

**INDEPENDENT ACCOUNTANTS REPORTS**

**Funds administered by the  
Great Plains United Methodist Conference  
Council on Finance and Administration**

**FINANCIAL STATEMENTS**

**Kansas East  
Kansas West  
Nebraska**

**THE KANSAS EAST CONFERENCE OF  
THE UNITED METHODIST CHURCH, INC.**

CONSOLIDATED FINANCIAL STATEMENTS  
WITH  
SUPPLEMENTAL INFORMATION  
DECEMBER 31, 2013 AND 2012  
TOGETHER WITH REPORT OF INDEPENDENT AUDITORS



### Independent Auditors' Report

Council on Finance and Administration and the  
Conference Treasurer of  
The Great Plains Conference of the United Methodist Church

#### Report on the Financial Statements

We have audited the accompanying consolidated financial statements of The Kansas East Conference of the United Methodist Church, Inc. which comprise the consolidated statements of financial position as of December 31, 2013 and 2012 and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether these consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of The Kansas East Conference of the United Methodist Church, Inc. as of December 31, 2013 and 2012 and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

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**Emphasis of Matter**

As discussed in Note 15, members of the Kansas East, Kansas West and Nebraska United Methodist Conferences voted in June 2012 to unify the three conferences into one conference, The Great Plains Conference of the United Methodist Church. The merger was effective January 1, 2014. Our opinion is not modified with respect to this matter.

**Report on Supplementary Information**

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The supplemental information on pages 24-27 is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

*Summers, Spencer & Company, P.A.*

Summers, Spencer & Company, P.A.  
Topeka, Kansas

August 7, 2014

**THE KANSAS EAST CONFERENCE OF  
THE UNITED METHODIST CHURCH, INC.**

**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION**

December 31,	2013	2012
<b>Assets</b>		
Current assets		
Cash and cash equivalents	\$ 1,816,054	\$ 2,123,981
Receivables	1,304,755	2,053,421
Prepaid expenses	<u>99,026</u>	<u>53,922</u>
Total current assets	3,219,835	4,231,324
Investments, at fair value		
Property and equipment, net	<u>6,682,445</u>	<u>6,960,352</u>
	<u>4,539,159</u>	<u>5,000,601</u>
Total assets	<u>\$ 14,441,439</u>	<u>\$ 16,192,277</u>
<b>Liabilities</b>		
Current liabilities		
Accounts payable and accrued expenses	\$ 415,081	\$ 399,782
Due to other organizations	91,513	60,504
Current portion of long-term debt	<u>61,228</u>	<u>241,544</u>
Total current liabilities	567,822	701,830
Long-term debt, less current maturities		
	<u>599,192</u>	<u>499,195</u>
Total liabilities	<u>1,167,014</u>	<u>1,201,024</u>
<b>Net assets</b>		
Unrestricted		
	10,112,732	11,154,538
Temporarily restricted		
	1,860,949	2,553,198
Permanently restricted		
	<u>1,300,744</u>	<u>1,283,517</u>
Total net assets	<u>13,274,425</u>	<u>14,991,253</u>
Total liabilities and net assets	<u>\$ 14,441,439</u>	<u>\$ 16,192,277</u>

**GREAT PLAINS CONFERENCE  
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**THE KANSAS EAST CONFERENCE OF  
THE UNITED METHODIST CHURCH, INC.  
CONSOLIDATED STATEMENTS OF ACTIVITIES**

For the year ended December 31, 2013				
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Support, revenues and gains				
Apportionments	\$ 4,480,096	\$ -	\$ -	\$ 4,480,096
Special askings	-	135,812	17,227	153,039
Special Sunday offerings	-	46,657	-	46,657
Gifts and grants	116,587	166,454	-	283,041
Total contributions	4,596,682	348,923	17,227	4,962,832
Program service fees	309,098	-	-	309,098
Investment income	1,024,460	225,028	-	1,249,488
Sale of assets	1,269	-	-	1,269
Other income	239,012	-	-	239,012
Total support, revenues and gains	6,170,522	573,951	17,227	6,761,700
Release net asset restrictions				
Satisfaction of purpose restriction	1,266,199	(1,266,199)	-	-
Total support, revenues, gains and release net asset restrictions	7,436,722	(692,249)	17,227	6,761,700
Expenses and losses				
Program services				
Conference ministerial support ministries	2,447,220	-	-	2,447,220
World service & conference benevolences	2,360,615	-	-	2,360,615
General and jurisdictional ministries	470,029	-	-	470,029
Other conference ministries	842,085	-	-	842,085
Total program services	6,119,949	-	-	6,119,949
Supporting activities				
Administrative activities	1,365,241	-	-	1,365,241
Fundraising activities	16,240	-	-	16,240
Total expenses	7,501,430	-	-	7,501,430
Loss on sale of assets	381,225	-	-	381,225
Losses on allowance for capital campaign	595,875	-	-	595,875
Total expenses and losses	8,478,530	-	-	8,478,530
Change in net assets	(1,041,807)	(692,249)	17,227	(1,716,829)
Net assets, beginning of year	11,154,540	2,553,198	1,283,517	14,991,255
Net assets, end of year	\$ 10,112,732	\$ 1,860,949	\$ 1,300,744	\$ 13,274,425

