

## 2019 APPORTIONMENT CALCULATION

Minnesota Annual Conference of The United Methodist Church

July 23, 2018

*This spreadsheet is designed to show how your apportionment is calculated. The actual calculation was done in an Excel spreadsheet using information from the Statistical & Financial Tables and salary information submitted by your church. This spreadsheet summarizes the calculations.*

*The numbered steps follow the steps of the worksheet in the 2018 Journal.*

*Please note that we are using the GCFA number. When submitting apportionment payments you should use the GCFA number on the remittance form and your statements.*

|                           |                         |
|---------------------------|-------------------------|
| Church Name               | <b>Cherry Grove UMC</b> |
| District                  | <b>RV</b>               |
| Church Number (GCFA)      | 640890                  |
| Average Membership        | 113                     |
| Average Expenditures      | \$ 52,528               |
| 2018 Apportionment        | \$ 10,559               |
| <b>2019 Apportionment</b> | <b>\$ 10,066</b>        |

|   | YOUR<br>CHURCH | ENTIRE<br>CONFERENCE | 2019 APPORT      |
|---|----------------|----------------------|------------------|
| Budget  |                |                      | 6,327,706        |
| <b>Budget plus uncollectables</b>                           |                |                      | <b>7,052,706</b> |
| 1. Membership Decimal (averaged over three years)           | 113            | 59,223               | 0.001908         |
| 2. Expenditure Decimal (averaged over three years)          | 52,528         | 39,280,580           | 0.001337         |
| 3. Apportionment Decimal (.15 * Memb Dec) + (.85 * Exp Dec) |                |                      | 0.001423         |
| 4. Apportioned Amount                                       |                |                      | 10,066           |

|   |                 |
|---|-----------------|
| <b>YOUR 2019 APPORTIONMENT FOR CONNECTIONAL MINISTRIES IS</b> | <b>\$10,066</b> |
|---|-----------------|

|   |         |
|---|---------|
| Percent increase/(decrease) from 2018 apportionment | (4.67)% |
| Dollar increase/(decrease) from 2018 apportionment  | (493)   |

| Table I & II Information                      | 2019 apportionment |        |        |        |
|---|--------------------|--------|--------|--------|
|   | 2014               | 2015   | 2016   | 2017   |
| Membership                                    | 114                | 113    | 113    | 112    |
| Pastor's base compensation                    | 10,749             | 10,749 | 10,749 | 10,911 |
| Associate(s) base compensation                | 11,898             | 11,898 | 11,898 | 11,840 |
| Deacon(s) base compensation                   | 0                  | 0      | 0      | 0      |
| Utilities                                     | 0                  | 0      | 0      | 0      |
| Clergy reimbursements, etc.                   | 1,960              | 1,960  | 1,960  | 1,960  |
| Other staff compensation & expenses           | 6,995              | 6,995  | 9,775  | 8,700  |
| Program expenses                              | 3,349              | 2,244  | 2,272  | 2,300  |
| Operating expenses                            | 25,299             | 16,141 | 17,631 | 17,600 |
| Clergy equitable compensation (excluded)      | 0                  | 0      | 0      | 0      |
| Clergy housing allowance (excluded)           | 6,865              | 6,865  | 6,865  | 6,865  |
| Other staff equitable compensation (excluded) | 0                  | 0      | 0      | 0      |

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 July 23, 2018

|                                   |                         |        |
|-----------------------------------|-------------------------|--------|
| Church Name                       | <b>Cherry Grove UMC</b> |        |
| District                          | <b>RV</b>               |        |
| Church Number (GCFA)              | 640890                  |        |
| 2019 Annual Apportionment         | \$                      | 10,066 |
| Monthly 2019 Apportionment Amount | \$                      | 838.82 |
| Hamline Special Asking            | \$                      | 112    |
| Camping Ministries Special Asking | \$                      | 224    |

