

WHY WE APPORTION

A THEOLOGY OF UNITED METHODIST GIVING



Open hearts. Open minds. Open doors.
The people of The United Methodist Church™

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A Word from Bishop Lindsey Davis

Dear Church Leader:

Jesus asked Simon Peter, "Do you love me?" Three times he asked the same question, and Peter answered, "You know I love you." Then "feed my lambs," Jesus admonished Peter. "If you love me," he meant, "take care of the people I love."

The four areas of focus are moving the church to care for those whom Jesus loves. The 2008 General Conference, the church's highest legislative body, approved the plan to guide the denomination's future work.

Leading the church into a new day are these four areas of ministry focus:

- Developing principled Christian leaders;
- Creating new churches and renewing existing ones;
- Engaging in ministries with the poor; and
- Stamping out killer diseases of poverty by improving global health.

These centerpieces of United Methodist ministry are accomplished through the church's apportionment goals for this quadrennium. In order for United Methodists to make disciples of Jesus Christ for the transformation of the world, we must find ways to embrace these priorities.

Using apportionments to support annual conference and denominational benevolences is a distinctive feature of United Methodism. Apportionment giving financially underwrites United Methodist ministry and mission beyond the local church. This booklet explores the biblical, theological and historical basis for apportionments. I hope you will use this booklet with leaders such as:

- annual conference council on finance and administration
- local church administrative councils
- local church finance committees
- local church stewardship committees
- pastors
- other finance and stewardship leaders who desire to inform and support apportionment giving

Yours in Christ,



Bishop Lindsey Davis
President of the Board of Directors, GCFA

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The use of apportionments as a vital expression of faithful stewardship is sometimes not clear. This document explores the biblical, theological and historical basis for apportionments.

This document and other financial interpretation information are available on the Web site of the General Council on Finance and Administration (www.gcfa.org).



Biblical Stewardship

The role of steward is a central one throughout the Bible. The Scriptures illustrate deep biblical foundations. See Exodus 16—the story of the manna in the wilderness, starting with verse 13.

In the evening quails came up and covered the camp; and in the morning there was a layer of dew around the camp. When the layer of dew lifted, there on the surface of the wilderness was a fine flaky substance, as fine as frost on the ground. When the Israelites saw it, they said to one another, "What is it?" For they did not know what it was. Moses said to them, "It is the bread that the LORD has given you to eat. This is what the LORD has commanded: 'Gather as much of it as each of you needs, an omer to a person.'..." The Israelites did so, some gathering more, some less. But when they measured it with an omer, those who gathered much had nothing over, and those who gathered little had no shortage; they gathered as much as each of them needed."

This story of the manna in the wilderness is a foundational story for the way in which God provides for the needs of the community of the people of God and its journey through the world. It defines the important qualities that distinguish God's people as a community of stewards.

The first of those qualities is *discernment*. The name "manna" itself comes from the Hebrew words for the response made by Israel. "What is it, manna?" Like Israel we, too, stand surrounded by resources and often fail to recognize them for what they really are. Namely, God's gifts to provide for human need and to empower a community to serve those needs. The manna story urges us to the discernment that sees all of our resources as the gift of God, for the needs of God's world and not as our own individual or local possessions.

A second quality out of the manna story is *equity*. The distribution of the manna was related to need. No one was to have too much or too little. Now, of course, this was a divine miracle at the time; but the church—the community of faith—has read this Scripture as a mandate. We must exercise stewardship over the gifts of God's resources in ways that make resources accessible to those who have the greatest need. Resources are not to be hoarded. The abundant life is not the life marked by excess, but by enough, and enough for all.

And finally, a third quality from this story is the *quality of mission*. We receive God's gifts as God's stewards to enable our participation in God's mission, and not as the result of the success of our

own strategic plans or material security. As in the manna story, this requires ongoing commitment and engagement in receiving and using God's gifts. We cannot hoard those gifts for a future day. We cannot measure their use by our needs alone. The mission requires distribution and use of God's gifts for the sake of the mission in a consistent commitment to receiving and giving God's gifts.

Discernment, equity and mission are the constant marks of the people of God as the community of stewards. All of these qualities are inspiringly reflected in Paul's letter to the church at Corinth, when he wrote to ask for a collection to aid the church in Jerusalem. In 2 Corinthians 8:13-14, Paul writes,

"I do not mean that there should be relief for others and pressure on you, but it is a question of a fair balance between your present abundance and their need, so that their abundance may be for your need."