**THE KANSAS EAST CONFERENCE OF  
THE UNITED METHODIST CHURCH, INC.  
CONSOLIDATED STATEMENTS OF ACTIVITIES**

For the year ended December 31, 2012

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
<b>Revenues and gains</b>				
Apportionments	\$ 4,567,097	\$ -	\$ -	\$ 4,567,097
Special askings	-	144,501	18,459	162,961
Special Sunday offerings	-	45,943	-	45,943
Gifts and grants	265,968	186,728	20	452,716
Total contributions	<u>4,833,065</u>	<u>377,172</u>	<u>18,479</u>	<u>5,228,717</u>
Program service fees	337,004	-	-	337,004
Investment income	777,672	85,543	-	863,215
Sale of assets	21,377	-	-	21,377
Clergy benefits	589,477	-	-	589,477
Other income	400,380	-	-	400,380
Total revenues and gains	<u>6,958,976</u>	<u>462,715</u>	<u>18,479</u>	<u>7,440,171</u>
<b>Release net asset restrictions</b>				
Satisfaction of purpose restriction	<u>1,040,150</u>	<u>(1,040,150)</u>	<u>-</u>	<u>-</u>
Total revenues, gains and release net asset restrictions	<u>7,999,126</u>	<u>(577,435)</u>	<u>18,479</u>	<u>7,440,170</u>
<b>Expenses and losses</b>				
<b>Program services</b>				
Conference ministerial support ministries	1,401,288	-	-	1,401,288
World service & conference benevolences	2,392,796	-	-	2,392,796
General and jurisdictional ministries	460,553	-	-	460,553
Other conference ministries	534,986	-	-	534,986
Total program services	<u>4,789,623</u>	<u>-</u>	<u>-</u>	<u>4,789,623</u>
<b>Supporting activities</b>				
Administrative activities	1,241,847	-	-	1,241,847
Fundraising activities	13,092	-	-	13,092
Total expenses	<u>6,044,562</u>	<u>-</u>	<u>-</u>	<u>6,044,562</u>
Losses on allowance for capital campaign	83,029	-	-	83,029
Total expenses and losses	<u>6,127,591</u>	<u>-</u>	<u>-</u>	<u>6,127,591</u>
Change in net assets	1,871,534	(577,435)	18,479	1,312,579
Net assets, beginning of year	9,283,004	3,130,633	1,265,038	13,678,675
Net assets, end of year	<u>\$ 11,154,538</u>	<u>\$ 2,553,198</u>	<u>\$ 1,283,517</u>	<u>\$ 14,991,253</u>

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**THE KANSAS EAST CONFERENCE OF  
THE UNITED METHODIST CHURCH, INC.**  
**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES**

	Program Services										Supporting Activities			Total Expenses
	Conference Ministerial Support	World Service and Conference Benevolence	Other General and Jurisdictional Ministries			Total Program Services	Administrative Activities	Fundraising Activities	Total Supporting Activities	Total	Supporting	Activities		
			Conference Ministries	Other Ministries	Services									
Salaries and wages	\$ 514,142	\$ 362,426	\$ -	\$ -	\$ 876,568	\$ 362,642	\$ -	\$ 362,642	\$ -	\$ 362,642	\$ 1,239,211			
Fringe benefits	209,665	167,429	-	2,595	379,690	145,631	-	145,631	-	145,631	525,320			
Total compensation	723,807	529,855	-	2,595	1,256,257	508,273	-	508,273	-	508,273	1,764,530			
Occupancy	50,158	70,681	-	-	120,839	71,226	-	71,226	-	71,226	192,065			
Telephone	12,010	9,131	-	103	21,244	11,100	-	11,100	-	11,100	32,343			
Postage and shipping	3,064	2,070	-	871	6,005	15,419	3,145	18,563	-	18,563	24,569			
Printing and publication	997	6,046	-	1,060	8,103	32,301	4,052	36,353	-	36,353	44,456			
Office supplies	5,577	3,088	-	2,166	10,832	2,645	8,946	11,591	-	11,591	22,422			
Program materials	-	34,658	-	6,195	40,853	-	-	-	-	-	40,853			
Professional fees	25,090	156,073	-	16,800	197,963	103,354	-	103,354	-	103,354	301,317			
Contract services	82,350	-	-	448	82,798	256,499	-	256,499	-	256,499	339,297			
Insurance	16,046	32,565	-	1,297	49,908	112,976	-	112,976	-	112,976	162,884			
Staff hotel, travel & meals	27,181	21,085	-	6,403	54,669	25,603	-	25,603	-	25,603	80,272			
Clergy recruitment	62,197	-	-	-	62,197	47,404	-	47,404	-	47,404	109,601			
Meetings and retreats	12,903	22,675	-	106,947	142,525	41,246	-	41,246	-	41,246	183,771			
Conference vehicles	15,290	24,994	-	-	40,284	1,145	-	1,145	-	1,145	41,428			
Equipment	16,708	7,913	-	6,088	30,708	30,114	-	30,114	-	30,114	60,823			
Depreciation	53,828	62,437	-	1,536	117,801	21,786	-	21,786	-	21,786	139,586			
Interest	-	-	-	-	-	44,433	-	44,433	-	44,433	44,433			
Miscellaneous	1,658	2,467	-	5,780	9,905	39,719	97	39,816	-	39,816	49,722			
Clergy benefits	970,023	-	-	-	970,023	-	-	-	-	-	970,023			
Grants	368,333	1,374,877	-	470,029	2,213,242	2,897,035	-	2,897,035	-	2,897,035	5,090,277			
Total functional expense	\$ 2,447,220	\$ 2,360,615	\$ 470,029	\$ 842,085	\$ 6,119,949	\$ 1,365,241	\$ 16,240	\$ 1,381,481	\$ 16,240	\$ 1,381,481	\$ 7,501,430			

