

GUIDELINES FOR APPORTIONMENTS FOR LOCAL CHURCHES **(as found in the 2021 Journal, pages 248-249)**

- A. Formula for Two-Part Decimal:
1/3 membership and 2/3 finance
- B. Procedure for Computation of Decimal for Each Church:
The membership part is computed by dividing the total 2020 church membership of the Annual Conference (less discontinued churches and fellowships = 123,816) into the 2020 membership of each church. This becomes the church's membership decimal.
- The finance part is computed by adding the amounts of the operating expenses reported paid by each church in columns 41a, 41b, 41c, and 43-47 of the 2020 Statistician's Report. (No funds reported in other statistical columns are included in this computation.) This total is then divided by the Conference total of these same columns (less discontinued churches, new church starts, missions, and fellowships = \$87,153,753). This becomes the local church's finance decimal.
- The finance decimal is doubled. The membership decimal is added to the doubled finance decimal. This total is divided by three to become the apportionment decimal.
- C. Procedure for Computation of Apportionments for Each Church:
The apportionment decimal for each church is multiplied by the Conference total of each apportionment to determine the amount that each church is asked to pay toward the apportionment.
- D. Margin for Correction:
To assure that 100% of the amount of each apportionment will be distributed to the churches, no more than one quarter of one percent may be added to each apportionment when needed.