

Minutes
North United Methodist Church
BOARD OF DIRECTORS MEETING
September 25, 2019
5:30 p.m.

Members

Ron Gifford, Chair
Marie Powell, Vice Chair
Troy Barker, Secretary
Jack Leonard, Treasurer
Jacqueline Blackwell (LL)
Alan Archibald (LL/MC)

Jeff Bonner (Trustees)
Peter Chen (At large)
John Drake (Finance)
Jeff Eggert (At large)
Leslie Knox (At large)
Linda McClain (SPRC)

Ex Officio

Darren Cushman Wood
Marie Lang, Finance Director

Attendance was recorded with the following individuals recorded as not present: Jack Leonard (Treasurer), Jacqueline Blackwell (LL), Peter Chen (At Large) -

1. Opening Devotion
Ron Gifford opened in prayer at 5:35 PM
2. Approval of Minutes of August 28, 2019 meeting
Minutes of the August 28th meeting were approved with the minor correction of name spelling.
3. Update on North Church finances: Endowments and Preliminary Budget Observations (Marie Lang/John Drake)
Marie provided an overview of North's Assets and Endowments structure. Attached is a copy of the presentation. Marie received and responded to some general questions regarding her presentation and the practical implication at North.
4. Update on The Indianapolis Plan and the Journey to General Conference 2020 (Darren)
Pastor Darren indicated the Indianapolis Plan had been submitted to General Conference. Additionally, Pastor Darren indicated that we had 18 individuals in the new member class. Lastly, Pastor Darren informed us that the planned November conference had been postponed until possibly February 2020.
5. Stewardship
Pastor Darren provided a handout (attached) and discussed the upcoming stewardship campaign.

6. Committee/Board/Senior Pastor Reports

- **Finance**

Copies of the August 31, 2019 financial reports were provided.* If copies of the financial reports are desired, please contact the church office. John Drake reviewed the financial reports with the board. John advised us we were making progress in making the necessary corrections to the reports, and we should begin receiving more accurate reports in the coming months.

Financial Statements Notes

Income

Income is trending normally for August. We are 50,000 below income for the YTD Pledge income is 77,000 below budget but is reduced by pre-paid pledges of 41,0000.

We are at 56% if income and should be a round 62%. Not too bad. We need the third quarter letter to go out so members will catch up some.

Non-pledge contributions continue to track below budget (48%)

Expenses:

Expenses are above budget for 2019 and above where expenses where at the end of August of 2018. This is partly due to several accounts having amounts posted to them as expenses that should be an asset. Once these items are reposted, we will be closer to budget for this year and last year through August 2018. The Board review the following expenses:

Wages/Salaries – Mostly attributed to PTO payouts earlier in year upon retirements.

Outsources Personnel – paying for the old custodian under contract -new custodian in place will help hold down this line.

Building/Equipment Repairs – includes new Garbage receptacle disclosure, and replacement of a water heater. These expenses will be reviewed for reclassification to assets.

Equipment/Furnishings – This account will also be reviewed for reclassification to assets.

Audit – The Audit for 2018 should be ready for review by the Finance Committee and Board in October.

*Copies of Financial Reports were provided to board members. To receive a copy please contact the church office

- **Trustees**

Jeff Bonner reported that the contract for the Signage Upgrade had been executed, and the contractor was moving forward. Jeff indicated he would provide drawings of the contracted work to the board. HVAC Mechanical Connectivity Upgrades were scheduled to be completed within the next week. Drawings for the Parlor, Restrooms, and Conference Room are expected to be completed by the end of October. Church Lighting Upgrades are continuing. Security is an ongoing and bigger discussion with the trustees.

- **Staff Parish Relations Committee**

Linda McClain informed the board that two ushers had completed “active shooter training” and that SPRC was discussing the next steps with other staff members. Linda indicated she and Pastor Darren would be exchanging additional information on the topic.

Linda advised the Board that it was being considered to move Diane Gattone to ¾ time.

SPRC is currently considering a proposal to add an additional 20 hours of labor of Administrative support.

