



Office of the Treasurer
The United Methodist Church
of Greater New Jersey

We equip spiritual leaders to make disciples and grow vital congregations to transform the world.

Memo

To: Members of the CFA Committee
From: John Cardillo, Treasurer/DAS
Date: August 14, 2017
Subject: CFA 9/16/2017 meeting materials

The meeting materials are being sent one month prior to the meeting based on the amount of information contained and to provide adequate time for the members to review.

Agenda
Council on Finance and Administration
September 16, 2017

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Minutes of the Council on Finance and Administration

Conference Call May 11, 2017 at 7p.m.

Present: Brian Roberts, John Cardillo, Neill Tolboom, Jack Scharf, Vasanth Victor, Ruth London, Jay Kim, Bob Dietz, David Yamoah, Susan Goodman, Mike Ernst, Grace Pak.

Excused Absences: Mark Ale, Margaret Prentice, Judy Colorado, Erik Ostrow, Bishop Schol, Sanghoon Choi, David Mertz, Paquita Henderson

Approval of March 18, 2017 minutes

Bob Dietz Opening Prayer 7:05 p.m.

Concerns of the Bishop

Concerns of the Cabinet- all appointments have been made, hard work happening on transitioning, Southern Region – stewardship training well attended, preparations for Annual Conference,

Treasurer's Report -pp 3-17, Board of Pensions is Wespath, 7% ytd, sold Westfield parsonage/Dist Office, no questions, report well received.

Review of 2016 Conference Audit – all in accordance with general accounting principles. Staff to be commended. Rapport-building with auditors. Question about \$250k District office gift received and funds dispersed at the District level. All concerns are being addressed and does not reflect upon the Treasurer or staff. The issue is being handled by another body and not under CFA purview. Motion to accept Bob Dietz Seconded – by Ruth London. Approved unanimously.

Shared Services Billing Methodology – p 18 on Agenda F&B/audit base =2.3% (based on 2015) flat rate of 2% of total budget for partners who use Finance and Benefits. Reasonable rate based on benchmarks (6%). Budget line \$55k. To be accepted by Partners and reviewed annually. Motion to accept as presented Neill Tolboom, Seconded by David Yamoah. Approved unanimously.

Annual Conference 2017 CFA Meeting, 5/22/17 12 noon, Meeting Room #1

Budget Presentation – David Yamoah, Judy Colorado and Margaret Prentice to present with Bob Dietz at Annual Conference. 2:15 p.m.

Comments: Jackson UMC, buying new parsonage, taking a mortgage, loan to be repaid (per last month's discussion). Word of appreciation from Cabinet on new formula. The message of CFA to the churches to hear to the local churches, to do more with less, Conference leveraging partners, for us to grow stronger. Appeals to be taken up at Sept meeting.

Brian Roberts closed in prayer 7:43 p.m.

Analysis of Shared Ministry Giving Rate (As of 07/31/17)
As of 07/31/17

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**GREATER NJ ANNUAL CONFERENCE
OF THE UNITED METHODIST CHURCH**

**STATEMENT OF FINANCIAL POSITION
July 31, 2017**

ASSETS	TREASURERS		TRUSTEES		ED SOCIETY		CONSOLIDATED	
	2016	2017	2016	2017	2016	2017	2016	2017
Cash and cash equivalents	\$ 1,003,622	\$ 1,184,972					\$ 1,003,622	\$ 1,184,972
Accounts Receivable	1,775,835	918,607					1,775,835	918,607
Loans receivable net allowance	977,373	697,497	104,060	374,036	86,343	78,511	1,167,776	1,150,044
Mortgage Receivable	0	0	0	0			0	0
Pledge Receivable	1,130,501	736,213					1,130,501	736,213
Prepaid Expenses	21,347	58,305	345,398	197,826			366,745	256,131
General Board of Pensions	1,920,847	1,100,882					1,920,847	1,100,882
Investments	8,807,227	12,360,448	7,555,521	7,088,833	77,632	77,632	16,440,380	19,526,913
Beneficial Interest in Perpetual Trusts			350,534	354,288			350,534	354,288
Property and Equipment			10,159,030	8,800,288			10,159,030	8,800,288
Total Assets	\$ 15,636,752	\$ 17,056,924	\$ 18,514,543	\$ 16,815,271	\$ 163,975	\$ 156,143	\$ 34,315,270	\$ 34,028,338
LIABILITIES AND NET ASSETS								
Liabilities:								
Accounts payable and accrued expense	\$ 1,230,588	\$ 3,097,914	5,000	2,250			\$ 1,235,588	\$ 3,100,164
Mortgage Payable			0	0			0	0
Grants Payable	0	0					0	0
Post-retirement employee benefit obligation	49,555,111	58,018,509					49,555,111	58,018,509
Due to Educational Society	6,125	32,855			(6,125)	(32,855)	0	0
Due to Trustees	(388,978)	(55,684)	388,978	55,684			0	0
Due to Camps	365,000	326,690					365,000	326,690
Total Liabilities	50,767,846	61,420,284	393,978	57,934	(6,125)	(32,855)	51,155,699	61,445,363
Net Assets:								
Unrestricted	\$ (36,705,636)	\$ (45,420,169)	16,927,744	15,543,903			\$ (19,777,892)	\$ (29,876,266)
Temporarily restricted	1,574,542	1,056,809	510,709	525,067	170,100	188,998	2,255,351	1,770,874
Permanently restricted	0		682,112	688,367	0		682,112	688,367
Total Net Assets	(35,131,094)	(44,363,360)	18,120,565	16,757,337	170,100	188,998	(16,840,429)	(27,417,025)
Total Liabilities and Net Assets	\$ 15,636,752	\$ 17,056,924	\$ 18,514,543	\$ 16,815,271	\$ 163,975	\$ 156,143	\$ 34,315,270	\$ 34,028,338

Budget vs Actual
as of July 31,2017

		2017 Budget	Expected Budget	YTD Trended Budget	July 2017 Actual	Variance
INCOME:						
Fund 100 Remittance	DO ,Clergy Support	4,842,160	4,227,358	2,113,679	2,021,225	92,454
	Centenary Fund Current Year	100,000	100,000	58,333	58,333	0
Fund 200 Remittance	Administration	2,665,601	2,327,070	1,163,535	1,067,578	95,957
Fund 300 Remittance	World Service/Conference Benevolences	3,727,535	3,254,138	1,627,069	1,467,241	159,828
Fund 410	Black College	199,222	173,921	86,960	86,191	769
Fund 420	Africa University	44,585	38,923	19,461	19,885	(424)
Fund 430	Ministerial Education	499,439	436,010	218,005	212,256	5,749
Fund 901	Budget Reserve	597,482	597,482	31,500	31,500	0
Total Budget Income (I,II,III, IV)		12,676,024	11,154,901	5,318,543	4,964,209	354,334
EXPENSE:						
I. CLERGY SUPPORT						
A. District Superintendents Salary, Benefits & Office Exp.		1,916,483	1,686,505	983,795	878,730	105,065
B. Episcopal Fund		463,403	407,795	203,898	153,643	50,255
C. Conference Share of Bishop's Housing		31,972	28,135	16,412	8,075	8,337
D. Annuity Health Insurance & Benefits		2,401,025	2,112,902	1,232,526	1,232,526	0
E. Equitable Compensation		187,500	165,000	96,250	56,568	39,682
F. Conference Board of Ordained Ministry admin expenses		48,725	42,878	25,012	21,492	3,520
G. Bridge Fund		75,000	66,000	38,500	4,370	34,130
Sub-total for CLERGY SUPPORT		5,124,108	4,509,215	2,596,393	2,355,404	240,989
II. ADMINISTRATION						
A. Conference Council on Finance and Administration expenses		4,545	4,000	2,333	1,382	951
B. Director of Administrative Services expenses		190,678	167,797	97,882	29,926	67,956
C. Director of Communication and Development		190,678	167,797	97,882	90,837	7,045
D. Other conference administrative agencies' expenses		1,714,167	1,508,467	879,939	345,931	534,008
E. Conf. Sessions		274,422	241,491	241,491	236,383	5,108
F. Episcopal Area Office Supplement		166,907	146,878	85,679	82,645	3,034
G. Bishop's Discretionary Fund		11,364	10,000	5,833	5,833	0
H.. Jurisdictional conference administrative support & related exp.		40,909	36,000	21,000	21,000	0
I. General Administration Fund		185,808	163,511	81,756	59,238	22,518
J. Interdenominational Cooperation Fund		41,334	36,374	18,187	13,178	5,009
Sub-total for ADMINISTRATION		2,820,812	2,482,315	1,531,981	886,353	645,628
CLERGY SUPPORT/ADMINISTRATION (fund 100 & 200)				0		
		7,944,920	6,991,530	4,128,374	3,241,757	886,617
III. WORLD SERVICE AND CONFERENCE BENEVOLENCES						
A. World Service Fund		1,539,458	1,354,723	677,362	485,937	191,425
B. Director of Connectional Ministry		167,766	147,634	86,120	86,005	115
C.Non-Cabinet Staff (4)		618,341	544,140	317,415	273,155	44,260
D.Non-Cabinet Staff (1)		154,585	136,035	79,354	76,873	2,481
E. Administrative expenses - directly related to the above III.B,C,.		232,955	205,000	119,583	118,577	1,006
F. Connectional Table Budget		1,072,385	943,699	550,491	549,657	834
G.Supplemental Strategic Salary Support		159,091	140,000	81,667	80,522	1,145
Sub-total for WORLD SERVICE/CONF.BEN. (fund 300)		3,944,581	3,471,231	1,911,991	1,670,726	241,265
IV. OTHER APPORTIONED FUNDS						
A. Black College Fund (fund 410)		210,822	185,523	92,762	74,650	18,112
B. Africa University Fund (fund 420)		47,181	41,519	20,760	17,212	3,548
C. Ministerial Education Fund (fund 430)		528,520	465,098	232,549	232,258	291
Sub-total for OTHER FUNDS		786,523	692,140	346,070	324,120	21,950
TOTAL EXPENSE (I,II,III, IV)		12,676,024	11,154,901	6,386,435	5,236,603	1,149,832
Net Budgeted Actual				(1,067,892)	(272,394)	795,498
Non-Budget Income				5,539,195		
Non-Budget Expense				7,651,312		
NET INCREASE (DECREASE)				(2,384,511)		

Greater New Jersey Annual Conference
Non-Budgeted Funds Summary as of July 31 , 2017 YTD

Description	Beginning Balance	Credits	Debits	Net	Ending Balance
Unrestricted/Designated					
124 Health Ins-Nonannuitants Reserve	6,417.58	2,892,599.26	3,699,271.00	(806,671.74)	(800,254.16)
125 Dental Insurance Reserve	40,147.27	65,285.00	84,415.00	(19,130.00)	21,017.27
127 Post Retiree Health Insurance Reserve	8,748,334.36	-	528,000.00	(528,000.00)	8,220,334.36
500 General Church Advance Specials	-	42,344.75	39,029.75	3,315.00	3,315.00
515 Conference Advance Specials	-	14,519.51	13,684.51	835.00	835.00
520 Special Giving Fund	-	63,029.42	54,256.04	8,773.38	8,773.38
600 World Service Specials	-	400.00	225.00	175.00	175.00
604 Ignite Weekend Reserve	1,512.07	46,388.00	18,652.09	27,735.91	29,247.98
605 Youth Service Fund	5,425.14	-	-	-	5,425.14
609 Peace with Justice Reserve	7,396.58	6,550.75	7,900.88	(1,350.13)	6,046.45
610 UM Student Day Reserve	-	1,101.00	1,101.00	-	-
612 Christian Ed. Sunday Reserve	18,221.27	452.54	-	452.54	18,673.81
615 Disability Awareness Sunday	1,074.00	-	-	-	1,074.00
680 Misc. Benevolence Reserve	19,143.96	-	16,905.20	(16,905.20)	2,238.76
681 Hope School Israel	9,506.00	100.00	-	100.00	9,606.00
687 Global Aids Fund (GCFA)	11,803.61	-	-	-	11,803.61
706 Conam	65,851.12	10,983.16	5,998.84	4,984.32	70,835.44
707 Next Generation Ministries	-	1,000.00	-	1,000.00	1,000.00
710 Church/Kingdom Builder Reserve	5,326.02	15.00	-	15.00	5,341.02
732 Bishop's Convocation	39,108.45	92,023.76	122,155.97	(30,132.21)	8,976.24
736 N. Katanga Conference Reserve	3,222.67	-	-	-	3,222.67
737 Liberia Conference Reserve	12,873.51	-	-	-	12,873.51
770 Certified Lay Speaking Ministers	5,073.08	550.00	-	550.00	5,623.08
771 Lay Servant Ministry	28,881.83	6,792.00	10,902.37	(4,110.37)	24,771.46
781 Permanent Loan Fund Reserve	318,475.21	4,886.75	4,100.00	786.75	319,261.96
790 Mosaic UMC	53,087.01	34,999.92	72,373.91	(37,373.99)	15,713.02
791 Team Vital	-	35,000.00	31,979.63	3,020.37	3,020.37
873 Tumethca Investment Reserve	438,755.78	35.00	19,107.08	(19,072.08)	419,683.70
874 Capital Maint. Investment Reserve	262,500.00	-	12,500.00	(12,500.00)	250,000.00
892 Sustentation Fund Reserve	14,946.33	-	-	-	14,946.33
901 Budget Reserve	1,330,299.11	25,430.99	100,317.64	(74,886.65)	1,255,412.46
904 Strategic Plan Missional Responsibilities	64,289.27	3,250.00	-	3,250.00	67,539.27
916 Post Retirement Fund Reserve	(58,018,509.00)	-	-	-	(58,018,509.00)
950 Property Ins./Claims Account Reserve	615,723.13	2,167,520.94	2,407,186.66	(239,665.72)	376,057.41
952 Pension General Fund Reserve	2,725,135.05	119,006.72	356,124.64	(237,117.92)	2,488,017.13
954 Pension Current Service Fund Reserve	-	1,418,242.55	2,021,671.32	(603,428.77)	(603,428.77)
Temporarily Restricted					
625 GNJ Sandy Relief Fund	-	452.54	356.42	96.12	96.12
638 A Future with Hope Mission Fund	777,182.00	148,535.01	134,364.89	14,170.12	791,352.12
688 National Hispanic Plan	93,147.08	20,000.00	4,796.43	15,203.57	108,350.65
763 Yobel Korean UMC Fund	7,529.04	3,500.00	6,000.00	(2,500.00)	5,029.04
803 Palisades District Union	1,731.87	-	1,000.00	(1,000.00)	731.87
804 Northern Shore District Union	1,557.87	-	-	-	1,557.87
805 Capital District Union	1,100.00	-	-	-	1,100.00
806 Raritan Valley District Union	7,488.35	300.00	-	300.00	7,788.35
807 Cape Atlantic District Union	4,032.98	-	-	-	4,032.98
808 Delaware Bay District Union	200.00	-	-	-	200.00
809 Gateway North District Union	20,494.91	-	-	-	20,494.91
810 Raritan Valley District Union-Youth / Young Adults	1,159.00	-	-	-	1,159.00
848 GBGM Carry-Over 09/11	7,703.80	-	-	-	7,703.80
865 GBGM Eastern Morris County Indian Ministries	6,000.00	-	6,000.00	(6,000.00)	-
870 Conference Grant Refunds	54,200.00	40,000.00	30,000.00	10,000.00	64,200.00
879 Friends of Old Estellville Methodist Church	42,012.52	-	-	-	42,012.52
905 Interest Reserve	-	1,166,500.00	-	1,166,500.00	1,166,500.00