As it is written, the one who gathered much had nothing over, and the one who gathered little had no shortage. Take to heart Jesus' admonition, "To those to whom much is given, much will be required."

— Comments by the Rev. Dr. Bruce C. Birch, dean, Wesley Theological Seminary

United Methodists in Mission

As United Methodists, we accept and affirm that the primary task of our church is to make disciples of Jesus Christ; to proclaim the gospel, the good news; and to seek and to welcome and gather people of faith into the body of Christ. When one joins a United Methodist congregation, one becomes a member of the total United Methodist connection. We define that connection as a network of interdependent and interrelated relationships among persons in groups at the local, regional, national and international levels. As members, we promise God and our congregation that we will uphold the church with our prayers, our presence, our gifts, our service and our witness. And that church is the local church, or the district, or the annual conference or even the general church.

Our promise to God and the church opens to us the vast ministry that awaits those who seek the fields ripe for harvest.

1 Corinthians 12:12 states, *"For just as the body is one and has many members, and all the members of the body, though many, are one body, so it is with Christ."*

We are the body of Christ connected together.

Even though United Methodists have more than 7 million lay members and 45,000 clergy members in the United States, we are one body. We are organized in local churches and pastoral charges, districts, annual conferences and episcopal areas, but we are one body. We have central conferences located around the world that include 3 million laypersons and more than 10,000 clergy, but we are one body.

We are the body of Christ called United Methodists, people who send missionaries, and ourselves, into the world, to live as servants for Christ. We are the body of Christ who minister in 109 United Methodist schools, colleges and universities, as well as support 13 theological schools to educate our pastors.

We are the body of Christ that bear others' burdens through reaching out in times of need and disaster. We are the body of Christ connected together. We do more than express a concern for the worker, the sick and the poor. We do more than express a concern for the poor, the aging, the impaired and the oppressed. We, the body of Christ, participate together. We struggle together to help those in need. This is important to our faith.

By this connection we do more than any single individual, church, district or annual conference could ever do by itself. We are together.

United Methodists identify with the need to be in mission. As United Methodists we desire to be in mission together, and as United Methodists the mandate is to be in mission together everywhere. "A charge to keep I have, our calling to fulfill."

Funding is mission, an expression of our stewardship, and an expression of our connectedness. Apportionments provide for us avenues for giving in order that we not only can be strong local churches and annual conferences, but that we can be connected together, seeking to be in mission together, seeking to be God's people at home and around the world.

— Comments by the Rev. L. Jonathan Holston, superintendent, Atlanta-Decatur-Oxford District, North Georgia Annual Conference



Theological Foundations for Apportionments as a System of Giving

The role of steward in the life of God's community is both deeply rooted in our biblical history and tradition and richly filled with possibilities for understanding our ongoing life as the people of God.

Prayer and study of biblical writings and Christian tradition make apparent that connectional ministry funding patterns cannot be considered apart from a theology of stewardship that informs and undergirds all aspects of the financial life. Within the church, many of our new members are joining without the benefit of growing up in church families, bringing little or no foundational understanding of stewardship. Among our members, there is a marked decline in an understanding of regular, sacrificial giving, as many no longer center their personal/family finances within the context of their faith and religious devotion.

At the local church level, there is a great need for a renewed and expanded theology of stewardship. For many pastors and laypersons, the concept of stewardship is usually limited to money management in general and the annual budget campaign in particular. We are convinced by new conversations and resources,

both in The United Methodist Church and in the wider ecumenical church, that the centrality of the biblical role of the steward must be reclaimed if the church is to fulfill its mission in this new millennium, and that patterns of funding and financial management in the church are to be seen in their proper context as practices of faith in the community of God's stewards. From this perspective, an apportionment is less a claim on the local congregation, a tax on their resources, and more a mechanism of enabling our shared stewardship, of undergirding our connectional mission and ministry.

In a turbulent economic climate, the age-old question out of Israel's experience of Babylonian exile is still our own: "How can we sing the Lord's song in a strange land?" As we face the strange land of our own financial future, there is a note of fear in such a question, a fear that our singing might be overcome by our anxieties and uncertainties, our problems and our crises. The prophets of the exile understood that to sing the Lord's song in the crises of any age requires a rootedness in the *memory* of the faith community, on the one hand, and the courage of *vision* in confidence that the future is God's future, on the other.

