

INSTRUCTION SHEET – LINE ITEMS
Annual Statistical Report
Presbyterian Church in America
Due February 15, 2026

I. CHURCH DATA as of December 31, 2025

Church Name, address, and mission/church status as of December 31, 2025

II. MEMBERSHIP STATISTICS

- Line 1.** Total number of communicant members a year ago (the figure you reported on your 2024 Annual Statistical Report).
- Line 2.** Added on Profession of Faith, Covenant Children: non-communicant members who have made a profession of faith and have been received as full communicant members during 2025.
- Line 3.** Added on Profession of Faith, Adults: new members who have made a profession of faith, who have not been listed previously under non-communicant members.
- Line 4.** Added on Transfer of Letter: new members added via a letter of transfer from another church.
- Line 5.** Added on Reaffirmation of Faith: new members who had been members of a church elsewhere, but did not present a letter of transfer when they joined.
- Line 6.** Restored to Roll: members who had been excommunicated or under discipline, but are now restored to full communion.
- Line 7.** Total Communicant Additions: total of Lines 2 through 6.
- Line 8.** Losses by Death.
- Line 9.** Losses by Transfer: left to join another church, includes men who have been enrolled in a presbytery by virtue of ordination.
- Line 10.** Losses by Removal from Roll: those who have been erased or removed from the rolls in accordance with *BCO* 38-3 and 4, or 46-2.
- Line 11.** Losses by Discipline: those who have been suspended from the Lord's Table (*BCO* 30-3 and 36-5) or excommunicated (*BCO* 30-4 and 36-6). Those suspended from the Lord's Table should be counted under line 14, Non-Communicant Members.
- Line 12.** Total Communicant Losses: total of Lines 8 through 11.
- Line 13.** Total Communicant Members (See *BCO* 6-2 for definition). **Associate Members are not included in this total (See *BCO* 46-4).**
- Line 14.** Total Non-Communicant Members: including Covenant Children (baptized or not baptized) and anyone who is suspended from the Lord's Supper. (*BCO* 57-1, *BCO* 6-1, *BCO* 56-4g).
- Line 15.** Total Membership: total of Lines 13 and 14.
- Line 16.** Baptisms on profession of faith.
- Line 17.** Infant Baptisms: infants and children baptized as children of the covenant.
- Line 18.** Number of active Ruling Elders serving on the Session.
- Line 19.** Number of active Deacons serving on the Diaconate.
- Line 20.** Total Family Units: the number of families with one or more member(s) on the church roll. A family unit consists of all members of a given family living in the same household.
- Line 21.** Estimated average Sunday School attendance, including adults and children.
- Line 22.** Estimated average Small Group attendance.
- Line 23.** Estimated average attendance at primary worship services.
- Line 24.** Estimated average attendance by age: best estimate of the ages of those in attendance at primary worship times including adults and children.

III. CHRISTIAN SCHOOLS Names and grade levels of the Christian School(s) operating as a ministry of your church.

IV. FINANCIAL STATISTICS

- ✓ Round to Nearest Dollar - **WHOLE U.S. DOLLARS (NO CENTS)**. Canadian churches please use U.S. dollars.
- ✓ Use your church's most recently completed Fiscal Year figures
- ✓ Church's FISCAL YEAR beginning and ending dates (i.e., Jan-Dec, Oct-Sept, Apr-Mar)

A. CHURCH INCOME

Lines 1 through 4 should reflect only contributions received. **Do not** include monies borrowed or monies received as aid from the General Assembly, Presbytery or other Churches.

- Line 1.** Tithes and Offerings: contributions received through regular offerings of the congregation and all of its organizations, including Faith Promise gifts, Deacons Fund, Sunday School, WIC, VBS, etc.
- Line 2.** Offerings for Special Ministries: Christmas Gift/Ministerial Relief, Mission Trips and other special non-budgeted causes. If a special offering is received for a General Assembly budgeted cause, include in Line 1.
- Line 3.** Building Fund Receipts: offerings made toward your church's building fund. **Do not** include any loans made for building or capital funds, or any aid received from any agency of the church (e.g. Five Million Fund) or from any other church (e.g., gift made by an established congregation to a newly established church).
- Line 4.** Other Contributions: memorials, special bequests, trust funds, or other contributions not received through regular collections.
- Line 5.** Total Contributions: total of Lines 1 through 4.
- Line 6.** Other Income: interest on investments, day-school fees, rental income; funds received from Presbytery, GA, MNA, or other churches.
- Line 7.** Total Church Income: total of Lines 5 and 6.