GREATER NJ ANNUAL CONFERENCE
OF THE UNITED METHODIST CHURCH

Educational Society Fund Balance
July 31, 2017

Balance Forward		170,183
Receipts:		
Investments		
Grants	15,000	
Contributions	286	
Investment Income	29	
Loan Interest Income	0	
	<u>15,315</u>	
Disbursements:		
Earned Scholarships	0	
Provision for Uncollectible Loans	(3,500)	
Management and Other Expense	0	
	<u>(3,500)</u>	
Change in Operation		<u>18,815</u>
Ending Balance 07/31/17		<u>188,998</u>

TRUSTEE ACCOUNTS
YTD- July 2017

Acct	Description	Jan-17	Income / DR	Expense / CR	7/31/2017
ASSETS					
000/11500	ACCOUNTS RECEIVABLE	838.56	0.00	838.56	0.00
000/11550	DUE FROM GREATER NJ ANNUAL CONF	(838,936.83)	783,253.08	0.00	(55,683.75)
000/11555	DUE FROM GREATER NJ ANNUAL CONF	2,775.00	0.00	2,775.00	0.00
000/12000	PRE-PAID EXPENSES-FIRST UMC BELMAR	197,826.00	0.00	0.00	197,826.00
000/14110	WESPATH INVESTMENT ACCOUNT	5,360,573.09	0.00	714,622.00	4,645,951.09
000/14140	UM FOUNDATION	2,206,840.09	236,042.00	0.00	2,442,882.09
000/14150	UM FOUNDATION INVEST INCOME REC	0.00	0.00	0.00	0.00
		6,929,915.91	1,019,295.08	718,235.56	7,230,975.43
000/15133	CHERRY HILL MORTGAGE 300K	44,704.19	0.00	44,704.19	0.00
000/15134	RIVERSIDE UMC	40,000.00	0.00	13,200.00	26,800.00
000/15150	CARNEYS POINT UMC	124,000.00	0.00	7,800.00	116,200.00
000/15160	GOSHEN UMC	0.00	25,000.00	3,130.07	21,869.93
000/15175	CAMP YDP	50,000.00	0.00	5,833.31	44,166.69
000/15180	RESPOND INC.	0.00	165,000.00	0.00	165,000.00
		258,704.19	190,000.00	74,667.57	374,036.62
000/17109	LEASEHOLD IMPROVEMENTS	149,577.36	0.00	0.00	149,577.36
000/17110	CONFERENCE BUILDINGS	9,264,365.93	0.00	553,728.90	8,710,637.03
000/17115	ACCUMULATED DEPRECIATION-BUILDINGS	(1,717,705.51)	60,366.09	0.00	(1,657,339.42)
000/17130	CONFERENCE LAND	1,459,707.02	0.00	136,875.18	1,322,831.84
000/17140	FURNITURE, FIXTURES, AND EQUIPMENT	226,854.51	0.00	0.00	226,854.51
000/17145	ACCUM DEPREC-FURNITURE, FIX, & EQUIP	(35,525.08)	0.00	0.00	(35,525.08)
000/17150	COMPUTER EQUIPMENT/SOFTWARE	122,004.08	0.00	0.00	122,004.08
000/17155	ACCUMULATED DEPRECIATION- COMPUTER	(38,753.64)	0.00	0.00	(38,753.64)
		9,430,524.67	60,366.09	690,604.08	8,800,286.68
000/18150	GOLDSMITH ESTATE BENEFICIAL INT 100%	30,000.00	0.00	0.00	30,000.00
000/18170	SLOCUM BENEFICIAL INT 100%	84,612.53	0.00	0.00	84,612.53
000/18180	DREW BENEFICIAL INT 100%	125,031.38	0.00	0.00	125,031.38
000/18300	BARD TRUST 33%	114,644.52	0.00	0.00	114,644.52
		354,288.43	0.00	0.00	354,288.43
TOTAL ASSETS		16,973,433.20	1,269,661.17	1,483,507.21	16,759,587.16

TRUSTEE ACCOUNTS

YTD- July 2017

Acct	Description	Jan-17	Income / DR	Expense / CR	7/31/2017
LIABILITIES					
000/21100	DEFERRED RENTAL INCOME	0.00	0.00	0.00	0.00
000/21125	SECURITY DEPOSIT WRIGHTSTOWN	2,250.00	0.00	0.00	2,250.00
000/21230	SECURITY DEPOSIT CARNEYS POINT	500.00	0.00	500.00	0.00
	TOTAL LIABILITIES	2,750.00	0.00	500.00	2,250.00
NET ASSETS					
Unrestricted Net Assets					
000/30105	CONF BD. OF TRUSTEES FUND	(81,045.45)	290,795.00	405,820.26	(196,070.71)
000/30147	JERSEY CITY DEVELOPMENT	(101,642.69)	2,467.96	1,048.81	(100,223.54)
000/30187	CAPITAL MAINT. RESERVE FUND BALANCE	408,610.45	442,258.32	79,714.35	771,154.42
000/30191	INVESTED IN PLANT FUND BALANCE	5,697,536.70	0.00	52,174.00	5,645,362.70
000/30192	1ST UMC HIGHLANDS	(253,111.13)	0.00	8,960.39	(262,071.52)
000/30193	CADWALDER ASBURY UMC	0.00	12,921.59	81,618.09	(68,696.50)
000/30194	WRIGHTSTOWN	54,243.74	12,000.00	3,527.52	62,716.22
000/30201	OLD ORCHARDS	(68,957.70)	0.00	5,775.96	(74,733.66)
000/30202	MT HERMON	4,911.10	0.00	0.00	4,911.10
000/30204	CARNEY'S POINT	147,693.45	35.02	147,945.31	(216.84)
000/30206	WESTFIELD PARSONAGE	0.00	650,000.00	650,000.00	0.00
000/30208	FRANCES CHILDS UMC	15,250.15	750.00	37,435.34	(21,435.19)
000/30216	BARNEGAT UMC	381,395.95	0.00	1,236.95	380,159.00
000/30218	MT ZION CEMETERY	(24,100.00)	24,100.00	0.00	0.00
000/30228	GOSHEN UMC	(58,669.98)	100,000.00	43,084.39	(1,754.37)
000/30230	GBGM TRUST FOR LAKEWOOD UMC FUND BAL	0.00	30,498.00	30,498.00	0.00
000/30232	BROAD ST - MILLVILLE	215,281.05	10,250.18	10,792.53	214,738.70
000/30237	WEST PORTAL UMC	(9,435.99)	0.00	3,074.20	(12,510.19)
000/30239	GLADSTONE UMC	53,060.60	26,550.00	7,069.51	72,541.09
000/30240	WINDSOR UMC	(19,023.62)	0.00	31,965.10	(50,988.72)
000/30241	ALLERTON UMC	128.08	0.00	4,527.08	(4,399.00)
000/30242	McCREA MEMORIAL UMC	84,707.48	3,250.00	9,800.76	78,156.72
000/30244	ANDERSON UMC	(36,726.79)	0.00	4,807.62	(41,534.41)
000/30246	ELIM UMC	(99,297.62)	0.00	16,129.05	(115,426.67)
000/30247	ALPINE COMMUNITY UMC	(272,345.34)	57,821.50	33,238.41	(247,762.25)
000/30248	MARTINSVILLE PARSONAGE	0.00	550,000.00	651,299.85	(101,299.85)
000/30249	FIRST SALEM UMC	(25,712.44)	0.00	12,712.54	(38,424.98)
000/30250	CENTRE SQUARE UMC	(1,000.00)	0.00	5,726.96	(6,726.96)
000/30345	ARCHIVES & HISTORY	6,000.00	1,000.00	0.00	7,000.00
000/30895	MRC BUILDING	133,578.13	90,272.51	177,911.59	45,939.05
000/30898	INTEREST RESERVE	262,442.18	686,420.00	617,188.71	331,673.47
		6,413,770.31	2,991,390.08	3,135,083.28	6,270,077.11
Permanently Restricted - Held by Third Parties					
000/31117	GOLDSMITH - HELD BY THIRD PARTY	30,000.00	0.00	0.00	30,000.00
000/31224	ESTATE FUNDS-HELD BY THIRD PARTIES	127,562.55	0.00	0.00	127,562.55
000/31387	BARD TRUST-HELD BY THIRD PARTY	114,644.52	0.00	0.00	114,644.52
000/31314	SLOCUM TRUST HELD BY THIRD PARTY	84,612.53	0.00	0.00	84,612.53
		356,819.60	0.00	0.00	356,819.60
Permanently Restricted					
000/31180	DEACONESS ENDOW FUND BALANCE	10,000.00	0.00	0.00	10,000.00
000/31304	CONF SCHOLARSHIP RESTRICTED FUND BALANCE	118,915.00	0.00	0.00	118,915.00
000/31306	GLADING RESTRICTED FUND BALANCE	10,000.00	0.00	0.00	10,000.00
000/31312	SEESSE RESTRICTED FUND BALANCE	24,767.02	2,000.00	0.00	26,767.02
000/31318	GOORLEY RESTRICTED FUND BALANCE	5,000.00	0.00	0.00	5,000.00
000/31320	URBAN SCHOLARSHIP RESTRICTED FUND BALANCE	30,000.00	0.00	0.00	30,000.00
000/31322	KAPPLER RESTRICTED FUND BALANCE	20,000.00	0.00	0.00	20,000.00
000/31380	FULLMAN MEMORIAL RESTRICTED ENDOWMENT	4,000.00	500.00	0.00	4,500.00
000/31382	AUGUSTIN-SMITH ENDOWMENT RESTRICTED	100,000.00	0.00	0.00	100,000.00
000/31384	NANCY BELSKY RESTRICTED	6,365.00	0.00	0.00	6,365.00
		329,047.02	2,500.00	0.00	331,547.02

TRUSTEE ACCOUNTS
YTD- July 2017

Acct	Description	Jan-17	Income / DR	Expense / CR	7/31/2017
Board Designated					
000/32100	HARVEST MISSION FUND CORPUS	8,998,577.10	17,461.72	0.00	9,016,038.82
000/32101	HARVEST MISSION FUND	7,892.17	544,696.37	511,400.00	41,188.54
000/32110	STRATEGIC DISCIPLE MAKING FUND	316,898.01	14,267.64	206,339.70	124,825.95
000/32896	EPISCOPAL RESIDENCE	36,613.65	55,159.70	0.00	91,773.35
		<u>9,359,980.93</u>	<u>631,585.43</u>	<u>717,739.70</u>	<u>9,273,826.66</u>
Temporarily Restricted					
000/33118	GOLDSMITH FUND BALANCE	5,547.78	3.78	0.00	5,551.56
000/33181	DEACONESS ACCUMULATED INCOME RESERVE	41,861.17	2,469.58	0.00	44,330.75
000/33225	ESTATE FUNDS-DREW /KIMBLE/ FREDRICH	112,201.06	4,291.00	0.00	116,492.06
000/33305	CONF. SCHOLARSHIP FUND BALANCE	0.00	5,945.75	6,000.00	(54.25)
000/33307	GLADING TRUST FUND BALANCE	4,003.19	666.82	0.00	4,670.01
000/33309	MADDOCK TRUST FUND BALANCE	137,817.95	6,562.76	0.00	144,380.71
000/33313	SEESE SCHOLARSHIP FUND BALANCE	1,254.22	1,239.11	2,400.00	93.33
000/33315	SLOCUM TRUST FUND BALANCE	101,714.77	4,000.00	0.00	105,714.77
000/33319	GOORLEY FUND BALANCE	5,064.84	479.28	0.00	5,544.12
000/33321	URBAN SCHOLARSHIP FUND BALANCE	13,565.00	2,074.52	0.00	15,639.52
000/33323	KAPPLER SCHOLARSHIP FUND BALANCE	7.30	1,002.10	1,000.00	9.40
000/33325	EMILY GARRISON NURSE SCHOLARSHIP	10,084.41	480.21	2,000.00	8,564.62
000/33330	ETHEL SNYDER/INEZ IRONS BOOK SCHOLARSHIP	10,014.48	476.88	5,000.00	5,491.36
000/33335	FRANCES NELSON SCHOLARSHIP	65,650.99	3,126.24	3,000.00	65,777.23
000/33338	STETSER SCHOLARSHIP	1,156.54	55.07	0.00	1,211.61
000/33381	FULLMAN MEMORIAL SUSTENTATION FUND	1,121.64	210.08	0.00	1,331.72
000/33383	AUGUSTIN-SMITH ENDOWMENT	0.00	5,000.00	5,000.00	0.00
000/33385	NANCY BELSKY	0.00	318.25	0.00	318.25
		<u>511,065.34</u>	<u>38,401.43</u>	<u>0.00</u>	<u>525,066.77</u>
Income Distribution					
900/41492	MISC INTEREST & DIVIDENDS	0.00	0.00	0.00	0.00
900/41493	UM FOUNDATION INTEREST	0.00	0.00	0.00	0.00
900/41495	BOA / BANK OF NY EARNINGS	0.00	0.00	0.00	0.00
900/41500	INCOME DISTRIBUTION	0.00	0.00	0.00	0.00
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL LIABILITIES AND FUND BALANCES		<u>16,973,433.20</u>	<u>3,663,876.94</u>	<u>3,853,322.98</u>	<u>16,759,587.16</u>