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THE KANSAS EAST CONFERENCE OF  
THE UNITED METHODIST CHURCH, INC.  
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

	For the year ended December 31, 2012									
	Program Services					Supporting Activities				
	Conference Ministerial Support	World Service and Conference Benevolence	Other General and Jurisdictional Ministries	Other Conference Ministries	Total Program Services	Administrative Activities	Fundraising Activities	Total Supporting Activities	Total Expenses	
Salaries and wages	\$ 492,280	\$ 469,421	\$ -	\$ 1,000	\$ 962,700	\$ 325,614	\$ -	\$ 325,614	\$ 1,288,314	
Fringe benefits	201,495	169,753	-	77	371,325	135,786	-	135,786	507,111	
Total compensation	693,774	639,174	-	1,077	1,334,025	461,400	-	461,400	1,795,425	
Occupancy	51,366	42,143	-	37	93,546	90,070	-	90,070	183,616	
Telephone	11,968	8,248	-	1,829	22,045	11,962	-	11,962	34,007	
Postage and shipping	4,253	3,425	-	1,339	9,017	14,661	2,453	17,114	26,131	
Printing and publication	1,846	8,750	-	2,451	13,047	23,791	3,881	27,672	40,720	
Office supplies	5,242	5,003	-	3,846	14,091	3,696	6,758	10,455	24,546	
Program materials	-	40,689	-	10,396	51,085	-	-	-	51,085	
Professional fees	15,370	118,010	-	17,067	150,447	57,190	-	57,190	207,636	
Contract services	58,494	-	-	1,188	59,682	279,802	-	279,802	339,484	
Insurance	15,413	32,293	-	2,658	50,364	94,253	-	94,253	144,617	
Staff hotel, travel & meals	19,858	19,156	-	8,045	47,059	46,477	-	46,477	93,536	
Clergy recruitment	60,167	-	-	-	60,167	-	-	-	60,167	
Meetings and retreats	15,518	19,380	-	91,869	126,767	38,215	-	38,215	164,981	
Conference vehicles	14,684	27,599	-	42,283	84,566	1,629	-	1,629	43,912	
Equipment	18,752	9,105	-	28,141	55,998	31,473	-	31,473	87,471	
Depreciation	53,178	56,825	-	4,448	114,451	20,713	-	20,713	135,164	
Debt service	-	-	-	-	-	37,116	-	37,116	37,116	
Miscellaneous	1,114	1,760	-	3,578	6,452	29,399	-	29,399	35,851	
Grants	360,289	1,361,236	460,553	357,017	2,539,095	-	-	-	2,539,095	
Total functional expense	\$ 1,401,288	\$ 2,392,796	\$ 460,553	\$ 534,986	\$ 4,789,623	\$ 1,241,847	\$ 13,092	\$ 1,254,939	\$ 6,044,562	

**GREAT PLAINS CONFERENCE**  
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**THE KANSAS EAST CONFERENCE OF  
THE UNITED METHODIST CHURCH, INC.**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS**

For the years ended December 31,	2013	2012
Cash flows from operating activities		
Change in net assets	\$ (1,716,829)	\$ 1,312,579
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation expense	139,586	135,164
Net realized and unrealized gain on investments	(107,131)	(554,418)
Loss (gain) on sale of property and equipment	381,225	(21,377)
Decrease (increase) in receivables	535,575	(33,237)
Decrease (increase) in prepaid expenses	(46,107)	193,443
Increase (decrease) in accounts payable and accrued expenses	12,613	77,017
Increase (decrease) in due to other organizations	31,009	34,854
Net cash provided by (used in) operating activities	<u>(770,060)</u>	<u>1,144,025</u>
Cash flows from investing activities		
Proceeds from sale of investments	654,665	758,757
Purchase of investments	(269,624)	(1,235,993)
Proceeds from sale of property and equipment	270,223	46,521
Purchase of property and equipment	<u>(328,591)</u>	<u>(873,627)</u>
Net cash provided by (used in) investing activities	<u>326,673</u>	<u>(1,304,342)</u>
Cash flows from financing activities		
Proceeds from borrowings on long-term debt	239,791	176,776
Principal repayments on long-term debt	(320,110)	(97,527)
Contributions received for long-term investment	<u>215,776</u>	<u>410,894</u>
Net cash provided by (used in) financing activities	<u>135,457</u>	<u>490,143</u>
Net increase (decrease) in cash and cash equivalents	(307,930)	329,826
Cash and cash equivalents, beginning of year	<u>2,123,983</u>	<u>1,794,154</u>
Cash and cash equivalents, end of year	<u>\$ 1,816,053</u>	<u>\$ 2,123,981</u>
Supplemental information:		
Cash paid for interest	<u>\$ 44,593</u>	<u>\$ 37,726</u>

