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EZRA 2020 Local Church Year-End Annual Report

The online tool for all local churches to submit year-end statistical reports is now open.

EZRA 2020 Year-End Annual Reporting Deadline is February 28, 2021.

EZRA Report is Completed Online

The EZRA reporting tool is located at: www.igrc.org

Click on "EZRA Report Login" at the top of the page to begin and to also access the Help Sheet

Or you may go directly to the EZRA login at: <http://ezra.gcfa.org/> and it connects directly to the GCFA website

Username

Your church username is the six-digit number assigned to your church by GCFA. This number is on all apportionment remittance reports the church treasurer receives from the Finance and Administration office.

Password

The initial password is *password*

All prior passwords are reset each year to *password*

EZRA Help Sheet

Please read the EZRA help sheet, it will save you time and frustration.

Non-Reporting Churches

February 28, 2021 is the deadline for reporting the 2020 year-end annual report. If a church has not reported by the deadline, the report information from 2019 will be used for the 2020 report. Please remember that lines 39-47 from the 2020 EZRA Table II report determines 2022 apportionments.

Counting Worship Attendance

Why we count

Worship attendance is an important way to track one of the core spiritual practices of our United Methodist faith. We are a people who believe in the power of worship. Although it is not a perfect metric, as we have all met those who while attending a worship gathering did not participate in worshipping, attendance is a relatively helpful and somewhat stable way to get a read on congregational engagement, involvement, and investment in Christian discipleship.

We do not count attendance to compare one church to another. Attendance numbers are most helpful to an individual congregation if they are kept consistently, clearly, and use the same counting methods. This helps an individual church discover its own trends of increase and decrease. When churches change their method of counting, they will often see a change in worship

attendance numbers that do not reflect a change in the number of people participating in worship. This can give a false impression. Try to be accurate and consistent by using the same method every week and keeping good records.

What we count

We count all the people who attend regular weekly worship gatherings. This number includes those who attend in person on Sunday mornings, those who attend a weekly Tuesday night worship service, those who attend worship online, and those who attend through other means. This number includes adults, children, church members, seekers, and visitors. This number includes church staff, volunteers, and pastors. We count all the people.

Since 2017, The United Methodist Church's General Council on Finance and Administration has asked local churches to report two metrics each year:

1) Average attendance at all weekly worship services [Question #7]

Report average in-person attendance at all services held on a consistent weekly basis as the primary opportunity for worship. Count all persons (including children) who participate in part of any of these services. Do not include online worshippers nor attendance from irregularly held special services (i.e. Christmas Eve services).

2) Number of persons who worship online [Question #7a]

Report here average weekly number of unique viewers who access worship online. This includes those live streaming your worship service and views/downloads of recorded worship services (audio or video), sermons, and/or podcasts. Do not include generic hits/visits to your website.

How to count

Count in-person worship attendance by designating someone, preferable not the pastor, to count all the people in worship including infants and children. Keep this count for every regular, weekly, public worship gathering. Keep a log of weekly worship attendance and have leaders regularly review it to watch for trends that might be impacting the congregation.

Counting online worship attendance can be a little more difficult depending on which platform the church uses for broadcast. For worship services held over video conference platforms, such as Zoom, or over the telephone, you can easily count all the live participants. Social medial platforms, such as Facebook and YouTube, can be more difficult. The United Methodist GCFA offers this guidance:

For online views, count anyone listening online for whom the church has evidence of participation. This can be done through an online check-in process or through analytic software associated with your streaming platform. Confirm that the analytics demonstrate that the person viewed the worship for a significant portion. Create a standard and stick to it consistently. Be aware that some platforms' analytics – like Facebook – will even count someone scrolling by as a hit. You should filter down to those who "attended" a significant portion of your stream.

Most importantly, be consistent. Develop a method that makes sense and best reflects and accurate, truthful, and meaningful metric that gives insight into the spiritual practices and discipleship of your congregation. Write down your methodology of counting so it can be recalled for future measurements. Some question to consider about online worship are:

- What length of views will you count? (IGRC recommends at least a 1-minute view.)
- Will you count additional people based on comments, attendance card, donations?
- Will you use a multiplier on unique views assuming more than 1 person in the household is watching? (If so, IGRC recommends using a multiplier of no more than 1.7.)
- Will you count those who watch online later in the week? (If so, IGRC recommends counting only those who watch within a week after the initial broadcast.)