Harvest Mission Fund Corpus
Schedule of Additions
01/01/06-Present

Description	Amount
Original Resolution-Consolidation of Funds	\$3,852,821.16
Church Sale of Trinity UMC-Clifton NJ	\$1,563,454.73
Church Sale of Westside UMC-Paterson NJ	\$699,082.49
Church Sale of St Pauls-Nyack NY	\$1,004,171.87
Church Sale of Friendship UMC-Landisville NJ	\$68,907.09
Applied Behavioral Legal Case-Nyack	\$187,567.36
Church Sale of Kinnelon UMC-Kinnelon NJ	\$774,164.13
Church Sale of Monroeville UMC-Monroeville NJ	\$150,640.31
Church Sale of Hilton UMC-Maplewood NJ	\$359,327.56
Church Sale of Highland Park UMC-Highland Park NJ	\$107,090.29
Church Sale of Finesville UMC	\$32,614.58
Church Sale of Conovertown UMC	\$48,735.53
Church Sale of Goshen UMC	\$20,606.37
Church Sale of Carney's Point UMC	\$146,855.35
	<hr/>
Balance-07/31/17	<u><u>\$9,016,038.82</u></u>

**Harvest Mission Fund
Schedule of Expenses as of 07/17**

Grand Total

**Total Funds
Invested
As of 07/17**

\$4,220,871.75

**Total Funds
Expended
As of 07/17**

\$4,179,683.21

**Balance
As of
7/31/2017**

\$41,188.54

**Strategic Disciple Making Initiative Fund
Schedule of Expenses as of 07/17**

Grand Total

**Total Funds
Invested
As of 07/17**

\$1,231,450.73

**Total Funds
Expended
As of 07/17**

\$1,106,624.78

**Balance
As of
7/31/2017**

\$124,825.95

****Original Corpus
Cumulative Interest Earned
Total**

**\$800,000.00
\$431,450.73
\$1,231,450.73**

Harvest Mission Fund
Schedule of Expenditures
As of 07/31/17

	Amount	
Cumulative Expenses- As of 12/31/16		\$3,781,448.21
Bound Brook UMC	\$32,625.00	
Ferry Avenue UMC	\$20,000.00	
Parkside UMC	\$20,000.00	
East Pensauken UMC	\$2,500.00	
Westville UMC	\$4,000.00	
Newton UMC	\$15,000.00	
Mt. Fern UMC	\$17,000.00	
Grace UMC Wycoff	\$11,000.00	
Wesley UMC	\$50,000.00	
St. Marks UMC	\$13,892.00	
Trinity UMC Newark	\$9,385.00	
Monmouth Grace UMC	\$8,333.00	
Hamilton UMC	\$20,000.00	
Red Bank UMC	\$30,000.00	
Cranford UMC	\$20,000.00	
Venice Park UMC	\$15,000.00	
Tabernacle UMC	\$5,000.00	
Bethel Green UMC	\$500.00	
Somers Point UMC	\$15,000.00	
First UMC Bridgeton	\$15,000.00	
Trinity UMC Bridgeton	\$15,000.00	
Union Grove UMC	\$4,000.00	
Rutgers Campus Ministry	\$35,000.00	
Green House Church	\$20,000.00	
<hr/>		
Total Cumulative Expenses-2017		<u>\$398,235.00</u>
Grand Total		<u><u>\$4,179,683.21</u></u>

Strategic Disciple Making Initiative Fund
Schedule of Expenditures
As of 07/31/17

	Amount	
Cumulative Expenses- As of 12/31/16		\$900,285.08
Ferry Avenue UMC	\$8,000.00	
Parkside UMC	\$5,000.00	
Emmanuel UMC	\$1,339.70	
First UMC Dover	\$4,000.00	
Morristown UMC	\$15,000.00	
Ridgefield Park UMC	\$19,000.00	
Grace Korean UMC	\$12,000.00	
Kingston UMC	\$38,000.00	
Clinton UMC	\$12,000.00	
Bethel Green UMC	\$1,000.00	
Hope UMC Voorhes	\$60,000.00	
First UMC Bridgeton	\$5,000.00	
First UMC Bridgeton	\$10,000.00	
New Hope UMC	\$11,000.00	
Trinity UMC Bridgeton	<u>\$5,000.00</u>	
Total Cumulative Expenses-2017		<u>\$206,339.70</u>
Grand Total		<u><u>\$1,106,624.78</u></u>

SHINE

You are the light of the world. – Matthew 5:19

2014 Session - Greater New Jersey Annual
Conference of The United Methodist Church



PRE-CONFERENCE JOURNAL + HANDBOOK

Strategic Disciple Making Fund

WHEREAS the strategic plan calls for starting two new churches, adding second site campuses and starting new faith communities which, at its height of expenditures, will require approximately \$750,000 a year in grants (see chart below); and

WHEREAS the Harvest Mission Fund is restricted to use interest only for grants and these grants are primarily used for developing existing congregations; and

WHEREAS the Strategic Disciple Fund has \$682,000 in assets;

THEREFORE BE IT RESOLVED that we reaffirm the Strategic Disciple Making Fund as a fund to increase disciple making and that it be designated for starting new congregations and new faith communities and that expenditures/grants be approved by the Connectional Table upon recommendation of the extended cabinet; and

BE IT FURTHER RESOLVED that we reaffirm the Harvest Mission Fund and that grants be restricted to interest on the fund and be used to develop existing congregations and that expenditures/grants be approved by the Connectional Table Funding Task Force upon recommendation from the extended cabinet.

BE IT FURTHER RESOLVED that the conference reaffirm that from time to time the conference may designate the sale of church property and undesignated reserves for the Harvest Mission Fund or the Strategic Disciple Making Fund to ensure that there are enough resources to develop existing congregations and start new churches, second site campuses and new faith communities; and

BE IT FURTHER RESOLVED that the proceeds from the sale of urban congregations be invested in the Harvest Mission Fund or the Strategic Disciple Making Fund to be utilized according to the Discipline (§ 2549.7) in transitional communities of over 50,000 population.

The Cabinet

The chart below is part of the resolution "Strategic Disciple Making Fund" found on page 38 of the 2014 Pre-Conference Handbook. It was inadvertently omitted from the resolution.

New Church Start Costs

Year	New Church 1	New Church 2	Second site 1	New Church 3	New Church 4	New Church 5	New Church 6	Second site 2	New Church 7	New Church 8	Total by year
1	125,000	125,000	50,000								300,000
2	100,000	100,000	40,000	125,000	125,000						490,000
3	75,000	75,000	30,000	100,000	100,000	125,000	125,000	50,000			680,000
4	50,000	50,000	20,000	75,000	75,000	100,000	100,000	40,000	125,000	125,000	760,000
5	25,000	25,000	10,000	50,000	50,000	75,000	75,000	30,000	100,000	100,000	540,000
6				25,000	25,000	50,000	50,000	20,000	75,000	75,000	320,000
7						25,000	25,000	10,000	50,000	50,000	160,000
8									25,000	25,000	50,000
Grant per church	375,000	375,000	150,000	375,000	375,000	375,000	375,000	150,000	375,000	375,000	

The United Methodist Church
of Greater New Jersey

Pay careful attention to yourselves and to all the flock, in which the Holy Spirit has made you overseers, to care for the church of God, which he obtained with his own blood.

**INTERIM REPORT OF THE GROUP PURCHASING OPPORTUNITIES FOR LOCAL CHURCHES
SUBCOMMITTEE OF THE CONFERENCE COMMITTEE ON FINANCE AND ADMINISTRATION**

May 9, 2017

DRAFT NO. 3

Background

At the September 2016 CF&A meeting the committee authorized the formation of a sub-committee to explore the possibility of offering a variety of discounted purchased products and services to local GNJAC churches. The conference already has experience offering discounted payroll services through a relationship with PayChex, which has been favorably received by a number of local churches. In addition, the General Conference Finance and Administrative committee (GCFA) has recently offered its own discounted list of products and services, which is currently being rolled out nation-wide.

There is general agreement that providing a menu of discounted products and services through the GNJAC could significantly benefit local churches and that, as a result, the GNJAC could be perceived as being even more value-added to local churches.

Subcommittee Members

- Mr. Jack Scharf, Chair
- Ms. Susan Goodman
- Rev. Sanghoon Choi
- Mr. Robert Dietz
- Mr. John Cardillo, Treasurer
- Mr. Alex Mayer, Property Manager

Concept

The Subcommittee envisions the Group Purchasing Opportunities for Local Churches (GPOLC) as an information platform most likely situated on the Conference Website, which would advise local churches on the types of discounted products and services that are available to them. The subcommittee does **not** foresee or recommend a formal Conference Group Purchasing Organization (GPO, Inc.) at this time because of a host of legal, staffing, and cost issues. The proposed platform would include boiler plate language advising local churches that purchases through the site would be solely the responsibility of the local church and the vendor and that the Conference would not be liable for any purchase decisions. This proposed platform would be extensively advertised and promoted through Conference media.

GNJAC Survey of Local Churches

In order to better understand our local churches' needs and wants for discounted services and products the sub-committee conducted a survey of GNJAC churches from October through December 2016.

A total of 49 churches (8.4% of GNJAC churches) responded to this survey. Thirty-two (32) of the respondents were clergy members and 17 were laity. The survey asked respondents to respond to each proposed product/service using a 3 point Likert scale (1 = little interest, 2 = some interest, 3 = very interested)

Below are the results of the survey in rank order using the overall mean score of respondents:

<u>Product/Service</u>	<u>Score</u>
Office Supplies	2.50
HVAC Maintenance/Repairs	2.39
Software licenses	2.24
Background Checks	2.33
Electricity Consulting	2.30
Accounting Software Purchasing	2.26
Warehouse clubs	2.26
Internet Access	2.23
Financial Consulting	2.19
Gas Consulting	2.16
Phone and Telecom purchasing	2.12
Cell Phone Plans	1.93
Heating Oil	1.67*

- *Only a relatively small number of churches still use heating oil*

Status of Reviewed Vendors to Date

I. GCFA List of Vendors (UMCGPO.ORG)

This site from the GCFA contains a total of 29 different product and service vendors each offering a range of discounts to local churches.

These products and services include:

- 1 payroll services company
- 1 background check service
- 1 electrical consulting company
- 3 credit card processing service
- 10 telecom consulting company
- 1 paint company
- 1 medical waste management company
- 1 web application development company
- 2 mail processing services
- 1 restaurant products company
- 1leagl service
- 1 video lighting company
- 1 email editing company

Status of Vetting

The committee's initial impressions of this site is that many, if not most, of the services/products would be a no or little interest to our local churches. The committee was also surprised that services for office supplies and warehouse supplies were not being offered, which would be of interest to our local churches.

However, recently GFCA has added Staples, Inc. to their product offerings at a 15% discount for member churches. The Committee will evaluate this further before making a final decision.

Still being evaluated. No recommendation at this time.

II. Tech Soup (TECHSOUP.ORG)

This service offers a variety of discounted software and hardware products to non-profits and libraries (currently 375 different products). Each user needs to register their non-profit organization on the site and then they can purchase products.

Status of Vetting

One committee member has used the service and purchased a 2017 edition of *Quick Books* for \$50, which is a substantial discount. Tech Soup has also been used by Kokua Technologies, which has been extensive used by the GNJAC, and they positively endorses Tech Soup which has been in existence for 10 years.

Recommended for inclusion.

III. Kokua Technologies (ITSKOKUA.Com)

This vendor provides custom IT solutions to small businesses and organizations. Telecom, IT, and media consulting are all provided at discounted prices.

Status of Vetting

GNJAC used Kokua as their IT and telecom consultant for the new Conference Office and Mission Center. Reports by staff have been very positive about their services.

Recommended for inclusion.

IV. Bill Olderman (Titan Energy consultant (WOLDERMAN@TITANENERGYNE.COM))

Independent energy consultant who works with churches to find best market deals for gas and electrical consumption. Meets at least semi-annually with customer to review saving and to re-sign with most economical company.

Status of Vetting

Currently provides consulting services to eight Greenfaith churches. Has also provide consulting services to Morristown UMC which has seen substantial savings for both electric and gas consumption.

Several CF&A members have agreed to share their current utility bills to see whether real savings can be achieved with Mr. Olderman's services.

The committee recommends this vendor with the proviso that churches must be offered two options: one with coal included and the other without coal in support of our conference efforts to move away from coal based energy generation.

Recommended for inclusion with two provided options

V. NJ Citizens Action Oil Group (NJCAOILGROUP.COM)

This organization works with a variety of fuel oil distributors around the state and has been able to offer discounted prices to non-profits and churches.

Status of Vetting

One of the committee members has used this organization and has heard from several other churches who have been pleased with the services provided and the reduced costs for their church's fuel oil. Although there are only a relatively small number of churches still using fuel oil this Group appears to be value added.

Recommended for inclusion

VI. My National Purchase Program (MYNPP.COM)

This is a GPO with over 100,000 members that was originally organized by Virginia Mason Medical Center. It offers an extensive list of products and services including Staples and Home Depot. There are no costs for membership.

