

## 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>Little Prairie UMC</b> |
| District                  | <b>RV</b>                 |
| Church Number (GCFA)      | 643643                    |
| Average Membership        | 226                       |
| Average Expenditures      | \$ 83,796                 |
| 2018 Apportionment        | \$ 16,225                 |
| <b>2019 Apportionment</b> | <b>\$ 16,878</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)           | 226            | 59,223               | 0.003816         |
| 2. Expenditure Decimal (averaged over three years)          | 83,796         | 39,280,580           | 0.002133         |
| 3. Apportionment Decimal (.15 * Memb Dec) + (.85 * Exp Dec) |                |                      | 0.002386         |
| 4. Apportioned Amount                                       |                |                      | 16,878           |

|                                                               |                 |
|---------------------------------------------------------------|-----------------|
| <b>YOUR 2019 APPORTIONMENT FOR CONNECTIONAL MINISTRIES IS</b> | <b>\$16,878</b> |
|---------------------------------------------------------------|-----------------|

|                                                     |       |
|-----------------------------------------------------|-------|
| Percent increase/(decrease) from 2018 apportionment | 4.02% |
| Dollar increase/(decrease) from 2018 apportionment  | 653   |

| Table I & II Information                      | 2019 apportionment |        |        |        |
|-----------------------------------------------|--------------------|--------|--------|--------|
|                                               | 2018 apportionment |        |        |        |
|                                               | 2014               | 2015   | 2016   | 2017   |
| Membership                                    | 219                | 222    | 228    | 228    |
| Pastor's base compensation                    | 34,624             | 32,194 | 35,865 | 39,217 |
| Associate(s) base compensation                | 0                  | 0      | 0      | 0      |
| Deacon(s) base compensation                   | 0                  | 0      | 0      | 0      |
| Utilities                                     | 0                  | 0      | 0      | 2,000  |
| Clergy reimbursements, etc.                   | 2,696              | 3,077  | 1,793  | 537    |
| Other staff compensation & expenses           | 3,500              | 3,714  | 5,176  | 6,049  |
| Program expenses                              | 8,790              | 16,832 | 14,633 | 8,001  |
| Operating expenses                            | 26,973             | 38,007 | 22,153 | 22,141 |
| Clergy equitable compensation (excluded)      | 0                  | 0      | 0      | 3,750  |
| Clergy housing allowance (excluded)           | 20,000             | 20,000 | 20,000 | 18,000 |
| Other staff equitable compensation (excluded) | 0                  | 0      | 0      | 0      |

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 Minnesota Annual Conference of The United Methodist Church  
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|                                   |                           |
|-----------------------------------|---------------------------|
| Church Name                       | <b>Little Prairie UMC</b> |
| District                          | <b>RV</b>                 |
| Church Number (GCFA)              | 643643                    |
| 2019 Annual Apportionment         | \$ 16,878                 |
| Monthly 2019 Apportionment Amount | \$ 1,406.48               |
| Hamline Special Asking            | \$ 228                    |
| Camping Ministries Special Asking | \$ 456                    |

