

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, 2012. 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 five 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 \$414,789 to the General Fund in 2011/12. At the end of the year 10% of the Bequest Fund (\$49,772) 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.

Camp Fund. This fund records the operations of Camp Mennoscah.

General Plant Fund. This fund records all physical assets such as buildings, equipment and land. In 2011/12 the General Plant Fund was decreased \$29,681 in depreciation and increased \$22,430 by capital improvements. This brings the net assets of the General Plant Fund at the end of the year 2011/12 to \$197,763

General Fund Restricted Accounts

Bequest Fund receives undesigned estate gifts of \$500 or more. In 2011 10% or \$49,772 was transferred to the annual budget. \$5,539 was earned in interest and -\$6,937 was lost through market adjustments on the Mennonite Foundation account. Bequests in the amount of \$11,906 were added to the fund from the estates of Verna Waltner, Philip and Frances Johnson and Martha Stucky.

Vision 2012 Fund receives contributions for the Vision 2012 campaign drive. In 2011 WDC members contributed \$238,298 toward the campaign and \$2,693 was earned in interest on CDs and market adjustments on the Mennonite Foundation account. \$261,962 was spent for Vision 2012 projects which includes the camp swimming pool.

Koontz Memorial Fund for the continuing education needs of WDC pastors earned \$1,086 in interest on CDs and market adjustments on the Mennonite Foundation account. The fund made 21 grants totaling \$3,874.

Doris Goertz Scholarship Fund for individuals with particular needs who are preparing for or serving in a Christian vocation earned \$206 in interest. No grants were awarded.

Centennial Fund Drive/Encouragement Grants assist mission churches in obtaining a meeting place or to meet short term needs. The fund earned \$4 in interest and made 1 grant of \$325 to Linda Berry, Metro Mennonite congregation, for AMBS classes.

Centennial Fund Drive/Congregational Development Fund defrays the cost of employing consultants in congregations. This fund earned \$1,501 in interest and \$640 in repayments. The fund made 3 grants to congregations totaling \$1,081.

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 2011 this fund earned \$883 in interest and the Western District Women in Mission contributed \$1,213 to the fund. Scholarships were awarded to Jocelyn Graber for her work at AMBS-Great Plains in the fall and spring.

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 Income Statement

February 1, 2011 to January 31, 2012

Income

Undesignated Contributions	\$355,849
Church Plant Contributions	54,102
Other Designated Contributions	4,838
Agri-Urban contribution	11,080
Resource Library Refunds	2,258
Office and Travel Refunds	24,139
Rent Income	2,662
Income From Bequest Fund	49,772
Vision 2012 Funds	20,004
Personnel Rebates	73,256
Interest/Market Adjustment	4,512
Total Income	602,472

Expenses

Executive Board

Executive - Staffing	43,387
Executive - Staff Travel	2,741
Executive - Office Exp	2,947
Executive - Board Exp	2,786
Executive - MCUSA Delegates	3,000
Executive - Reference Council	294
Executive - Camp Subsidy	2,500
Executive Board Expenses	57,655

Leadership Commission

Leader - Staffing	162,518
Leader - Staff Travel	14,553
Leader - Office Expense	14,825
Leader - Commission Exp	4,197
Leader - Ministerial Credential	582
Leader - Seminary Scholarships	1,750
Leader - AMBS-Great Plains	3,000
Leader - Meetings & workshops	485
Leader - Resources & Consulting	150
Leader - Church Plant subsidy	60,186
Leadership Commission Expenses	262,246

Resource Commission

Resource - Staff	99,248
Resource - Staff Travel	2,001
Resource - Office Exp	7,367
Resource - Commission Exp	50
Resource - Mennonite Library & Archives	2,500
Resource - Library resources	5,087
Resource - Library supplies	664
Resource - Library postage	504
Resource - Library technology	375
Resource - Youth Misc	697

Resource Commission Expenses	118,493
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Stewardship Commission

Steward - Staff	46,903
Steward - Staff Travel	876
Steward - Office Exp	7,035
Steward - Commission	150
Steward - Communications	6,072
Steward - Insurance	7,448
Steward - Audit	6,700

Stewardship Commission Expenses	75,184
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Retreat Commission

Retreat - Staffing	85,499
Retreat - Commission Exp	75
Retreat - Oklahoma Camping Program	1,000