Status of Vetting

This site was recommended by our current GNJAC Property manager who used it extensively in his previous business experience and highly recommends this organization. Again, the committee will conduct a price comparison study on frequently used church products and services before recommending for our use. There are substantial membership discounts available for phone usage and products.

Recommended for inclusion

Shared Ministry

2017 Goals for Vitality

Message from the GNJ Cabinet - March 31, 2017

We continue to be encouraged by all God is doing through GNJ congregations. Powerful mission is occurring in our communities, we hear inspiring stories of new disciples being made, new worship services being started and more small groups shaping faith. Congregations are engaging in Team Vital and Communities of Hope planning and training sessions to create new action plans for ministry. Through generous giving, our congregations continue to increase Shared Ministry giving and we are touching lives around the world. Thank you for all you are doing to lead your congregation and this vital mission work of GNJ.

In a letter to congregational leaders dated March 31, the cabinet outlined two important items:

Five Year Trends and 2017 Goals

We are asking all church councils to review and consider their five year trends and set goals for vitality for 2017.

[Click here](#) to complete the online form to set your goals for vitality.

[Click here](#) to see five years of shared ministry and billable information from your congregation to help guide you in goal setting.

The online form needs to be completed with both the answers to the questions and the 2017 goals by **April 30**. Also on the form you will be asked to select one of two responses: we do not seek an appeal of our 2018 Shared Ministry or we request an appeal of our 2018 Shared Ministry. Further instructions about Shared Ministry are below. Not to complete this question by April 30, 2017 will forfeit any request for an appeal.

If you have any questions, please contact your regional administrator for your district (contact information is at the bottom of this letter).

2018 Shared Ministry

The proposed 2018 Shared Ministry calculation for your church may be found by [clicking here](#). The calculation is based on the proposed 2018 budget and new Shared Ministry formula. If both are approved at Annual Conference, this figure will be your Shared Ministry for 2018. The proposed Shared Ministry apportionment is reduced by more than \$900,000 to keep faith with our congregations and our commitment to the congregation as the mission outpost of GNJ. More than 83% of our congregations' Shared Ministry will decrease under the proposed Shared Ministry budget and new Shared Ministry formula. A few of our churches will see an increase because of their growth, development and budget increases. We congratulate those churches for their faithfulness and progress.

If you want to request an appeal you will need to send a letter to your District Superintendent outlining the reason(s) and quantitative analysis for your appeal to request his/her endorsement. Your District Superintendent will review your appeal request and determine whether he/she will endorse it. Once this is done, your Superintendent will forward your letter along with his/her endorsement to John Cardillo for presentation at the Council of Finance and Administration for their review and consideration. All appeals need to be submitted by **April 30, 2017**. No appeals for your 2018 Shared Ministry will be received after **April 30, 2017**.

As you have questions about these items, email Cari Cruz at ccruz@gnjumc.org.

We are all working together to glorify God as we make disciples of Jesus Christ and grow vital congregations to transform the world. Thank you for all you are doing to make disciples and serve Christ by serving your community.

GNJAC
Schedule of Shared Ministry Appeals
Calendar Year 2018

Church #	Church Name	Original 2018 SM Assessment	Revised 2018 SM Assessment	Difference	Quantitative Analysis Provided	DS Endorsed
2063	Wharton UMC	\$18,569.00	\$18,043.00	(\$526.00)	Yes	Yes
3018	Hackensack UMC	\$30,729.00	\$29,683.00	(\$1,046.00)	Yes	Yes
3060	Midvale UMC	\$16,404.00	\$16,404.00	\$0.00	No	Yes
4036	Lynhurst UMC	\$5,350.00	\$4,709.00	(\$641.00)	Yes	Yes
4037	Glory Korean UMC	\$8,843.00	\$5,885.00	(\$2,958.00)	Yes	Yes
4073	Ghana Calvary UMC	\$22,709.00	\$22,709.00	\$0.00	No	Yes
5003	Ballard UMC	\$10,867.00	\$7,414.00	(\$3,453.00)	Yes	Yes
5013	Belmar UMC	\$4,458.00	\$4,458.00	\$0.00	No	Yes
5015	Bradley Beach UMC	\$1,340.00	\$1,340.00	\$0.00	No	Yes
5038	Embury UMC	\$23,155.00	\$23,155.00	\$0.00	No	No
5060	First UMC Toms River	\$96,832.00	\$64,814.00	(\$32,018.00)	Yes	Yes
5016	St. Paul's UMC	\$55,011.00	\$55,011.00	\$0.00	No	No
6002	Atco UMC	\$11,330.00	\$11,330.00	\$0.00	No	Yes
6064	Wesley UMC	\$9,046.00	\$9,046.00	\$0.00	No	Yes
6021	Emley's Hill UMC	\$6,939.00	\$6,939.00	\$0.00	No	Yes
7026	Wesley UMC	\$23,282.00	\$23,282.00	\$0.00	No	Yes
Total		\$344,864.00	\$304,222.00	(\$40,642.00)		



The United Methodist Church
of Greater New Jersey

Skylands District

Rev. Dr. Steven G. Bechtold, District Superintendent
John Hartman, District Lay Leader **Krystina Michalopoulos**, Administrative Assistant

April 23, 2017

Mr. John Cardillo
Treasurer and Business Administrator

Dear John and Members of the Council on Finance and Administration,

Attached with this letter is an appeal from the Wharton United Community Church at St. Johns, a federated congregation of United Methodists and Presbyterians. As you can see from the letter, a new pastor was appointed there in July 2016 following a long tenure of a pastor from the Presbyterian church. In their attempt to make sense of the reporting requirements of our conference and the Newton Presbytery, there were several line items that were not reported correctly, particularly the line item on church maintenance which included a significant amount of money that was really capital expenditures, as well as some other areas. As is explained in the request for reconsideration, this would have resulted in an even greater decrease in expenditures than was already reported (approximately a \$10,000 decrease over 2015)

In the past year and a half, the church has been working to cut its expenditures and bring it more in line with available resources rather than depending on reserves and endowment. I have met with the church on more than one occasion since the appointment of Pastor Stone in July to help their leadership with financial and stewardship matters. We are also working to help to understand and define the requirements of the two denominations, a challenge that goes beyond the financial aspects. It is not a usual circumstance for most of our churches, and something that has not come to the forefront as this is the first time that a UM pastor has been appointed as the only pastor of this congregation since its founding 10 years ago.

I would support the churches request for a review of their 2018 shared ministries in light of the new information contained in their letter of reconsideration. I thank the Council for any consideration they might be able to give.

In Christ,

Steven G. Bechtold, Skylands District Superintendent

205 Jumping Brook Road, Neptune, New Jersey 07753

Office: 973.537.7711

www.gnjumc.org

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Rev. Kathleen Stone, Pastor
20 Church Street * Wharton, NJ * 07885
973/366-8140 * fax: 973/366-9013
www.whartonucc.org

DATE: April 17, 2017

TO: District Superintendent Steven Bechtold

RE: Apportionment Numbers for 2018

Dear Steve:

As you know, I'm newly back in the local church after 14 years in general boards and agencies. Although I've served the GNJAC for over 20 years as an elder, I have only done statistics in my appointment in Fair Haven – back from 2004-2006. So, I am inexperienced at filling out these statistics and although I attended the training this year, I found myself unable to avail myself of some very important items that could have made the difference between a decrease and an increase in apportionments (see below). In addition, I'm appointed to a federated Presbyterian and Methodist Church, meaning that there are two sets of statistics and two sets of reports both due at the same time. As Presbyterian pastors had done these statistics for the Methodists in the past, no one in the congregation knew how to work with them and help me with them. I worked hard at them but did not understand a few things.

As I've looked at the statistics, I think this increase was due to the following:

- I did not have the proper bill allocations for capital expenditures – that line item is now in the budget and we will be addressing this more accurately in 2017's statistics. Line 59 should be \$10,625.00 rather than \$8,578.00. And that means line 57b should be 12,740.00 rather than \$14,787.00. In addition, we will not have the extraordinary expenses we had getting the parsonage ready as my residence. It has been used for the past 7 years by the conference for pastors needing residence but had suffered neglect.
- Not knowing what the consequences were, I calculated our food pantry expenses in the program expenses line # 56 rather than local mission expenses, line #44. This was a difference of 1,181.00 which would have decreased out program expenses.
- I did not avail myself of netting our program expenses. With an active food pantry, boy scout, girl scouts and AA groups, I believe if I netted mission program expenses with utilities by calculating proportions of time in the building, etc., I could bring that number more in line with the previous year -- That also will be addressed in 2017.
- Even so, our expenses as recorded in Ezra were more than \$10,000.00 less than 2015's statistics and so I'm still confused why the 2018 apportionment has increased. My understanding is that the formula has been adjusted from 17.3% to 16.3% -- a welcome change. But why has our apportionment increased this year?

After 2 years of transition from the previous fulltime pastor, our attendance numbers were low when I arrived, and our income was around 90,000.00. Between the two denominations we pay almost \$28,000.00 in apportionments. We pay our full apportionments every year to both denominations, and the church is proud of doing that.

On the good side, we are beginning to see a consistent upswing in attendance, and our plate offering (which we reinitiated in the past month!) seems to be connecting stewardship with our mission and worship. We have initiated a rather intense process to explore how to best be in relationship with the Latino community in the neighborhood surrounding the church – Wharton has transitioned in the past 20 years to a town whose population is 50% Latino. This church wants to make a difference in the community. All these things are in the works even as we continue to struggle financially.

At this moment, we appreciate your reconsideration and I believe that if you reconsider, the church will experience the backing and support of the conference and the United Methodist Church as we continue the hard work of slowing down the purge and turning this ministry around to a vital, sustainable and thriving ministry, reaching out to the hurting, and building more and more committed disciples of Jesus Christ.

Peace and thank you!

Rev. Kathleen Stone

Wharton UMC
Church Number 2063
Analysis of 2018 Shared Ministry Reallocation

Description	Original Expenses 2016	Revised Expenses 2016	Difference (Inc)/Dec
Pastor Wages-Line 48	\$23,500.00	\$ 23,500.00	\$ -
Parsonage Expenses-Line 50	\$1,397.00	\$ 1,397.00	\$ -
Accountable Reimbursements-Line 51	\$870.00	\$ 870.00	\$ -
Staff Compensation-Line 55	\$38,281.00	\$ 38,281.00	\$ -
Church Program Expenses-Line 56	\$4,412.00	\$ 3,231.00	\$ (1,181.00)
Church Operating Expenses-Line 57	\$25,902.00	\$ 23,855.00	\$ (2,047.00)
Conference Billables	\$19,557.00	\$ 19,557.00	\$ -
Total Expenses	<u>\$113,919.00</u>	<u>\$ 110,691.00</u>	<u>\$ (3,228.00)</u>

Shared Ministry Calculation-2018

Shared Ministry Formula

Local Church Expenses	*	16.30%	Preliminary Assessment	Difference
Original Assessment-2018				
\$113,919.00	*	16.30%	\$18,569	
Revised Assessment-2018				
\$110,691.00	*	16.30%	\$18,043	(\$526)

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June 10, 2017

Mr. John Cardillo
Treasurer and Business Administrator

Dear Members of the Council on Finance and Administration,

Attached with this letter is an appeal from the Hackensack United Community Church. Due to their pastor's voluntary leave of absence, an interim pastor was appointed there in January 2017, and a new treasurer was elected for the year 2017. There were several line items that were not reported correctly. As you can see in their appeal letter, they did not use the netting method for several line items.

In the past several years, Hackensack has been faithfully paying shared ministries 100%, and they do want to keep staying on the track of success.

I would support the church's request for a review of their 2018 shared ministries in light of the new information contained in their letter of reconsideration. I thank the Council for any consideration they might be able to give.

In Christ,

Rev. Gina Kim
Palisades District Superintendent

Appeal of increase of Shared Apportionment

Dear District Superintendent Kim:

This is an official appeal of the increase next year. We are not sure you are aware of the situation at Hackensack United Methodist as of today but some background on the history of our finances. In 2013 it came to the attention of the Church that we were behind in all areas due the conference. Our former Finance Chair dug into the books and came up with a \$55,000 hole. We had many meetings on how to address the issue. One idea was to go with less staff and a part time Pastor. It was finally decided by the trustee board to loan the church \$60,000 from the endowment. No salary increases would be done. We all promised to pay closer attention the finances. We did so until the departure of the former finance chair. This was in October of 2015. Also during this year we lost our music director and another Choir member. With these three families leaving it put a whole in our church. They were some of our largest supporters financially and spiritually. Since that time we have tried to setup a finance support group. For many reasons it has not happened, biggest reason is lack of leadership, so our trustee treasurer has tried to keep us solvent. Now on top of this we are now in transition at Pastor. The reports that this increase is based on were done by the trustee treasurer. All the reports done were done without much input from the finance committee. The trustee treasurer reported to the committees when they were done and what he did to produce them. Being that this was the first time that these reports where done by the trustee treasurer. It was done with the best intentions considering the time constraints. It seemed to be more important to get the reports in than what was in them. Now we are face with an increase next year because of these reports. We received the explanation from conference. We have 52%(50) increase in Utilities Parsonage, 168%(57a) increase in Utilities Church, 74%(57b) increase Property Maintenance. We cannot say if these are correct or not. Further review of the books might help but the individual who did 2015 did not do 2016. We understand that the conference believes this is going to be a fairer system relying on expenses. We can see some draw backs. No incentive to keep the property up if every dollar spent will increase our budget the next year. No control over weather which is our major expense as far as property maintenance. We had to get a better contactor because we had an accident and the insurance company gave us new guidelines. Every outreach effort will be consider an expense. Which will increase our apportionment the next year. Attached you will find the information sent by conference and the report we submitted. Anything you thing you can do for us will be appreciated. Our increase is \$3,784.00.

2018 Appeal of increase of Shared Apportionment

Dear District Superintendent Kim:

This is an official appeal of the increase next year. A new Pastor is coming. 168%(57a) increase in Utilities Church, we forgot to do the netting process. Which should be 25% of \$23,321 = \$5,830. We put in new LED lighting for outside. 74%(57b) increase Property Maintenance, again no netting process 60% of \$29,778 = \$17,867. We moved \$6,418 to (59) making it \$11,016. The new figure \$29,778 is composed of Grass/Snow contract, Cleaning Service, and routine maintenance.