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

|                                                                      | Annual<br>Percent | Annual<br>Amount   | Monthly<br>Amount  |
|----------------------------------------------------------------------|-------------------|--------------------|--------------------|
| <b>Line #21</b> Developing Missional Leaders                         |                   |                    |                    |
| Clergy health benefits                                               | 0.28%             | 47.88              | 3.99               |
| Camping                                                              | 1.25%             | 211.32             | 17.61              |
| Developing new leaders                                               | 1.42%             | 239.28             | 19.94              |
| Supporting new leaders                                               | 1.66%             | 279.96             | 23.33              |
| Deploying new leaders                                                | 3.54%             | 597.12             | 49.76              |
| Staffing                                                             | 4.41%             | 744.12             | 62.01              |
| <b>Total Line #21</b>                                                | <b>12.56%</b>     | <b>\$ 2,119.68</b> | <b>\$ 176.64</b>   |
| <b>Line #22</b> Equipping Missional Congregations                    |                   |                    |                    |
| Church multiplication                                                | 4.34%             | 732.24             | 61.02              |
| Church revitalization                                                | 0.41%             | 69.36              | 5.78               |
| Church resourcing                                                    | 6.55%             | 1,105.68           | 92.14              |
| Staffing                                                             | 2.41%             | 407.52             | 33.96              |
| <b>Total Line #22</b>                                                | <b>13.71%</b>     | <b>\$ 2,314.80</b> | <b>\$ 192.90</b>   |
| <b>Line #23</b> Extending Missional Impact                           |                   |                    |                    |
| Connectional giving                                                  | 25.07%            | 4,231.80           | 352.65             |
| Ministry teams                                                       | 1.00%             | 169.08             | 14.09              |
| Conference initiatives                                               | 0.55%             | 92.16              | 7.68               |
| Staffing                                                             | 1.56%             | 263.16             | 21.93              |
| <b>Total Line #23</b>                                                | <b>28.18%</b>     | <b>\$ 4,756.20</b> | <b>\$ 396.35</b>   |
| <b>Line #24</b> Generating Missional Resources                       |                   |                    |                    |
| Communications                                                       | 0.73%             | 122.76             | 10.23              |
| UM Foundation                                                        | 1.21%             | 203.40             | 16.95              |
| Staffing                                                             | 2.24%             | 377.40             | 31.45              |
| <b>Total Line #24</b>                                                | <b>4.17%</b>      | <b>\$ 703.56</b>   | <b>\$ 58.63</b>    |
| <b>Line #25</b> Aligning Our Work - Leadership of the AC             |                   |                    |                    |
| Bishop and Cabinet                                                   | 10.79%            | 1,821.36           | 151.78             |
| General / jurisdictional / annual conference sessions                | 0.32%             | 54.48              | 4.54               |
| Leadership training & meeting expense pool                           | 0.69%             | 117.24             | 9.77               |
| Staffing                                                             | 3.42%             | 577.20             | 48.10              |
| <b>Total Line #25</b>                                                | <b>15.23%</b>     | <b>\$ 2,570.28</b> | <b>\$ 214.19</b>   |
| <b>Line #26</b> Aligning Our Work - Support of the AC                |                   |                    |                    |
| Office rent / equipment / depreciation                               | 5.97%             | 1,006.92           | 83.91              |
| Administrative services                                              | 2.42%             | 407.64             | 33.97              |
| Staff professional expenses / appreciation                           | 1.15%             | 194.16             | 16.18              |
| Staffing                                                             | 6.34%             | 1,069.56           | 89.13              |
| <b>Total Line #26</b>                                                | <b>15.87%</b>     | <b>\$ 2,678.28</b> | <b>\$ 223.19</b>   |
| <b>Line #29</b> MN Contingency for Uncollectable Apports             | <b>10.28%</b>     | <b>\$ 1,734.96</b> | <b>\$ 144.58</b>   |
| Total 2019 Apportionments                                            | 100.00%           | \$ 16,877.76       |                    |
| <b>2019 Monthly Apportioned Amount to be Remitted</b>                |                   |                    | <b>\$ 1,406.48</b> |
| <b>Ln #121</b> Hamline Special Asking                                |                   | 228.00             | <b>\$ 19.00</b>    |
| <b>Ln #160</b> Camping Ministries Special Asking                     |                   | 456.00             | <b>\$ 38.00</b>    |
| Total 2019 Apportionments and Special Askings                        |                   | \$ 17,561.76       |                    |
| <b>Monthly Apportioned Amount and Special Askings to be Remitted</b> |                   |                    | <b>\$ 1,463.48</b> |