THE KANSAS EAST CONFERENCE OF  
THE UNITED METHODIST CHURCH, INC.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

**Note 1 – Description of organization**

The Kansas East Conference of The United Methodist Church and Affiliates (the Conference) is a not-for-profit organization representing approximately 324 member churches and ministries within the eastern one-third of the State of Kansas. The Conference provides various services for its member churches including credentialing, appointment and supervision of clergy; administration of health benefits and retirement plans available to member clergy and lay employees; and the collection of funds for remittance to various conferences, regional, national and global ministries. The Conference is primarily supported through apportionments and charitable contributions. Approximately 77% and 66% of the Conference's support came from apportionments in 2013 and 2012, respectively.

Nature of activities: The program services of the Conference are defined as follows:

- Conference ministerial support ministries: includes the credentialing, appointment, supervision, nurture and care for active and retired clergy members of the Conference.
- World Service and Conference benevolences: includes support for the World Service fund of The United Methodist Church and for Conference program ministries of church and society, discipleship, global ministries, congregational growth and development, and lay ministries.
- General and jurisdictional ministries: includes support for the Africa University, Black College Fund, Ministerial Education Fund, Lydia Patterson Institute, Mt Sequoyah, and Southern Methodist University Campus ministry.
- Other Conference ministries: include all other programs and ministries that do not fall under one of the categories listed above.

**Note 2 – Summary of significant accounting policies**

**Basis of accounting**

The Conference uses the accrual method of accounting. The assets and liabilities of the Conference are reported as one of three classes of net assets: unrestricted, temporarily restricted or permanently restricted.

**Principles of consolidation**

Generally accepted accounting principles require the Conference to consolidate entities in which it has control and an economic interest when that control is evidenced through majority ownership or voting interests. The Kansas East Annual Conference of The United Methodist Church has an economic interest in, and control of, the Board of Trustees of the Kansas East Conference of The United Methodist Church, Inc. (the Trustees), the Board of Pensions and Health Benefits of the Kansas East Conference of The United Methodist Church, Inc. (the Board of Pensions) and the Kansas East Conference Commission for New Church Development, Inc. (the New Church Development), through voting interests, and consolidation is required. The consolidated financial statements include the accounts of the Conference, the Trustees, the Board of Pensions and the New Church Development. All significant inter-company balances and transactions have been eliminated in consolidation.

**Cash and cash equivalents**

The Conference considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. The Conference has excluded cash held in or designated for investment accounts.

## GREAT PLAINS CONFERENCE Audit

### THE KANSAS EAST CONFERENCE OF THE UNITED METHODIST CHURCH, INC.

#### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

##### Capitalization and depreciation

It is the policy of the Conference to capitalize property and equipment with a cost of \$5,000 or more. Lesser amounts are expensed at time of purchase or donation. Purchased property and equipment is capitalized at cost while donated property and equipment is recorded at estimated fair value. Property and equipment is depreciated over its estimated economic life using the straight-line method.

The ranges of estimated useful lives used in computing depreciation for financial statement purposes are as follows:

Buildings	40 years
Building improvements	10 – 25 years
Office, vehicles, camp and equipment	5 – 7 years
Computer equipment	3 years

##### Investments

The Conference carries its debt and equity securities at fair value. Market risk could occur and is dependent on the future changes in market prices of the various investments held. Unrealized appreciation or depreciation is reported as an increase or decrease to net assets. Fair values of investments are based on quoted market values (Level 1 measurements) or, in the case of alternative investments, at estimated values provided by the fund managers based on quoted market prices for similar instruments (Level 2), if available, or other valuation methods (Level 3). These estimated values are reviewed by management for reasonableness. See footnote 5 for a schedule of fair value measurements.

##### Due to other organizations

Donations received with donor placed restrictions specifying that the funds must be paid out to certain other charities are recorded as a liability.

##### Contributions

The Conference records contributions, including promises to give (pledges), when the contribution is deemed unconditional. Contributions are reflected in the financial statements at the earlier of the transfer of assets or at the time the unconditional promise to give is made and is reported as increases in the appropriate category of net assets in accordance with donor restrictions. When a restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

##### Income taxes

The Conference is a not-for-profit organization that is exempt from income taxes under the provisions of Section 501(c)(3) of the Internal Revenue Code and does not file income tax returns pursuant to a group exemption.

##### Classification of net assets

The Conference reports information regarding its financial position and activities according to three classes of net assets, defined as:

- Unrestricted – net assets that are neither permanently nor temporarily restricted by donor-imposed stipulations. The Conference may designate portions of its unrestricted net assets as board designated for various purposes.