Grass/Snow contract = \$16,108

Cleaning Service = \$5,898

Routine Maintenance = \$7,773

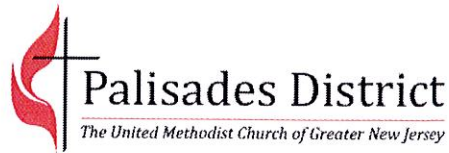
Hackensack UMC
Church Number 3018
Analysis of 2018 Shared Ministry Reallocation

Description	Original Expenses 2016	Revised Expenses 2016	Difference (Inc)/Dec
Pastor Wages-Line 48	\$50,097.00	\$ 50,097.00	\$ -
Parsonage Expenses-Line 50	\$8,975.00	\$ 8,975.00	\$ -
Accountable Reimbursements-Line 51	\$2,201.00	\$ 2,201.00	\$ -
Staff Compensation-Line 55	\$33,214.00	\$ 33,214.00	\$ -
Church Program Expenses-Line 56	\$3,877.00	\$ 3,877.00	\$ -
Church Operating Expenses-Line 57	\$57,345.00	\$ 50,927.00	\$ (6,418.00)
Conference Billables	\$32,811.00	\$ 32,811.00	\$ -
Total Expenses	<u>\$188,520.00</u>	<u>\$ 182,102.00</u>	<u>\$ (6,418.00)</u>

Shared Ministry Calculation-2018

Shared Ministry Formula

Local Church Expenses	*	16.30%	Preliminary Assessment	Difference
Original Assessment-2018				
\$188,520.00	*	16.30%	\$30,729	
Revised Assessment-2018				
\$182,102.00	*	16.30%	\$29,683	(\$1,046)



June 10, 2017

Mr. John Cardillo
Treasurer and Business Administrator

Dear Members of the Council on Finance and Administration,

Attached with this letter is an appeal from the Midvale United Community Church located in Wanaque, NJ. As you read in the letter from the church, they have been a faithful stewards for many years. They are depleting their reserve fund and had to go part time in 2016.

They are learning to adjust to work with a part time pastor and now on the way to recovery and success. The reduction of the shared ministries will relieve their burden and give them a breathing room so that they can concentrate on the ministries of making disciples of Jesus Christ and reaching out to the community.

I would support the church's request for a review of their 2018 shared ministries in light of the information contained in their letter of reconsideration. I thank the Council for any consideration they might be able to give.

In Christ,

Rev. Gina Kim
Palisades District Superintendent

From: [Gina Kim](#)
To: [Krystina Michalopoulos](#)
Subject: Fw: Shared Ministry Apportionment Appeal: Midvale United Methodist Church
Date: Wednesday, June 7, 2017 9:37:00 PM

Today is my favorite day!

Gina

Rev. Dr. Gina Kim
District Superintendent, Palisades
The United Methodist Church of Greater New Jersey

O: 201.670.1401

C: 201.207.6025

E: palisades@gnjumc.org

205 Jumping Brook Road

Neptune, NJ 07753

www.gnjumc.org

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From: Gina Kim
Sent: Friday, April 28, 2017 4:02 PM
To: Midvale Church; John Cardillo
Cc: Tammy Koning; Marie Mahler
Subject: Re: Shared Ministry Apportionment Appeal: Midvale United Methodist Church

Hi, Dena,

I appreciate your hard work and desire to help Midvale UMC to make disciples of Jesus Christ with its limited resources.

The apportionment is the shared ministry amount and the amount is calculated by a set formula for each church. Our conference is making every effort to reduce the shared ministry amount for every church, which resulted in \$2,238 decrease for Midvale UMC.

I am forwarding your appeal letter to the conference treasurer for his assessment and evaluation.

John,

Please review the letter from Midvale UMC below. I will appreciate your attention to this appeal.

Today is my favorite day!

Gina

Rev. Dr. Gina Kim

District Superintendent, Palisades

The United Methodist Church of Greater New Jersey

O: 201.670.1401

C: 201.207.6025

E: palisades@gnjumc.org

205 Jumping Brook Road

Neptune, NJ 07753

www.gnjumc.org

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From: Midvale Church <midvaleumc@gmail.com>

Sent: Friday, April 28, 2017 1:12:30 PM

To: Gina Kim

Cc: Tammy Koning; Marie Mahler

Subject: Shared Ministry Apportionment Appeal: Midvale United Methodist Church

Dear Superintendent Gina Kim,

My name is Dena DelloBuono and I am the secretary of Midvale United Methodist Church. Please note that our Church Council President, Tammy Koning, and our Church Treasurer, Marie Mahler, are also copied on this email. Per the instructions that we received from Krystina Michalopoulos, we are appealing our 2018 Shared Ministry Apportionment which is currently set at \$16,404. Our reasons for this appeal are as follows.

In 2014, we voted to use a fund (left to us in a will) that had \$36,000 (approx.) over a four year period. It was approved to take \$9,000 per year to pay for Shared Ministries. This fund will soon be depleted. It was our hope that over these four years, we would increase our membership and giving units. This has not happened to the

extent that we had hoped.

Our church also has borrowed for capital improvements and we currently owe \$7,200. We are only making payments on the interest at this time.

In 2014 our regular offerings (envelopes), plate offerings (cash in plate), and Special Offerings (Lent, Easter, Advent, Christmas, etc.) was \$71,285. In 2015 it was \$75,292. It went down quite a bit in 2016 when the total was \$67,637, a decline of \$7,655.

In 2016, we went from a full time pastor (January to June) to a part time pastor (July to December). However, our staff salaries were \$15,684 in 2015 but increased to \$24,931 in 2016. This is an increase of \$9,247. For 2017, these salaries are budgeted at \$26,675, another increase.

We struggle each year to pay our Shared Ministry and try to pay them faithfully. However, with numbers such as these, we do not feel that we can continue to do so with only a reduction of \$2,238.

We request that our apportionments be reduced by \$4,000 to a total of \$12,404. We thank you for your consideration in this critical matter.

In Christian Love and Gratitude,
Dena

Dena DelloBuono
Secretary, Midvale United Methodist Church
MidvaleUMC@gmail.com
973.835.4202



The United Methodist Church
of Greater New Jersey

Gateway North

Rev. Manuel Sardinas, District Superintendent

Judy Colorado, District Lay Leader **Krystina Michalopoulos**, Administrative Assistant

June 29, 2017

Mr. John Cardillo
Treasurer and Business Administrator

Dear John and Members of the Council on Finance and Administration,

Attached with this letter is an appeal from the Lyndhurst United Methodist Church at Lyndhurst. A new pastor was appointed there in July 2016 who is also pastoring Glory Korean UMC. As you may see on their report, there were line items that were not calculated using the "net" approach. As is explained in the request for reconsideration, this resulted in the expenses being over calculated.

In the past year and a half, the church has been working to cut its expenditures and bring it more in line with available resources as well as developed other sources of income for the church.

I would support the church request for a review of their 2018 shared ministries in light of the new information contained in their letter of reconsideration. I thank the Council for any consideration they might be able to give.

Serving together in the Body of Christ
Sirviendo juntos en el Cuerpo de Cristo

Rev. Manuel Sardinas
Gateway North District Superintendent

Dear District Superintendent Rev. Manuel Sardinas and John Cardillo

Lyndhurst United Methodist Church reported 2015 and 2016 statistic report without consideration "NET" expenses related to tenant church.

Therefore, Lyndhurst UMC wants the conference to re-calculate the shared ministry fund for 2017 and 2018 based on revised report.

The following values are revised:

Table number	2015 Report	2015 REVISED	2016 Report	2016 REVISED	Comments
57a	21,098	<u>10,549</u>	7,865	<u>3,933</u>	Two churches used the church facilities
57*	24,988	14,439	12,088	8,156	Total amount has been changed because of 57a.
60	40,734	30,185	27,753	23,821	It has been changed because of 57a and 57*

We really appreciate of your help, all the time.

Best and Regard,

Church Treasurer: Roberta Walling

Senior Pastor: Rev. Heeyoung Lim

Endorsement of D.S.

Rev. Manuel Sardinias

Lynhurst UMC
Church Number 4036
Analysis of 2018 Shared Ministry Reallocation

Description	Original Expenses 2016	Revised Expenses 2016	Difference (Inc)/Dec
Pastor Wages-Line 48	\$9,000.00	\$ 9,000.00	\$ -
Parsonage Expenses-Line 50	\$471.00	\$ 471.00	\$ -
Accountable Reimbursements-Line 51	\$0.00	\$ -	\$ -
Staff Compensation-Line 55	\$5,197.00	\$ 5,197.00	\$ -
Church Program Expenses-Line 56	\$479.00	\$ 479.00	\$ -
Church Operating Expenses-Line 57	\$12,088.00	\$ 8,156.00	\$ (3,932.00)
Conference Billables	\$5,585.00	\$ 5,585.00	\$ -
Total Expenses	<u>\$32,820.00</u>	<u>\$ 28,888.00</u>	<u>\$ (3,932.00)</u>

Shared Ministry Calculation-2018

Shared Ministry Formula

Local Church Expenses	*	16.30%	Preliminary Assessment	Difference
Original Assessment-2018				
\$32,820.00	*	16.30%	\$5,350	
Revised Assessment-2018				
\$28,888.00	*	16.30%	\$4,709	(\$641)



The United Methodist Church
of Greater New Jersey

Gateway North

Rev. Manuel Sardinias, District Superintendent
Judy Colorado, District Lay Leader **Krystina Michalopoulos**, Administrative Assistant

June 29,, 2017

Mr. John Cardillo
Treasurer and Business Administrator

Dear John and Members of the Council on Finance and Administration,

Attached with this letter is an appeal from the Glory Korean United Methodist Church at Lyndhurst, As you can see from the letter, a new pastor was appointed there in July 2016 following a long tenure of Rev. Paul Yun. As you may see on their report, there were line items that were not reported correctly,. As is explained in the request for reconsideration, this would result in the church not paying its obligations.

In the past year and a half, the church has been working to cut its expenditures and bring it more in line with available resources as well as developed other sources of income for the church.

I would support the church request for a review of their 2018 shared ministries in light of the new information contained in their letter of reconsideration. I thank the Council for any consideration they might be able to give.

Serving together in the Body of Christ
Sirviendo juntos en el Cuerpo de Cristo

Rev. Manuel Sardinias
Gateway North District Superintendent

Dear District Superintendent Rev. Manuel Sardinas and John Cardillo

Greetings,

May the grace and peace of God be with you and your ministry.

According the report of 2015, Glory Korean United Methodist Church reported as a FULL-TIME local church. For that reason, the Shared Ministry Fund calculated with current value. However, the church status **changed since July 1st, 2016 to Part-Time church**.

I hope and pray that you consider following reasons. Also, we are requesting about the revision of 2016 statistic report without consideration "NET" expenses.

Therefore, Glory Korean UMC wants the conference to re-calculate the shared ministry fund for 2017 and 2018 based on revised report.

The following values are revised:

Table number	2016 Report	2016 REVISED	Comments
50a	18,150	<u>0</u>	Church does not pay for parsonage.
50*	18,150	0	It has been changed because of 50a.
60	40,322	22,172	It has been changed because of 50a and 50*

We will do our best to pay our Shared ministry. At least we will pay \$200/month since March, 2017. I hope to consider this apportionment of 2017 and 2018.

We really appreciate of your help, all the time.

All Best,

Church Treasurer: Nam S. Yoon

Senior Pastor: Rev. Heeyoung Lim

Endorsement of D.S.

Rev. Manuel Sardinas

Glory Korean UMC
Church Number 4037
Analysis of 2018 Shared Ministry Reallocation

Description	Original Expenses 2016	Revised Expenses 2016	Difference (Inc)/Dec
Pastor Wages-Line 48	\$17,750.00	\$ 17,750.00	-
Parsonage Expenses-Line 50	\$18,150.00	\$ -	\$ (18,150.00)
Accountable Reimbursements-Line 51	\$0.00	\$ -	-
Staff Compensation-Line 55	\$0.00	\$ -	-
Church Program Expenses-Line 56	\$208.00	\$ 208.00	-
Church Operating Expenses-Line 57	\$4,214.00	\$ 4,214.00	-
Conference Billables	\$13,931.00	\$ 13,931.00	-
Total Expenses	<u>\$54,253.00</u>	<u>\$ 36,103.00</u>	<u>\$ (18,150.00)</u>

Shared Ministry Calculation-2018

Shared Ministry Formula			
Local Church Expenses	*	16.30%	
Original Assessment-2018			
\$54,253.00	*	16.30%	
Revised Assessment-2018			
\$36,103.00	*	16.30%	(\$2,958)



The United Methodist Church
of Greater New Jersey

Gateway North

Rev. Manuel Sardinas, District Superintendent

Judy Colorado, District Lay Leader **Krystina Michalopoulos**, Administrative Assistant

June 29, 2017

Mr. John Cardillo
Treasurer and Business Administrator

Dear John and Members of the Council on Finance and Administration,

Attached with this letter is an appeal from the Ghana Calvary United Methodist Church at Montclair, Thus congregation join the United Methodist Church on 2015 and has not been apportioned before. The church has seen a reduction on its income and an increase on expenses due to the moving from Irvington to Montclair, where they have a bigger sanctuary but not a strong presence of Ghanaians, so most of the congregants commute from other areas of the state. As is explained in the request for reconsideration, the result is that the church would be unable to participate fully on the Share ministry as they wish.

We are working with the pastor and church to find a better location to this congregation which is probably the youngest congregation in joining GNJAC.

I would support the church request for a review of their shared ministries in light of the information contained in their letter of reconsideration. I thank the Council for any consideration they might be able to give.

Serving together in the Body of Christ
Sirviendo juntos en el Cuerpo de Cristo

M. S o t

Rev. Manuel Sardinas
Gateway North District Superintendent



Ghana Calvary United Methodist Church

Oneness... and Peace in Christ!

