LCSR Instruction Sheet

Modified on Wed, 18 Mar at 10:15 AM

INSTRUCTIONS

Reporting covers your district fiscal year. (*Disc.* 1180:17).

All Local Church Statistical Reports (LCSR) must be inputted online (LCSR Report Link) If for some reason you cannot report online, submit your report to the appropriate district representative (*Disc.* 725:30).

An LCSR worksheet is available from your District Administrator.

The LCSR worksheet cannot be used as your final submission. It must be submitted online. The worksheet is for your personal use.

Pastors will be notified by email when their LCSR is available. Log in to the Ministerial Community at https://www.wesleyan.org/twchub

Please note that we are asking you to leave the following questions blank: 6, 14, 37, 45, 49, 50, 51, 52, 53, 54 and 55. These will auto tabulate.

Please do not leave any other fields blank.

Type “0” if a question does not pertain to you.

Do not type in other messages such as **“N/A,”** as it interferes with the computer formulas.

You can print a copy of your completed LCSR. You can find video and PDF instructions here.

General Statistics

Who is making disciples in our church?

1. The number of persons who are leading a discipleship group, doing one-on-one discipleship, or who are teaching a

class of any age group.

2. Self-explanatory.

3. Self-explanatory.

4. Self-explanatory.

5. Self-explanatory.

6. This will be auto tabulated, no answer necessary.

7. Report the average of the attendance figures, excluding online. Include children's church in this number if conducted separately from your main worship service. If you have multiple weekend worship services, weekly attendance is the combined total of all services for that weekend. (48 highest Sundays)

8. Report the average of online attendance, using the "Peak Live Viewers" or "Concurrent Viewers" number. Other live stream platforms may use slightly different language, but this is the preferred way of counting online attendance. Do not include this number in line 7. This document provides guidance on how to track and report this number.

9. Report only persons who have experienced and witnessed to a conversion during the past year. Persons who have sought spiritual help but have not made a commitment leading to conversion do not meet the category criteria.

10. Include those who have had a fresh infilling of the Spirit during the year, given witness to a deepening of their commitment to Christ, or have made a fresh surrender to the lordship of Christ during the past year.

11. Whether in Sunday school, small groups, one-on-one discipleship, or some other method, report the number of persons participating. As best you can calculate, only count

participants once. Record the total number involved of children.

12. Whether in Sunday school, small groups, one-on-one discipleship, or some other method, report the number of persons participating. As best you can calculate, only count participants once. Record the total number involved of youth.

13. Whether in Sunday school, small groups, one-on-one discipleship, or some other method, report the number of persons participating. As best you can calculate, only count participants once. Record the total number involved of adults.

14. This will be auto tabulated, no answer necessary.

How many disciples are multiplying our church?

15. Persons sent to plant another church who are no longer counted in your attendance.

16. Persons who have declared and are preparing to engage in local church ministry or in some aspect of missionary outreach.

17. Persons preparing for cross-cultural ministry mobilization with Global Partners.

18. Persons engaged with a mission organization other than Global Partners about cross-cultural ministry mobilization.

19. Persons preparing for church planting or launching a new campus. They are counted in your attendance.

20. Include Wesleyan college students whose primary residence is local. Exclude non-Wesleyan college students who attend due to church-campus proximity.

21. Self-explanatory.

22. Students who are actually enrolled in a course of study leading to licensing for ministerial service.

Where are we a transforming presence by disciples making disciples?

23a. JERUSALEM: Within the community where you are located.

23b. Self-explanatory.

24a. JUDEA: Nearby communities with similar cultures.

24b. Self-explanatory.

25a. SAMARIA: Mission opportunities in cross-cultural or challenging contexts, often within your broader region but outside your immediate community.

25b. Self-explanatory.

26a. ENDS OF THE EARTH: Far from your location.

26b. Self-explanatory.

Financial Statistics

Property and Financial Assets

27. Self-explanatory.

28. Self-explanatory.

29. Self-explanatory.

30. Self-explanatory.

31. Fiscal year end balances of investments other than checking and savings accounts. This could include stocks and bonds, certificates of deposits or other money marketable securities.

Income

32. *Discipline 2005:1* provides this guidance: “Base income shall be the total of a local church’s receipts of tithes and offerings given without restriction for the work of the church.” These unrestricted tithes and offerings shall be the basis for assessment (general, education and multiplication fund) for each local church. These funds are used to cover the ministry expenses inside the local church and include human resources, local church ministries, church assessments, property expense and outreach in the normal operational budget.

33. Other income that is not assessable and does not fit in other income categories as defined above should be placed here.