**THE KANSAS EAST CONFERENCE OF  
THE UNITED METHODIST CHURCH, INC.**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

- Temporarily restricted – net assets resulting from contributions and other inflows of assets whose use by the Conference is limited by donor-imposed stipulations that either expire by the passage of time or can be fulfilled or otherwise removed by actions of the Conference meeting the purpose of the restriction.
- Permanently restricted – net assets resulting from contributions and other inflows of assets whose use by the Conference is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Conference. Although such assets cannot be expended, the investment income earned on them is generally to be expended for a specific purpose.

**Use of estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

**Note 3 – Receivables**

Receivables at December 31, 2013 and 2012 consist of the following:

	<u>2013</u>	<u>2012</u>
Apportionments due from local UM churches	\$ 411,298	\$ 344,409
Capital campaign contribution pledges receivable	846,448	1,623,377
Flint Hills District Christian Education Endowment	11,734	11,112
Beneficial interest in trust receivable	-	25,000
Other receivables	35,275	49,523
<b>Total current receivables</b>	<b><u>\$ 1,304,755</u></b>	<b><u>\$ 2,053,421</u></b>

**Apportionments**

Amounts due from local United Methodist churches for apportionments consist of payments received during the first five business days in January of the subsequent year for the current budget year. The operating budget of the Conference is allocated to its member churches based upon a formula that takes into consideration local church operating income. Local churches are permitted to make payments through the first five business days of each succeeding year. Any apportionment amount not paid at that time is considered uncollectible and is not reflected as revenue or receivable.

**Capital campaign**

Since 2007, the Conference has conducted the Bridges to the Future fund raising campaign to raise \$5,350,000 over a three year, for personal pledges, or five year, for church pledges, time period. The purpose of the campaign is to raise funds for strategic ministry objectives related to Conference campus ministry, Camp Chippewa, new church starts and church revitalization ministries. The future cash receipts from the 2007 pledges are discounted at 3.45%, the 2008 pledges are discounted at 1.55%, while the 2009 pledges are discounted at 4.75%, to arrive at net present value.

**GREAT PLAINS CONFERENCE**  
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**THE KANSAS EAST CONFERENCE OF  
THE UNITED METHODIST CHURCH, INC.**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

At December 31, 2013 and 2012, contributions receivable are as follows:

	<u>2013</u>	<u>2012</u>
Amount due within one year	\$ 846,448	\$ 1,829,153
Allowance for uncollectible pledges	-	(175,426)
Present value discount	-	(30,350)
Net present value	<u>\$ 846,448</u>	<u>\$ 1,623,377</u>

**Note 4 – Investments**

The Conference has agreements with the Kansas Area United Methodist Foundation (the Foundation) and the General Board of Pensions and Health Benefits of The United Methodist Church (the General Board) in which the Foundation and the General Board act as agents and investment managers of the Conference's investments, as well as for other organizations related to The United Methodist Church. These investments are pooled into larger investment funds at the Foundation and the General Board. Fund investments are comprised of approved equity securities, fixed income and money market instruments in accordance with investment objectives and the Social Principles of The United Methodist Church. Investments at December 31, 2013 and 2012 consist of the following, at fair value:

	<u>2013</u>	<u>2012</u>
Cash and cash equivalents	\$ 353,892	\$ 325,662
Negotiable certificates of deposit	852,174	657,005
Fixed income securities	51,248	136,371
US Government obligations	152,247	185,199
Equity securities	1,416,139	1,439,285
Pooled investments:		
Kansas Area United Methodist Foundation	432,099	426,098
General Board of Pensions	3,424,646	3,790,733
	<u>\$ 6,682,445</u>	<u>\$ 6,960,352</u>

The investments held at the Foundation are in a Global Moderate Growth and Income pooled fund. The goal of this fund is to maintain an asset allocation of 40% equities and 60% fixed income securities.

The investments held at the General Board are invested 5.9% in a short-term investment fund and 94.1% in the Multiple Asset Fund (MAF) for the years ended December 31, 2013 and 2012, respectively. The MAF asset allocation is 45% domestic stocks, 20% international stocks, 25% fixed income funds, and 10% inflation protection securities. Cost amounts for these investments are not available in 2013 or 2012 as the General Board did not report unrealized gains or losses separately from other investment earnings.

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Investment earnings for 2013 and 2012 consist of the following:

	2013	2012
Investment net earnings on General Board of Pensions and Health Benefits pooled investment	\$ 790,456	\$ 643,762
Investment earnings, other investments	90,650	49,589
Realized gain on sale of investments	160,428	34,694
Unrealized changes in market value	227,175	152,026
Less investment management fees	(24,417)	(23,239)
Net investment income	1,244,292	856,832
Interest income on cash deposits and checking accounts	5,196	6,383
Total investment income per statement of activities	\$ 1,249,488	\$ 863,215

**Note 5 – Fair value measurements**

FASB ASC 820, Fair Value Measurements and Disclosures, establishes a fair value hierarchy that distinguishes between assumptions based on market data (observable inputs) and unobservable inputs. This hierarchy consists of three broad categories (levels) as follows.

