

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 | Castle Rock UMC |
| District | RV |
| Church Number (GCFA) | 643530 |
| Average Membership | 36 |
| Average Expenditures | \$ 25,753 |
| 2018 Apportionment | \$ 4,594 |
| 2019 Apportionment | \$ 4,588 |

| | YOUR CHURCH | ENTIRE CONFERENCE | 2019 APPORT |
|---|----------------|----------------------|------------------|
| Budget | | | 6,327,706 |
| Budget plus uncollectables | | | 7,052,706 |
| 1. Membership Decimal (averaged over three years) | 36 | 59,223 | 0.000608 |
| 2. Expenditure Decimal (averaged over three years) | 25,753 | 39,280,580 | 0.000656 |
| 3. Apportionment Decimal (.15 * Memb Dec) + (.85 * Exp Dec) | | | 0.000648 |
| 4. Apportioned Amount | | | 4,588 |

YOUR 2019 APPORTIONMENT FOR CONNECTIONAL MINISTRIES IS

\$4,588

Percent increase/(decrease) from 2018 apportionment

(0.13)%

Dollar increase/(decrease) from 2018 apportionment

(6)

| |
|--|
| |
|--|

| Table I & II Information | 2019 apportionment | | | |
|---|--------------------|--------|--------|--------|
| | 2018 apportionment | | | |
| | 2014 | 2015 | 2016 | 2017 |
| Membership | 36 | 37 | 36 | 35 |
| Pastor's base compensation | 16,807 | 17,230 | 17,533 | 17,208 |
| Associate(s) base compensation | 0 | 0 | 0 | 0 |
| Deacon(s) base compensation | 0 | 0 | 0 | 0 |
| Utilities | 821 | 663 | 535 | 0 |
| Clergy reimbursements, etc. | 598 | 500 | 250 | 250 |
| Other staff compensation & expenses | 0 | 0 | 0 | 0 |
| Program expenses | 1,230 | 1,200 | 1,200 | 1,200 |
| Operating expenses | 8,349 | 6,800 | 6,337 | 6,353 |
| Clergy equitable compensation (excluded) | 0 | 0 | 0 | 0 |
| Clergy housing allowance (excluded) | 0 | 0 | 0 | 0 |
| Other staff equitable compensation (excluded) | 0 | 0 | 0 | 0 |

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 Minnesota Annual Conference of The United Methodist Church
 July 23, 2018

| | |
|-----------------------------------|-----------------|
| Church Name | Castle Rock UMC |
| District | RV |
| Church Number (GCFA) | 643530 |
| 2019 Annual Apportionment | \$ 4,588 |
| Monthly 2019 Apportionment Amount | \$ 382.35 |
| Hamline Special Asking | \$ 35 |
| Camping Ministries Special Asking | \$ 70 |

