

<b>How to Calculate Cooperative Program (CP) and Associational Missions (AM) Percentages and the Total Annual Church Budget</b>			
<b>Step</b>	<b>Calculation</b>	<b>Annual Amount</b>	<b>Your Church</b>
1.	Total budget for all ministries other than Cooperative Program (CP) and Associational Missions (AM). Example: \$100,000.	\$100,000	
2.	Total percent to be given to CP and AM. Example: 10% to CP + 5% to AM = 15%.	15%	
3.	Actual percent of budget for all ministries other than CP and AM. Example: 100% - 15% = 85%.	85%	
4.	Total complete budget including CP and AM. Example: $100,000 / .85 = 117,647.06$	\$117,647	
5.	Amount budgeted for CP. Example: $117,647 \times .10 = 11,764.70$ . (Round to nearest dollar.)	\$11,765	
6.	Amount budgeted for AM. Example: $117,647 \times .05 = 5,882.35$ . (Round to nearest dollar.)	\$5,882	
7.	Recheck the total budget. Total budget for all ministries other than CP and AM plus CP plus AM should equal the total complete budget.* (step 1 + step 5 + step 6 = step 4) Example: $100,000 + 11,765 + 5,882 = 117,647$ .	\$117,647	
*Note	There could be a \$1 difference in Step 7 due to rounding. If so use the Step 7 figure as the total budget.		