.00)	(\$3,847.23)	26.6%	26.1%
Oreland Evangelical Presbyterian Church	Oreland	PA	212	79	\$696,281.00	\$691,503.00	\$4,876.00	\$6,962.81	\$5,750.04	\$874.04	(\$1,212.77)	117.9%	82.6%
Osyka Presbyterian Church	Osyka	MS							\$46.00				
Overbrook Presbyterian Church	Gaffney	SC	47	35	\$137,916.00	\$160,483.00	\$1,081.00	\$1,379.16	\$1,552.50	\$471.50	\$173.34	143.6%	112.6%
Panhandle Presbyterian Church	Guymon	OK	30	13	\$24,763.00	\$14,410.00	\$690.00	\$247.63	\$0.00	(\$690.00)	(\$247.63)	0.0%	0.0%

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Park Avenue Community Church	Somerdale	NJ	29	29	\$177,959.00	\$164,488.00	\$667.00	\$1,779.59	\$0.00	(\$667.00)	(\$1,779.59)	0.0%	0.0%
Park Avenue Presbyterian Church	Rockingham	NC	8	8	\$36,645.00	\$18,353.15	\$184.00	\$366.45	\$0.00	(\$184.00)	(\$366.45)	0.0%	0.0%
Parkdale Community Church	Parkdale	OR	30	17	\$91,807.05	\$100,222.41	\$690.00	\$918.07	\$736.00	\$46.00	(\$182.07)	106.7%	80.2%
Parker Evangelical Presbyterian Church	Parker	CO	493	284	\$1,324,464.00	\$1,661,065.00	\$11,339.00	\$13,244.64	\$8,853.00	(\$2,486.00)	(\$4,391.64)	78.1%	66.8%
Parkway Presbyterian Church	Cumming	GA	181	89	\$600,213.88	\$538,138.67	\$4,163.00	\$6,002.14	\$0.00	(\$4,163.00)	(\$6,002.14)	0.0%	0.0%
Parkway Presbyterian Church	Tacoma	WA	80	43	\$157,614.67	\$201,520.79	\$1,840.00	\$1,576.15	\$2,369.04	\$529.04	\$792.89	128.8%	150.3%
Peace Church	Durham	NC	29	39	\$107,604.35	\$110,561.35	\$667.00	\$1,076.04	\$682.00	\$15.00	(\$394.04)	102.2%	63.4%
Peace Memorial Presbyterian Church	Klamath Falls	OR	43	40	\$137,275.00	\$132,840.00	\$989.00	\$1,372.75	\$989.00	\$0.00	(\$383.75)	100.0%	72.0%
Peace Presbyterian Church	Flint	MI							\$414.00				
Perrow Presbyterian Church	Cross Lanes	WV	90	90	\$270,730.98	\$302,799.89	\$2,070.00	\$2,707.31	\$1,897.50	(\$172.50)	(\$809.81)	91.7%	70.1%
Peters Creek Evangelical Presbyterian Church	Venetia	PA	266	25	\$277,809.00	\$355,316.00	\$6,118.00	\$2,778.09	\$4,830.00	(\$1,288.00)	\$2,051.91	78.9%	173.9%
Petrolia Presbyterian Church	Petrolia	PA	57	18	\$84,097.11	\$56,714.88	\$1,311.00	\$840.97	\$1,311.00	\$0.00	\$470.03	100.0%	155.9%
Piedmont Presbyterian Church	Callaway	VA	55	30	\$37,955.00	\$98,053.00	\$1,265.00	\$379.55	\$1,000.00	(\$265.00)	\$620.45	79.1%	263.5%
Pierpont Presbyterian Church	Pierpont	OH	96	93	\$142,772.00	\$135,002.00	\$2,208.00	\$1,427.72	\$2,162.00	(\$46.00)	\$734.28	97.9%	151.4%
Pine Run Presbyterian Church	Apollo	PA	106	53	\$119,692.00	\$125,219.00	\$2,438.00	\$1,196.92	\$2,391.96	(\$46.04)	\$1,195.04	98.1%	199.8%
Pineland Presbyterian Church	Jacksonville	NC	99	60	\$96,650.24	\$196,690.00	\$2,277.00	\$966.50	\$968.65	(\$1,308.35)	\$2.15	42.5%	100.2%
Pineywoods Presbyterian Church	Nacogdoches	TX	6	9	\$4,251.51	\$15,676.09	\$138.00	\$42.52	\$0.00	(\$138.00)	(\$42.52)	0.0%	0.0%
Plumtree Presbyterian Church	Plumtree	NC	59	66	\$176,394.00	\$236,627.00	\$1,357.00	\$1,763.94	\$0.00	(\$1,357.00)	(\$1,763.94)	0.0%	0.0%
Presbyterian Church of Kennett Square	Kennett Square	PA	107	50	\$292,251.96	\$276,811.15	\$2,461.00	\$2,922.52	\$5,497.00	\$3,036.00	\$2,574.48	223.4%	188.1%
Princeton Presbyterian Church	Princeton	WV	89	36	\$200,664.91	\$201,748.57	\$2,047.00	\$2,006.65	\$2,139.00	\$92.00	\$132.35	104.5%	106.6%
Prinetown Evangelical Presbyterian Church	Duanesburg	NY	233	126	\$439,438.52	\$470,594.27	\$5,359.00	\$4,394.39	\$5,520.00	\$161.00	\$1,125.61	103.0%	125.6%
Princeville Presbyterian Church	Princeville	IL	62	35	\$145,659.00	\$114,446.00	\$1,426.00	\$1,456.59	\$0.00	(\$1,426.00)	(\$1,456.59)	0.0%	0.0%
Providence Church	Clyde	NC							\$100.00				
Providence Church of Spring Hill, Inc	Spring Hill	FL	156	200	\$232,437.78	\$359,965.59	\$3,588.00	\$2,324.38	\$0.00	(\$3,588.00)	(\$2,324.38)	0.0%	0.0%
Providence Presbyterian Church	Bowling Green	MO	16	16	\$9,214.00	\$11,502.00	\$368.00	\$92.14	\$400.00	\$32.00	\$307.86	108.7%	434.1%
Providence Presbyterian Church	Angier	NC	162	56	\$333,244.00	\$357,440.00	\$3,726.00	\$3,332.44	\$0.00	(\$3,726.00)	(\$3,332.44)	0.0%	0.0%
Quest Church of New Braunfels	New Braunfels	TX											
Ramsay Memorial Church	Tuskegee	AL	27	13	\$46,563.95	\$38,697.06	\$621.00	\$465.64	\$0.00	(\$621.00)	(\$465.64)	0.0%	0.0%
Redeemer Presbyterian Church	Erie	PA	36	24	\$105,406.96	\$97,264.65	\$828.00	\$1,054.07	\$805.00	(\$23.00)	(\$249.07)	97.2%	76.4%
Reston Presbyterian Church	Reston	VA	112	51	\$459,061.55	\$435,431.50	\$2,576.00	\$4,590.62	\$2,328.00	(\$248.00)	(\$2,262.62)	90.4%	50.7%
Restoration Church	Munford	TN	199	170			\$4,577.00	\$0.00	\$3,909.60	(\$667.40)	\$3,909.60	85.4%	
Restoration Church	Mechanicsville	VA	280	50	\$500,620.00	\$527,298.00	\$6,440.00	\$5,006.20	\$0.00	(\$6,440.00)	(\$5,006.20)	0.0%	0.0%
Restoration Community Church	Winston-Salem	NC											
Resurrection Brooklyn Presbyterian Church EPC	Brooklyn	NY	350	300	\$1,675,449.00	\$1,361,564.00	\$8,050.00	\$16,754.49	\$0.00	(\$8,050.00)	(\$16,754.49)	0.0%	0.0%
Resurrection Chattanooga	Chattanooga	TN											
Resurrection Clinton Hill	Brooklyn	NY											
Resurrection Sheepshead Bay	Brooklyn	NY	31	40	\$136,668.00	\$163,507.00	\$713.00	\$1,366.68	\$0.00	(\$713.00)	(\$1,366.68)	0.0%	0.0%
Resurrection Williamsburg	Brooklyn	NY											
Reynolda Church	Winston Salem	NC							\$11,979.00				