- Level 1 – Fair values are based on quoted prices in active markets for identical assets or liabilities at the measurement date. This provides the most reliable fair value because it is directly observable.
- Level 2 – Fair values are based on inputs other than quoted prices included within Level 1 for valuing assets and liabilities, which are either directly or indirectly observable, and may include quoted prices for similar assets in active or non-active markets. Level 2 inputs may also include insignificant adjustments to market observable inputs.
- Level 3 – Fair values are based on unobservable inputs that are supported by little or no market activity that are significant to the fair value of assets or liabilities and as such, require significant judgment of estimation.

The determination of where an asset or liability falls in the hierarchy requires significant judgment. The Conference evaluates its hierarchy disclosures based on various factors. It is possible that an asset or liability may be classified differently from year to year. However, the Conference expects that changes between the different levels will be rare.

Pooled investments are valued based on the fair value of securities underlying the pool as determined generally by quoted market prices.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Conference believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of the certain financial instruments could result in a different fair value measurement at the reporting date.

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The following table presents the Conference's investments measured at fair value on a recurring basis as of December 31, 2013:

	<u>Fair Value Measurements at Reporting Date</u>		
	<u>Fair Value</u>	<u>Using:</u>	
		<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>
Cash and cash equivalents	\$ 353,892	\$ 353,892	\$ -
Negotiable certificates of deposit	852,174	852,174	-
Fixed income securities:			
US Agency obligations	51,248	51,248	-
US Government obligations	71,524	71,524	-
Fixed EFT	80,722	80,722	-
Mutual funds:			
Small-cap	140,565	140,565	-
Mid-cap	368,035	368,035	-
Large-cap	423,685	423,685	-
Equity income fund	483,855	483,855	-
Pooled investments:			
Kansas Area United Methodist Foundation	432,099	-	432,099
General Board of Pensions	3,424,646	-	3,424,646
<b>Total</b>	<b>\$ 6,682,445</b>	<b>\$ 2,825,700</b>	<b>\$ 3,856,745</b>

The following table presents the Conference's investments measured at fair value on a recurring basis as of December 31, 2012:

	<u>Fair Value Measurements at Reporting Date</u>		
	<u>Fair Value</u>	<u>Using:</u>	
		<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>
Cash and cash equivalents	\$ 325,662	\$ 325,662	\$ -
Negotiable certificates of deposit	657,005	657,005	-
Fixed income securities:			
Mutual obligations	27,102	27,102	-
US Agency obligations	132,939	132,939	-
US Government obligations	52,261	52,261	-
Fixed EFT	109,269	109,269	-
Mutual funds:			
Small-cap	229,645	229,645	-
Mid-cap	354,935	354,935	-
Large-cap	403,520	403,520	-
Equity income fund	451,185	451,185	-
Pooled investments:			
Kansas Area United Methodist Foundation	426,098	-	426,098
General Board of Pensions	3,790,733	-	3,790,733
<b>Total</b>	<b>\$ 6,960,352</b>	<b>\$ 2,743,521</b>	<b>\$ 4,216,831</b>

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**Note 6 – Property and equipment**

At December 31, 2013 and 2012, property and equipment consists of the following:

	<u>2013</u>	<u>2012</u>
Land	\$ 1,274,706	\$ 1,290,077
Land held for sale (see Note 7)	1,551,268	1,879,530
Construction in progress	<u>-</u>	<u>3,147</u>
Total property not depreciated	2,825,974	3,172,754
Buildings and improvements	2,492,587	2,467,663
Furniture, fixtures, and appliances	158,231	166,053
Office equipment	56,084	71,983
Vehicles	278,101	296,569
Camp farm and other equipment	<u>74,960</u>	<u>74,960</u>
	5,885,937	6,249,982
Less accumulated depreciation	<u>(1,346,779)</u>	<u>(1,249,381)</u>
	<u>\$ 4,539,159</u>	<u>\$ 5,000,601</u>

Depreciation expense for the year ended December 31, 2013 and 2012 was \$139,586 and \$135,164, respectively.

**Note 7 – Land held for sale**

Land held for sale, at cost at December 31, 2013 and 2012 consists of the following:

	<u>2013</u>	<u>2012</u>
46th and Button Road, Topeka, Kansas	\$ -	\$ 328,262
3001 N 115th Street, Kansas City, Kansas	731,084	731,084
948 Central Ave, Kansas City, Kansas	60,719	60,719
167th and Kill Creek, Gardner, Kansas	<u>759,465</u>	<u>759,465</u>
Total land held for sale	<u>\$ 1,551,268</u>	<u>\$ 1,879,530</u>

**Note 8 – Amounts due to (from) other organizations**

The Conference receives certain donations which must be remitted to other charities in accordance with instructions from the donor. Amounts due to (from) other organizations at December 31, 2013 and 2012 are as follows:

	<u>2013</u>	<u>2012</u>
Amounts collected on behalf of the General Board of Global Ministries	\$ 88,256	\$ 58,680
Kansas East Conference advance special offerings	<u>3,257</u>	<u>1,824</u>
	<u>\$ 91,513</u>	<u>\$ 60,504</u>