## Little Prairie UMC - RV

Changes in Apportionment between 2018 and 2019

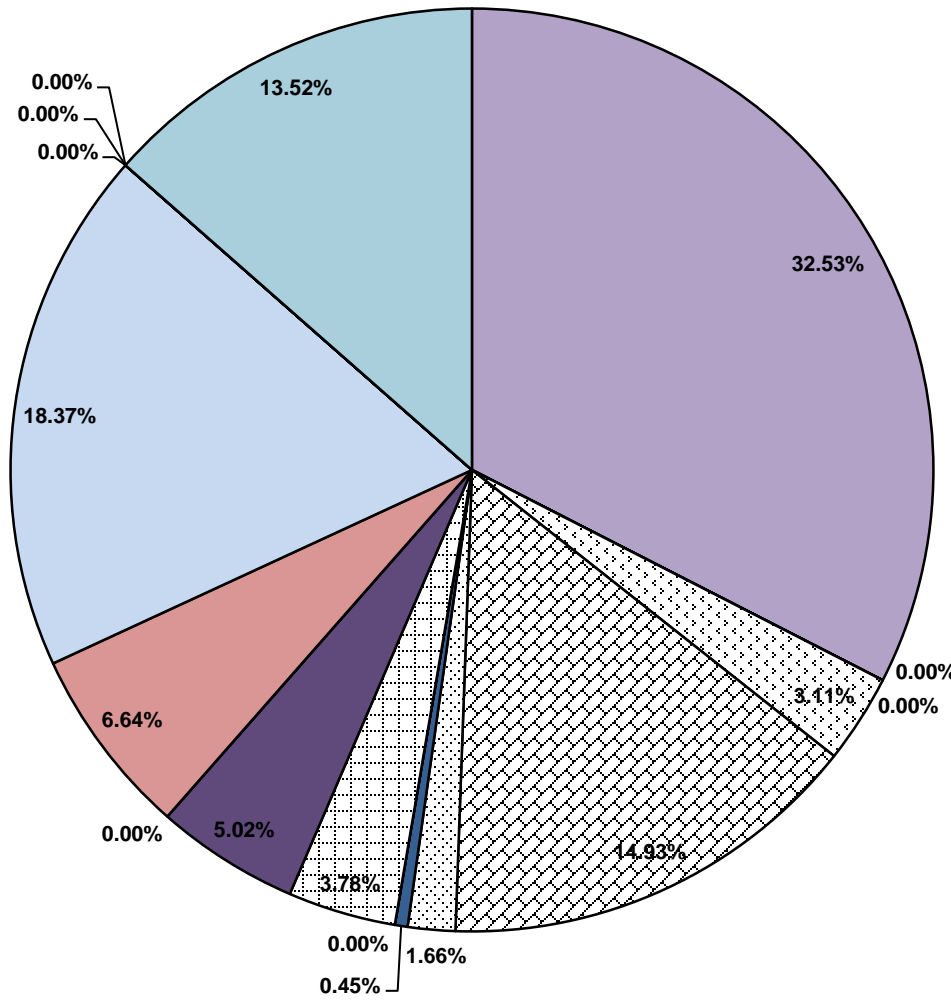
| <b>2018 Apportionment</b>                                                                                                                                             | <b>\$ 16,225.00</b> | <b>2019 Apport</b>  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|
| <b>Changes in Apportionment from 2018 and 2019</b>                                                                                                                    |                     |                     |
| Increase/(decrease) due to change in Conference budget                                                                                                                | 352.61              |                     |
| Increase/(decrease) due to change in membership                                                                                                                       | 50.73               | 4,049.56            |
| Increase/(decrease) due to changes in expenses                                                                                                                        |                     |                     |
| Pastor's base compensation                                                                                                                                            | 227.56              | 5,474.27            |
| Associate pastor(s) base compensation                                                                                                                                 | 0.00                | 0.00                |
| Deacon(s) base compensation                                                                                                                                           | 0.00                | 0.00                |
| Utilities for pastoral staff                                                                                                                                          | 99.14               | 102.11              |
| Reimbursements, etc for pastoral staff                                                                                                                                | (107.02)            | 275.86              |
| Staff salaries and expenses                                                                                                                                           | 126.34              | 762.38              |
| Program expenses                                                                                                                                                      | (39.09)             | 2,013.87            |
| Operating expenses                                                                                                                                                    | (239.30)            | 4,199.81            |
| Increase/(decrease) due to change in the apportionment decimal<br>(Changes in your church membership and expenses in relation to<br>other churches in the conference) | 189.53              |                     |
| Increase/(decrease) due to data corrections, mergers, rounding,<br>change in budget and apportionment decimal, etc                                                    | (7.50)              | 0.13                |
| <b>2019 Apportionment</b>                                                                                                                                             | <b>\$ 16,878.00</b> | <b>\$ 16,878.00</b> |

| <b>Table I &amp; II Information</b>           | <b>2014</b> | <b>2015</b> | <b>2016</b> | <b>2017</b> |
|-----------------------------------------------|-------------|-------------|-------------|-------------|
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| 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 Little Prairie UMC - RV



- 32.53% Pastor's base compensation
- 0.00% Associate(s) base compensation
- ▣ 0.00% Deacon(s) base compensation
- 3.11% Clergy equitable compensation
- ▤ 14.93% Clergy housing allowance (excluded)
- ▥ 1.66% Clergy utilities
- 0.45% Clergy travel, reimbursement, etc.
- 0.00% Ministerial Pension Plan
- ▦ 3.78% Comprehensive Protection Plan
- 5.02% Other staff compensation & expenses
- 0.00% Staff equitable compensation
- 6.64% Program expenses
- 18.37% Operating expenses
- ▧ 0.00% Principle & interest paid on indebtedness
- ▨ 0.00% Amounts paid on buildings & improvements
- ▩ 0.00% District Administration Funds
- 13.52% Amount apportioned