THE UNITED METHODIST CHURCH

24 N. Fullerton Avenue Montclair, NJ 0704

932-233-1206

www.ghanacalvaryumc.net

P O Box 28118 Newark, NJ 07102

April 29, 2017

Request for Adjustment of Proposed 2018 Share Ministry Contribution

Dear Rev. Manuel Sardinas,

I bring you greetings in the matchless name of our Lord and Savior from Ghana Calvary United Methodist Church. The preceding is a plea for reconsideration of the proposed 2018 share ministry offering. However, we want to affirm our strong stance in the joint effort to achieve the goals of the Greater New Jersey Conference. Endorsement in the process and sharing in the ministry is a desire outcome sort by the society for a long time. Therefore, we are not preparing to shy away from said responsibility. We trust the Lord will bring clarity and understanding necessary for the adjudication of the concern to His Glory.

Please indulge in the few points to explicate the hardship that the proposed amount of \$22,709 without modification may display. During the period of transition from our Irvington location to the current place of worship in Montclair, expenses were incurred as we witness dwindling savings through a reduction in actions fueled by decline membership that produced income. Additionally, forecasting budgets base on previous cores displays shortfalls, calling for modification. Please, see below budget reflecting the new formulation for Ghana Calvary organization's alone.

Ministry/Small Group	2017 Submitted	2017 New Formulation	2017 Differences
Men's Fellowship	\$ 5,000.00	\$ 5,000.00	\$ -
Women's Fellowship	\$ 8,000.00	\$ 2,500.00	\$ 5,500.00
Choir	\$15,300.00	\$10,000.00	\$ 5,300.00

Pastor: Rev. Nathan Addo-Nartey

Lay Leader: Bro. George Duker Eshun

Secretary Sis. Joyce Addo-Anum

Youth Fellowship	\$ 3,000.00	\$ 1,000.00	\$ 2,000.00
Young Adult	\$ 5,000.00	\$ 2,000.00	\$ 3,000.00
Children's Ministry	\$ 5,000.00	\$ 1,000.00	\$ 4,000.00
Singing Band	\$ 5,000.00	\$ 1,200.00	\$3,800
Methodist Guild	\$ 3,500.00	\$ 2,000.00	\$ 1,500.00
	\$ 49,800	\$ 24,700	\$ 25,100

Moreover, the allowance for membership nurturing, spiritual growth, an engagement that facilitates the development of a profound union among disciples of Ghana Calvary United Methodist Church shall be served in greater propensity as the society acquires a place permitting the above. Ghana Calvary believes the means to achieving the goal of ministry to its members in strengthening the bonds of faith demands on the time of fellowship, which has seen drastic changes in the current position. Primary occupancy of a church facility has been a goal of the small Irvington church that inspired members in both freewill giving and tithing. It remains a focal position of the young society to acquire ownership of a church facility.

The district expeditious assistance to achieve the purpose of occupying an independent worship center will elicit the pleasure of the servants of Ghana Calvary UMC to share in the ministry with the proposed without the hardship.

Your Servant Sister,

Joyce Addo-Anum

Secretary



The United Methodist Church
of Greater New Jersey

Northern Shore District

Rev. Dr. Gina Hendrickson, District Superintendent
Marilyn D. Kinelski, District Lay Leader **Debbie Sidorakis**, Administrative Assistant

April 30, 2017

Mr. John Cardillo
Treasurer and Business Administrator

Dear John and Members of the Council on Finance and Administration,

Attached with this letter are appeals from the Ballard UMC, 1st UMC of Belmar, 1st UMC of Bradley Beach UMC, Embury UMC, Little Silver, First UMC of Toms River, St. Paul's UMC of Brick and West Belmar UMC. As you can see from the letters, there are a variety of issues named.

Ballard UMC: I support the church's request for a review of the 2018 Shared Ministries for the reasons their Pastor outlined. Please note that this was Pastor Clement's first time doing these reports and didn't catch the reporting error in time.

1st UMC of Belmar and 1st UMC of Bradley Beach: Both churches are part of Northern Shore Mosaic since its inception and have struggled financially leading to both churches moving into limited service. Currently Mosaic Ministries is visioning about future ministry in both these churches, but as of right now, there is limited ministry occurring. We envision a relaunch of ministry in 2018. I support the churches' request for review of the 2018 SM's due to their unique situation.

Embury UMC, Little Silver: I do not support the church's request for a review of the 2018 SM. I have engaged in discussion with the SPRC Chair who submitted their appeal, explaining to her the process regarding the assessment of shared ministries. Although they are moving from full time to part time this year, they understand their obligations and want to honor it. They have been faithful in meeting their fair share and will strive to do so in the coming year. She simply was appealing for a lower figure than what they already are projected to receive.

First UMC of Toms River: I support the church's request for a review of the 2018 SM for the reasons their pastor outlined. A new finance committee chairperson, along with new pastoral leadership led to these clear errors in reporting.



The United Methodist Church
of Greater New Jersey

Northern Shore District

Rev. Dr. Gina Hendrickson, District Superintendent
Marilyn D. Kinelski, District Lay Leader **Debbie Sidorakis**, Administrative Assistant

St. Paul's UMC of Brick: I do not support the church's request for a review of the 2018 SM. They are asking for reconsideration based upon other churches' stats and their own subjective analysis of that information. They have not based their appeal upon their own reporting issues or errors.

West Belmar UMC: I do not support the church's request for a review of the 2018 SM. I discussed with the pastor asking for further details about their appeal letter, asking for greater clarity regarding expenses reported. The church did not send any other information. They were also asking for a lower amount based upon what they are projecting they will need to spend on capital improvements in 2018. I explained the process regarding the assessment of shared ministries.

I thank the Council for any consideration they might be able to give for Ballard, 1st Belmar, 1st Bradley Beach and 1st Toms River.

In Service of Christ,
Gina Hendrickson

Northern Shore District Superintendent



Ballard United Methodist Church

Asbury Park, New Jersey

THE UNITED METHODIST CHURCH

Serving with Open Hearts
and Open Hands

Dear Rev. Dr. Gina Hendrickson,

April 27, 2017

On behalf of Ballard United Methodist Church, I am writing to appeal Ballard UMC's 2018 Proposed Shared Ministry amount of \$10,867. This amount was calculated for us with an error in our 2016 Statistical Report, which I submitted. Throughout the 2016 year, a number of much-needed repairs were made to the physical capital of the church. These repairs were documented in our financial records by our accountant as "Maintenance." It was the impression of our Board of Trustees that the work that was being done fell under this category and could not be considered capital improvements. Therefore, these costs were reported on Table 2, line 57b of the 2016 Statistical Report as Maintenance and Repair, increasing the amount reported from last year by over \$20,000.

On February 28, Geri Losh sent me an email offering to edit the report and move some of the expenses reported on line 57b to line 59, Capital Improvements. Geri informed me that, for the purposes of the Statistical Report, capital improvements are defined to "include improvements to assets that extend the asset's life more than one year." Unfortunately, I did not respond to Geri's email until March 18th, at which point the 2016 Statistical Reports had already been finalized the previous day.

Counting improvements to assets that extend the life of the asset by more than one year, I have calculated that \$21,183 needed to be moved to line 59 as Capital Improvements, leaving \$2,025 on line 57b as Maintenance and Repair. I have attached to this letter my email exchange with Geri Losh and the Detailed Profit & Loss 2016 Report created by our paid accountant, Scott Ambrose, with the expenditures that should have been counted as Capital Improvements highlighted. It is my hope and prayer that this appeal will receive your endorsement, so that Ballard United Methodist Church may engage in vital ministry within their community.

Sincerely,

Pastor Ryan Clements

Ballard UMC
Church Number 5003
Analysis of 2018 Shared Ministry Reallocation

Description	Original Expenses 2016	Revised Expenses 2016	Difference (Inc)/Dec
Pastor Wages-Line 48	\$11,464.00	\$ 11,464.00	\$ -
Parsonage Expenses-Line 50	\$3,388.00	\$ 3,388.00	\$ -
Accountable Reimbursements-Line 51	\$707.00	\$ 707.00	\$ -
Staff Compensation-Line 55	\$6,517.00	\$ 6,517.00	\$ -
Church Program Expenses-Line 56	\$6,063.00	\$ 6,063.00	\$ -
Church Operating Expenses-Line 57	\$33,442.00	\$ 12,259.00	\$ (21,183.00)
Conference Billables	\$5,089.00	\$ 5,089.00	\$ -
Total Expenses	\$66,670.00	\$ 45,487.00	\$ (21,183.00)

Shared Ministry Calculation-2018

Shared Ministry Formula			
Local Church Expenses	*	16.30%	
Original Assessment-2018			
\$66,670.00	*	16.30%	
Revised Assessment-2018			
\$45,487.00	*	16.30%	(\$3,453)

Preliminary Assessment	Difference
\$10,867	
\$7,414	(\$3,453)



Dear Rev. Dr. Gina Hendrickson,

April 29, 2017

On behalf of the First United Methodist Church of Belmar, I am writing to appeal First UMC Belmar's 2018 Proposed Shared Ministry amount of \$4, 458. At this time, First UMC Belmar is discerning its options for ministry beyond its mission work through its clothes closet and food pantry. To fully participate in the discernment process and to preserve resources until the process is completed, First UMC Belmar is currently operating in limited service. In this season of limited service, First UMC Belmar will not be able to meet the proposed shared ministries obligations for 2018. Therefore, in light of its limited service status, I ask for a reduced shared ministry amount which will better allow the First UMC Belmar to prepare for its next phase of ministry after its time of limited service ends.

Sincerely,

Pastor Ryan Clements



Dear Rev. Dr. Gina Hendrickson,

April 29, 2017

On behalf of the First United Methodist Church of Bradley Beach, I am writing to appeal First UMC Bradley Beach's 2018 Proposed Shared Ministry amount of \$1, 340. At this time, First UMC Bradley Beach is discerning its options for ministry. To fully participate in the discernment process and to preserve resources until the process is completed, First UMC Bradley Beach is currently operating in limited service. In this season of limited service, First UMC Bradley Beach will not be able to meet the proposed shared ministries obligations for 2018. Therefore, in light of its limited service status, I ask for a reduced shared ministry amount which will better allow the First UMC Bradley Beach to prepare for its next phase of ministry after its time of limited service ends.

Sincerely,

Pastor Ryan Clements

Embury United Methodist Church
Little Silver, NJ 07739

April 18, 2017

RE: Appeal of Shared Ministries

Dear Pastor Hendrickson:

The SPRC and Administrative Council of Embury respectfully wish to appeal the amount of our Shared Ministries for 2018. Our reasons are as follows:

- We understand that the Shared Ministries amount is calculated using financial numbers from two years prior to the year in question (2018). Our financial situation has changed greatly since then, and the year used for calculating 2018 happened to be a year in which our church received a sizable bequest that enhanced our financial picture and our abilities to pay. Current finances are sadly different and mean a bleaker financial situation for the coming year (see financial info attached).
- We have developed a budget that reflects church costs based on a Part-Time Pastor, and are preparing for that transition at this very time. Again, the Shared Ministries we were assigned were not based on our part-time status.
- Although we will have a part-time Pastor, she and her husband will reside full-time at our parsonage, and we will shoulder full-time costs for the parsonage as there is no other congregation using her services. Thus, although our salary for the pastor will be economizing for our church budget, the parsonage expenses will remain substantially the same despite our limited resources. In view of this situation, an adjusted (lower) Shared Ministries amount would be a help to us.

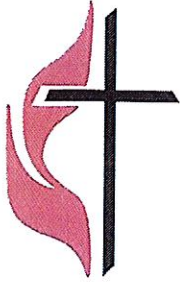
Finally, we wish to point out that even though our financial picture has been strained these past two years, we continue to do more outreach to our community and to do many things to grow our body of worshippers. We faithfully hope that these efforts will help our church grow and thus help our financial resources in the coming months. Also, **we have faithfully tithed to the GNJUMC** during the past year and a half, and although we fall short of our Shared Ministries assessment, we pray and hope that the act of faith and sacrifice represented in this tithing will be seen by the Board as a sign of our willingness to support the GNJUMC.

With God's help we will grow as a faithful church. Thank you for your consideration of our request.

Peace and blessings,

Joan Cichalski

SPRC Chair, Embury UMC, Little Silver NJ 07739



FIRST UNITED METHODIST CHURCH

129 Chestnut Street • Toms River, New Jersey 08753-5306 • 732-349-8155 • Fax: 732-244-0524

April 27, 2017

The Reverend Dr. Gina Hendrickson
The United Methodist Church Mission and Resource Center
205 Jumping Brook Road
Neptune, NJ 07753

Dear Dr. Hendrickson,

Grace and peace to you in this life-giving season of resurrection. My prayer is that you and your family are experiencing the presence and encouragement of the Spirit each day!

This letter is a response to the proposed 2018 Shared Ministry proposal for First United Methodist Church. I would like to appeal the total of \$96,832. During my pastoral transition in the summer of 2016, we were also transitioning a new finance committee chairperson. As a result, there were mistakes in our statistical reporting. I would like to correct those mistakes in this appeal. I believe the corrections will justify our appeal.

First, the salaries of the senior pastor (line 48) and associate pastor (line 49) are incorrect. We recorded the full salary for the associate pastor but only half was paid in 2016 (the associate pastor began July 1). In addition, the associate pastor's 2017 salary was reported instead of the 2016 actual. There is also a discrepancy in the senior pastor's salary because the 2017 salary was used instead of the 2016 actual. **As a result, the total for lines 48 and 49 is \$89,372** (not \$111,857).

Second, lines 51a (senior pastor's reimbursements) and 51b (associate pastor's reimbursements) are incorrect. Again, we used budget numbers for 2017 instead of 2016 actual. **As a result, the total for lines 51a and 51b is \$10,081** (not \$11,500).