- **Ministries Council**

Alan Archibald reviewed the upcoming calendar with the board with an emphasis on the upcoming Ministries Fair on October 20th. Alan provided feedback that the MC was very pleased and excited about the wedding of Amy and Sharon.

7. Executive Session – Not Requested - [See January 2015 minutes, page 6, item 7.](#)

Upcoming 2019 Meeting Dates (4th Wednesday unless noted otherwise)

- October 23
- November 20 (3rd Wednesday)
- December 18 (3rd Wednesday)



Board of Directors Overview of Assets and Endowments

September 25, 2019

Financial Accounts Structure

General Fund – contains the funds used in day-to-day financial operations of the church; source – pledged and non-pledged gifts

Designated Fund – the ‘holding’ account for monies given for specific, not budgetary purposes (i.e. Sunday School class treasuries, Missions funds, youth and choir funds).

Endowment Funds – funds received, often-but not always-from estates or wills, that are invested to produce a stream of distribution to support specific or general ministries in perpetuity.

- Endowments, by their nature, carry restrictions that require preservation of the original gift and can additionally have distribution use restrictions by donor instruction or by Board designation.
- Board designated restrictions can be amended or removed by future boards.
- Donor designated restrictions can only be changed by the donor or by legal action.
- Earnings in excess of the original gift can be expended in excess of the annual distribution calculation with Board approval so long as donor use restrictions are met. But reductions of the fund balances will also reduce the amount available for annual distributions.

NUMC Endowment Funds Management Practices

- Held at the United Methodist Foundation of Indiana for investment using a 'multiple asset' approach to diversify investments over a broad class of assets approximating 35% US Equities, 30% International Equities, 25% Fixed Income and 10% in an inflation protection fund. Investments adhere to socially responsible investment principles.
- Distributions are made annually from the funds to support ministries within the church. The 2019 rate was 3%.
- Balances of all NUMC invested funds as of 6/30/19 was \$7,071,000

Distributions from Endowments

- Annual distributions are withdrawn from the Foundation and deposited into a church checking account
- Distributions are recorded as deposits to designated funds established for that purpose
- Designated funds can be spent in accordance with any donor restrictions on the endowment fund distributions.

Recent History

- Endowment distributions have been properly disbursed from the invested funds (UMFI) to the church (Bank of Inpls)
- Endowment distributions have been used to balance the budget or reduce budget deficit.
- It is not apparent that accounting entries were made (2018) to reflect spending them down. More investigation is needed.

Condensed Balance Sheet

Statement of Financial Position for Period 8 - August
 Company#: 1 Name: NORTH UNITED METHODIST CHURCH INC
 Fiscal Year Beginning 1/1/2019

<u>Account</u>	<u>0 General Operations</u>	<u>2 Capital Campaign</u>	<u>5 Endowment Fund</u>	<u>6 Designated (Temp. Restricted) Fund</u>	<u>Total all Fund Name</u>
Total Cash	\$373,813.17	\$64,935.34	(\$50.00)	\$323,672.91	\$762,371.42
Total Investments	\$40.44	\$0.00	\$6,155,221.55	\$0.00	\$6,155,261.99
Total Receivables	(\$22,163.37)	\$143,783.30	\$210,186.00	\$0.00	\$331,805.93
Total Fixed Assets	\$4,992,938.63	\$60,526.80	\$0.00	\$0.00	\$5,053,465.43
ASSETS	\$5,344,628.87	\$269,245.44	\$6,365,357.55	\$323,672.91	\$12,302,904.77
TOTAL LIABILITIES	\$2,246,086.40	\$84,916.23	\$47,338.43	(\$546,873.22)	\$1,831,467.84
FUND BALANCE					
Total Unrestricted	\$3,118,682.53	\$333,697.36	\$822,871.00	\$183,384.11	\$4,458,635.00
Total Temporarily Restricted	(\$20,140.06)	(\$149,368.60)	\$1,347,278.55	\$687,162.02	\$1,864,931.91
Total Permanently Restricted	\$0.00	\$0.45	\$4,147,869.57	\$0.00	\$4,147,870.12
TOTAL FUND BALANCE	\$3,098,542.47	\$184,329.21	\$6,318,019.12	\$870,546.13	\$10,471,436.93
TOTAL LIAB & FUND BAL	\$5,344,628.87	\$269,245.44	\$6,365,357.55	\$323,672.91	\$12,302,904.77

STEWARDSHIP SUMMARY

True North

Our pledge of prayers, time, talent and financial support goes to support the “True North” of our community of faith.