Check # \_\_\_\_\_

|  | Annual<br>Percent | Annual<br>Amount   | Monthly<br>Amount |
|--|-------------------|--------------------|-------------------|
| <b>Line #21</b> Developing Missional Leaders                         |                   |                    |                   |
| Clergy health benefits   | 0.28%             | 28.56              | 2.38              |
| Camping  | 1.25%             | 126.00             | 10.50             |
| Developing new leaders   | 1.42%             | 142.68             | 11.89             |
| Supporting new leaders   | 1.66%             | 167.04             | 13.92             |
| Deploying new leaders  | 3.54%             | 356.04             | 29.67             |
| Staffing   | 4.41%             | 443.76             | 36.98             |
| <b>Total Line #21</b>  | <b>12.56%</b>     | <b>\$ 1,264.08</b> | <b>\$ 105.34</b>  |
| <b>Line #22</b> Equipping Missional Congregations                    |                   |                    |                   |
| Church multiplication  | 4.34%             | 436.68             | 36.39             |
| Church revitalization  | 0.41%             | 41.40              | 3.45              |
| Church resourcing  | 6.55%             | 659.40             | 54.95             |
| Staffing   | 2.41%             | 243.00             | 20.25             |
| <b>Total Line #22</b>  | <b>13.71%</b>     | <b>\$ 1,380.48</b> | <b>\$ 115.04</b>  |
| <b>Line #23</b> Extending Missional Impact                           |                   |                    |                   |
| Connectional giving  | 25.07%            | 2,523.84           | 210.32            |
| Ministry teams   | 1.00%             | 100.80             | 8.40              |
| Conference initiatives   | 0.55%             | 54.96              | 4.58              |
| Staffing   | 1.56%             | 156.96             | 13.08             |
| <b>Total Line #23</b>  | <b>28.18%</b>     | <b>\$ 2,836.56</b> | <b>\$ 236.38</b>  |
| <b>Line #24</b> Generating Missional Resources                       |                   |                    |                   |
| Communications   | 0.73%             | 73.20              | 6.10              |
| UM Foundation  | 1.21%             | 121.32             | 10.11             |
| Staffing   | 2.24%             | 225.12             | 18.76             |
| <b>Total Line #24</b>  | <b>4.17%</b>      | <b>\$ 419.64</b>   | <b>\$ 34.97</b>   |
| <b>Line #25</b> Aligning Our Work - Leadership of the AC             |                   |                    |                   |
| Bishop and Cabinet   | 10.79%            | 1,086.24           | 90.52             |
| General / jurisdictional / annual conference sessions                | 0.32%             | 32.52              | 2.71              |
| Leadership training & meeting expense pool                           | 0.69%             | 69.96              | 5.83              |
| Staffing   | 3.42%             | 344.28             | 28.69             |
| <b>Total Line #25</b>  | <b>15.23%</b>     | <b>\$ 1,533.00</b> | <b>\$ 127.75</b>  |
| <b>Line #26</b> Aligning Our Work - Support of the AC                |                   |                    |                   |
| Office rent / equipment / depreciation                               | 5.97%             | 600.48             | 50.04             |
| Administrative services  | 2.42%             | 243.12             | 20.26             |
| Staff professional expenses / appreciation                           | 1.15%             | 115.80             | 9.65              |
| Staffing   | 6.34%             | 637.92             | 53.16             |
| <b>Total Line #26</b>  | <b>15.87%</b>     | <b>\$ 1,597.32</b> | <b>\$ 133.11</b>  |
| <b>Line #29</b> MN Contingency for Uncollectable Apports             | <b>10.28%</b>     | <b>\$ 1,034.76</b> | <b>\$ 86.23</b>   |
| Total 2019 Apportionments  | 100.00%           | \$ 10,065.84       |                   |
| <b>2019 Monthly Apportioned Amount to be Remitted</b>                |                   |                    | <b>\$ 838.82</b>  |
| <b>Ln #121</b> Hamline Special Asking                                |                   | 111.96             | \$ 9.33           |
| <b>Ln #160</b> Camping Ministries Special Asking                     |                   | 224.04             | \$ 18.67          |
| Total 2019 Apportionments and Special Askings                        |                   | \$ 10,401.84       |                   |
| <b>Monthly Apportioned Amount and Special Askings to be Remitted</b> |                   |                    | <b>\$ 866.82</b>  |