Appendix E													
							OGA Expectation			Variance vs. Expectation		% of Expectation	
Church	City	State	Active Members 2020	Average Worship 2020	Local Program and Operating Expenses 2020	Tithes and Offerings 2020	\$23 Per Member	POB 1%	PMA Calendar Year 2020	\$23 Per Member	POB 1%	\$23 Per Member	POB 1%
Riceville Valley Community Church	Asheville	NC	50	25	\$83,074.67	\$111,606.15	\$1,150.00	\$830.75	\$1,300.00	\$150.00	\$469.25	113.0%	156.5%
Ridgecrest Presbyterian Church	Locust	NC	17	15	\$28,274.08	\$34,379.38	\$391.00	\$282.74	\$400.00	\$9.00	\$117.26	102.3%	141.5%
River City Church	DeBary	FL	141	55	\$424,447.00	\$431,357.00	\$3,243.00	\$4,244.47	\$2,380.50	(\$862.50)	(\$1,863.97)	73.4%	56.1%
River City Church	St. Charles	MO	55	80		\$288,230.00	\$1,265.00	\$0.00	\$0.00	(\$1,265.00)	\$0.00	0.0%	
River Community Church	Prairieville	LA							\$1,602.37				
River Oaks Community Church	Clemmons	NC	1076	627	\$2,350,725.00	\$2,516,892.00	\$24,748.00	\$23,507.25	\$19,200.00	(\$5,548.00)	(\$4,307.25)	77.6%	81.7%
Rivermont Evangelical Presbyterian Church	Lynchburg	VA	763	273	\$1,359,777.33	\$1,806,948.27	\$17,549.00	\$13,597.77	\$16,999.92	(\$549.08)	\$3,402.15	96.9%	125.0%
Riverside Church	Webster Groves	MO											
Riverside Evangelical Church	Sartell	MN	86	45	\$210,584.67	\$207,513.51	\$1,978.00	\$2,105.85	\$2,093.00	\$115.00	(\$12.85)	105.8%	99.4%
Rockville Presbyterian Church	Wadmalaw Island	SC	66	56	\$171,067.00	\$168,281.00	\$1,518.00	\$1,710.67	\$1,332.00	(\$186.00)	(\$378.67)	87.7%	77.9%
Rocky River Presbyterian Church	Calhoun Falls	SC											
Romine Prairie Presbyterian Church	Kell	IL	10	9	\$10,983.10	\$26,906.00	\$230.00	\$109.83	\$253.00	\$23.00	\$143.17	110.0%	230.4%
Roseann Evangelical Presbyterian Church	Hurley	VA	40	30	\$64,112.17	\$70,798.56	\$920.00	\$641.12	\$1,000.00	\$80.00	\$358.88	108.7%	156.0%
Roslyn Presbyterian Church	Roslyn	WA	52	35	\$163,145.00	\$163,028.00	\$1,196.00	\$1,631.45	\$1,357.00	\$161.00	(\$274.45)	113.5%	83.2%
Round Hill Presbyterian Church	Elizabeth	PA	110	23	\$153,233.00	\$152,767.00	\$2,530.00	\$1,532.33	\$1,932.00	(\$598.00)	\$399.67	76.4%	126.1%
Round Hill Presbyterian Church	Felton	PA							\$1,472.00				
Rourk Presbyterian Church	Rockingham	NC							\$1,150.00				
Russellville Presbyterian Church	Russellville	OH	22	13	\$20,222.00	\$19,030.00	\$506.00	\$202.22	\$644.00	\$138.00	\$441.78	127.3%	318.5%
Saddlerock Evangelical Presbyterian Church	Wenatchee	WA	345	80	\$726,281.15	\$817,539.86	\$7,935.00	\$7,262.81	\$10,551.25	\$2,616.25	\$3,288.44	133.0%	145.3%
Saint Patrick Presbyterian Church	Denver	CO	37	25	\$157,171.00	\$177,794.00	\$851.00	\$1,571.71	\$0.00	(\$851.00)	(\$1,571.71)	0.0%	0.0%
San Benito Presbyterian Church	San Benito	TX											
San Pablo Community Church	Berkeley	CA											
San Ramon Presbyterian Church	San Ramon	CA	167	174	\$890,032.00	\$857,695.00	\$3,841.00	\$8,900.32	\$1,000.00	(\$2,841.00)	(\$7,900.32)	26.0%	11.2%
Sanger Community Church	Sanger	CA							\$1,500.00				
Scotland Presbyterian Church	El Dorado	AR							\$575.00				
Second Presbyterian Church	Memphis	TN	2794	933	\$10,022,413.00	\$14,324,473.00	\$64,262.00	\$100,224.13	\$68,424.96	\$4,162.96	(\$31,799.17)	106.5%	68.3%
Sequim Community Church	Sequim	WA	431	282	\$1,259,545.00	\$1,604,313.00	\$9,913.00	\$12,595.45	\$15,886.00	\$5,973.00	\$3,290.55	160.3%	126.1%
Shiloh Presbyterian Church	St. Marys	PA	101	46	\$264,887.00	\$365,470.00	\$2,323.00	\$2,648.87	\$4,100.00	\$1,777.00	\$1,451.13	176.5%	154.8%
Sierra Presbyterian Church	Nevada City	CA	268	100	\$532,213.00	\$570,161.00	\$6,164.00	\$5,322.13	\$6,669.96	\$505.96	\$1,347.83	108.2%	125.3%
Signal Mountain Presbyterian Church	Signal Mountain	TN	1495	423	\$2,495,679.00	\$3,295,795.00	\$34,385.00	\$24,956.79	\$40,000.00	\$5,615.00	\$15,043.21	116.3%	160.3%
Siler Presbyterian Church	Wesley Chapel	NC	472	149	\$651,599.00	\$667,078.00	\$10,856.00	\$6,515.99	\$13,000.00	\$2,144.00	\$6,484.01	119.7%	199.5%
Silver Lake Christian Community Church	Brackney	PA	45	31	\$20,595.85	\$58,462.61	\$1,035.00	\$205.96	\$1,035.00	\$0.00	\$829.04	100.0%	502.5%
Simple Church: The Watering Hole	Overland Park	KS	12	12	\$68,238.62	\$70,214.23	\$276.00	\$682.39	\$0.00	(\$276.00)	(\$682.39)	0.0%	0.0%
Sion Iglesia Presbiteriana	Brooklyn	NY											
Slate Mountain Evangelical Presbyterian Church	Meadows of Dan	VA											
Slickville Presbyterian Church	Slickville	PA	76	55	\$117,031.85	\$60,248.21	\$1,748.00	\$1,170.32	\$1,656.00	(\$92.00)	\$485.68	94.7%	141.5%
Southport Presbyterian Church	Indianapolis	IN	823	264	\$3,087,603.00	\$1,840,222.00	\$18,929.00	\$30,876.03	\$19,233.75	\$304.75	(\$11,642.28)	101.6%	62.3%
Springhill Presbyterian Church	Bozeman	MT	349	292	\$572,512.00	\$117,230.00	\$8,027.00	\$5,725.12	\$0.00	(\$8,027.00)	(\$5,725.12)	0.0%	0.0%
St. Andrew Evangelical Presbyterian Church	Auburn	IN	77	48	\$257,816.07	\$265,371.12	\$1,771.00	\$2,578.16	\$1,679.00	(\$92.00)	(\$899.16)	94.8%	65.1%