North Church Indy is an inclusive community of very different people and families, who bring their own ideas, realities and traditions. Our lives together are richer for our differences and because we make a shared commitment to be the people of Christ, together.

Over the next year, the United Methodist Church and the nation will face challenging decisions. But rest assured, North will be true to our heritage and our mission and we will continue to be a sanctuary and a beacon for all.

When you make a financial pledge, you support people on their faith journey and create disciples through our ministries at 38th & Meridian and around the world.

Pledging

A pledge is a promise. Pledging money is a spiritual discipline that complements praying, volunteering and sharing our unique talents. It connects us to our True North: fulfilling our mission and ministries.

Pledging is like having a job with a set income that you can count on; it allows North Church to plan and gives us peace of mind.

85% of North Church’s budget comes from pledges made during our annual stewardship drive each Fall. In contrast to a designated gift or special offering, your pledge goes to support the 2020 annual budget and all the programs of North Church. To fulfill our mission and plan, North Church Indy needs our up-front commitment through pledging, not just our regular giving.

Every pledge, no matter the size, makes a difference. When you enjoy the programs and ministries at North Church, be proud and know that your pledge made it happen.

Even if things change, it’s better for North Church to have a basic idea of your plan. Simply pledge an amount that feels comfortable. If things change—for good or bad—you can easily adjust your pledge, no questions asked.

If you ever have a change in your finances, just write a note to Marie Lang, our finance director, and adjust your pledge for the year.

We will dedicate our pledges at the October 27th church service.

The meaning of True North

Q. What is “True North”?

Our pledge of prayers, time, talent and financial support goes to support the “True North” of our community of faith.

North Church Indy is an inclusive community of very different people and families, who bring their own ideas, realities and traditions. Our lives together are richer for our differences and because we make a shared commitment to be the people of Christ, together. From our unity comes our witness for a peaceful community, a just world, and a renewed creation.

When you make a stewardship pledge, you support people on their faith journey and create disciples through our ministries at 38th & Meridian and around the world.

The True North on North Church Indy’s compass does not waver; it stays focused on the mandate Christ gave us:

“Go into all the world and proclaim the good news to the whole creation.” (Mark 16: 15).

North Church remains an open, inclusive and welcoming church. We affirm that through God's redeeming love, all are one in Christ. I am welcome at North Church. YOU are welcome at North Church.

Pledging

Q: What is a “pledge”?

A pledge is a promise. Pledging money is a spiritual discipline that complements praying, volunteering and sharing our unique talents. It connects us to our True North: fulfilling our mission and ministries.

Q: Why do I need to make a financial pledge? As long as I give every week, isn't that what really matters?

- ***Pledging helps you put into practice your faith.*** *“For where your treasure is, there your heart will be also.” (Matthew 6:21)* – that’s a guide for how we see pledging. Pledging our prayers, time, talent and financial support is a spiritual discipline and it helps us prioritize how we spend our treasure in all four areas.
- ***Pledging helps the church practice good stewardship of our financial resources.*** Financial pledging gives North Church’s Board and its finance committee an idea of the income it will have so it can allocate budgets to the various programs and committees. It’s like your household income: if you know what to expect next year, you can plan and prioritize what you spend. Pledges help North Church plan ahead.

- **Pledging is like having a job with a set income that you can count on.** Your pledge allows North Church to plan and gives us peace of mind.
- **85% of North Church's budget comes from pledges made during our annual stewardship drive each Fall.** In contrast to a designated gift or special offering, your pledge goes to support the 2020 annual budget and all the programs of North Church. To fulfill our mission and plan, North Church Indy needs our up-front commitment through pledging, not just our regular giving.

