

DOLLAR\$ & \$SENSE

FEBRUARY 2023

CONFERENCE TREASURER

2022 Apportionment Results

In 2022, we collected 84.30% of the budget approved by the Virginia Annual Conference. This was a 3.69% increase over what was received in 2021. There were more than 760 churches that paid 100% of Conference Apportionments in 2022. Churches gave an additional \$1.6M in Second Mile giving last year. See page 2 for additional details.

2023 Apportionment Interpretation

The Apportionment Interpretation is a great resource for your church leaders to know and understand apportionments. You can access the 2023 Apportionment Interpretation by going to <https://doc.vaumc.org/23ApportInt.pdf>.

Tax Status Documentation – 501c3

Periodically churches need documentation of their 501c3 religious non-profit tax status for various reasons (i.e. establishing a bank account). GCFA, our UM national organization, has taken care of this filing for you already. To print this official letter, go to www.umgroupruling.org and complete the information for your church. You will need the church Federal ID#.

GCFA has also taken another step to provide greater documentation for local churches by allowing churches to choose to be listed on GuideStar when you complete the Group Ruling Application. GuideStar is a key website for non-profits to be listed on for donations like AmazonSmile. Banking institutions will also often refer to this source for documentation. Some banks will also ask for the church originating documentation.

Lay Supply Pastors

If you have a Lay Supply Pastor appointed to your church, be sure that you are withholding Social Security and Medicare, as well as Federal and State taxes. Give us a call if you have any questions.

Heart Havens

February is Heart Havens Month in the Virginia Conference. Churches are asked to make financial contributions to this organization that provides residential services for men and women with intellectual disabilities. Heart Havens operates 6 group homes throughout Virginia. For more information on this important ministry, go to www.hearthavens.org. Church treasurers should record contributions, designated as **Fund #6442 – Heart Havens**.

Easy Monthly Apportionment Transactions

Many of our churches are taking advantage of paying their apportionments through www.vaumcpayapp.org. Thank you to those who are using this secure way to make your payments! If you are looking for a “set it and forget it” type of monthly payment, we can set that up for you! Email a copy of your church statement to treasurer@vaumc.org and indicate the monthly amount you would like to set up to be automatically paid. Be sure to note your name and contact information at the bottom of the apportionment statement.

Resource Center for Financial Secretaries

IRS Publication 1771 – Charitable Contributions is a great resource for Financial Secretaries. It gives details on acknowledging gifts made to your church. Go to [Publication 1771 \(Rev. 3-2016\) \(irs.gov\)](http://Publication 1771 (Rev. 3-2016) (irs.gov)) for details or give us a call.

2023 Minimum Compensation Schedule

Annual Conference approved the following Minimum Compensation Schedule beginning January 1, 2023:

Full Connection Pastors	\$45,000
Provisional & Assoc. Members	\$40,500
Local Pastors	\$38,000

2023 IRS Mileage Rate

Business mileage – 65.5 cents per mile

FINANCIAL COMMITMENT REPORT

December 31, 2022

Virginia Conference

Apportioned Funds	YTD 12/31/2022	YTD 12/31/2021	Increase (Decrease)	Pct. Inc.\Dec.	Total 2022 Apport.	Total 2021 Apport.	Pct. Pd 2022	Pct. Pd 2021
Conference Apportionments								
401 Conference Mission & Ministries	2,231,365	2,158,889	72,477	3.36%	2,670,000	2,510,000	83.57%	86.01%
402 Conference Services	1,573,380	1,554,366	19,014	1.22%	1,889,000	1,830,000	83.29%	84.94%
403 District Superintendents	1,148,041	1,516,927	(368,886)	-24.32%	1,342,000	1,820,000	85.55%	83.35%
404 Equitable Compensation	166,748	157,791	8,958	5.68%	200,000	200,000	83.37%	78.90%
405 Church Extension & Development	722,726	689,135	33,591	4.87%	900,000	900,000	80.30%	76.57%
406 Virginia Education Fund	269,084	242,752	26,331	10.85%	336,000	420,000	80.08%	57.80%
Subtotal	6,111,345	6,319,860	(208,515)	-3.30%	7,337,000	7,680,000	83.29%	82.29%
Clergy Benefit Apportionments								
407 Active Clergy Health Benefits	8,667,325	8,417,464	249,862	2.97%	10,000,000	9,710,000	86.67%	86.69%
408 Retired Clergy Health & Pensions	5,134,462	5,241,751	(107,290)	-2.05%	6,000,000	6,060,000	85.57%	86.50%
Subtotal	13,801,787	13,659,215	142,572	1.04%	16,000,000	15,770,000	86.26%	86.62%
General & Jurisdictional Apportionments								
410 Episcopal	696,795	636,664	60,131	9.44%	865,000	865,000	80.55%	73.60%
411 World Service	1,699,219	1,046,197	653,022	62.42%	2,150,000	2,150,000	79.03%	48.66%
412 General & Interdenominational Fur	252,465	150,567	101,898	67.68%	325,000	325,000	77.68%	46.33%
413 Ministerial Education	521,054	411,828	109,226	26.52%	675,000	675,000	77.19%	61.01%
414 Black College	245,088	182,081	63,007	34.60%	315,000	315,000	77.81%	57.80%
415 Africa University	55,923	44,673	11,250	25.18%	70,000	70,000	79.89%	63.82%
Subtotal	3,470,543	2,472,010	998,534	40.39%	4,400,000	4,400,000	78.88%	56.18%
Total Apportioned Funds	23,383,675	22,451,085	932,591	4.15%	27,737,000	27,850,000	84.30%	80.61%
Other Apportionments								
1799 Optional General Church	401,535		401,535	NA	1,425,000		28.18%	0.00%
Total Other Funds	401,535	-	401,535	NA	1,425,000	-	28.18%	0.00%

Non-Apportionment Receipts

Advance Specials

GBGM	1,248,704	757,955	490,748	64.75%
Va. Conference Advance Specials	174,341	84,200	90,141	107.06%

Special Days

Human Relations	3,896	4,338	(441)	-10.17%
One Great Hour of Sharing	36,607	31,921	4,686	14.68%
Native American Ministries	10,684	8,553	2,130	24.90%
Peace with Justice	4,812	4,216	597	14.15%
World Communion	9,344	11,591	(2,247)	-19.39%
UM Student	4,102	4,044	58	1.44%

Other Funds

Youth Service	2,175	150	2,025	1350.00%
Samaritan Fund - Pinnacle Living	9,738	20,619	(10,881)	-52.77%
UMFS	47,654	44,447	3,207	7.22%
Comm. on Disab.\Camp Rainbow	9,552	6,245	3,307	52.95%
Annual Conference Offering	78,648	88,629	(9,981)	-11.26%
Other	48,832	72,908	(24,076)	-33.02%

Total Non-Apportioned Funds	1,689,088	1,139,815	549,272	48.19%
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Total Church Receipts	25,474,299	23,590,900	1,883,399	7.98%
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Year	Year End
2022	84.30%
2021	80.61%
2020	74.28%
2019	84.39%
2018	88.13%
2017	89.91%
2016	87.05%
2015	85.85%
2014	87.70%
2013	88.57%
2012	87.26%
2011	86.83%
2010	84.40%
2009	85.92%
2008	90.08%
2007	92.03%
2006	93.16%
2005	93.87%
2004	94.79%
2003	95.58%
2002	97.08%
2001	96.33%
2000	96.43%