Appendix E													
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Church	City	State	Active Members 2020	Average Worship 2020	Local Program and Operating Expenses 2020	Tithes and Offerings 2020	\$23 Per Member	POB 1%	PMA Calendar Year 2020	\$23 Per Member	POB 1%	\$23 Per Member	POB 1%
St. Andrew's Presbyterian Kirk	Nassau	Bahamas	132	150			\$3,036.00	\$0.00	\$0.00	(\$3,036.00)	\$0.00	0.0%	
St. Giles EPC	Charlotte	NC	293	187	\$745,045.20	\$844,870.82	\$6,739.00	\$7,450.45	\$5,583.28	(\$1,155.72)	(\$1,867.17)	82.9%	74.9%
St. John Assyrian Evangelical Presbyterian Church	Turlock	CA	157	10	\$150,011.00	\$85,069.00	\$3,611.00	\$1,500.11	\$0.00	(\$3,611.00)	(\$1,500.11)	0.0%	0.0%
St. Luke Evangelical Church	Newton	KS	35	45	\$85,112.00	\$52,620.00	\$805.00	\$851.12	\$0.00	(\$805.00)	(\$851.12)	0.0%	0.0%
St. Luke Joy Church	Kansas City	MO	104	45	\$329,385.03	\$151,764.32	\$2,392.00	\$3,293.85	\$2,116.00	(\$276.00)	(\$1,177.85)	88.5%	64.2%
St. Matthews Presbyterian Church	St. Matthews	SC											
St. Patrick Presbyterian Church	Collierville	TN	480	168	\$1,128,942.00	\$1,278,300.00	\$11,040.00	\$11,289.42	\$7,660.00	(\$3,380.00)	(\$3,629.42)	69.4%	67.9%
St. Paul's Presbyterian Church	Somerset	PA	608	295	\$598,574.00	\$796,194.00	\$13,984.00	\$5,985.74	\$12,672.96	(\$1,311.04)	\$6,687.22	90.6%	211.7%
Starkdale Presbyterian Church	Wintersville	OH	119	70	\$279,440.00	\$262,821.00	\$2,737.00	\$2,794.40	\$4,278.00	\$1,541.00	\$1,483.60	156.3%	153.1%
Sterry Memorial Presbyterian Church	Parma	ID	150	86	\$191,196.60	\$234,390.25	\$3,450.00	\$1,911.97	\$3,865.00	\$415.00	\$1,953.03	112.0%	202.1%
Stockton Presbyterian Church	Bay Minette	AL	96	30	\$142,340.00	\$206,067.00	\$2,208.00	\$1,423.40	\$1,679.00	(\$529.00)	\$255.60	76.0%	118.0%
Stonebridge EP Church	Perrysburg	OH	20	18	\$21,610.00	\$82,521.00	\$460.00	\$216.10	\$880.00	\$420.00	\$663.90	191.3%	407.2%
Stow Presbyterian Church	Stow	OH	135	111	\$360,511.52	\$317,689.23	\$3,105.00	\$3,605.12	\$0.00	(\$3,105.00)	(\$3,605.12)	0.0%	0.0%
Stuart Presbyterian Church	Stuart	VA	166	45	\$184,295.00	\$219,441.00	\$3,818.00	\$1,842.95	\$2,811.75	(\$1,006.25)	\$968.80	73.6%	152.6%
Summit Presbyterian Church	Butler	PA	213	61	\$236,379.57	\$243,645.64	\$4,899.00	\$2,363.80	\$1,317.00	(\$3,582.00)	(\$1,046.80)	26.9%	55.7%
Sunset Presbyterian Church	Portland	OR	603	900	\$2,159,588.00	\$2,230,003.00	\$13,869.00	\$21,595.88	\$0.00	(\$13,869.00)	(\$21,595.88)	0.0%	0.0%
Sutter Presbyterian Church	Bridgeton	MO	45	0	\$129,312.44	\$112,155.80	\$1,035.00	\$1,293.12	\$1,380.00	\$345.00	\$86.88	133.3%	106.7%
Sylvania Presbyterian Church	Ward	AR	32	35	\$69,248.77	\$91,177.78	\$736.00	\$692.49	\$851.00	\$115.00	\$158.51	115.6%	122.9%
