

Conference Treasurer

Phyllis Regier

Knudsen Monroe & Company, LLC Certified Public Accountants have completed an audit in accordance with generally accepted auditing standards and produced a series of financial statements that in all material respects represent fairly the financial position of the Western District Conference as of January 31, 2016. The WDC will make this report available to members upon request.

The Western District Conference of Mennonite Church USA recorded its financial activity with the use of four separate funds:

General Fund. This fund records the transactions of the principal ministries of the Conference. It is into this fund that individual, organizational and congregational contributions go to pay for conference's expenses. Members contributed \$405,130 to the General Fund in 2015/16. At the end of the year 8.3% of the Bequest Fund (\$39,968) was added to the general fund.

Revolving Loan Fund. This fund operates separately, is governed by the Trustees Task Force and is used primarily to finance church buildings for member congregations and for capital improvements on Conference property.

2500 Place Fund. This fund also operates separately from the General Fund and records transactions related to the office and retail building owned by the conference. Rental income from tenants enables the conference to occupy its offices with no charge to the General Fund.

General Plant Fund. This fund records all physical assets such as buildings, equipment and land. In 2015/16 the General Plant Fund was decreased \$20,040 in depreciation and disposed assets. This brings the net assets of the General Plant Fund at the end of the year 2015/16 to \$118,309.

General Fund Restricted Accounts

Bequest Fund receives undesignated estate gifts of \$500 or more. In 2015 8.3% or \$39,968 was transferred to the annual budget. \$1,590 was earned in interest and (\$7,323) was lost on market adjustments on the Mennonite Foundation account. Bequests totaling \$78,168 were added to the fund from the estates of Oliver/Elizabeth Unruh, Alvin Goertz, Gretl Jantzen and Melvin Klaassen.

Koontz Memorial Fund for the continuing education needs of WDC pastors earned \$486 in interest on CDs and market adjustments on the Mennonite Foundation account. The fund made 24 grants totaling \$3,515.

Doris Goertz Scholarship Fund for individuals with particular needs who are preparing for or serving in a Christian vocation earned \$80 in interest. One \$150 grant was awarded.

Congregational Development Fund defrays the cost of employing consultants in congregations. This fund earned \$297 in interest and (1,203) was lost on market adjustments on the Mennonite Foundation account. The fund also received \$2,033 in repayments. The fund made 7 grants to congregations totaling \$4,388.

The Annuity Gift Program began the year with two participants and ended the year with two.

Western District Women in Mission Scholarship Fund provides seminary scholarships for women from the Western District. In 2015/16 this fund earned \$324 in interest which partially funded scholarships for WDC women attending seminary.

Other restricted accounts result from retreats, workshops, scholarship funds and grants. Commissions that govern the various accounts detail the activities of these accounts in reports.

General Fund Balance Sheet

as of January 31, 2016

ASSETS

Current Assets

Midland National Bank Checking	72,921	
Mennonite Foundation--General	406,540	
Mennonite Foundation--Resource Commission	87,865	
Citizens-Cetra	386,467	
Midland Money Market	51,588	
Citizens- CD's	100,449	
1st Bank CD's	24,950	
Midland CD's	115,760	
Receivables	2,137	
Prepaid Expenses	5,445	
Total Current Assets	1,254,122	
	Total Assets	1,254,122

LIABILITIES AND CAPITAL

Payables	708	
Tournament	156	
	Total Total Current Liabilities	864

RESTRICTED ACCOUNTS - the accounts are listed under the Board or Commission that has jurisdiction over the account.

Executive Board

Bequest Fund	457,914	
Annuities Payable	4,456	
Annuities Fund	3,121	
Annual Conference	3,734	
	Total Executive Board Restricted Accounts	469,225

Ministerial Leadership Commission

Sabbatical Fund (Vision 2012)	12,903	
WDWM Scholarship (Permanent)	34,733	
Koontz Fund-Pastor Continuing Education	74,822	
KS Leadership Center Fund	3,312	
Pastor Leadership Grant	1,754	
Pastor Assistance Fund (L<D)	7,307	
Conflict Consultant Grant	3,977	
Seminary Scholarships	4,452	
KIPCOR Consultation Fund	4,763	
CFD: Congregational Dev.	62,630	
Goertz Scholarship (Permanent)	6,517	
Goertz Fund Earned	1,192	
Pastor's Day Apart	1,254	
	Total Leadership Commission Restricted Accounts	219,616