Q: I attend North Church and give each week but am not an “official” member. Should I pledge?

You do not need to be a member to make a pledge. Because pledging is a personal spiritual practice, we want to help you deepen your faith no matter where you are on your spiritual journey.

Q: I don't have much to give. Should I pledge?

Absolutely! Every pledge, no matter the size, makes a difference. When you enjoy the programs and ministries at North Church, be proud and know that your pledge made it happen. Pledging is also a spiritual discipline that connects us to our True North: fulfilling our mission and ministries.

Q: Should my children pledge?

Yes, we want everyone to pledge. Research shows that patterns of generosity are established at a young age through simple rituals and the example of parents and other adults. It can be small and simple: coins in a piggy bank that are donated each month, putting an offering envelope in the collection plate each week. Our children and youth ministries will be offering practical ways to help you teach your children about generosity through pledging.

Q: I don't get a steady income and have no way to know what I can give in a year. Isn't it better to not pledge?

No. It's better for North Church to have a basic idea of your plan. Simply pledge an amount that feels comfortable. If things change—for good or bad—you can easily adjust your pledge, no questions asked. Pledging is also a spiritual discipline that connects us to our True North: fulfilling our mission and ministries.

If you ever have a change in your finances, just write a note to Marie Lang, our finance director, and adjust your pledge for the year.

Q; Everything feels uncertain and I don't like to break promises. What happens if I lose my job, have a big expense, and can't make my financial pledge?

No one wants to break a promise. We understand when things get tough there might be a time when you cannot contribute. In those moments, remember the church has made a membership vow to you to lift you up and support you.

If you are uncertain, go ahead and pledge on faith. It's better for North Church to have a basic idea of your plan. Simply pledge an amount that feels comfortable. If things change—for good or bad—you can easily adjust your pledge, no questions asked. Pledging is also a spiritual discipline that connects you to our True North: fulfilling our mission and ministries.

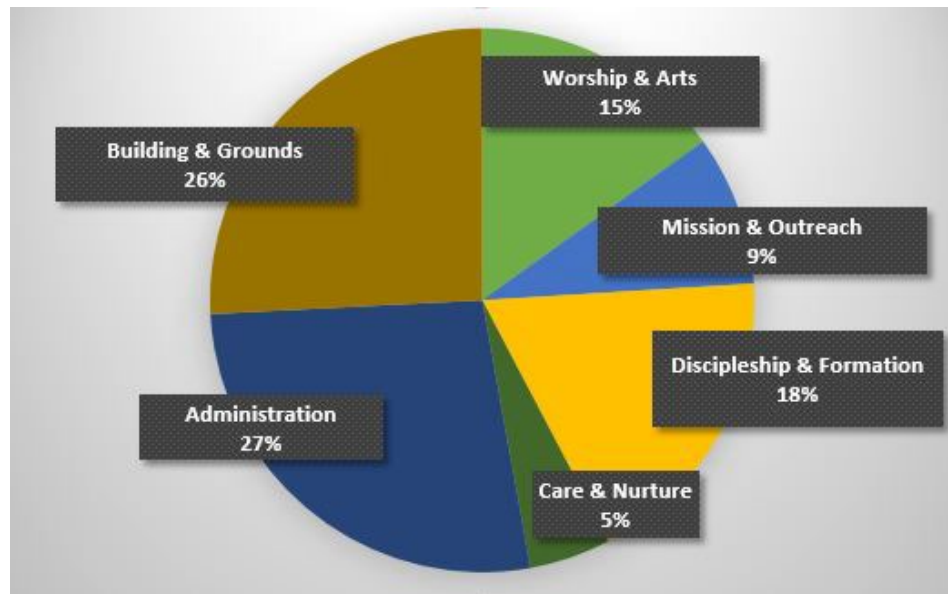
If you ever have a change in your finances, just write a note to Marie Lang, our finance director, and adjust your pledge for the year.