To remember the biblical and historical traditions of what God has done in the experience of those who went before us, and to dare to dream dreams and see visions of the possibilities that God is opening up before us, frees us from the tyranny and paralysis of present crises. The role of steward in the life of God's community is both deeply rooted in our biblical history and tradition and richly filled with possibilities for understanding our ongoing life as the people of God.

For Christians to claim the role of steward is to be reminded that all that we are and all that we have come into our care as the gift of God. In John Wesley's sermon "Free Grace," he said that a steward is a person given the responsibility for the care, management and utilization of something that belongs to another, a role that implies trust and partnership on the part of the owner toward the steward. To be a steward is to be entrusted through God's grace, a role that seems especially appropriate for a church descended from John Wesley's preaching of the centrality of grace. The various arenas in which we exercise the role of steward are all interrelated and are to be understood as arenas where we receive, reflect and proclaim the grace of God. To be a steward is to be called to a vocation of God's grace.

We are called to be stewards of the gospel.

As the church, the most fundamental gift entrusted to our stewardship is the good news that God, who created the world and grieves over its brokenness, is at work to redeem the world and restore it to wholeness. God's redeeming work has found its central focus in the life, death, and Resurrection of Jesus Christ, and will be completed in the full restoration of God's reign over all the Earth. The stewardship of the gospel is the prologue and the presupposition of all of our other practices as God's stewards. What we do and who we become in our use of God's gifts must always be understood as extensions of our response to the gift of God's redeeming work, which we are invited to share.

We are called to be stewards of God's creation.

Our well-being depends on the well-being of the whole of creation, and our stewardship of the Earth's resources is foundational for our personal, social and economic life.

Our very being and all those resources that enable our lives come as the gift of God's creation. Creation is relational in character. We experience the wholeness God intended in creation only when we are harmoniously related to God, to others and to the Earth itself with all of its plants and animals. As human beings, we are created in the image of God, which means that we represent the Creator in our dominion over the Earth. This makes us stewards of the Earth and not its masters. Our well-being depends on the well-being of the whole of creation, and our stewardship of the Earth's resources is foundational for our personal, social, and economic life. In a culture that often idolizes self-sufficiency and ownership, our biblical faith calls us to recognize our interdependence on the whole of creation and our stewardship of resources that belong to God as true owner.

We are called to become a community of stewards.

The world God created for wholeness and life has become characterized by brokenness and death. Although God is at work to redeem the world, God has also raised up a community as partners in this work: first, in the covenant community of Israel, and then, in the post-Pentecost church. These communities are called into being in response to God's acts of saving grace in exodus and resurrection. Out of their experience, these communities recognize the source of new life and restored wholeness in God's grace. In recognizing, receiving and responding to that gift of grace, the community of God's people becomes a community of stewards.

In the community's gathered life, the experience of God's grace is remembered, celebrated and proclaimed. In its ritual and its symbols, the community of stewards acknowledges the One they serve and the redeeming tasks into which God has invited them. For the church, this gathered life focuses in doxology, word and sacrament. Beyond its gathered life, the community seeks to live as God's stewards in the world. The community holds its members accountable for this mission in covenant with God and with one another. This covenant as God's stewards creates an alternative community to the communities of the world and their self-serving goals.



We are called to the practices of stewards in the world.

In personal relationships, the practice of stewards is characterized by love....The willingness of Jesus to lay down his life for the sake of others models the full expression of such love.

To live as a community committed to God's purposes in the world generates a characteristic pattern for the practices of stewards in various arenas:

- In *personal relationships*, the practice of stewards is characterized by love. In our biblical tradition, this love is understood both in terms of the love committed in faithful covenant to the well-being of another, which Israel called *hesed*, and the self-giving love, which the early church called *agape*. Such love is the mark of our stewardship of all relationships when they are understood as gifts of God's grace: family, personal commitments, friendship, marriage, parenting, hospitality and corporate fellowship (*koinonia*). Such love is also the mark of our stewardship of our own self, our individual well-being in body, mind and spirit: health, emotional maturity, personal and spiritual growth, self-esteem and personal relationship to God. The willingness of Jesus to lay down his life for the sake of others models the full expression of such love.
- In *political relationships*, the practice of stewards is characterized by justice. In our biblical tradition, justice is understood as a recognition of the right of all to have needs for wholeness and well-being recognized and enabled by the corporate life of the community. Participation, shared power, and channels for redress of grievance are crucial to the practice of stewards in the political arena. The community of stewards has a special concern for those who are exploited, oppressed or marginalized. The practice of the community of stewards is one of advocacy for those denied justice. Jesus modeled such justice in his own association with and advocacy for the outcasts and marginalized of his own time. Indeed, to know Christ is to know him in "the least of these."