Check # _____

| | Annual Percent | Annual Amount | Monthly Amount |
|---|-------------------|------------------|-------------------|
| Line #21 Developing Missional Leaders | | | |
| Clergy health benefits | 0.28% | 12.96 | 1.08 |
| Camping | 1.25% | 57.48 | 4.79 |
| Developing new leaders | 1.42% | 65.04 | 5.42 |
| Supporting new leaders | 1.66% | 76.08 | 6.34 |
| Deploying new leaders | 3.54% | 162.36 | 13.53 |
| Staffing | 4.41% | 202.32 | 16.86 |
| Total Line #21 | 12.56% | \$ 576.24 | \$ 48.02 |
| Line #22 Equipping Missional Congregations | | | |
| Church multiplication | 4.34% | 199.08 | 16.59 |
| Church revitalization | 0.41% | 18.84 | 1.57 |
| Church resourcing | 6.55% | 300.60 | 25.05 |
| Staffing | 2.41% | 110.76 | 9.23 |
| Total Line #22 | 13.71% | \$ 629.28 | \$ 52.44 |
| Line #23 Extending Missional Impact | | | |
| Connectional giving | 25.07% | 1,150.32 | 95.86 |
| Ministry teams | 1.00% | 45.96 | 3.83 |
| Conference initiatives | 0.55% | 25.08 | 2.09 |
| Staffing | 1.56% | 71.52 | 5.96 |
| Total Line #23 | 28.18% | \$ 1,292.88 | \$ 107.74 |
| Line #24 Generating Missional Resources | | | |
| Communications | 0.73% | 33.36 | 2.78 |
| UM Foundation | 1.21% | 55.32 | 4.61 |
| Staffing | 2.24% | 102.60 | 8.55 |
| Total Line #24 | 4.17% | \$ 191.28 | \$ 15.94 |
| Line #25 Aligning Our Work - Leadership of the AC | | | |
| Bishop and Cabinet | 10.79% | 495.12 | 41.26 |
| General / jurisdictional / annual conference sessions | 0.32% | 14.88 | 1.24 |
| Leadership training & meeting expense pool | 0.69% | 31.92 | 2.66 |
| Staffing | 3.42% | 156.84 | 13.07 |
| Total Line #25 | 15.23% | \$ 698.76 | \$ 58.23 |
| Line #26 Aligning Our Work - Support of the AC | | | |
| Office rent / equipment / depreciation | 5.97% | 273.72 | 22.81 |
| Administrative services | 2.42% | 110.88 | 9.24 |
| Staff professional expenses / appreciation | 1.15% | 52.80 | 4.40 |
| Staffing | 6.34% | 290.76 | 24.23 |
| Total Line #26 | 15.87% | \$ 728.16 | \$ 60.68 |
| Line #29 MN Contingency for Uncollectable Apports | 10.28% | \$ 471.60 | \$ 39.30 |
| Total 2019 Apportionments | 100.00% | \$ 4,588.20 | |
| 2019 Monthly Apportioned Amount to be Remitted | | | \$ 382.35 |
| Ln #121 Hamline Special Asking | | 35.04 | \$ 2.92 |
| Ln #160 Camping Ministries Special Asking | | 69.96 | \$ 5.83 |
| Total 2019 Apportionments and Special Askings | | \$ 4,693.20 | |
| Monthly Apportioned Amount and Special Askings to be Remitted | | | \$ 391.10 |