Tabernacle Evangelical Presbyterian Church	Austintown	OH	75		\$376,251.45	\$418,039.59	\$1,725.00	\$3,762.51	\$3,833.30	\$2,108.30	\$70.79	222.2%	101.9%
Tampa Covenant Church	Tampa	FL	280	130	\$1,041,420.00	\$1,214,719.00	\$6,440.00	\$10,414.20	\$6,095.00	(\$345.00)	(\$4,319.20)	94.6%	58.5%
Terrace Heights Evangelical Presbyterian Church	Yakima	WA	35	18	\$101,453.00	\$102,628.00	\$805.00	\$1,014.53	\$670.00	(\$135.00)	(\$344.53)	83.2%	66.0%
The Antioch Movement	Ypsilanti	MI	40	80	\$60,498.00	\$64,695.00	\$920.00	\$604.98	\$0.00	(\$920.00)	(\$604.98)	0.0%	0.0%
The Avenue Community Church	Memphis	TN	91	150	\$163,609.00	\$406,136.99	\$2,093.00	\$1,636.09	\$0.00	(\$2,093.00)	(\$1,636.09)	0.0%	0.0%
The Branch	Ashland	VA	50	35	\$61,118.87	\$79,282.57	\$1,150.00	\$611.19	\$0.00	(\$1,150.00)	(\$611.19)	0.0%	0.0%
The Church at Ridgebury	State Hill	NY	15	20	\$96,377.24	\$100,654.77	\$345.00	\$963.77	\$0.00	(\$345.00)	(\$963.77)	0.0%	0.0%
The Crossing Church	Columbia	MO							\$2,400.00				
The Presbyterian Church of Portersville	Portersville	PA	169	64	\$184,338.00	\$199,688.00	\$3,887.00	\$1,843.38	\$3,956.00	\$69.00	\$2,112.62	101.8%	214.6%
The SOMA Gathering	Beaver Falls	PA	65	80	\$120,000.00	\$110,000.00	\$1,495.00	\$1,200.00	\$0.00	(\$1,495.00)	(\$1,200.00)	0.0%	0.0%
The Table	Little Rock	AR											
The Table	San Francisco	CA	35		\$254,436.00	\$62,115.00	\$805.00	\$2,544.36	\$0.00	(\$805.00)	(\$2,544.36)	0.0%	0.0%
The Table Dallas	Carrollton	TX	57	52	\$183,545.00	\$223,429.00	\$1,311.00	\$1,835.45	\$1,200.00	(\$111.00)	(\$635.45)	91.5%	65.4%
The Table Project	Denver	CO											
Thompson Valley Presbyterian Church	Tazewell	VA	36	15	\$29,503.00	\$35,652.00	\$828.00	\$295.03	\$805.00	(\$23.00)	\$509.97	97.2%	272.9%
Three Timbers Church	Bennington	NE	80	100	\$276,191.00	\$252,882.00	\$1,840.00	\$2,761.91	\$0.00	(\$1,840.00)	(\$2,761.91)	0.0%	0.0%
Threshold Church	Matthews	NC	200	85	\$180,990.00	\$600,498.00	\$4,600.00	\$1,809.90	\$1,999.92	(\$2,600.08)	\$190.02	43.5%	110.5%
Trinity EPC		MO											
Trinity Evangelical Presbyterian Church	Florence	SC	331	234	\$708,594.00	\$923,839.00	\$7,613.00	\$7,085.94	\$7,912.08	\$299.08	\$826.14	103.9%	111.7%
Trinity Grace Evangelical Presbyterian Church	Loganville	GA	37	40	\$130,000.00	\$146,379.00	\$851.00	\$1,300.00	\$0.00	(\$851.00)	(\$1,300.00)	0.0%	0.0%
Trinity Presbyterian Church	Sparta	IL	86	60	\$168,956.00	\$112,851.00	\$1,978.00	\$1,689.56	\$1,886.00	(\$92.00)	\$196.44	95.3%	111.6%
Trinity Presbyterian Church	Columbia City	IN	88	70	\$260,858.00	\$288,503.00	\$2,024.00	\$2,608.58	\$1,863.00	(\$161.00)	(\$745.58)	92.0%	71.4%