Church Planting Commission

Pauls' Bequest (Permanent)	96,042
Restricted Fund - Church Planting	40,000

Burrton MC Church Planting Fund	7,687	
Church Contributions for Sudsidies	350	
Church Plant Development Grant	6,714	
Texas Convention	1,676	
Total Leadership Commission Restricted Accounts		152,469

Resource Commission

Resource Commission Endowment Fund	76,656	
Library Endowment (Permanent)	10,000	
Library Endowment Earned	1,209	
Vision 2012 Library Fund	68,113	
Resource Commission Workshops	2,127	
Faith Formation Grant	4,153	
Historical Committee Fund	1,552	
Youth Camping/Service Grant	1,029	
Youth - Leadership Training	2,250	
Youth - Jr High Youth Events	5,190	
Youth - Sr High Youth Events	2,010	
Youth Scholarships	1,294	
TX Urban Youth grant	2,611	
Low German Health Fund	85,109	
Total Resource Commission Restricted Accounts		263,304

Stewardship Commission

Staff Study Leave	3,576	
Oklahoma Oil Lease	3,000	
Conf. Car Replacement	14,519	
Restricted Fund - Benefits	60,000	
Equipment Fund	3,528	
Translation Grant	1,231	
Total Stewardship Commission Restricted Accounts		85,854

Total Restricted Accounts	1,190,467
Total Current Liabilities	864
Total Liabilities	1,191,331

Capital

Operating Fund Begin Year	62,791
Net Income	0

Total Capital	62,791
Total Liabilities & Capital	1,254,122

General Fund Income Statement

February 1, 2015 to January 31, 2016

Income

Undesignated Contributions	\$339,820
Church Plant Contributions	56,072
Other Designated Contributions	242
Agri-Urban contribution	8,996
Resource Library Refunds	2,004
Office and Travel Refunds	9,431
Rent Income	3,338
Income From Bequest Fund	39,968
Income from Restricted Funds	24,897
Personnel Rebates	24,733
Interest/Market Adjustment	(3,566)
Total Income	505,935

Expenses

Executive Board

Executive - Staffing	42,143
Executive - Staff Travel	2,048
Executive - Office Exp	2,909
Executive - Board Exp	1,561
Executive - MCUSA Delegates	3,000
Executive - Reference Council	683
Executive - Camp Subsidy	4,000
Executive Board Expenses	56,344

Ministerial Leadership Commission

Leader - Staffing	80,084
Leader - Staff Travel	9,683
Leader - Office Expense	11,761
Leader - Commission Exp	911
Leader - Ministerial Credential	525
Leader - Seminary Scholarships	4,148
Leader - Meetings & workshops	744
Ministerial Leadership Commission Expenses	107,856

Church Planting Commission

Church Planting - Staff	38,704
Church Planting - Travel	7,061
Church Planting - Commission	84
Church Planting - Plant Support	67,017
Church Planting Commission Expenses	112,866

Resource Commission

Resource - Staff	46,545
Resource - Staff Travel	978
Resource - Office Exp	6,630
Resource - Commission	66
Resource - Mennonite Library & Archives	2,500
Resource - Library resources & expenses	3,779
Resource - Music & Worship	193
Resource - Youth Misc	1,322
Resource Commission Expenses	62,013

Stewardship Commission

Steward - Staff	38,993
Steward - Staff Travel	852
Steward - Office Exp	6,675
Steward - Commission	140
Steward - Communications	5,854
Steward - Insurance	8,042
Steward - Audit	6,300
Stewardship Commission Expenses	66,856

Surplus Distribution

Staff Health Insurance Benefits	60,000
Church Planting Funds	40,000
Surplus Funds Distribution	100,000

Total Expenses	505,935
Net Income (Deficit)	\$ 0

2500 Place Balance Sheet

as of January 31, 2016

ASSETS

Current Assets

Midland Checking	2,154
Praxis Mutual Fund	13,177
Accounts Receivable	54

Total Assets

15,385

LIABILITIES AND CAPITAL

Current Liabilities

Rev Fund Loan	1,990
Accounts Payable	6,180

Total Liabilities

8,170

Capital

Operating Fund Balance	5,150
Net Income	2,065

Total Capital

7,215

Total Liabilities & Capital

15,385

2500 Place Income Statement

February 1, 2015 to January 31, 2016

Income

Utility Refunds	6,951
Rental Income	32,275
Market Adjustment/Interest	(221)