34. Investment income is money received such as interest payments, dividends, capital gains realized with the sale of stock and any other profit made through investment activity. Investment income is not assessable.

35. Net income from enterprise activities such as daycare, schools and rentals should be included here. This income is not assessable but may be useful when considering unrelated business income tax liabilities.

36. Funds that are contributed for expenses outside of the local church are considered restricted. These are often restricted either by the donor or by the local church’s budgeting policy. Items that should not be included in determining base income include:

- Wills and bequests
- Donor restricted gifts for missions.
- Grant income from other organizations

- Donor restricted gifts for building campaigns in excess of normal monthly payments (debt reduction)
- Contributions for emergency relief or pass-through donations

- Denominational ministry/event initiatives such as conventions
- This list is illustrative and not exhaustive.

37. This will be auto tabulated, no answer necessary.

Disbursements

Local Ministry Support: Work of the church

38. All payroll expenses defined as salaries and benefits paid in total for all ministerial/non ministerial categories. Benefits include insurances such as group, disability or life, pension, housing allowance, and other allowances.

39. Administrative expenses are defined as those operational budget line items that incur to run the church but are not related to a specific ministry or department. This includes items such as office supplies, postage, copier expenses, phones, etc.

40. Discipleship expenses are related to the specific ministries of the local church. These normally include ministries such as children, youth, worship, discipleship (small groups), etc.

41. Church assessment payments include all payments made to cover the obligation for district and general church assessments.

42. Self-explanatory.

43. Facilities expenses include the operating costs of the church facility. These operating costs include facilities maintenance and repair costs, utilities, grounds mortgage payments (principal and interest) that are in Line 41.

44. Local outreach and benevolence includes the mission work and outreach to the local community. These are items included in the normal budgeting operations of the church.

45. This will be auto tabulated, no answer necessary.

Other Ministry Support: Outside of Local Church Operations

46. Missions' expenditures separated between local missions that are for use inside the local church and national and global expenditures.

47. New property and major remodeling expenditures include land and building purchases and remodeling expenditures that are not considered normal maintenance expenses.

48. Other expenses such as pass-through payments to other organizations and other expenses that do not fit in other categories can be included in line 47.

49. This will be auto tabulated, no answer necessary.

50. This will be auto tabulated, no answer necessary.

Select Ratios

51. This ratio shows the total payroll costs as a percentage of all local ministry support. Payroll costs as a percentage of local ministry is particularly helpful when establishing financial policy target goals. This will be auto tabulated.

52. This ratio will identify the actual percentage of the whole local ministry budget allocated to church assessment. This will be auto tabulated.

53. This ratio identifies the percentage of the whole local ministry budget allocated to debt and debt service (interest). This will be auto tabulated.

54. This ratio identifies the percentage of the whole local ministry budget allocated to facilities expenses. This will be auto tabulated.

55. This ratio shows the local church how many months of reserve it has based on cash and investment balances and the annual local ministry support budget. A minimum of three months of cash reserves is commonly recommended. This will be auto tabulated.

Best Practice Questions

56. The church's monthly payments to WPF are used in part to provide disability and life insurance benefits to participants. If these payments are not timely, disability or life insurance claim payments may be reduced.

57. Self-explanatory.

58. Discipline 863 states that the Local Board of Administration shall be responsible to provide for the annual internal or external auditing of the books of the local church treasurer and of all departments and auxiliary treasurers. This can either be through the election of an auditing committee or the employment of an outside auditor.

59. Financial controls are policies and procedures designed to prevent or detect accounting errors and fraud. Examples of financial controls include account reconciliations, overseeing cash deposits, approving new accounts and rotating accounting staff responsibilities including offering tellers.

60. Self-explanatory.

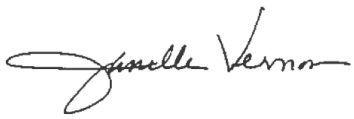
61. Please include the name of the actual insurance carrier and not the name of a specific agent or agency.

62. Please input all your church leadership positions into the

Ministerial Community. This includes LBA Vice Chair, Church Treasurer, LBA Secretary, LBA Members. Instructions for how to add/edit church leadership can be found at Adding Leaders to Church Profile. **It is imperative that a complete mailing address be provided for each church leader. If a personal mailing address is not available, please enter the church's address instead.**

63. Identify the person who oversees your church prayer initiatives so that the General Church can connect that person/your church to an emerging Wesleyan global prayer movement as well as prayer resources useful in the local church.

Thank you for your dedicated service to your district and the denomination.



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Executive Director, Communication and Administration