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Church	City	State	Active Members 2020	Average Worship 2020	Local Program and Operating Expenses 2020	Tithes and Offerings 2020	\$23 Per Member	POB 1%	PMA Calendar Year 2020	\$23 Per Member	POB 1%	\$23 Per Member	POB 1%
Trinity Presbyterian Church	Plymouth	MI	500	224	\$1,348,639.21	\$1,692,362.19	\$11,500.00	\$13,486.39	\$10,649.00	(\$851.00)	(\$2,837.39)	92.6%	79.0%
Trinity Presbyterian Church	Texarkana	TX	46	34	\$72,429.02	\$97,117.39	\$1,058.00	\$724.29	\$0.00	(\$1,058.00)	(\$724.29)	0.0%	0.0%
Trion Evangelical Presbyterian Church	Trion	GA	25	19	\$53,111.88	\$71,249.00	\$575.00	\$531.12	\$800.00	\$225.00	\$268.88	139.1%	150.6%
Troy Presbyterian Church	Troy	NC	18	20	\$101,497.00	\$156,441.00	\$414.00	\$1,014.97	\$483.00	\$69.00	(\$531.97)	116.7%	47.6%
Tunica Presbyterian Church	Tunica	MS							\$3,000.00				
Turner County Evangelical Presbyterian Church	Davis	SD	65	45	\$39,855.00	\$56,824.00	\$1,495.00	\$398.55	\$1,587.00	\$92.00	\$1,188.45	106.2%	398.2%
Twin Tiers EPC	Big Flats	NY	56	17	\$112,957.80	\$135,786.15	\$1,288.00	\$1,129.58	\$1,173.00	(\$115.00)	\$43.42	91.1%	103.8%
Union Evangelical Presbyterian Church	Kirkwood	PA	87	37	\$78,920.00	\$151,255.46	\$2,001.00	\$789.20	\$732.61	(\$1,268.39)	(\$56.59)	36.6%	92.8%
Unionville Presbyterian Church	Butler	PA	119	40	\$75,962.00	\$86,889.00	\$2,737.00	\$759.62	\$2,806.00	\$69.00	\$2,046.38	102.5%	369.4%
United Presbyterian Church of Amberg	Amberg	WI	19	11	\$19,897.00	\$24,625.00	\$437.00	\$198.97	\$437.00	\$0.00	\$238.03	100.0%	219.6%
Unity Memorial Presbyterian Church	Liberty	MS	9	8	\$36,369.00	\$26,018.00	\$207.00	\$363.69	\$0.00	(\$207.00)	(\$363.69)	0.0%	0.0%
Upper Octorara Presbyterian Church	Parkesburg	PA	152	65	\$272,548.00	\$429,077.00	\$3,496.00	\$2,725.48	\$3,657.00	\$161.00	\$931.52	104.6%	134.2%
Valley Community Church	San Jacinto	CA	52	0	\$124,220.00	\$155,345.00	\$1,196.00	\$1,242.20	\$513.75	(\$682.25)	(\$728.45)	43.0%	41.4%
Valley Hope Church	Black Mountain	NC							\$2,323.00				
Valleybrook Presbyterian Church	Hixson	TN	42	40	\$168,040.00	\$163,127.00	\$966.00	\$1,680.40	\$1,008.00	\$42.00	(\$672.40)	104.3%	60.0%
Venice Presbyterian Church	McDonald	PA							\$3,772.00				
Victoria Presbyterian Church	Victoria	VA	21	7	\$18,288.48	\$20,014.46	\$483.00	\$182.88	\$0.00	(\$483.00)	(\$182.88)	0.0%	0.0%
Village Church	Charlotte	NC	36	20	\$160,533.75	\$148,130.00	\$828.00	\$1,605.34	\$0.00	(\$828.00)	(\$1,605.34)	0.0%	0.0%
Wabash Church	Auburn	WA	245	173	\$613,011.00	\$706,436.00	\$5,635.00	\$6,130.11	\$6,026.00	\$391.00	(\$104.11)	106.9%	98.3%
Wabash Presbyterian Church at Orio	Allendale	IL	88	74	\$149,399.00	\$185,899.00	\$2,024.00	\$1,493.99	\$2,403.00	\$379.00	\$909.01	118.7%	160.8%
Walkers Evangelical Presbyterian Church	Pamplin	VA							\$1,150.00				
Walkersville Presbyterian Church	Waxhaw	NC	86	75	\$135,078.10	\$162,106.86	\$1,978.00	\$1,350.78	\$2,158.64	\$180.64	\$807.86	109.1%	159.8%
Walnut Grove Presbyterian Church	Butler	MO	32	24	\$18,378.05	\$19,719.27	\$736.00	\$183.78	\$0.00	(\$736.00)	(\$183.78)	0.0%	0.0%
Ward Church	Northville	MI	1672	1605	\$6,189,726.94	\$5,452,003.61	\$38,456.00	\$61,897.27	\$20,006.48	(\$18,449.52)	(\$41,890.79)	52.0%	32.3%
Warehouse 242	Charlotte	NC	167	133	\$703,502.00	\$845,061.00	\$3,841.00	\$7,035.02	\$2,202.42	(\$1,638.58)	(\$4,832.60)	57.3%	31.3%
Warm Springs Presbyterian Church	Warm Springs	VA											
Warrenton Presbyterian Church	Abbeville	SC	60	25	\$73,350.00	\$45,490.00	\$1,380.00	\$733.50	\$0.00	(\$1,380.00)	(\$733.50)	0.0%	0.0%
Warsaw Evangelical Presbyterian Church	Warsaw	IN	353	133	\$904,750.00	\$1,240,107.00	\$8,119.00	\$9,047.50	\$7,774.00	(\$345.00)	(\$1,273.50)	95.8%	85.9%
Wayside Evangelical Presbyterian Church	Cameron	NC	42	23	\$52,693.16	\$49,881.84	\$966.00	\$526.93	\$851.00	(\$115.00)	\$324.07	88.1%	161.5%
Westminster Church of Port Huron	Port Huron	MI	59	46	\$115,066.45	\$141,885.92	\$1,357.00	\$1,150.66	\$1,426.00	\$69.00	\$275.34	105.1%	123.9%
Westminster Community Church	Canton	OH	32	15	\$91,731.00	\$43,276.00	\$736.00	\$917.31	\$0.00	(\$736.00)	(\$917.31)	0.0%	0.0%
Westminster Presbyterian Church	Gulfport	MS							\$3,266.00				
Westminster Presbyterian Church	Laurel	MS	252	100	\$976,743.00	\$803,000.00	\$5,796.00	\$9,767.43	\$5,634.96	(\$161.04)	(\$4,132.47)	97.2%	57.7%
Westminster Presbyterian Church	Burlington	NC							\$600.00				
Westminster Presbyterian Church	Enid	OK											
Westminster Presbyterian Church	Florence	SC											
Westminster Presbyterian Church	Lubbock	TX	313	187	\$1,140,212.24	\$1,023,299.46	\$7,199.00	\$11,402.12	\$0.00	(\$7,199.00)	(\$11,402.12)	0.0%	0.0%
Westminster Presbyterian Church	Bluefield	WV							\$19,794.88				
Wheat Ridge Evangelical Presbyterian Church	Seaman	OH	20	20	\$20,247.00	\$28,896.15	\$460.00	\$202.47	\$483.00	\$23.00	\$280.53	105.0%	238.6%