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**Note 9 – Long-term debt**

	<u>2013</u>	<u>2012</u>
On October 24, 2001, the New Church Development entered into a \$600,000, 15 year promissory note with the Kansas Area United Methodist Foundation (the Foundation) for the purchase of property near Lawrence, Kansas. This note was refinanced and rolled into a new loan on June 1, 2011 for \$430,367, also with the Foundation. This note carries a variable interest rate, which is 5.5% for 2013 and 2012 and is to be repaid over 10 years with monthly payments of approximately \$2,477. The loan is secured by a real estate mortgage on the 115 <sup>th</sup> & Leavenworth property. (Note # 67)	\$337,818	\$374,225
On December 3, 2002, the New Church Development entered into a \$200,000, 15-year promissory note with the Foundation for the purchase of property in northwest Topeka, Kansas. The note carries a variable interest rate at the base-lending rate of the Foundation established on January 1st of each year. The rate for 2013 and 2012 is 5.50% and 5.25%, respectively. This loan was secured by the land purchased with the loan proceeds. This property was sold in 2013 and the loan was paid off with the proceeds. (Note # 28)	-	87,607
On February 1, 2004, the New Church Development entered into a \$200,000, 15-year promissory note with the Foundation for the purchase of property near Basehor, Kansas. This note was refinanced with the release of the Basehor property September of 2012 and is now secured by the 115 <sup>th</sup> & Leavenworth property. The note carries a variable interest rate that is 0.25% below the Foundation's base-lending rate established January 1st of each year. The rate for 2013 and 2012 is 4.60% and 5.00%, respectively. (Note # 22)	87,252	102,130
On June 15, 2012, the New Church Development entered into a \$176,776, one-year promissory note with the Foundation, maturing June 15, 2013. The note carries an interest rate of 5.25%, with interest only payments required before maturity. The note was subsequently refinanced at an initial interest rate of 5.0%, maturing in 2023. The balance of this loan was paid off by the sale of the property at 46 <sup>th</sup> and Button Road. (Note # 74)	-	176,776
On May 22, 2013, the New Church Development entered into a \$239,791, 20-year promissory note with the Foundation, maturing June 1, 2033. The note carries a variable interest rate at the base-lending rate of the Foundation to be established every 5 <sup>th</sup> year of the loan. The current rate is 5.25%. This loan is secured by approximately 11 acres on W Santa Fe Street in Gardner, Kansas. (Loan #82)	<u>235,350</u>	<u>-</u>
Total long-term debt	<u>\$660,420</u>	<u>\$740,739</u>

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Aggregate maturities of long-term debt by year are as follows:

2014 (current portion)	\$	61,228
2015		65,715
2016		69,471
2017		89,018
2018		57,276
Thereafter		317,713
	<u>\$</u>	<u>660,420</u>

**Note 10 – Pension and post-retirement health insurance**

The Conference provides the following pension benefit plans for clergy members of the Conference:

- **Ministers Reserve Pension Fund (MRPF):** The MRPF is a multi-employer defined benefit pension plan administered by the General Board of Pensions and Health Benefits (the General Board). The fund covers service prior to 1982 for substantially all clergy. Based on the actuarial projected total liability for current and future pensioners, this plan is presently fully funded. Therefore, the Conference was not required to pay and did not pay any contributions into the MRPF during the years ended December 31, 2013 and 2012.
- **Ministerial Pension Plan (MPP):** The MPP is a multi-employer defined contribution pension plan administered by the General Board. This plan covers service subsequent to 1981 and prior to 2007 for substantially all clergy. The plan requires the Conference to contribute 12% of each participant’s compensation limited to the denominational average compensation. The Conference was not required and did not pay any contributions into the MPP during the years ended December 31, 2013 and 2012.
- **Clergy Retirement Security Plan (CRSP):** For service subsequent to 2006, Conference clergy members and local pastors under Episcopal appointment are eligible for pension coverage under the Clergy Retirement Security Plan (CRSP). The CRSP is a multi-employer plan providing a combination of defined benefits and defined contributions. The defined contribution is 3% of the clergy’s plan compensation. The defined benefit is 1.25% of the Denomination Average Compensation times the number of service years accrued under the CRSP. The Conference contributed \$327,756 in 2013 and \$327,110 in 2012 for the defined contribution portion of the CRSP. In 2013, \$1,370,981 was transferred from the conference deposit account to cover the contribution. In 2012, \$1,322,139 was transferred from the Pre-82 Plan to cover the contribution.
- **Comprehensive Protection Plan (CPP):** Certain clergy members of the Conference are provided disability and death benefits as well as certain minimum benefits related to pension coverage through participation in the Comprehensive Protection Plan (CPP). During 2013 and 2012, the Conference paid \$306,454 and \$305,873, respectively, into the CPP plan.
- **Cumulative Pension and Benefit Fund:** Conference lay employees are eligible for retirement coverage under the Cumulative Pension and Benefit Fund (CPBF). The CPBF is a defined contribution plan which currently requires between 4% and 20% employer contribution. The Conference currently contributes 12% of all eligible participants’ compensation. The Conference contributed \$77,939 and \$73,247 for the year ended December 31, 2013 and 2012, respectively.
- **Personal Investment Plan:** Conference and local church personnel are eligible to participate in a defined contribution plan administered by the General Board. Contributions are limited by the Internal Revenue Code requirements for section 403(b) plans. No contributions are made to the plan by the Conference, as participants contribute to the plan directly.