Q: Should I think of my financial pledge as a donation, or something else?

Sometimes, a donation can seem like giving spare change to a charity, but not something we're deeply connected to. A pledge is a promise and pledging money to North Church is a spiritual discipline that complements praying, volunteering and sharing our talents with the church. When you enjoy the programs and ministries at North Church or hear of our work around the world, be proud and know that your pledge made it happen.

Q: Where does the money I pledge go?

Our budget breaks out like this:



The mechanics of financial pledging

Q: How do I make a financial pledge?

You can make your pledge in writing using the True North pledge card, by sending an email that includes the amount you wish to pledge and the number of gifts (weekly, monthly, one-time) that you plan or, if you have a log-in to your church membership profile through ShelbyNext you can enter your pledge on-line. If you want to set up or review how to access through Shelby, contact Jennifer Harrington in the church office.

Q: Is one method of financial pledging better than another?

The best way is the one that is most appropriate for you. Some prefer to enter their pledge directly to their giving record on-line, while other prefer to deliver their pledge card personally during the Sunday service as an act of worship. Others may prefer the convenience of an email. No matter what method you choose, you should receive a written confirmation of your pledge following the close of the campaign, usually in late November.

Q: When are financial pledges due?

We will dedicate our pledges at the October 27th church service.

Q: If I'm not ready to commit on October 27th, can I still make a financial pledge?

Yes. We welcome your pledge and, if possible, would like to have them completed by Thanksgiving so we can finalize the 2020 budget and make adjustments for committee chairs and staff before the year begins.

You have three options: 1) complete the online sign-up by going to <https://www.shelbygiving.com/cp/Account/Login> 2) turn in your pledge card at the front desk at your convenience; or 3) mail it to North United Methodist Church, Attn Director of Finance, 3808 N. Meridian St., Indianapolis, IN 46208.

Q: How do I pay my financial pledge?

Automated giving is the easiest option (through bank account deductions or debit/credit card payments). Of course, checks or cash are also possible; if you give in the weekly offering plate collection, we ask that you place your gift in an offering envelope with your name clearly written so we can credit the gift to you.

Q: If I want to get an early start toward my 2020 financial pledge, can I start payments in 2019, or do I have to wait?

You may pay ahead, any time. If you are paying by a check, please write "2020 Pledge" on your check, and either place it in the offering plate or mail a check to: North United Methodist Church, Attn Marie Lang, 3808 N. Meridian St., Indianapolis, IN 46208.

If you are sending an electronic check direct from your bank, please note "2020 Pledge" on your check. You may also call the church and speak with Marie Lang, our finance director.

Q: Can I pay through credit card?

Yes. Automated giving is the easiest option, and credit card giving is possible. When you go online to set up your automated payment, consider covering the processing fee (ranging from 2-4% depending on the card). You'll see that option in the form and just leave "Yes!" checked to ensure that 100% of your pledge is available for our mission.

Q: Can I give North Church a gift of stock instead of paying monthly?

Yes. Please contact our finance director, Marie Lang, to give the gift of stock. You may call (317) 924-2612, email at mlang@northchurchindy.com or write to her at: North United Methodist Church, 3808 N. Meridian St., Indianapolis, IN 46208.

Q: My company has matching funds for churches. Who can I talk to about matching gifts and how I note them when I make a financial pledge?

Contact your HR department for instructions on how matching gifts are claimed, then share that information with the church office.

Q: Will I get a notice when my automated check-account transfer (ACH) is deducted?

That depends on your bank's procedures. They may notify you directly or may encourage you to check your account on-line. If you use ShelbyNext Giving, you can review your giving history to see when the ACH's have occurred. Or call the church office and we can check verify that an ACH has been transferred.

Q: How do I take care of North Church in my will? Is there a way to direct funds to North Church from my estate?

Yes, this is a great way to North Church part of the legacy you leave behind. Marie Lang, our finance director, can talk with you about the ways to make an estate or planned gift. You may call (317) 924-2612 ext 323, email at mlang@northchurchindy.com or write to her at: North United Methodist Church, 3808 N. Meridian St., Indianapolis, IN 46208.