Appendix E													
							OGA Expectation			Variance vs. Expectation		% of Expectation	
Church	City	State	Active Members 2020	Average Worship 2020	Local Program and Operating Expenses 2020	Tithes and Offerings 2020	\$23 Per Member	POB 1%	PMA Calendar Year 2020	\$23 Per Member	POB 1%	\$23 Per Member	POB 1%
Wiggins Presbyterian Church	Wiggins	MS	20	14	\$98,486.44	\$99,336.90	\$460.00	\$984.86	\$0.00	(\$460.00)	(\$984.86)	0.0%	0.0%
Wilson Station Presbyterian Church	Englewood	TN	32	42	\$21,225.00	\$30,521.00	\$736.00	\$212.25	\$0.00	(\$736.00)	(\$212.25)	0.0%	0.0%
Windy Gap Presbyterian Church	West Finley	PA	58	30	\$110,850.00	\$101,110.00	\$1,334.00	\$1,108.50	\$1,357.00	\$23.00	\$248.50	101.7%	122.4%
Woodlake Presbyterian Church	Woodlake	CA							\$2,070.00				
Woodland Presbyterian Church	New Orleans	LA	108	79	\$318,384.00	\$358,353.00	\$2,484.00	\$3,183.84	\$2,553.00	\$69.00	(\$630.84)	102.8%	80.2%
Woodland Presbyterian Church	Memphis	TN	203	50	\$826,088.60	\$1,063,999.52	\$4,669.00	\$8,260.89	\$4,669.00	\$0.00	(\$3,591.89)	100.0%	56.5%
Woodland Presbyterian Church	Woodland	WA	84	42	\$231,107.18	\$203,426.26	\$1,932.00	\$2,311.07	\$2,070.00	\$138.00	(\$241.07)	107.1%	89.6%
Woodlands Presbyterian Church	Hot Springs Village	AR	76	73	\$223,070.00	\$218,646.00	\$1,748.00	\$2,230.70	\$0.00	(\$1,748.00)	(\$2,230.70)	0.0%	0.0%
Woodside Presbyterian Church	Roanoke	VA											
Wooton Presbyterian Church (EPC), Inc.	Wooton	KY	33	30	\$23,100.00	\$29,474.00	\$759.00	\$231.00	\$0.00	(\$759.00)	(\$231.00)	0.0%	0.0%
Wylliesburg Evangelical Presbyterian Church	Wylliesburg	VA			\$59,320.38	\$49,041.00	\$0.00	\$593.20	\$0.00	\$0.00	(\$593.20)		0.0%
Yokena Presbyterian Church	Vicksburg	MS	13	20	\$37,590.00	\$40,139.00	\$299.00	\$375.90	\$345.00	\$46.00	(\$30.90)	115.4%	91.8%
Zion Evangelical Presbyterian Church	Alton	IL	19	15	\$29,524.00	\$19,913.00	\$437.00	\$295.24	\$0.00	(\$437.00)	(\$295.24)	0.0%	0.0%
Total			123,982	57,024	\$ 285,182,923.57	\$ 313,166,798.69	\$ 2,851,586.00	\$ 2,851,829.24	\$ 2,362,673.24	\$ (696,392.89)	\$ (696,636.13)	82.9%	82.8%

