



IOWA ANNUAL CONFERENCE



TREASURY NOTES

August 2009

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Apportionments

August is the month when the apportionment calculations occur and are then sent to each congregation. In May, each local church pastor and treasurer received a printout of the data the Conference office received for your 2008 statistical information. Our office is in the process of finalizing the changes/corrections. The goal is to mail the 2010 apportionments the week of August 17th.

Apportionments are the basic shared ministries of all United Methodists. It is the fundamental way the mission and ministries of the church are funded. The apportionments each local church will receive are divided into three categories for payment and distribution. They are General Church Apportionments, Conference Ministries, and Conference Missions.

In this issue of the *Treasury Notes*, I will briefly describe the section that we call General Church Apportionments. The amount owed comes to the Iowa Annual Conference from the General (World) Church, and as a Conference we are required to include them in the Conference budget and pass this amount on to the local congregations without reductions. *The funds supported by this amount are:*

The World Service Fund, as the name suggests, is the way congregations give their share and participate in God's work around the world. This fund has been described as the "heart of the Church's ministry together." For the 2009-2012 quadrennium, the General Church program agencies have collaborated in an effort to place an emphasis on areas of ministry for the church. They consist of the following: (1) *leadership development* which helps enable our clergy and laity to develop the skills needed for ministry in the 21st century; (2) *church growth* which is extending the outreach of the church's ministry by starting new congregations and helping existing congregations develop ways for growth within their community; (3) *ministry with the poor* by partnering with the poor to seek justice and address the causes of human suffering that result from poverty; and (4) *global health* by helping bring health initiatives and health and wholeness through a concerted effort to end preventable diseases.

The 2010 total apportionment for this fund is \$82,611,000 with Iowa's share being \$1,158,519.

The Ministerial Education Fund was established by the 1968 General Conference as a means of engaging the total membership of the church in an effort to train and recruit clergy. The fund provides support for the thirteen United Methodist seminaries within the United States, local pastors' Course of Study, and continuing education of active clergy and initiatives of the General Board of Higher Education and Ministry throughout the world. Twenty five percent of this apportionment stays within the Iowa Annual Conference to provide support for ministerial education.

The 2010 total apportionment for this fund is \$28,280,000 with Iowa's share being \$396,593.

The Black College Fund was established by the 1972 General Conference. The objective of the fund is to provide financial support for institutions of higher education that have historically served the educational needs of black students. Most of the 12 colleges supported by this fund were founded after the Civil War. For many years, the Iowa Conference has kept a special relationship with one of the colleges. Many individuals and local congregations in Iowa besides supporting the Black College fund also provides special gifts to Rust College which is located in Holly Springs, Mississippi.

The 2010 total apportionment for this fund is \$11,282,000 with Iowa's share being \$158,216.

The Africa University Fund was established by the 1988 General Conference. This fund supports Africa University which opened in Zimbabwe on March 23, 1993. The student body has now reached an economically sustainable enrollment level of around 1,200 students. Capital improvements are now being funded by grants from governments, foundations, annual conferences and individuals. The apportioned funds are used to support the operating budget.

The 2010 total apportionment for this fund is \$2,525,000 with Iowa's share being \$35,410.

The Episcopal Fund provides support for all active and retired Bishops in all parts of the world. The fund pays the following items for each Bishop: salary, health and pension benefits, travel expense, moving costs, a portion of the office expense, some office equipment for the Bishop's office, a grant to the Annual Conference for a share of the Episcopal housing fund, some support for renewal leave,

continuing education, and a sabbatical leave. The fund includes a provision for emergency evacuation expenses and other expenses if the safety and welfare of the Bishop and his or her family is at stake.

The 2010 total apportionment for this fund is \$21,210,000 with Iowa's share being \$318,662.

The General Administration Fund finances general church activities that are specifically administrative in nature. The specific budget items include interpretation resources that are used by the UM Communications to promote these funds. Support for the General Church Treasurer and Administration offices, which provides for legal needs, maintaining the UM trademark and property insurance fund. The cost of holding the General Conference every four years is in this fund, maintaining the General Commission on Archives and History, historic sites, heritage landmarks, and the cost of the Judicial Council.

The 2010 total apportionment for this fund is \$8,951,000 with Iowa's share being \$125,527.

The Interdenominational Cooperation Fund provides basic support for ecumenical agencies through which the United Methodist Church participates in God's mission with other Christian communions. This fund supports the National Council of Churches/Regional Ecumenical Organizations, World Councils of Churches/ International Ecumenical Organizations, Christian World Communions/Methodist Unity, the World Methodist Council, Pan-Methodist Commissions including the Commission on Pan-Methodist Cooperation, and Union and Churches Uniting in Christ.

The 2010 total apportionment for this fund is \$2,201,000 with Iowa's share being \$30,866.

The Iowa Annual Conference also includes the **North Central Jurisdictional Fund** in this apportionment total. The Jurisdictional fund primarily supports the Jurisdictional Conference which meets every four years, and the committees that are needed to organize and hold this event.

Iowa's share of this fund for each year of the quadrennium will be \$25,036.

Iowa's share of the 2010 apportionment for the General Church is \$2,248,829. In 2007, lay and clergy members of the Annual Conference voted to pay the General Church apportionments at 100% even if all local congregations had not paid this fund at 100%. Therefore, a Contingency fund in the amount of \$355,000 is included in this apportionment to cover a shortfall in local church payments. As more and more local congregations reach the goal of paying this fund at 100%, the Contingency Fund can be adjusted which helps all of us.

2009 Conference Journal

As of this writing, the work of Journal seems to be on schedule for going to the printer later this month.

What that means is that if all goes well the *2009 Journals and Book of Resolutions* should be here by the end of September. See next month's *Treasury Notes* for more information.

2010 Church Officer Forms

Every year the church officer forms are printed mailed to each charge. Please look for these in your mail sometime in September. If you have any questions please contact: Jill Stanton at 515-974-8917 or Jill.Stanton@iaumc.org.

Health Insurance Rates

The Conference Board of Pensions will set the 2010 health insurance rates at its August 20 meeting. Once the rates have been set they will be posted our website and also in next month's *Treasury Notes*.

July Receipts

Once again, the receipts for this month are a time of rejoicing. The way you are helping to support the ministry of United Methodists in Iowa, the country, and the world is worth celebrating. July is often a time when the conference receipts decline. Although the report indicates that we are 1.73% less in receipts than in 2008, our income from current years apportionments paid is only \$19,565 less than in 2008. Our receipts for the year are at the same percentage as we had received in 2006. Also, so far this year we have received \$567,252 in prior year apportionments paid. Only in 2007 have we received more in prior year apportionments. Our total percentage of receipts in apportionment for this year is 41.08% compared to 41.85% in 2008.

I know that I have said this many times over, and yet I cannot say it enough. Thank you for your faithfulness. The money you send supports so many valuable and important ministries, and so your gifts touch the lives of so many different people around the world that "thank you" seems inadequate. Yet, as we share our mission and Christ with others, *Thank You* is what we can say.

	2008	4YR AVG	2009
General Church	1,194,176 49.09%	895,586 38.19%	1,219,703 44.86%
Conference Ministries	3,872,270 38.30%	3,913,170 39.22%	3,828,415 37.17%
Conference Missions	1,100,709 35.13%	978,032 33.91%	1,099,471 33.03%
Total Apportionments	6,167,155 39.34%	5,786,789 38.06%	6,147,590 37.61%

Conference Offices Closed

The Conference Offices will be closed on Monday, September 7 for Labor Day.