Reactive Q&A – specific to the Traditional Plan, funds to conferences and apportionments

Q: Can you tell me what the controversy is about the United Methodist Church? What is North's response?

In February, the General Conference held a special session in St. Louis regarding the ongoing conflict over the denomination's prohibitions on gay marriage and the ordination of LGBTQ persons. The General Conference reaffirmed its traditional policies. On March 31, 2019, board president Ron Gifford read the following statement from the pulpit:

“Last Wednesday, the Board approved certain actions regarding the payment of the church tithe (also known as apportionments) and other matters, in response to the outcome of the General Conference in St. Louis. We have prepared a Statement explaining these actions, which you can pick up at the front desk and which we’ll circulate online. We will also send a copy of the Statement to Bishop Trimble and the District Superintendent. We wanted to tell you about those decisions and share portions of that Statement with you this morning.

- *The Traditional Plan adopted by the General Conference in St. Louis, which perpetuates language in the Book of Discipline that classifies and discriminates against persons based on sexual orientation and gender identity, is wholly incompatible with the convictions of North Church and its congregation.*
- *The adoption of the Traditional Plan, and the continued inclusion of these discriminatory provisions in the Book of Discipline, calls into serious question whether North Church, and other like-minded Methodist churches, can continue to be affiliated with a denomination that embraces policies that denigrate and harm members of our congregation.*
- *It’s unclear what happens next. There are many unresolved questions and it appears that they will not be answered until the next General Conference in May 2020. This includes the question of “gracious exit;” that is, the ability of a local church to leave the denomination with its assets.*
- *Let me be clear: we have made no decisions about whether North should remain affiliated with the larger United Methodist Church – in part, because practically speaking, we couldn’t leave the denomination right now even if we wanted to. There is currently no process by which North can simply disaffiliate from the broader denomination. Under our connectional system, all property of the local church is actually held in trust by the Annual Conference, meaning that legally, we do not own our building or our property. If we were to leave the denomination today, we would have no legal right to remain in our building or on this property.*
- *While the resolution of these broader denominational issues faces an uncertain future, we know that the harm and the pain that the 2019 General Conference has caused for many of our members is current and very real. We acknowledge that pain and hurt and seek ways to help heal those wounds.*
- *The Board is committed to maintaining our congregation’s public witness for full inclusion of all persons within the Church. We are committed to distancing North in every way possible from policies of exclusion and discrimination. We are committed to having North continue its leadership role in promoting full inclusion of all persons in the Church.*
- *As such, we unanimously approved the following actions at our Board meeting on March 27, 2019:*
 - *Effective immediately, we are suspending payment of the church tithe (also known as apportionments) to the Indiana Annual Conference. This suspension will remain in effect until further action by the Board.*

- *This fall, North will host a day-long conference/workshop for the laity and clergy of other United Methodist Churches who wish to learn from our history of embracing inclusion and its public witness in order to become more inclusive in their own churches.*
- *Pastor Darren Cushman Wood will convene a task force of North members to craft a theological statement on inclusion based on the theology of John Wesley. This statement will serve as an additional public witness of our beliefs.*
- *We appointed Amy Sell to serve as one of our delegates to the Indiana Annual Conference.*
- *In the coming weeks and months, we encourage you to continue sharing your thoughts and concerns with the Board and others in church leadership. Members of the Board are identified in the bulletin this morning.*
- *One last thought in closing: these questions about the future of the denomination and North's place in it have taken a lot of time and energy and will continue to do so for several months. We will continue to be thoughtful and deliberate in our response to these matters. But we cannot, and will not, allow the consideration of this issue, as serious as it is, to overwhelm our ability to focus on the many ministries and missions of this congregation.*
- *Because no matter what happens with the denomination, at the end of the day, North's last name is still going to be 'Church.' And so, we will move forward together, striving to be the church that we have always been and hope to be.*

Thanks be to God."

Q: Will my contribution go to support the discriminatory policies of the United Methodist Church?