Retreat Commission Expenses	86,574
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Total Expenses	600,152
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Net Income (Deficit)	\$ 2,320
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Vision 2012 Campaign**As of January 31, 2012**

This report reflects the total history of the Vision 2012 Campaign up to January 31, 2012

Total Campaign - Actual Money Received	1,408,944
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Project Expenses

Campaign Expenses	147,807
Camp Projects	594,755
Ministerial projects	201,184
Library projects	59,038

Total spent on Vision 2012 projects	1,002,784
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Total Money available on January 31, 2012	406,160
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Western District Conference Church Giving 2011

members	Church	YEAR			
		2011	2010	2009	2008
516	Alexanderwohl Mennonite Church	11,505	14,950	14,035	13,500
63	Austin Mennonite Church	3,000	100	2,280	0
103	Beatrice Mennonite Church	900	400	350	796
66	Berghal Mennonite Church	2,091	3,256	3,526	3,838
590	Bethel College Mennonite	29,175	34,615	39,303	31,155
25	Bethel Mennonite, Hammon	0	0	0	0
100	Bethel Mennonite, Hydro	1,183	1,808	1,806	2,107
382	Bethel Mennonite, Inman	19,443	15,903	13,560	15,371
376	Buhler Mennonite Church	5,492	7,280	10,225	971
94	Burton Mennonite Church	1,662	2,822	500	3,272
33	Calvary Mennonite Church	0	0	0	0
	Casa Betania	2,697	2,147	2,842	1,829
15	Casa de Dios	0	0	300	0
45	Casa del Alfarero	0	150	150	0
28	Comunidad de Esperanza	0	500	0	450
15	Comunidad de Vida	0	0	0	1,000
210	Eden Mennonite Church, Inola	3,100	3,200	3,000	3,345
733	Eden Mennonite Church, Moundridge	21,250	24,486	26,979	26,540
361	Faith Mennonite Church, Newton	12,760	8,159	15,289	18,483
251	First Mennonite Church, Beatrice	16,282	15,295	21,743	17,234
60	First Mennonite Church, Clinton	1,200	1,400	680	315
266	First Mennonite Church, Halstead	8,817	10,560	7,858	8,932
291	First Mennonite Church, Hillsboro	1,762	2,109	1,704	2,246
242	First Mennonite Church, Hutchinson	10,253	9,875	9,330	9,219
192	First Mennonite Church, McPherson	3,789	2,304	2,038	2,729
198	First Mennonite Church, Moundridge	5,237	7,927	13,128	14,810
559	First Mennonite Church, Newton	25,503	21,973	31,653	28,517
30	First Mennonite Church, Ransom	5,583	6,151	4,103	5,016
177	Goessel Mennonite Church	67	415	523	1,043
30	*Gospel Fellowship	240	360	330	300
75	Grace Mennonite Church	167	2,433	2,866	1,186
234	Grace Hill Mennonite	29,438	29,064	29,032	28,801
23	Greenfield Mennonite	140	0	100	138

* Dual Congregation

members	Church	YEAR			
		2011	2010	2009	2008
50	Hanston Mennonite Church	275	336	256	445
105	Harold Mennonite Church	303	3,103	786	1,150
245	Hoffnugsau Mennonite	3,844	4,132	6,852	6,391
208	Hope Mennonite, Wichita	30,310	11,211	8,019	8,168
18	Hope Fellowship-Waco	1,152	1,152	1,152	960
23	House of Healing	0	894	1,613	1,500
37	Houston Mennonite Church	7,950	6,000	5,450	3,750
133	Inman Mennonite Church	2,776	2,636	2,323	3,168
20	Joy Mennonite Church	1,006	495	297	30
78	Kingman Mennonite Church	772	845	853	760
23	Koinonia Mennonite Church	0	0	0	0
388	Lorraine Avenue Mennonite	45,960	22,550	19,600	18,998
110	Luz Del Evangelio	1,500	107	1,500	1,500
90	Manhattan Mennonite Church	2,150	2,050	3,245	1,617
30	Mennonite Church of the Servant	838	788	1,050	1,090
12	Mennonite Indian Church	0	0	0	0
20	Mi Redentor	0	0	0	420
12	Monte Horeb	200	0	500	500
12	Mt Zion	0	0	0	0
70	New Creation Fellowship	5,248	6,248	5,248	6,578
15	Nueva Jerusalem	0	0	0	0
88	Peace Mennonite Church, Dallas	1,300	1,250	1,000	1,000
50	Peace Mennonite Church, Lawrence	1,200	1,089	1,090	1,191
282	Rainbow Mennonite Church	16,210	15,780	15,480	14,785
66	Salina Mennonite Church	3,150	1,375	975	530
38	San Antonio Mennonite Church	1,100	1,000	1,000	500
180	Shalom Mennonite Church	9,550	8,275	5,600	6,605
105	Southern Hills Mennonite	8,550	8,003	7,325	7,000
337	Tabor Mennonite Church	19,550	24,860	27,400	42,940
218	Trinity Mennonite Church	819	544	2,617	750
101	Turpin Mennonite Church	4,254	3,708	4,781	4,331
205	West Zion Mennonite	6,150	6,100	5,500	6,000
153	Zion Mennonite Church	9,958	9,569	13,947	7,357