Total Revenues

39,005

Expenses

Insurance	5,562
Salary Expense	3,850
Payroll Tax Expense	294
Property Tax	12,447
Repairs & Maintenance	1,329
Services	2,291
Utilities	9,759
Miscellaneous Operating	6
Supplies	1,401

Total Expenses

36,939

Net Income (Deficit)

2,066

Revolving Fund Balance Sheet

as of January 31, 2015

ASSETS

Current Assets

Midland Money Market	7,517	
Midland CD	369,458	
1st Newton CD	71,654	
Accounts Receivable	5,000	
1ST Newton Money Market	5,637	
Total Current Assets		459,266

Other Assets - LOANS

2500 Place Climate Control Unit	1,990	
Agri-Urban	20,000	
Mennonite Church of the Servant	12,978	
Total Other Assets		34,968

Total Assets	494,234
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CAPITAL

Retained Earnings	488,998	
Net Income	5,236	
Total Capital		494,234

Total Liabilities & Capital	494,234
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Western District Conference
Giving by Congregation

	Church	Total Year		
		2015	2014	2013
478	Alexanderwohl Mennonite Church	16,350	18,100	15,450
16	Aposento Alto	250	0	0
50	Austin Mennonite Church	1,915	1,740	1,500
133	Beatrice Mennonite Church	1,000	100	100
539	Bethel College Mennonite	29,979	37,102	28,139
331	Buhler Mennonite Church	7,825	8,475	7,425
26	Calvary Mennonite Church	0	0	0
70	Camino de Santidad	0	0	0
45	Casa Betania	1,827	1,514	2,663
25	Casa de Dios	0	200	0
60	Casa del Alfarero	0	0	0
230	Chin Emmanuel Church	4,160	4,500	4,000
42	Comunidad de Esperanza	800	300	500
15	Comunidad de Vida	0	0	50
	Cristiana Menonita Camino Nueve	0	NA	NA
420	Eden Mennonite Church, Moundridge	23,155	19,970	20,994
187	Faith Mennonite Church, Newton	15,200	13,790	10,325
231	First Mennonite Church, Beatrice	20,806	27,211	17,197
240	First Mennonite Church, Halstead	9,532	7,114	8,490
279	First Mennonite Church, Hillsboro	1,325	1,178	1,475
250	First Mennonite Church, Hutchinson	6,892	8,764	8,005
60	First Mennonite Church, McPherson	2,154	4,761	2,967
167	First Mennonite Church, Moundridge	4,168	4,436	4,705
294	First Mennonite Church, Newton	20,616	23,928	27,615
30	First Mennonite Church, Ransom	1,255	1,832	7,713
163	Goessel Mennonite Church	100	0	536
25	Gospel Fellowship	0	0	0
234	Grace Hill Mennonite	30,660	28,332	26,398

	Church	Total Year		
		2015	2014	2013
8	Greenfield Mennonite	0	0	0
20	Hanston Mennonite Church	133	394	243
205	Hoffnungsau Mennonite	3,627	4,988	5,431
238	Hope Mennonite, Wichita	30,377	16,728	28,499
18	Hope Fellowship-Waco	1,152	1,152	1,152
65	Houston Mennonite Church	7,000	7,125	7,126
117	Inman Mennonite Church	4,490	1,512	1,673
30	Joy Mennonite Church	1,500	1,500	1,500
98	Kingman Mennonite Church	100	165	100
23	Koinonia Mennonite Church	0	0	0
402	Lorraine Avenue Mennonite	37,375	24,282	43,050
225	Luz Del Evangelio	2,300	700	0
106	Manhattan Mennonite Church	2,255	2,075	2,140
26	Mennonite Church of the Servant	450	550	550
42	Monte Horeb	200	0	200
72	New Creation Fellowship	4,723	4,829	4,986
88	Peace Mennonite Church, Dallas	1,700	1,700	1,275
40	Peace Mennonite Church, Lawrence	1,250	1,200	1,300
259	Rainbow Mennonite Church	14,190	15,330	15,380
63	Salina Mennonite Church	5,125	5,000	3,547
48	San Antonio Mennonite Church	0	1,000	1,250
200	Shalom Mennonite Church	7,935	6,760	7,744
111	Southern Hills Mennonite	8,950	9,525	8,925
310	Tabor Mennonite Church	18,500	18,516	20,850
52	Trinity Mennonite Church	906	50	917
78	Turpin Mennonite Church	4,213	4,524	3,856
196	West Zion Mennonite	6,150	6,000	6,150
158	Zion Mennonite Church	11,472	8,053	10,402