The practice of the community of stewards is one of advocacy for those denied justice.

- In *economic relationships*, the practice of stewards is characterized by equity in the distribution of the resources required to meet basic human needs and to provide for enjoyment of human life. In our biblical tradition, the stewardship of economic resources is related to sufficiency rather than excess, inclusive sharing rather than exclusive ownership, and open access rather than hoarding. Jesus spoke more often on economic matters than on any other subject in the Gospels and stressed giving as a crucial mark of faithful discipleship. The practice of the community of stewards, if marked by these biblical understandings, would provide both critique and alternative to the frequent emphasis in our time on acquisition, consumption and accumulation.

Jesus spoke more often on economic matters than on any other subject in the Gospels and stressed giving as a crucial mark of faithful discipleship.

- In *ecclesiastical relationships*, the practice of stewards is characterized in the church itself as *koinonia*, as mutuality and partnership with the whole company of God's people and the church in every place for the sake of God's mission in the world. In our biblical tradition, this partnership is never an end in itself. When even worship turned inward in biblical times, the prophets demanded that "justice roll down like waters, and righteousness like an everflowing stream" (Amos 5:24). This partnership in ecclesiastical relationships requires us to honor and draw upon the richness of all our diverse gifts as a part of the church as the "one body of Christ." The church as *koinonia* is to be a living example of mutual sharing and solidarity. It calls forth the mutual sharing of resources entrusted to us: spiritual,

programmatic and financial/material. It requires the sharing of different opinions in a spirit of common commitment to our covenant relationship as we seek to discern God's purposes for the church. As the community of stewards, we should model in our own institutional relationships the qualities of love, justice, equity, mutuality and partnership that we seek to further in the world to which we are sent.

This partnership in ecclesiastical relationships requires us to honor and draw upon the richness of all our diverse gifts as a part of the church as the "one body of Christ."

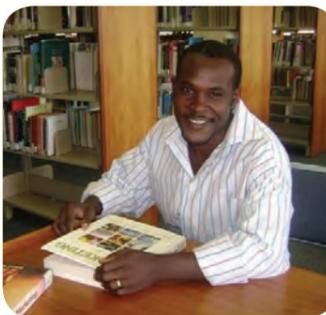
We are called to be stewards of hope.

Because we know a past with God (memory) and trust that the future is also God's (vision), the community of stewards can love every present as filled with the possibilities of hope.

The community of God's stewards trusts that our lives and all of human history both originate in God and will be consummated in God. Thus, all of time itself is a gift given into our care as stewards. The community of stewards can never live in the present moment as an end in itself, whether in the despair of crisis or in the careless pursuit of self-gratification.

The biblical understanding of Sabbath observance stands as a reminder of the gift of our days, which God has given into our care. Because we know a past with God (memory) and trust that the future is also God's (vision), the community of stewards can live ever present as filled with the possibilities of hope. Our time cannot then be squandered in despair or self-satisfaction but must be used in the service of God's hopeful purposes and our partnership with those purposes as the community of stewards.

The Four Areas of Focus



The 2008 General Conference summed up the church's apportionment goals for the next quadrennium in Four Areas of Focus.* The four centerpieces of United Methodist ministry are demonstrated through these goals:

- "Developing Principled Christian Leaders for the Church and the World": The United Methodist Church, through the apportioned funds, is expanding its capacity to develop leaders in universities and through other leadership development opportunities. The core of this centerpiece is increasing the number of young adult candidates for ordained ministries.