Third, on line 55a (other staff compensation), the senior and associate pastors' salaries were mistakenly added to this line, resulting in a double counting of those salaries. The actual totals for line 55a are Nursery Attendants (\$2,751); Custodian #1 (\$13,592); Music Director (\$52,177); Music Staff (\$6,003); Administrative Assistant (\$38,094); Custodian #2 (\$8,576); Youth Director (1/1 – 6/30/16) (\$15,204). **As a result, the total for line 55a is \$136,397** (not \$214,802).

Fourth, based on the new total for line 55a, **line 55b (FICA/Medicare) is \$10,229** (not \$16,432).

Fifth, line 55d (non-conference health insurance premiums) is incorrect. We do not pay any non-conference health insurance premiums. **As a result, the total for line 55d should be \$0** (not \$35,000).

Sixth, line 57b (property maintenance/repair) is incorrect. Due to the transitioning in of two pastors in 2016, significant capital expenditures were incurred on the 3 residences. These capital expenses were incorrectly double counted on this line and line 59. **As a result, line 57b should be \$3,997** (not \$56,914).

Seventh, line 59 (capital expenditures) is incorrect. **As a result, the adjusted total for line 59 should be \$80,156** (not \$72,300).

Regarding the quantitative information above, **our current expenses are \$196,429** less than First UMC originally reported on the year-end report. We would like the Annual Conference to reconsider our Shared Giving total in light of these corrections.

Please accept my apology for these mistakes.

Thank you for your attention to this matter. Please contact me anytime should you need more information.

Faithfully,



Ed Davis
Senior Pastor

First UMC Toms River
Church Number 5003
Analysis of 2018 Shared Ministry Reallocation

Description	Original Expenses 2016	Revised Expenses 2016	Difference (Inc)/Dec
Pastor Wages-Line 48	\$69,700.00	\$ 69,700.00	\$ -
Associate Pastor's Wages-Line 49	\$42,157.00	\$19,672.00	\$ (22,485.00)
Parsonage Expenses-Line 50	\$6,334.00	\$ 6,334.00	\$ -
Accountable Reimbursements-Line 51	\$11,500.00	\$ 10,081.00	\$ (1,419.00)
Staff Compensation-Line 55	\$267,584.00	\$ 147,976.00	\$ (119,608.00)
Church Program Expenses-Line 56	\$13,300.00	\$ 13,300.00	\$ -
Church Operating Expenses-Line 57	\$117,704.00	\$ 64,787.00	\$ (52,917.00)
Conference Billables	\$65,781.00	\$ 65,781.00	\$ -
Total Expenses	<u>\$594,060.00</u>	<u>\$ 397,631.00</u>	<u>\$ (196,429.00)</u>

Shared Ministry Calculation-2018

Shared Ministry Formula			
Local Church Expenses	*	16.30%	
Original Assessment-2018			
\$594,060.00	*	16.30%	
Revised Assessment-2018			
\$397,631.00	*	16.30%	
			Preliminary Assessment
			Difference
			\$96,832
			\$64,814
			(\$32,018)

Rev. Dr. Gina Hendrickson
Northern Shore District Superintendent

Greetings in the name above all names, our Lord and Savior Jesus Christ !!!

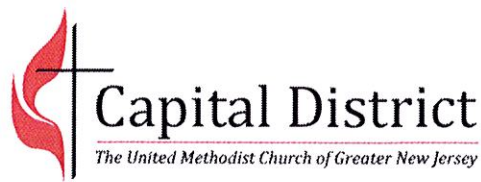
I am writing to you today on behalf of our finance team at St Paul's UMC in Brick, NJ to appeal the decision to raise our Shared Ministry amount for 2018 from \$50,344 to \$55,011. We have submitted answers to questions for the online form on the GNJAC website entitled "2017 Goals for Vitality Form" and per instructions on the letter from the GNJAC Cabinet, we are requesting our appeal to you as our District Superintendent for our 2018 Shared Ministry amount.

We looked at the latest data we have for the largest 64 churches in the GNJAC for lines 48-57 from Table II of the GNJAC Statistical reports for 2015 (see attached file "2018 proposed...") and then sorted highest to lowest for the sum of lines 48-57. Looking at the 'Top 64' worksheet in that file, there are seven churches (highlighted in green of column "N" of the worksheet) that have higher expenses than our church for lines 48-57 but a lower shared ministry amount. Church numbers 1038 & 1067 are about \$10,000 lower.

We understand that lines 48-57 are only part of the 2018 Apportionment Formula but we did not have access to the other components of the formula (CPP, CRSP, health ins, property ins & workers comp) for other churches to analyze those numbers. We feel that churches with higher amounts than us for lines 48-57 would also have higher amounts for those other five components since we only have one clergy member who receives pension and health insurance. None of our other staff members receive a pension and only one other staff person gets health insurance and we only pay part of that (about \$7,400/yr). If something other than the GNJAC Statistical reports for 2015 was used to calculate the 2018 Shared Ministry amounts, can you please send that spreadsheet to me so our finance team can review it? We would also like to know if the GNJAC would consider offering a Benevolent Usage credit to our church since a good portion of our operating cost expenses are due to the Christian School which we offer to our surrounding community. We recently learned from Rev George Speake of the NC Annual Conference that they have developed a Benevolent Usage operating cost credit for churches that was approved by GCF&A in Nashville (see attached file "Swansboro UMC..."). There is no credit for any extra staff but there is a credit for a portion of operating costs. If you would like more information about their Benevolent Usage program and why it was developed to help ministries for youth, Rev Speake said he would be happy to discuss it and can be reached at 252-213-7885.

Thank you for your consideration of our appeal and if you have any questions about our request or the attached files, please contact me via email or at 732-581-6365.
Your brother in Christ,

Tom OHearn
Lay Delegate to Annual Conference
St. Paul's UMC
Brick, NJ



April 30, 2017

Dear John,

Grace and peace to you.

I'm writing to request that the Conference Committee on Finance and Administration review the shared ministry amounts assigned to Atco United Methodist Church. They believe that the amount assigned to them doesn't reflect their current financial situation.

I have copied their request and explanations for requesting this reconsideration of their 2018 Shared Ministry.

"The Administrative Board of Atco United Methodist Church, #6002, requests a review of our Shared Giving Budget. The request is based on a desire to bring our Shared Giving budget closer to 10% of our overall Church annual budget. Prior to 2012, the Statistical reporting failed to use the Transfer/Offset method of recording expense reimbursements from our Preschool program which uses our facility. Payments for expense offsets of utilities, shared services, and insurance were recorded as regular income.

With the District's policy of limiting an increase/decrease to a max of 10% per year, the Church pays on average almost 18% of our income to the Shared Giving Budget. We did bring this issue to District's attention a few years ago with no resolution. It is our hope that a new review can provide relief to our 2018 proposed budget."

Thank you in advance for any assistance you can offer this congregation.

Blessings,

Varlyna

April 21, 2017

United Methodist Church of Greater New Jersey

Capital District Superintendent

RE: Appeal of 2018 Shared Ministry Proposed Budget

The Administrative Board of Atco United Methodist Church, #6002, requests a review of our Shared Giving Budget. The request is based on a desire to bring our Shared Giving budget closer to 10% of our overall Church annual budget. Prior to 2012, the Statistical reporting failed to use the Transfer/Offset method of recording expense reimbursements from our Preschool program which uses our facility. Payments for expense offsets of utilities, shared services, and insurance were recorded as regular income.

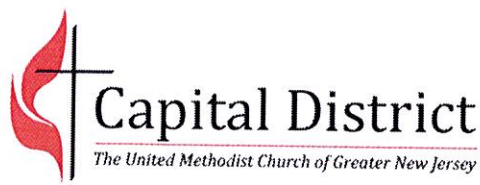
With the District's policy of limiting an increase/decrease to a max of 10% per year, the Church pays on average almost 18% of our income to the Shared Giving Budget. We did bring this issue to District's attention a few years ago with no resolution. It is our hope that a new review can provide relief to our 2018 proposed budget.

Year	Church Budget	Shared Giving Budget	% of Budget	Shared Giving Max %	Shared Giving Excess	Actual Receipts	Shared Budget % Paid	% of Church receipts to Shared Giving	Paid in excess of 10%
2012	\$ 71,200.00	\$ 13,725.00	19.3%	10.0%	\$ 6,605.00	\$ 71,372.00	100%	19.2%	\$ 6,587.80
2013	\$ 73,191.85	\$ 14,034.00	19.2%	10.0%	\$ 6,714.82	\$ 67,577.00	100%	20.8%	\$ 7,276.30
2014	\$ 67,508.73	\$ 14,034.00	20.8%	10.0%	\$ 7,283.13	\$ 86,032.00	100%	16.3%	\$ 5,430.80
2015	\$ 70,457.00	\$ 12,458.00	17.7%	10.0%	\$ 5,412.30	\$ 74,756.00	100%	16.7%	\$ 4,982.40
2016	\$ 73,520.00	\$ 11,161.00	15.2%	10.0%	\$ 3,809.00	\$ 71,262.00	100%	15.7%	\$ 4,034.80
5YR Total	\$355,877.58	\$ 65,412.00	18.4%	10.0%	\$29,824.24	\$370,999.00	100%	17.6%	\$ 28,312.10

Sincerely,



Christine Besser
Church Treasurer



April 30, 2017

Dear John,

Grace and peace to you.

I'm writing to request that the Conference Committee on Finance and Administration review the shared ministry amounts assigned to Wesley United Methodist Church in Trenton. They believe that the amount assigned to them doesn't reflect their current financial situation.

I have copied their request and explanations for requesting this reconsideration of their 2018 Shared Ministry.

"The Wesley United Methodist Church", located at 670 Centre Street, Trenton, NJ, is requesting an appeal of its Fair Share requirement.

In review of what I submitted for the Church's 2017 report, I noticed a discrepancy in our projected 2017 budget and in the actual income collected by the church. As this was a new process for me, my familiarity of how to prepare the budget was unclear, I have a more detailed understanding of how this process works. Our church is working with a deficit budget and cannot afford to pay the \$9,044.00 that is stated in our shared ministry report for 2018. Recognizing our need to address this deficit, we have reduced our staff costs by eliminating our part time music director and our part time custodian, thus allowing the church to seek way to meet its contribution for our Fair Share costs. Our only church staff, is our part time pastor.

It is with this concern and correction to our budget that we are asking for an appeal. Please advise as to the next steps to remedy this situation. We are committed to paying our fair share, but at a more realistic amount."

Thank you in advance for any assistance you can offer this congregation.

Blessings,

Varlyna



WESLEY UNITED METHODIST CHURCH

670 Centre St, Trenton NJ 08611

www.imuwesleytrenton.com

April 30, 2017

Verlina Wright
District Superintendent
Capital District, UMC

Dear District Superintendent Wright,

The Wesley United Methodist Church, located at 670 Centre Street, Trenton, NJ, is requesting an appeal of its Fair Share requirement.

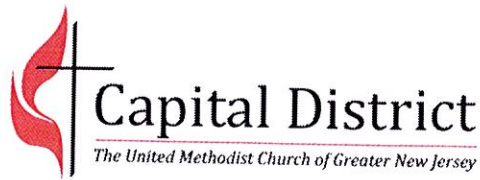
In review of what I submitted for the Church's 2017 report, I noticed a discrepancy in our projected 2017 budget and in the actual income collected by the church. As this was a new process for me, my familiarity of how to prepare the budget was unclear, I have a more detailed understanding of how this process works. Our church is working with a deficit budget and cannot afford to pay the \$9,044.00 that is stated in our shared ministry report for 2018. Recognizing our need to address this deficit, we have reduced our staff costs by eliminating our part time music director and our part time custodian, thus allowing the church to seek way to meet its contribution for our Fair Share costs. Our only church staff, is our part time pastor.

It is with this concern and correction to our budget that we are asking for an appeal. Please advise as to the next steps to remedy this situation. We are committed to paying our fair share, but at a more realistic amount.

In Chris,

Harry Reyes
Treasurer
Wesley United Methodist Church
Hreyes98@aol.com
609-273-1236

C: Pastor Waleska Trinidad
Jose Cardona, Chair, Administrative Council



Dear John,

Grace and peace to you.

I'm writing to request that the Conference Committee on Finance and Administration review the shared ministry amounts assigned to Emley's Hill United Methodist Church. They believe that the amount assigned to them doesn't reflect their current financial situation.

I have copied their request and explanations for requesting this reconsideration of their 2018 Shared Ministry.

"The Emley's Hill UMC paid 100% of their Shared Ministries in 2015 and 2016. This had not been accomplished for more than a decade. Additionally, the EHUMC paid 100% of their Billables in 2015 and 75% in 2016. Again, it's been more than a decade since this was accomplished.

Please take note of the information from the Table II of the 2016 Year End Statistical Tables I outlined in my earlier request regarding Ms. Cruz's assertion that the EHUMC had an increase in expenses. Before my appointment as pastor to the EMHC, the congregation was served by a team of students from Princeton Seminary called The Hub. These students received a salary of \$11,100.00 in 2015 as shown in Line 55c. Additionally, the Rev. Lori Feiler served as a supervising pastor with a minimal salary. Most the salary reported in Line 48 in 2015 is from my appointment for one half year. While Line 48 shows, a salary increase of \$8,174.00 for 2016, Line 55c had a decrease of \$11,100. This creates a total pastoral leadership salary decrease of \$2,656 or 15%.

Additionally, the EHYMC had an overall decrease in overall expenses of \$11,280 or 21% and a 21% decrease in income.'

Thank you in advance for any assistance you can offer this congregation.

Blessings,

Varlyna

Dear Varlyna,

Grace and peace in these final days of your faithful leadership in the GNJAC. I am writing to again request a reconsideration of the increase of \$1557.00 for the 2018 Shared Ministries of the Emley's Hill UMC. My previous request for the appeal dated April 1, 2017 is copied at the end of this letter.

The Emley's Hill UMC paid 100% of their Shared Ministries in 2015 and 2016. This had not been accomplished for more than a decade. Additionally, the EHUMC paid 100% of their Billables in 2015 and 75% in 2016. Again, it's been more than a decade since this was accomplished.