No. The Board of Directors of North United Methodist Church released the following statement regarding its decisions on March 27, 2019 to suspend payment of the church tithe (apportionments) to the Indiana Annual Conference and to approve related matters:

"We reiterate without question our belief that all persons, including LGBTQ persons, are wholly the children of God and as such are entitled to full and equal status and participation in the United Methodist Church. The Traditional Plan adopted by the General Conference in St. Louis, which perpetuates language in the Book of Discipline that classifies and discriminates against persons based on sexual orientation and gender identity, is wholly incompatible with the convictions of North Church and its congregation.

The adoption of the Traditional Plan, and the continued inclusion of these discriminatory provisions in the Book of Discipline, call into serious question whether North Church, and other like-minded Methodist churches, can continue to be affiliated with a denomination that embraces policies that denigrate and harm members of our congregation.

There is much uncertainty over what will or should happen now to the United Methodist Church as a denomination. It now appears that we will not have clarity about critical issues regarding the future of the denomination until after the next General Conference is held in May 2020. This includes the question of “gracious exit;” that is, the ability of a local church to leave the denomination with its assets. The so-called “Taylor Plan” adopted in St. Louis does not provide that clarity.

This much is clear today, however: there is currently no process by which North or any other local church can simply disaffiliate from the broader denomination and continue in ministry in this location as a congregation independent of the United Methodist Church. Under our connectional system, all property of the local church is actually held in trust by the Annual Conference, meaning that legally, we do not own our building or our property. If this congregation were to leave the denomination today, we would have no legal right to remain in our building or on this property.

While the resolution of these broader denominational issues faces an uncertain future, we know that the harm and the pain that the 2019 General Conference has caused for many of our members is current and very real. We acknowledge that pain and hurt and seek ways to help heal those wounds.

The Board is committed to maintaining our congregation’s public witness for full inclusion of all persons within the Church. We are committed to distancing North in every way possible from policies of exclusion and discrimination. We are committed to having North continue its leadership role in promoting full inclusion of all persons in the Church.

As such, we unanimously approved the following actions at our Board meeting on March 27, 2019:

- Effective immediately, we are suspending payment of the church tithe (also known as apportionments) to the Indiana Annual Conference. This suspension will remain in effect until further action by the Board.*
- This fall, North will host a day-long conference/workshop for the laity and clergy of other United Methodist Churches who wish to learn from our history of embracing inclusion and its public witness in order to become more inclusive in their own churches.*
- Pastor Darren Cushman Wood will convene a task force of North members to craft a theological statement on inclusion based on the theology of John Wesley. This statement will serve as an additional public witness of our beliefs.*
- We appointed Amy Sell to serve as one of our delegates to the Indiana Annual Conference.*

In the coming weeks and months, we will continue to seek guidance on these issues through prayerful deliberation and open dialogue. We appreciate the many thoughtful conversations that we have had with many in the congregation and encourage all persons in

the congregation to continue sharing their thoughts and concerns with the Board and others in church leadership.”

Q: What are apportionments and the church tithe?

Apportionments:

As part of our connection with other United Methodist churches around the world, each church is responsible for a portion of the overall finances needed for our shared ministries in the district, annual conference and throughout the general church. A formula is used to calculate local churches' and the annual conferences' portion to be given to the general church. It is based on a combination of membership and income.

Church Tithe:

The Indiana Annual Conference no longer uses an apportionment formula to calculate contributions from the local church to the annual conference and districts. However, the annual conference's assessment for the general church's expenses is based on the above-mentioned apportionment formula. In other words, the local church pays a 'tithe' to the annual conference, but the annual conference pays an 'apportionment' to the general church:

- 10% of the church tithe goes to the annual conference and general church. Of that amount, 38% of it goes on to the general-church level to support denomination-wide funds and agencies
- An additional 1.5% goes to support our district

Q: Can I still direct funds to United Methodist causes, like relief funds or the UMW?

Yes, you may make a special offering for relief or mission programs or to groups like the United Methodist Women. Just mark your giving envelope or check with directions on how to allocate special offerings.