How to report your church's count

Each year, every United Methodist Church is asked to report its Average Weekly Attendance (AWA) figures for in-person services and online worship. For each figure, simply take the total number of people who attended worship for that year and divide it by the weeks that worship was held. These two AWA numbers are then included in the Annual Statistical Reports and included in the Charge Conference reporting to your District Superintendent.

- Only include the worship services that you held. If worship was canceled due to an emergency, such as a snowstorm or global pandemic, do not include that week in your AWA number. Instead, only average the weeks that worship services were held.
- Only include regular, weekly, public worship services. Do not include special, holiday, or irregular worship services such as Christmas Eve, Good Friday, weddings, or funerals.
- Physically count people each week. Do not estimate attendance, take averages of averages, drop out high or low attendance weeks, or only count a handful of weeks out of the year.

For more information or questions about counting worship attendance:

- Contact your District Superintendent
- Contact our Illinois Great Rivers Conference Director of Finance and Administration, Mike Potts: mpotts@igrc.org
- Review guidance from The United Methodist General Council on Finance and Administration: <https://www.gcfa.org/about-us/resources-during-covid-19/>

IGRC Apportionment Calculation

Year-End Reporting

At the beginning of the year each local church sends their statistical data through EZRA reporting. There are three forms to fill out called Table I, Table II and Table III.

Table II Operational Expenses Used in Apportionment Calculation

The church reports its expenditures on Table II. The numbers reported in lines 39-47 are essentially the salaries and operational expenses of the church.

Line 39 = Direct-Billed Benefits for clergy (usually Pension, but not Health Insurance)

Line 40 = Direct-Billed Health Insurance (church portion of the bill)

Line 41a = Pastor's Salary

Line 41b = Associate pastor's salary (if one is present)

Line 41c = Deacon's salary (if one is present)

Line 42 = Housing, utilities and other cash allowances paid for/to the pastor or pastors

Line 43 = Accountable Reimbursements (including travel) paid to the pastor

Line 44 = Other Cash allowances to/for the pastor that are not in an accountable reimbursement plan

Line 45 = Salary & Benefits for Diaconal Ministers (if present) and Other staff compensation (usually lay staff: secretaries, custodians, etc.)

Line 46 = Current expenses for program (including Church School)

Line 47 = Other current operating expenses (e.g., building insurance, utilities)

What is absent from the calculation are any expenses associated with new building costs, capital improvements, debt service, apportionments, missions, or other benevolent causes.

Apportionment Percentage Calculation

Lines 39-47 are added together for the individual church operational expense dollar total. The operational expenses of all the churches of the Conference are added together for a Conference church total. The IGRC budget approved by the Annual Conference is divided by the Conference church dollar total.

(Approved IGRC Conference Budget Total) / (Total IGRC Churches Operational Expenses) =

Apportionment Percentage

Each church is apportioned the same percentage of their operational expense. The percentage of this calculation is rounded for each church to pay an equal dollar amount each month in whole dollars. Since 2012, the apportionment percentage has been around 15% of the local church operational expense.

Apportionment Dollar Calculation

The Apportionment percentage is the same for each church, however the dollar calculations are a percentage of the operational expenses of each church. Each church has a different operational expense resulting in a different apportionment.

(Individual Church Operational Expenses) X (Apportionment Percentage) = Apportionment Dollars

This dollar figure can change from year to year due to a change in the local church operational expenses.

Apportionment Statements

The monthly apportionment statement is your share of the Conference Budget which has been voted on by the members of the Annual Conference. Please remember that the apportionments are based on your numbers. We never question a report unless it seems that a mistake has been made. In most cases, our inquiry results in a church's apportionments going down.

Thank You!

Thank you for your support in financially supporting the United Methodist Church mission,

To Make Disciples of Jesus Christ for the Transformation of the World

If you have any questions, please contact:

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