Please take note of the information from the Table II of the 2016 Year End Statistical Tables I outlined in my earlier request regarding Ms. Cruz's assertion that the EHUMC had an increase in expenses. Before my appointment as pastor to the EMHC, the congregation was served by a team of students from Princeton Seminary called The Hub. These students received a salary of \$11,100.00 in 2015 as shown in Line 55c. Additionally, the Rev. Lori Feiler served as a supervising pastor with a minimal salary. Most the salary reported in Line 48 in 2015 is from my appointment for one half year. While Line 48 shows, a salary increase of \$8,174.00 for 2016, Line 55c had a decrease of \$11,100. This creates a total pastoral leadership salary decrease of \$2,656 or 15%.

Additionally, the EHYMC had an overall decrease in overall expenses of \$11,280 or 21% and a 21% decrease in income.

I ask you to endorse this request for a decrease for the EHUMC 2018 Shared Ministries and ensure that this letter and your endorsement are turned in by the April 30 deadline.

Grace and peace,

The Rev. Jacqueline M. Burgess

61

From: Aaron Amankwah [<mailto:aamankw@verizon.net>]

Sent: Saturday, April 29, 2017 1:41 AM

To: Deborah Sidorakis ; Drew Dyson

Cc: 'Elaine Tibok' ; 'Louis Tibok' ; 'Doug Rea' ; 'Paulette Honeyghan' ; 'Joesph Davis' ; summerlvr@aol.com ; 'LESLEY DAVIS' ; 'Aaron Amankwah'

Subject: Proposed 2018 Shared Ministry Apportionment Appeal - Wesley UMC, Edison (#7026)

To:

Drew Dyson (District Superintendent)

Debbie Sidorakis

Drew/Debbie,

Wesley UMC, Edison wish to appeal our projected 2018 Shared Ministry Apportionment on the basis of incorrect data used to calculate Wesley's share. Attached is a download of the submitted data for 2015 and 2016 income and expense filing for the 2015 and 2016 Year Reports. Below summaries our income and expense comparison year on year:

	Amount Submitted			Revised Amount		
	2015	2016	% Diff	2015	2016	% Diff
Income	119,413	124,025	3.9%	166,151	151,214	-9.0%
Expenses	110,890	115,871	4.5%	127,659	117,014	-8.3%

Please note that our income needed to cover all operating expenses including conference obligations decrease from 2015 to 2016 by 9%. The submitted amount shows an increase of 3.9%. Reported expenses (excluding shared ministry and billings) actually decreased by 8.3% instead of the 4.5% increase submitted for 2015 versus 2016.

We will appreciate a review and reconsideration of our proposed 2018 apportionments and hopeful that we will receive a favorable ruling. Please let me know of any additional information you may need to help with your review.

Thank you and Blessings,

Aaron Amankwah, Treasurer
On behalf of Wesley Ad Council

John Cardillo

From: John Cardillo
Sent: Monday, June 12, 2017 7:59 AM
To: 'Bob Dietz'
Subject: FW: UMC of Linden #4032
Attachments: Billing Apeals Letter 201706 signed.pdf; Billing Apeals Letter 201706 signed.pdf

Bob,

I received this over the weekend. The numbers contained in the letter are correct. The standard policy CFA adhered to in the past three cases has been a 66% payment plan over an average of ten years then 34% forgiveness of the balance of the debt when the payment plan is finished. This proposal calls for a 43% payment and 57% forgiveness. The difference is they are willing to pay now. I would suggest CFA approve the plan counting the time value of money for the 23% differential or \$10,123.21 over ten years. Please let me know how you would like to proceed.

John Cardillo

Conference Treasurer & Director of Administrative Services
The United Methodist Church of Greater New Jersey

O: 732.359.1030

E: treasurer@gnjumc.org

www.gnjumc.org

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From: yoomi yi [mailto:yiyoomi@gmail.com]
Sent: Sunday, June 11, 2017 2:15 PM
To: John Cardillo <jcardillo@gnjumc.org>
Cc: Bob Losyk <rlos52@hotmail.com>
Subject: UMC of Linden #4032

Dear John,

Please see attached the letter of proposal to settle Linden's past unpaid bills.

This letter is put in the post office mail as well.

Please let us know if you have any concerns or questions.

Kindest regards,

Rev Yoomi Yi

United Methodist Church of Linden

321 N Wood Ave

Linden, NJ 07036

Church (908) 486-4237

Cell (862) 485-9480

John Cardillo

From: John Cardillo
Sent: Monday, June 12, 2017 6:03 AM
To: 'Rev. Yoomi Yi'
Cc: 'rlos52@hotmail.com'
Subject: FW: UMC of Linden #4032
Attachments: Billing Appeals Letter 201706 signed.pdf

Reverend Yi,

Thank you for your email and also the congregation's proposal. The process from here will be that the proposal has to be submitted to CFA for consideration and decision. The next CFA meeting will be on 09/16/17. After that meeting I will communicate with you about the committee's decision and then next steps will be discussed. Thank you again.

John Cardillo

Conference Treasurer & Director of Administrative Services
The United Methodist Church of Greater New Jersey

O: 732.359.1030

E: treasurer@gnjumc.org

www.gnjumc.org

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From: yoomi yi [mailto:yiyoomi@gmail.com]
Sent: Sunday, June 11, 2017 2:15 PM
To: John Cardillo <jcardillo@gnjumc.org>
Cc: Bob Losyk <rlos52@hotmail.com>
Subject: UMC of Linden #4032

Dear John,

Please see attached the letter of proposal to settle Linden's past unpaid bills.

This letter is put in the post office mail as well.

Please let us know if you have any concerns or questions.

Kindest regards,

Rev Yoomi Yi

United Methodist Church of Linden

321 N Wood Ave

Linden, NJ 07036

Church (908) 486-4237

Cell (862) 485-9480



United Methodist Church of Linden

Serving Linden Since 1866

321 North Wood Avenue, Linden, NJ 07036
Tel: 908-486-4237

June 18, 2017

John Cardillo
Conference Treasurer & Director of Administrative Services
The United Methodist Church of Greater New Jersey
205 Jumping Brook Road
Neptune, NJ 07753

RE: Past Due Conference Bills

Dear John:

The United Methodist Church of Linden (Church #4032) has acknowledged that we have outstanding unpaid bills prior to 2003 upto 2012, in a total amount of \$44,014.37.

As a church, it is our intention to be debt-free so that we can focus on the mission and ministry of the church. Despite of the past unpaid bills, we have attempted to pay some of outstanding invoices. We have paid in full our bills from 2013 to 2017. We, the members of the Board of Trustees of United Methodist Church of Linden, request your assistance to be debt-free.

We are willing to pay unpaid balances for past 10 years, which is since 2007. We ask for your forgiveness of outstanding bills prior to 10 years. The United Methodist Church of Linden will remit the total amount \$18,593.72 from 10-year-unpaid bills in a lump sum as soon as you approve our proposal.

Below is a history of the balance due:

Year	Unpaid Invoice Total	Balance Outstanding
2003 & prior Property Ins	9,780.00	9,780.00
2003 CPP & Prior	1,541.00	1,541.00
2004 Property Ins	4,909.00	4,909.00
2005 Property Ins	5,699.00	5,537.00
2006 Property Ins	3,653.65	3,653.65
2007 CPP, CRSP, Clergy Comp	16,086.08	14,101.48
2012 CPP, CRSP, Clergy Comp	5,215.61	4,492.24
Proposed Total Payment		18,593.72

We would be so grateful for your understanding and assistance as we are planning for the future mission and ministry of the church of Linden. We look forward to your approval in this matter.

Most graciously yours,

Robert Losyk
President of the Board of Trustees
United Methodist Church of Linden

Greater New Jersey Annual Conference
The United Methodist Church
205 Jumping Brook Road
Neptune NJ 07753

Statement Date: 12/31/2017

Due Date: 1/17/2017

TOTAL AMOUNT DUE: 44,859.10

Church Number: 4032

UMC OF LINDEN
321 N WOOD AVE
LINDEN NJ 07036-8405

UMC OF LINDEN
321 N WOOD AVE
LINDEN NJ 07036-8405

Date	Invoice #	Description	Monthly Amount Due	Invoice Balance
1/8/2007	2210	Property Ins 2003 and Prior	9,780.00	9,780.00
1/8/2007	2210	Property Ins 2004	4,909.00	4,909.00
1/8/2007	2210	Property Ins 2005	5,699.00	
9/7/2007	ck# 2115	Payment--Thank You	-162.00	5,537.00
1/8/2007	2210	Property Ins 2006	3,653.65	3,653.65
1/9/2007	2494	2003 CPP & Prior	1,541.00	1,541.00
1/19/2007	5249	CLERGY PENSION: Frederick Boyle	434.10	
10/3/2007	5249	Payment--Thank You	-20.94	413.16
4/4/2007	13367	2007 Annual Workers Comp - Church	352.00	
12/31/2007	ck# 2182	Payment--Thank You	-290.00	62.00
6/1/2007	17693	Property Ins 2007	469.06	
9/7/2007	ck# 2115	Payment--Thank You	-61.88	407.18
6/1/2007	18277	Church Pay Health Ins Emplr. - SINGLE: Frederick Boyle	552.00	
9/7/2007	ck# 2115	Payment--Thank You	-396.00	156.00
6/1/2007	19265	CLERGY PENSION: Frederick Boyle	434.10	
9/7/2007	ck# 2115	Payment--Thank You	-131.80	302.30
12/31/2007	31492	2007 Unpaid Property	4,566.84	
12/31/2014	ck# 3603	Payment--Thank You	-1,083.98	3,482.86
12/31/2007	32473	2007 Unpaid CRSP: Frederick Boyle	3,472.80	3,472.80
12/31/2007	32474	2007 Unpaid CPP: Frederick Boyle	837.18	837.18
12/31/2007	33037	2007 Unpaid Health: Frederick Boyle	4,968.00	4,968.00
5/2/2012	163651	2012 CLERGY PEN: Ricardo G Ramos-Diaz	309.87	
11/15/2012	ck# 3223	Payment--Thank You	-235.62	74.25
10/1/2012	176103	2012 Health Insurance Church Pay Emplr. - 1/2 FAMI: Ricardo G Ramos-Diaz	812.25	
11/15/2012	ck# 3223	Payment--Thank You	-487.75	324.50
11/6/2012	178242	2012 Health Insurance Church Pay Emplr. - 1/2 FAMI: Ricardo G Ramos-Diaz	812.25	812.25
12/3/2012	180345	2012 Health Insurance Church Pay Emplr. - 1/2 FAMI: Ricardo G Ramos-Diaz	812.25	812.25
12/31/2012	175104	2012 Unpaid CPP: Ricardo G Ramos-Diaz	299.90	299.90
12/31/2012	179355	2012 Unpaid CRSP: Ricardo G Ramos-Diaz	2,169.09	2,169.09
9/1/2016	287236	2016 PropertyIns	430.00	
2/14/2017	ck# 476	Payment--Thank You	-430.00	
9/1/2016	288026	2016 CRSP: Yoomi Yi	362.86	
2/14/2017	ck# 476	Payment--Thank You	-362.86	
10/4/2016	289241	2016 PropertyIns	430.00	
2/14/2017	ck# 476	Payment--Thank You	-430.00	

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Date	Invoice #	Description	Monthly Amount Due	Invoice Balance
10/4/2016	290031	2016 CRSP: Yoomi Yi	362.86	
2/14/2017	ck# 476	Payment--Thank You	-362.86	
11/1/2016	291258	2016 PropertyIns	430.00	
2/14/2017	ck# 476	Payment--Thank You	-430.00	
11/1/2016	292048	2016 CRSP: Yoomi Yi	362.86	
2/14/2017	ck# 476	Payment--Thank You	-362.86	
12/1/2016	293283	2016 PropertyIns	430.00	
2/14/2017	ck# 476	Payment--Thank You	-430.00	
12/1/2016	294071	2016 CRSP: Yoomi Yi	362.86	
2/14/2017	ck# 476	Payment--Thank You	-362.86	
1/27/2017	296460	2017 PropertyIns	472.07	
3/20/2017	ck# 493	Payment--Thank You	-472.07	
1/27/2017	297099	2017 Workers Comp Annual - Church	642.00	
3/20/2017	ck# 493	Payment--Thank You	-642.00	
1/27/2017	297100	2017 Workers Comp Annual - Day Care	257.00	
3/20/2017	ck# 230	Payment--Thank You	-257.00	
1/27/2017	297864	2017 CRSP: Yoomi Yi	372.66	
3/20/2017	ck# 493	Payment--Thank You	-372.66	
2/1/2017	299074	2017 PropertyIns	472.07	
3/20/2017	ck# 493	Payment--Thank You	-472.07	
2/1/2017	299849	2017 CRSP: Yoomi Yi	372.66	
3/20/2017	ck# 493	Payment--Thank You	-372.66	
3/1/2017	301080	2017 PropertyIns	472.07	
3/20/2017	ck# 493	Payment--Thank You	-472.07	
3/1/2017	301855	2017 CRSP: Yoomi Yi	372.66	
3/20/2017	ck# 493	Payment--Thank You	-372.66	
4/3/2017	303068	2017 PropertyIns	472.07	
4/11/2017	ck# 503	Payment--Thank You	-472.07	
4/3/2017	303843	2017 CRSP: Yoomi Yi	372.66	
4/11/2017	ck# 503	Payment--Thank You	-372.66	
5/1/2017	305066	2017 PropertyIns	472.07	
6/1/2017	ck# 518	Payment--Thank You	-472.07	
5/1/2017	305843	2017 CRSP: Yoomi Yi	372.66	
6/1/2017	ck# 518	Payment--Thank You	-372.66	
6/1/2017	307061	2017 PropertyIns	472.07	472.07

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Date	Invoice #	Description	Monthly Amount Due	Invoice Balance
6/1/2017	307837	2017 CRSP: Yoomi Yi	372.66	372.66

"UNAPPLIED CASH" refers to overpayments that will be applied to future invoices.
Please send your check and Billing Remittance Form, enclosed, to address above by Due Date.

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