Appendix F

Book of Government, Chapter 20: The General Assembly

20-1 The General Assembly

The General Assembly, composed of all the courts and local churches of the Evangelical Presbyterian Church, expresses the unity and relatedness of all the parts. It has the responsibility of overseeing the total work of the Church.

20-2 Membership of General Assembly

The basis of representation to General Assembly shall be the same as representation to Presbytery.

20-3 Officers of the General Assembly

A. The General Assembly shall have a Moderator, a Moderator-elect and a Stated Clerk.

1. Moderator and Moderator-elect

The General Assembly shall have a Moderator and a Moderator-elect who will be elected at each stated meeting. They may be Ministers or Ruling Elders. The persons elected must be members of the court and are not eligible to succession to their respective offices. They shall continue to be members of the court until their successors re-elected. In the event of death or disability of the Moderator, the most immediate past Moderator shall serve until a Moderator is elected. The Moderator-elect shall normally be the nominee for Moderator at the succeeding Assembly.

2. Stated Clerk

The General Assembly shall elect a Stated Clerk who shall serve for a period of three years, with eligibility for reelection for two additional terms. The Stated Clerk may be elected for additional terms if the General Assembly, by a 2/3 vote, sets aside this limitation for each additional term. The Stated Clerk must be eligible for membership in the court.

B. Past Ruling Elder Moderators continue as members of the court as long as each maintains active membership in a church of the EPC. Past Ruling Elder Moderators who are not able to maintain membership in an EPC congregation for reasons other than church discipline may continue to be eligible for membership in General Assembly upon approval by the Presbytery in whose geographic boundaries they reside.

20-4 Authority and Responsibilities of the General Assembly

In maintaining the spiritual supervision of the work of the total Church, the General Assembly has the necessary authority to fulfill its responsibilities:

A. With regard to the whole Church

1. To organize itself as it deems best for the propagation of the gospel, the advancement of the Kingdom, and the edification of the whole Church.
2. To provide human resource services by establishing those committees, boards and agencies necessary to serve the Ministers, Missionaries and full-time staff of the whole Church. This may include:

- a. A health, disability and retirement program for Ministers, Missionaries and other full-time church staff.
 - b. An agency for aiding churches and Presbyteries in calling Ministers and other staff members.
- 3. To create separately or in conjunction with the Presbyteries those agencies or institutions needed for education or other purposes that would enhance the life and ministry of the whole Church.
- 4. To provide guidance for the theological preparation of candidates in mission fields outside North America where Presbyteries do not yet exist, and to arrange for the ordination, where appropriate, of those persons who are duly called and prepared for the office of Minister, Elder, or Deacon.
- 5. To examine and commission non-ordained global workers of the Evangelical Presbyterian Church with the authority to administer sacraments in places where no Teaching or Ruling Elders are reasonably available (W.3-1).160
- 6. To correspond and cooperate with other denominations, and national and international groups.
- B. With regard to Presbyteries and local churches
 - 1. To equip and encourage EPC leaders, churches and Presbyteries to pursue God's mission in the world.
 - 2. To support the Presbyteries and churches in making evangelism and discipleship their priorities. This may include establishing committees, boards, agencies, training events, networks and/or staff positions.
 - 3. To establish, unite, divide, or dissolve Presbyteries.
 - 4. To approve and recommend to the Presbyteries such changes in the constitutional documents as it deems wise, fit and helpful. Such changes reported to the General Assembly by its Permanent Judicial Commission shall, upon approval:
 - a. Be referred to the Presbyteries, and
 - b. Upon approval by a three-fourths majority of the Presbyteries and in a succeeding Assembly (unless constitutional provisions hereafter stated require a different vote) shall be enacted.
 - 5. To establish a Permanent Judicial Commission.
 - 6. To make final decisions on judicial cases brought before it in accordance with the Book of Discipline.
 - 7. To hold Presbyteries accountable, by exercising the principle of review and control through an annual review of minutes, for:
 - a. Encouraging and equipping their local churches to fulfill the Great Commission
 - b. Remanding to the lower Court what may be contrary to the Constitution and to see that all lawful injunctions are followed.

20-5 Meetings of the General Assembly

- A. Stated Meeting

The General Assembly shall meet annually.
- B. Called Meetings

The General Assembly shall meet in called session when ten percent of both Ruling and Teaching Elder Commissioners from the previous stated meeting have signed a petition requesting such a meeting. The call shall state the purpose of the meeting and no other business may be transacted. If the Moderator is unable to act, and there is no past Moderator to act, the Stated Clerk shall issue the call and convene the court until a Moderator is elected. In such called meetings, only the Commissioners (or their previously designated alternates) to the previous stated meeting are eligible to vote. The Presbytery shall give each Commissioner to the General Assembly a certificate of election.

C. Quorum

A quorum shall consist of at least five Ministers and five Ruling Elders representing at least three Presbyteries. However, the General Assembly may fix its own quorum provided it is not less than that stated above.

D. Minutes

A careful record of the proceedings of the court shall be kept by the Stated Clerk. The minutes shall be approved prior to adjournment. These, along with a statistical record of the churches, shall be available to the denomination electronically and distributed in print without cost to each Session, Presbytery, and any Minister or Court Officer requesting such.

Appendix G

Statement of Benefits of Being In the EPC

In today's world, many people question the value of denominations and the biblical basis of denominations. In the eyes of many they are often arcane, bureaucratically enmeshed, and ineffective. The blunt truth is that in many instances the criticisms are more than fair. Yet, while bad denominations are a bad idea, we also believe that there is such a thing as a biblical, effective, and relevant denomination. In short, we think that in God's economy we have the ability—as local churches and leaders—to make each other better as we work together. Indeed, we think that many instinctively grasp the value of being a part of a dynamic, well grounded, goal oriented, and forward-looking organization. At the heart of it, we think many intuitively grasp this because God has called us to be a part of a body larger than ourselves. Indeed, this is our biblical conviction.

Below are a basic statement of our convictions about the value, importance, and imperative of being an active part of a biblical denomination such as the EPC. We believe:

1. Working *together* to fulfill the Great Commission *matters*:

There are moments in ministry, such as foreign and domestic missions, or national disaster, when linking together with other churches across a national spectrum allows us to take on still larger challenges. Historically the EPC has done this through Argentine outreach, church planting, establishing institutions for training leaders such as the Jumper Center in Brazil, Muslim missions, and national disasters such as Katrina Relief.

2. Denominational standards for professionally trained, regionally ordained, and nationally recognized ministers *matter*:

In today's world, many do little more than ordain themselves, or are ordained by the immediate group of people whom they lead. While we affirm personal calling and the importance of a local body affirming that calling, we view the office of a Presbyterian Teaching Elder as a profession as well as a calling and hold to the historic Presbyterian value of an educated ministry.