Statistical Report questions to: stats@pcanet.org

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B. BENEVOLENT DISBURSEMENTS (All contributions given through the church and its organizations)

Contributions To General Assembly Ministries:

Include all contributions sent to the General Assembly committees and agencies, whether sent directly to each committee or agency or through the Administrative Committee of GA. Contributions designated to meet the budgets of these General Assembly committees and agencies and their programs (including missionaries and campus ministers).

- Line 8. Administrative Committee/Stated Clerk's Office.** Contributions designated to meet the budget of the Administrative Committee/Stated Clerk's Office, including the Historical Center & *by Faith*. (Do not include contributions made to other committees and agencies through the Administrative Committee.) General Assembly registration fees are included in Line 28.
- Line 9. Committee on Discipleship Ministries.** Contributions designated to meet the budget of the Committee on Discipleship Ministries should not include purchases from the bookstore.
- Line 10. Committee on Mission to North America.** Contributions designated to meet the budget of the Committee on Mission to North America, including support for MNA missionaries.
- Line 11. Committee on Mission to the World.** Contributions designated to meet the budget of the Committee on Mission to the World, including support for MTW missionaries.
- Line 12. Covenant College.** Contributions designated to meet the budget of Covenant College.
- Line 13. Covenant Theological Seminary.** Contributions designated to meet the budget of Covenant Theological Seminary.
- Line 14. Ridge Haven Conference and Retreat Center.** Contributions designated to meet the budget of Ridge Haven Conference and Retreat Center.
- Line 15. Reformed University Fellowship.** Contributions designated to meet the budget of Reformed University Fellowship, including support for RUF ministers.
- Line 16.** Other Assembly Ministries, such as Ministerial Relief. Do not include contributions for non-budgeted Presbytery or local causes.
- Line 17.** Total to General Assembly Ministries: total of Lines 8 through 16.

Contributions To Presbytery:

Do not include contributions sent through the Presbytery treasurer to the General Assembly.

- Line 18.** Contributions given to Presbytery for its general operating budget and various ministries

Contributions To Congregational Ministries:

Include contributions not given through General Assembly or Presbytery.

- Line 19.** Contributions used by the congregation for local causes; e.g., Boy's Brigade, Pioneer Girls, Youth Camps, etc.
- Line 20.** Contributions used by the congregation in mercy ministries, such as crisis pregnancy center, local rescue mission work, aid to the poor, aid to orphanages, support of retirement homes, etc.
- Line 21.** Contributions for PCA foreign mission activities sponsored directly by the church, apart from MTW or Presbytery involvement.
- Line 22.** Contributions to local projects developing new PCA works directly under Session oversight which are supported by the congregation and not given through Presbytery or General Assembly.
- Line 23.** Contributions to domestic and overseas non-PCA causes, i.e., para-church organizations.
- Line 24.** Contributions to PCA Christian schools, colleges, and seminaries under the direct control of a PCA Session or Presbytery, as distinct from private or parent controlled. Contributions to Covenant College and Covenant Seminary should be reported on lines 12 and 13 respectively.
- Line 25.** Contributions to non-PCA Schools, Colleges, Seminaries: i.e., Belhaven, King, and Wheaton Colleges; Reformed, Westminster, Knox, and Greenville Seminaries.
- Line 26.** Total for Congregational Ministries: total of Lines 19 through 25.
- Line 27.** Grand Total Benevolent Disbursements: total of Lines 17, 18, and 26.

C. CONGREGATIONAL OPERATIONAL DISBURSEMENTS

- Line 28.** Current Expenses: salaries of pastors, administrative assistants, janitors, utility costs, educational materials for Sunday school or VBS, supplies, postage, telephone, registration and travel to General Assembly, etc.
- Line 29.** Building Fund: payments made on mortgage on church building or manse and capital improvements, contributions set aside for future building. **Do not** include disbursements of borrowed money. Show money disbursed only from contributions received.
- Line 30.** Total Operational Disbursements: total of Lines 28 and 29.
- Line 31.** Grand Total of All Disbursements: total of Lines 27 and 30.