Castle Rock UMC - RV

Changes in Apportionment between 2018 and 2019

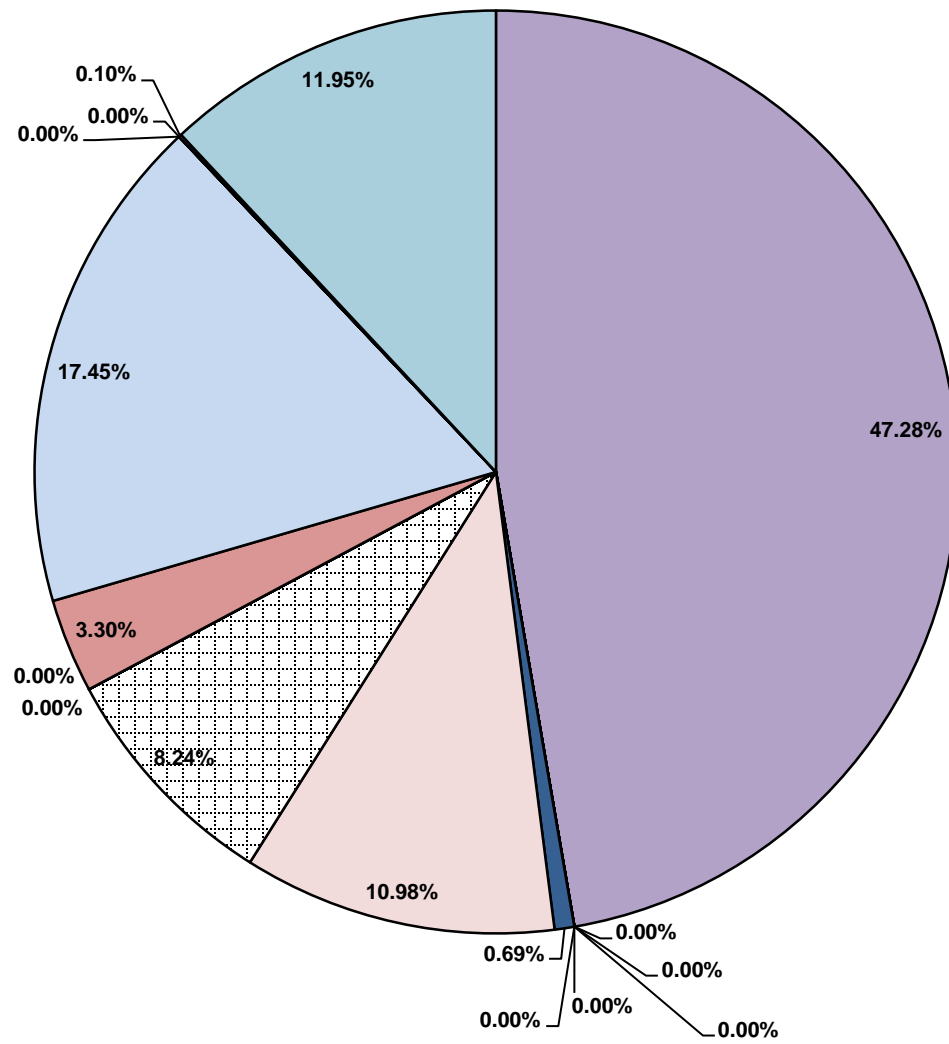
| | | |
|---|--------------------|--------------------|
| 2018 Apportionment | \$ 4,594.00 | 2019 Apport |
| Changes in Apportionment from 2018 and 2019 | | |
| Increase/(decrease) due to change in Conference budget | 99.83 | |
| Increase/(decrease) due to change in membership | 0.00 | 645.06 |
| Increase/(decrease) due to changes in expenses | | |
| Pastor's base compensation | 19.92 | 2,652.09 |
| Associate pastor(s) base compensation | 0.00 | 0.00 |
| Deacon(s) base compensation | 0.00 | 0.00 |
| Utilities for pastoral staff | (40.73) | 61.08 |
| Reimbursements, etc for pastoral staff | (17.24) | 50.98 |
| Staff salaries and expenses | 0.00 | 0.00 |
| Program expenses | (1.49) | 183.71 |
| Operating expenses | (98.84) | 994.61 |
| Increase/(decrease) due to change in the apportionment decimal (Changes in your church membership and expenses in relation to other churches in the conference) | 39.13 | |
| Increase/(decrease) due to data corrections, mergers, rounding, change in budget and apportionment decimal, etc | (6.58) | 0.47 |
| 2019 Apportionment | \$ 4,588.00 | \$ 4,588.00 |

| Table I & II Information | 2014 | 2015 | 2016 | 2017 |
|---|--------|--------|--------|--------|
| Membership | 36 | 37 | 36 | 35 |
| Pastor's base compensation | 16,807 | 17,230 | 17,533 | 17,208 |
| Associate(s) base compensation | 0 | 0 | 0 | 0 |
| Deacon(s) base compensation | 0 | 0 | 0 | 0 |
| Utilities | 821 | 663 | 535 | 0 |
| Clergy reimbursements, etc. | 598 | 500 | 250 | 250 |
| Other staff compensation & expenses | 0 | 0 | 0 | 0 |
| Program expenses | 1,230 | 1,200 | 1,200 | 1,200 |
| Operating expenses | 8,349 | 6,800 | 6,337 | 6,353 |
| Clergy equitable compensation (excluded) | 0 | 0 | 0 | 0 |
| Clergy housing allowance (excluded) | 0 | 0 | 0 | 0 |
| 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 Castle Rock UMC - RV



- 47.28% Pastor's base compensation
- 0.00% Associate(s) base compensation
- ▤ 0.00% Deacon(s) base compensation
- 0.00% Clergy equitable compensation
- ▤ 0.00% Clergy housing allowance (excluded)
- ▤ 0.00% Clergy utilities
- 0.69% Clergy travel, reimbursement, etc.
- 10.98% Ministerial Pension Plan
- ▤ 8.24% Comprehensive Protection Plan
- 0.00% Other staff compensation & expenses
- 0.00% Staff equitable compensation
- 3.30% Program expenses
- 17.45% Operating expenses
- ▤ 0.00% Principle & interest paid on indebtedness
- ▤ 0.00% Amounts paid on buildings & improvements
- 0.10% District Administration Funds
- 11.95% Amount apportioned