By ordaining through the Presbytery and upholding standards of ordination nationally through the General Assembly, our Teaching Elders can legitimately claim that they are professionally trained, regionally ordained, and nationally recognized. We believe that challenges of ministry in our culture demand no less than this, and that Pastors are more fully positioned to carry out their office when the wider Church ordains them.

3. Real networking, training, and equipping with like-minded churches and leaders *matters*:

We affirm the value of many of the equipping organizations of which local EPC churches may be members. That said, we believe there is a unique benefit in networking and learning with (and from) those churches who share our particular beliefs and philosophy of ministry. We seem to have a unique potential to learn and grow with those churches and leaders with whom we are already connected and who share our most basic convictions.

While we are grateful for the increasing emphasis on training and networking within the EPC, we believe that EPC should set as a goal becoming a first-class equipping and training organization, unique in that we do this as a denomination.

4. Real accountability *matters*:

The history of the church makes it clear that accountability—doctrinal, ethical, and ministry practice as expressed through evangelism and discipleship—matters. In too many situations, pastors, leaders, or churches are able to evade the responsibilities of their office or calling as a community by being accountable only to those whom they lead or to themselves. Others claim an accountability which has no real basis in vows or authoritative church structure.

Our conviction is that Scriptural accountability is a gift that God gives to the individual, the local church, and the wider Church. We believe that ultimately this accountability must be grounded in loving relationships but move beyond this to include truly authoritative structure. We believe that this accountability is vital to the Church's integrity and witness in the world.

5. Real relationships outside your local church *matter*:

We believe that a Scriptural commitment to the unity of the church necessarily places us in relationships beyond our local church. Some of this we've covered above, in the commitment to real accountability and ordination standards. Some of it we've covered above in our beliefs about networking and learning both together and from one another.

Our conviction is that unless we formally commit to these things, the press of ministry and life is such that we are increasingly likely to isolate from other churches and leaders. This isolation leaves us *building* only on our own ideas, resources, and prayers. It is a prescription not for ministry strength but rather ministry weakness.

We are Presbyterians because of Scriptural conviction, believing that God Himself has called us into community. We believe that in structured community there is great strength and that ultimately to "submit to one another" is integral to the authentic community God calls us to.

Appendix H

Recommendations to the 2020 General Assembly:

Recommendation 40-13:

That the 40th General Assembly direct the Generosity Resources Committee to develop resources by the 41st General Assembly (2021) to aid congregations in enriching their financial collection practices to include the latest methods of giving and stewardship education.

Rationale:

Giving methods and technology are rapidly changing in our congregations, and thus to our Presbyteries and the General Assembly. Worship practices centered on the passing of an offering plate do not account for the many new ways people manage their offerings of financial gifts to the mission of the church. Many congregations are not trained or equipped to shift from cash or giving by check to new electronic methods like text-to-give, Venmo, Zelle, or more.

Recommendation 40-14:

That the 40th General Assembly direct the Office of General Assembly to develop a plan to educate presbyteries and sessions as to the purpose and role of the Office of the General Assembly.

Rationale:

There is a general lack of trust and understanding within the denomination as to the purpose and role of the Office of General Assembly as it supports the mission of the Assembly. Therefore:

1. The General Assembly will pursue a plan to educate presbyteries and sessions as to the purpose and role of the Office of the General Assembly and will communicate robustly and regularly the Kingdom-building work of all ministries of the EPC.
2. Conversations will be reinstated between representatives of presbyteries and General Assembly for mutual support, understanding, correction of misunderstandings, sharing of information, education opportunities, and fellowship so that the mission of the EPC may remain strong.
 - A. Annually, each presbytery will select one representative and one alternate representative to meet in a combined virtual gathering quarterly with the Moderator and Stated Clerk of the GA.
 - B. These quarterly gatherings will be set by the Moderator of the General Assembly in conjunction with the Stated Clerk.
 - C. The presbytery representative will report on these gatherings to all pastors and clerks of session within their individual presbytery. They will encourage pastors and clerks of session to present the information at session meetings as a way to inform/train elders in the ministry of the EPC and particularly that of the General Assembly.

Recommendation 40-15:

That the 40th General Assembly direct the Ministerial Vocation Committee, in conjunction with the National Leadership Team, to develop strategies to aid those church leaders acutely suffering from the after-effects of their prior denominational affiliations and practices.

Rationale:

This committee became aware during our interviews with TEs and REs that there are individual leaders acutely suffering from the after-effects of prior denominational practices and affiliations. These wounds carry the potential to impact trust, stewardship practices, shared mission, and participation in the courts of the church.

Recommendation 40-16:

That the 40th General Assembly direct the Theology Committee, with assistance from the Ministerial Vocation Committee, the task to define the terms “connectional” and “connectionalism” as understood by the EPC and report to the 41st General Assembly (2021).

Rationale:

In studying the issue of generosity, we have identified that there is a lack of a unified theological and methodological definition of being a “connectional” church, which diminishes the effectiveness of the shared mission of the EPC at all levels of our Presbyterian government from the local church to the General Assembly. The lack of a clear definition weakens our covenantal responsibility to the Lord’s work and one another. Therefore:

1. The Theology Committee, with assistance from the Ministerial Vocation Committee, will be assigned the task of writing a Pastoral Letter and proposed revisions to the Book of Order defining the terms “connectional” and “connectionalism” as understood by the EPC based on Scripture and the Westminster Confession.
2. The Permanent Committee on Theology will include how connectionalism and covenant responsibility effect financial contribution towards shared mission.
3. Suggested areas of research:
 - A. Theological covenantal bonds.
 - 1) Responsibility of eldership as it relates to connectionalism.
 - 2) What it means to embrace a Presbyterian form of governance and mission.
 - B. Broader mission of the church.
 - C. Extended church family (benefits and responsibilities): i.e., geographical, financial, affinity support, diversity of church connections, shared scholarship, prayer and care networks.

Appendix N: [Book of Order 5-6A](#)