## Cherry Grove UMC - RV

Changes in Apportionment between 2018 and 2019

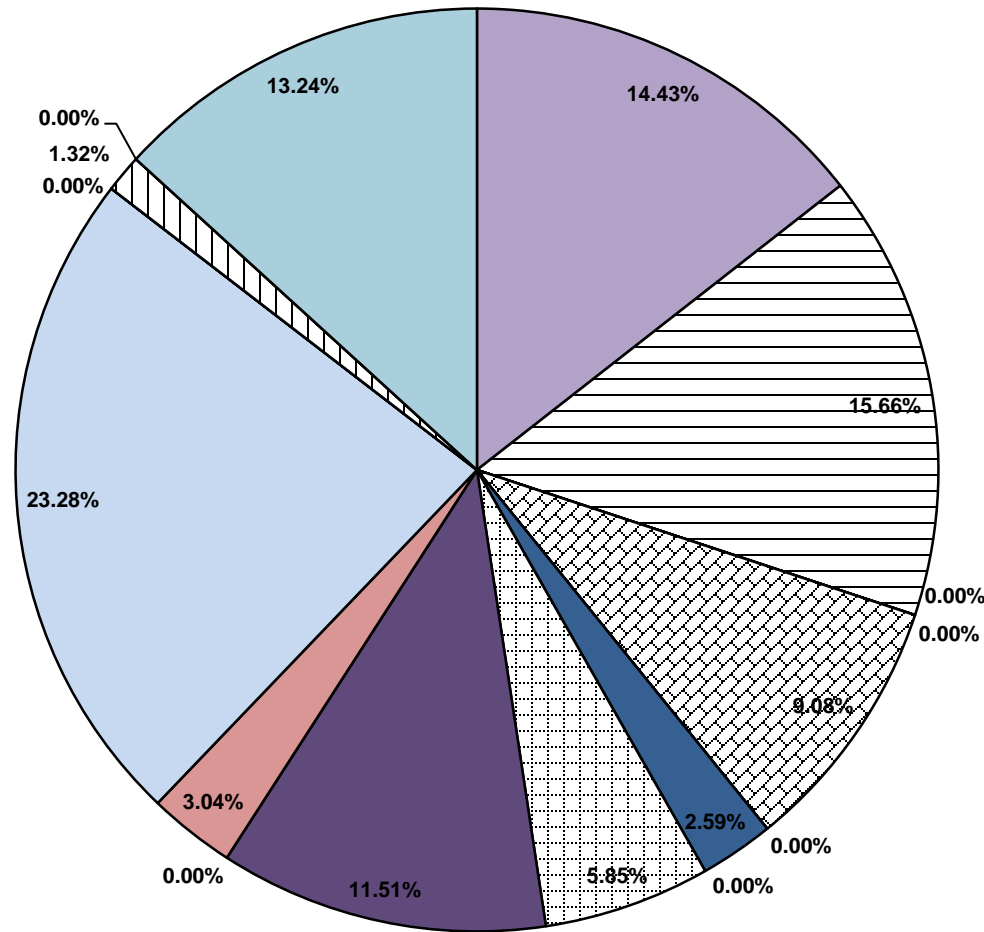
| <b>2018 Apportionment</b>  | <b>\$ 10,559.00</b> | <b>2019 Apport</b>  |
|--|---------------------|---------------------|
| <b>Changes in Apportionment from 2018 and 2019</b>   |                     |                     |
| Increase/(decrease) due to change in Conference budget   | 229.46              |                     |
| Increase/(decrease) due to change in membership  | 0.00                | 2,024.78            |
| Increase/(decrease) due to changes in expenses   |                     |                     |
| Pastor's base compensation   | 8.03                | 1,653.81            |
| Associate pastor(s) base compensation  | (2.82)              | 1,818.53            |
| Deacon(s) base compensation  | 0.00                | 0.00                |
| Utilities for pastoral staff   | 0.00                | 0.00                |
| Reimbursements, etc for pastoral staff   | 0.00                | 300.05              |
| Staff salaries and expenses  | 84.43               | 1,299.72            |
| Program expenses   | (505.07)            | 347.82              |
| Operating expenses   | (381.40)            | 2,621.48            |
| Increase/(decrease) due to change in the apportionment decimal<br>(Changes in your church membership and expenses in relation to other churches in the conference) | 102.39              |                     |
| Increase/(decrease) due to data corrections, mergers, rounding, change in budget and apportionment decimal, etc  | (28.02)             | (0.18)              |
| <b>2019 Apportionment</b>  | <b>\$ 10,066.00</b> | <b>\$ 10,066.00</b> |

| <b>Table I &amp; II Information</b>           | <b>2014</b> | <b>2015</b> | <b>2016</b> | <b>2017</b> |
|---|-------------|-------------|-------------|-------------|
| Membership                                    | 114         | 113         | 113         | 112         |
| Pastor's base compensation                    | 10,749      | 10,749      | 10,749      | 10,911      |
| Associate(s) base compensation                | 11,898      | 11,898      | 11,898      | 11,840      |
| Deacon(s) base compensation                   | 0           | 0           | 0           | 0           |
| Utilities                                     | 0           | 0           | 0           | 0           |
| Clergy reimbursements, etc.                   | 1,960       | 1,960       | 1,960       | 1,960       |
| Other staff compensation & expenses           | 6,995       | 6,995       | 9,775       | 8,700       |
| Program expenses                              | 3,349       | 2,244       | 2,272       | 2,300       |
| Operating expenses                            | 25,299      | 16,141      | 17,631      | 17,600      |
| Clergy equitable compensation (excluded)      | 0           | 0           | 0           | 0           |
| Clergy housing allowance (excluded)           | 6,865       | 6,865       | 6,865       | 6,865       |
| Other staff equitable compensation (excluded) | 0           | 0           | 0           | 0           |

**For 2017, 260 of our 325 churches paid 100% of their apportionments.**

**Thank you for keeping our covenant!**

## 2017 Church Expenses for Cherry Grove UMC - RV



- 14.43% Pastor's base compensation
- 15.66% Associate(s) base compensation
- ▣ 0.00% Deacon(s) base compensation
- ▣ 0.00% Clergy equitable compensation
- ▣ 9.08% Clergy housing allowance (excluded)
- ▣ 0.00% Clergy utilities
- 2.59% Clergy travel, reimbursement, etc.
- 0.00% Ministerial Pension Plan
- 5.85% Comprehensive Protection Plan
- 11.51% Other staff compensation & expenses
- 0.00% Staff equitable compensation
- 3.04% Program expenses
- 23.28% Operating expenses
- ▣ 0.00% Principle & interest paid on indebtedness
- 1.32% Amounts paid on buildings & improvements
- ▣ 0.00% District Administration Funds
- 13.24% Amount apportioned