General Fund Balance Sheet

as of January 31, 2012

ASSETS

Current Assets

Midland National Bank Checking	110,653	
Mennonite Foundation	339,136	
Citizens-PrimeVest	82,440	
1st Bank Money Market	4,261	
Midland Money Market	11,559	
Citizens- CD's	256,906	
1st Bank CD's	400,550	
Midland CD's	154,955	
Central Bank CD's	105,123	
Receivables	2,573	
Prepaid Expenses	12,134	
Total Current Assets	1,480,290	
Total Assets	1,480,290	

LIABILITIES AND CAPITAL

Payable to Revolving Fund	67,192	
Employment Taxes Payable	2,914	
Texas Convention	5,007	
Camp Payable/(Receivable)	(78,562)	
GPSEP Endowment Fund	52,727	
Pass Through Accounts	(83)	
Total Total Current Liabilities	49,195	

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

Executive Board

Bequest Fund	447,946	
Vision 2012 Fund	406,160	
Annuities Payable	5,868	
Annuities Fund	3,592	
Annual Conference	1,171	
UpsideDown King	1,414	
Damascus Road Event	310	
Language Immersion Grant	1,500	
Arvada Abuse Recovery	1,975	
Total Executive Board Restricted Accounts	869,936	

Leadership Commission

Pauls' Bequest (Permanent)	96,042	
Church Plant Fund	14,047	
WDWM Scholarship (Permanent)	33,247	
WDWM Scholarship Earned	232	
Koontz Mem. Fund	86,646	
Interim Pastor Grant	884	
Pastor Leadership Grant	1,955	
Conflict Consultant Grant	3,425	
CFD: Encouragement Grants	140	
KIPCOR Consultation Fund	4,763	

CFD: Congregational Dev.	64,132	
Goertz Scholarshp (Permanent)	6,517	
Goertz Fund Earned	1,022	
L<D (Pastor Assistance Fund)	5,605	
Pastor's Day Apart	535	
Pastor Spouse Retreat	240	
Seminary Scholarships	2,500	
Total Leadership Commission Restricted Accounts		321,932

Resource Commission

Library Trust (20 yr)	78,450	
Library Trust interest	2,377	
Library Endowment	10,000	
Library Endowment Interest	955	
Year of the Bible Grant	9,980	
B Spaulding Memorial	167	
Circle of Grace training grant	235	
Education Committee Workshops	515	
Historical Committee Fund	1,552	
Youth Camping/Service Grant	1,029	
Student Leadership Training	2,618	
Jr High Youth Events	5,019	
Sr High Youth Events	2,040	
Youth Pastor/Sponsor resource	572	
Youth Scholarships	1,443	
TX Urban Youth grant	4,238	
KS Menno Disability Task Force	1,281	
Low German Health Fund	27,773	
Marriage Encounter	423	
Spanish Church Membership Grant	3,077	
Total Resource Commission Restricted Accounts		153,744

Stewardship Commission

Staff Study Leave	3,576	
Conf. Car Replacement	4,329	
Equipment Fund	4,583	
Translation Grant	4,009	
Total Stewardship Commission Restricted Accounts		16,497

Retreat Commission

Tournament	645	
January Ski Retreat	4,090	
Retreat: Singles	1,460	
Total Restricted Accounts		6,195

Total Restricted Accounts	Total Liabilities	1,368,303
	Total Liabilities	1,417,499

Capital

Operating Fund Begin Year	60,472
Net Income	2,319

Total Capital	62,791
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Total Liabilities & Capital	1,480,290
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Camp Mennoscah Income Statement