- “Creating New Places for New People and Renewing Existing Congregations”: Apportioned funds are planting churches, providing existing congregations with the means for revitalization and reaching millions of unchurched people through media campaigns.
- “Engaging in Ministry with the Poor”: The church aims to eradicate poverty by providing adequate funding of antipoverty initiatives; and training United Methodists to become aware of poverty, promote justice and advocate for economic development.
- “Stamping Out the Killer Diseases of Poverty by Improving Health Globally”: When people regain health, lives change. Following this simple premise is leading The United Methodist Church to deploy medical missionaries to Africa, Asia and Latin America; and to educate annual conferences on global health issues such as health-care access, disease eradication and infant mortality.

*These are examples of Four Areas of Focus ministries.

Implications

These thoughts on the theological foundations of our work are but a brief sampling of the rich biblical and historical traditions on the role of steward. This is an understanding and a focus that needs to be recovered and reclaimed for the wider witness and services of the church in the world of our time.

They reflect a sense that all our resources come from God and should be received and managed by the church as God’s representatives. Enabling the church’s mission for the sake of God’s kingdom must take priority over institutional, regional, or local self-interest, and we have sought to embody this missional priority in our recommendations.

They reflect a call to establish stewardship as a central element in our self-identity as the people of God. To enter covenant relationship with God is to become informed and equipped to understand and exercise the role of steward, both in the life of the church and in the life of the world. The church must consciously commit itself to education and reflection on the role of the steward as an ongoing priority of Christian discipleship.

They reflect a concern for justice and equity as a central commitment for the covenant community of God’s stewards. Any formulas or systems for collecting and distributing funds must seek justice and equity in light of diverse economic circumstances throughout the church.

Our Wesleyan Heritage

John Wesley’s theology of Christian stewardship is perhaps best summarized in his admonition to the people called Methodist: “Earn all you can. Save all you can. Give all you can.” Wesley encouraged Methodists to work with diligence and discipline, making wise use of the gifts and resources entrusted to them by God.

Further, he urged them to live on as little as possible, setting by the example of his own living a standard of frugality and simple living that was as countercultural in his day as in our own. Finally, Wesley was adamant that everything saved by this practice should be given to address the needs of the poor. Wesley’s followers were to engage in regular ministry with the poor and to give as generously as possible to them.

It was at the class meeting level that Wesley sought to address the financial needs of the growing organization of Methodists. Wesley recognized that classes, rather than individuals, could together be responsible for an additional assessment for projects such as the building of new preaching houses, support for the traveling preachers and other collective needs. By sharing this responsibility as a class, the varying levels of contributions by individual members could be pooled and contributed, allowing more affluent members to assist those of more limited means.

Since our earliest days, Methodist giving has been both local and connectional. Mission at the local level was assumed, not optional. It was personal, relational and face-to-face. Additionally, connectional giving was understood as a corporate responsibility, a method of institutional support, which allowed every member of whatever level of financial means to participate through the class meeting. This giving, too, was assumed, as a means of undergirding organizational needs in ministry, church expansion, and later in the establishment of pension support for “wornout preachers” and widows.

Three Simple Rules



In *Three Simple Rules*, Bishop Rueben P. Job writes of three ways to change the world. Although the rules are ancient, they are timely for today’s world. According to Bishop Job, “The Wesleyan movement is a prime example of this new creation that is formed when these... rules are adopted as a way of living.” These rules tie directly to today’s goals of apportionment giving.

1. “Do no harm”: We can live a life that God wants for us by helping others. Apportionments, taken together, enable us to help more people in more ways.

As Bishop Job says, “It is possible to practice a way of living that is in harmony with the life of Jesus and survive, even thrive, in a world like ours. It is both a challenging and rewarding way to live; and each of us, with God’s help, can live such a life fully, faithfully, and joyfully.”

2. “Do good”: We can live a life that God wants for us by helping others, even those we will never meet, those we consider to have nothing in common with, or who might differ from us economically or culturally. “The words of Jesus and of Wesley suggest that doing good is a universal command. That is, doing good is not limited to those like me or those who like me.” Doing good is directed at everyone.

3. “Stay in Love with God”: Seeing our apportionments help others not only gives us personal satisfaction; it also demonstrates concretely that we are in love with God. “Staying in love with God was the primary issue of a faithful life then, and it is today. For from such a life of love for God will flow the goodness and love of God to the world. It can be no other way.”

