

For those interested, the below listed information describes in somewhat gory detail how the apportionment costs are assigned from the Annual Conference to each local church.

There is basic information each church must report to the General Council on Finance and Administration at the Annual Conference. This information is contained in three tables:

1. Table 1: Membership and Participation
2. Table 2: Church Assets and Expenses
3. Table 3: Church Income

The amount of apportionments that each church must pay to the conference is calculated using information taken from Table 2.

1. From Table 2: Pastoral Compensation
  - a. Line 48. Total amount paid in base compensation to the pastor
  - b. Line 49. Total amount paid in base compensation to all associate pastors assigned by the bishop
  - c. Line 50. Total amount paid to/for pastor and associate(s) for housing and utilities and/or related allowances
  - d. Line 51. Total amount paid to pastor and associate(s) for accountable reimbursements
  - e. Line 52. Total amount paid to pastor and associate(s) for any other cash allowances (non-accountable)
2. From Table 2: Staff Compensation
  - a. Line 53. Total amount paid in salary and benefits for Deacons
  - b. Line 54. Total amount paid in salary and benefits for Diaconal Ministers
  - c. Line 55. Total amount paid in salary and benefits for all other church staff
3. From Table 2: Local Church Expenses
  - a. Line 56. Total amount spent for local church program expenses
  - b. Line 57. Total amount spent for other local church operating expenses such as office expense, expenses for property maintenance and insurance, utilities for the church

The Annual Conference calculates the total amount from the above 3 areas. This total is added to the totals from each of the previous 3 years, and divided by 4 to come up with a 4 year AVERAGE NET FUNDS.

The *AVERAGE NET FUNDS* from all of the churches are added together to find the *TOTAL AVERAGE NET FUNDS* for the conference.

Church	2012 Net Funds	2013 Net Funds	2014 Net Funds	2015 Net Funds	4 Year AVERAGE NET FUNDS
1	\$120,000	\$105,000	\$125,000	\$110,000	\$115,000
2	\$40,000	\$35,000	\$38,000	\$33,000	\$36,500
3	\$72,000	\$74,000	\$74,000	\$73,000	\$73,250
4	\$350,000	\$358,000	\$355,000	\$348,000	\$352,750

5	\$225,000	\$235,000	\$230,000	\$232,000	\$230,500
Total	\$807,000	\$807,000	\$822,000	\$796,000	\$808,000

The 4 Year *AVERAGE NET FUNDS* from each individual church is divided by the total 4 Year *AVERAGE NET FUNDS* to find the percentage of the total that each church must pay.

Church	4 Year AVERAGE NET FUNDS	Net Funds divided by Total	% Owed by Each Church
1	\$115,000	$115,000/808,000=$	13%
2	\$36,500	$36,500/808,000=$	5%
3	\$73,250	$73,250/808,000=$	9%
4	\$352,750	$352,750/808,000=$	44%
5	\$230,500	$230,500/808,000=$	29%
Total	\$808,000		100%

The apportionment amount owed in dollars by each individual church is the *% Owed by Each Church* multiplied by the approved *Annual Conference Budget*.

Church	% Owed		Approved Budget		Apportionment
1	13%	X	\$275,000	=	\$35,750
2	5%	X	\$275,000	=	\$13,750
3	9%	X	\$275,000	=	\$24,750
4	44%	X	\$275,000	=	\$121,000
5	29%	X	\$275,000	=	\$79,750
Total	100%				\$275,000