February 1, 2011 to January 31, 2012

INCOME

Camp Fees	92,029
Rental Fees	32,524
Retreat Center Rentals	24,048
Contributions	33,905
WDC Contribution for Camp Staff Salaries	22,980
Fundraisers	7,655
Souvenir Income	6,455
Misc. Income	8,122
Farmland Income	1,396
Total Income	229,114

Expenses

Program Expenses

Souvenirs	4,897
Food	21,031
Program/Promotional Expenses	5,324
Nursing	417
Crafts	690

Utilities

Electricity	7,314
Propane	6,633
Water	3,708
Trash	866

Insurance & Taxes

Camper Medical Insurance	1,741
Workers Compensations Ins.	2,150
Liability Insurance	5,083
Property Insurance	8,905
Property Tax	2,901

Staff

Permanent Staff Salaries	70,307
Summer & Contract Salaries	17,587

Office Expenses

Office Supplies	1,912
Phone	2,771

Maintenance Expenses

General Maintenance	13,147
Vehicle Expense	6,384

Other

Capital Improvements	100
Bluestem Property Payments	11,509
Apartment Loan Payments	3,747

Total Expenses	199,124
Net Income (Deficit)	29,990

Camp Mennoscah Balance Sheet

as of January 31, 2012

ASSETS

Cash (checking and money market accounts)	203,276
WDC Receivable - Vision 2012	255,143
Cheney Coop Elevator	100
Depreciable and depletable assets	948,945
Land	85,335

Total Assets

1,492,799

LIABILITIES AND CAPITAL

Liabilities

Revolving Fund Loans	
Maintainence Apt Loan	16,509
Bluestem Property Loan	78,717
Swimming Pool Loan	48,264
Payable to WDC	78,637
Other Payables	75

Total Liabilities

222,202

Net Assets

Unrestricted

Board Designated	
Maintainence Office/Staff housing	410
Memorials	6,912
Renovation Fund	55,381
Wish List Fund	5,400
Bequest Fund	4,829
Undesignated	917,217

Total Unrestricted Assets

990,149

Temporarily Restricted

Scholarships	251
Renovation Fund (Temporary)	4,248
Retreat Center Landscaping	713
Wish List (Temporary)	6,123
Nature Center	930
Cabin Renovation	5,000
Swimming Pool	5,751
Mental Health Retreat	2,289
Vision 2012 Fund	255,143

Total Temporarily Restricted Assests

280,448

Total Net Assets

1,270,597

Total Liabilities & Capital

1,492,799

2500 Place Balance Sheet

as of January 31, 2012

ASSETS

Current Assets

Midland Checking	2,964
Praxis Mutual Fund	10,023
Utilities Receivable	1,401

Total Assets

14,388

LIABILITIES AND CAPITAL

Current Liabilities

Rev Fund Loan	11,990
Payable to WDC	425

Total Liabilities

12,415

Capital

Operating Fund Balance	16,366
Net Income	(14,393)

Total Capital

1,973

Total Liabilities & Capital

14,388

2500 Place Income Statement

February 1, 2011 to January 31, 2012

Income

Utility Refunds	3,993
Rental Income	29,191
Market Adjustment/Interest	(22)

Total Revenues

33,162

Expenses

Insurance	4,807
Salary Expense	5,400
Payroll Tax Expense	413
Property Tax	10,133
Repairs & Maintenance	2,266
Services	811
Utilities	10,612
Supplies	950
Renovations - Replace main climate control unit	12,163

Total Expenses

47,555

Net Income (Deficit)

(14,393)

Revolving Fund Balance Sheet

as of January 31, 2012

ASSETS

Current Assets

Midland Money Market #8-0808-3	36,006	
Midland CD 46383	110,129	
1st Newton CD 5012020	68,166	
WDC Receivable	67,192	
1ST Newton PPN 248908	5,623	
Total Current Assets		287,116

Other Assets - LOANS

2500 Place Climate Control Unit	11,990	
Agri-Urban	20,000	
Camp Swimming Pool	48,264	
Camp Mennoscah Apt	16,509	
Monte Horeb church remodel loan	6,619	
Camp Property	78,717	
Total Other Assets		182,099

Total Assets	469,215
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CAPITAL

Retained Earnings	458,104	
Net Income	11,111	
Total Capital		469,215

Total Liabilities & Capital	469,215
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