Apportionment giving transforms all—the giver, the church, the annual conference and especially the recipient. “We practice the rules; but God does the transforming; the renewing, and the building of the house—the house of our lives, the house of our church, and the house of our world.”¹

Implications

The United Methodist Church sought to uphold the important dynamic interplay between ongoing local mission and a covenant with the wider connection. Apportioned giving holds central importance in our distinctive Wesleyan tradition of stewardship for the furthering of the mission and ministry of The United Methodist Church.

The apportionment process seeks to draw the local church and the general church into closer partnership in our common stewardship efforts, making the apportionment process more responsive to local conditions. There is a recognized need for excellence in interpretation and communication throughout the connection about our mission work and for direct involvement of members and congregations in mission at every level.

The church examined our present apportionment formula and its long history. The church concluded that this apportionment formula, being in place in its current form for approximately 30 years, fails to reflect adequately the richness of our Wesleyan heritage and our theological foundations. In practice, it serves more as an assessment of “dues” that are responsive to allowable “deductions” from financial reports. It offers little toward seeking a community through which gifts are shared, and relief is offered by those most blessed.

In its place, a new apportionment formula was constructed that reflects our Wesleyan heritage and foundational theology by recognizing important differences in abilities to share gifts with others. Instead of distributing assessments across annual conferences through membership counts and spending, minus allowable deductions, the new formula bases apportionments, in part, on differences in the earnings of an annual conference’s resident population and differences in the costs of operating and maintaining a local church and annual conference. The net result of these differences is a determination of an annual conference’s financial strength—its ability to share with others, given its commitments and obligations to maintain basic church operations.

This new approach enables annual conferences to share gifts in proportion to their abilities. The foundation of this new formula rests upon a focus upon what each annual conference can do in shared mission and ministry. It replaces a system that ignores financial abilities and stresses credits due for benevolences shared locally, leaving greater responsibilities with those less able to support benevolences at any level.

A careful examination of what we are about as a church and an awareness of our biblical teachings leads to an awareness that the apportionment formula is an important part of our stewardship responsibilities. As better stewards of all of our gifts, the general church must seek improvements in how we share our resources. The church believes that the new formula reflects a significant step toward such an improvement.

Apportionments

Apportionments are our first mile of mission giving. They form the framework for the rest of our connectional ministry and mission. When we give our money so our congregation can pay its apportionments, we give to these causes:

World Service Fund: Trying to describe the ways the World Service Fund contributes to The United Methodist Church requires the use of many “ands.” It helps build new churches and pay the salaries of missionaries and expand Bible studies and provide leadership for youth ministry, and much more. World Service is the financial lifeline to a long list of Christian mission and ministry throughout the denomination.

Africa University Fund: Africa University is the only General Conference–approved degree-granting institution of higher education supported by The United Methodist Church on the continent of Africa. Men and women from 27 countries in Africa receive postsecondary education and postgraduate degrees. When we support the Africa University Fund, we nurture students in Christian values and develop visionary leaders.

Ministerial Education Fund: This fund is essential for The United Methodist Church to continue its commitment to recruit and educate quality pastoral leadership. Helping to defray the steep costs of getting a seminary education, the Ministerial Education Fund is one way The United Methodist Church supports those who are called into ordained and licensed ministry. The fund also equips our annual conferences with local pastor courses of study, continuing education and many other efforts to recruit, educate and support people called to ordained and licensed ministry.

Black College Fund: Through The Black College Fund, The United Methodist Church helps the 11 historically Black United Methodist–related colleges and universities to maintain solid, challenging academic programs; strong faculties; and well-equipped facilities. Their graduates are leaders nationally and internationally.

Episcopal Fund: Bishops are an integral part of the spiritual and administrative leadership of The United Methodist Church. Bishops are elected and consecrated to speak to the church and from the church. This fund pays our bishops’ salaries and covers office and travel expenses; it also provides pension and health benefit coverage.

Interdenominational Cooperation Fund: The Interdenominational Cooperation Fund enables United Methodists to have a presence and a voice in the activities of several national and worldwide ecumenical and interreligious organizations. It provides the United Methodist share of the basic budgets of these organizations, and pays for the travel expenses of United Methodist representatives.

General Administration Fund: This fund attends to the business of The United Methodist Church by ensuring trustworthy systems of oversight and financial accountability. The General Administration Fund finances the administrative activities of the church, in addition to underwriting the basic costs of General Conference, funding work of the Judicial Council, maintaining United Methodist official documents and historical artifacts, and designating historical shrines, landmarks and sites.