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The Conference provides health care benefits to full-time clergy, deacons, or to lay employees who are employed no less than 40 hours per week, and to their covered dependents. The Conference also sponsors a postretirement health benefit plan for all retired clergy and lay employees that meet eligibility requirements. Beginning January 1, 2009 the entire cost of the postretirement health benefit plan is charged to and paid by the retiree.

Clergy benefit expense is presented net of the amounts billed to member churches and clergy in the accompanying financial statements.

**Note 11 – Related parties**

The Conference and the Kansas West Conference of the United Methodist Church (KWC) share in a not-for-profit joint ministry, The United Methodist Campus Ministries in Kansas, Inc. (UMCM) for the purpose of supporting ministry to higher education institutions in Kansas. Trustees of UMCM are elected in equal numbers, not to exceed ten each from both annual conferences. The UMCM's primary source of revenue is contributions from the Conference and KWC. The Conference contributed \$191,458 each year to UMCM during the years ended December 31, 2013 and 2012.

The Conference and the Kansas West Annual Conference (KWC) of The United Methodist Church share in a not-for-profit foundation, the Kansas Area United Methodist Foundation (KAUMF). The Foundation holds and reinvests investments and holds notes payable from the Conference and KWC, as well as other United Methodist local churches. Trustees of the KAUMF are elected in equal numbers from both conferences.

KAUMF holds and reinvests investments and holds notes payable from the KEC and KWC, as well as other United Methodist local churches. The fair value of the investments held with KAUMF, as of December 31, 2013 and 2012 were \$432,099 and \$426,098, respectively of the investments presented in the financial statements.

KEC and KWC each own a 50% share of the Kansas Bishop's auto and residence, including all improvements and furnishings. Title to the real estate is held in trust by the trustees of the conference in which the residence is located (KWC). Prior to September 1, 2012 the Episcopal expenses of the Kansas Bishop's office, auto and residence were shared 50/50 with KWC. Effective September 1, 2012, these expenses are shared by KEC, KWC and Nebraska United Methodist Conference equally.

In order to provide quality service to all United Methodist members and the United Methodist Churches in Kansas, the Conference and KWC have formed a partnership to join together to provide services with the KWC office in Wichita, with the expenses being shared 50/50 for select administrative and program positions. Any expenses related to projects unique to one conference or another are borne by the appropriate conference office. Beginning on July 1, 2012, salary expense for the Board of Ordained Ministry employees are shared one-third with each KEC, KWC and Nebraska Conferences. As of December 31, 2013 and 2012, there were no outstanding balances receivable or payable to KWC and Nebraska for shared employees.

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**Note 12 – Endowments**

The Conference's endowments consist of funds permanently restricted by donors. The Conference has not yet interpreted state law under the State Prudent Management of Institutional Funds Act (SPMIFA). Currently, the Conference classifies as permanently restricted net assets 1) the original value of gifts donated to the permanent endowment, 2) the original fair value of subsequent gifts donated to the permanent endowment, and 3) accumulations to the permanent endowment made in accordance with the instructions of the applicable gift instrument. Earnings not classified as permanently restricted are classified as temporarily restricted until expended in a manner consistent with the applicable gift instrument.

The composition of endowment net assets as of December 31, 2013 and 2012 is as follows:

	2013			2012		
	Temporarily Restricted	Permanently Restricted	Total	Temporarily Restricted	Permanently Restricted	Total
Pioneer fund	\$ 177,336	\$ 771,515	\$ 948,851	\$ 38,723	\$ 771,516	\$ 810,239
Ethnic minority local concerns	18,037	527,286	545,323	6,386	510,058	516,444
Institute centennial fund	-	1,942	1,942	-	1,942	1,942
Total	<u>\$ 195,374</u>	<u>\$ 1,300,744</u>	<u>\$ 1,496,117</u>	<u>\$ 45,109</u>	<u>\$ 1,283,517</u>	<u>\$ 1,328,625</u>

Changes in endowment net assets for the years ended December 31, 2013 and 2012 are as follows:

	2013			2012		
	Temporarily Restricted	Permanently Restricted	Total	Temporarily Restricted	Permanently Restricted	Total
Endowment net assets, beginning of year	\$ 45,109	\$ 1,283,517	\$ 1,328,626	\$ 30,654	\$ 1,265,037	\$ 1,295,691
Contributions	-	17,227	17,227	-	18,479	18,479
Interest and dividends	43,655	-	43,655	20,620	-	20,620
Net appreciation (depreciation)	177,788	-	177,788	60,795	-	60,795
Program expenditures	(71,178)	-	(71,178)	(66,960)	-	(66,960)
Endowment net assets, end of year	<u>\$ 195,374</u>	<u>\$ 1,300,744</u>	<u>\$ 1,496,117</u>	<u>\$ 45,109</u>	<u>\$ 1,283,517</u>	<u>\$ 1,328,625</u>

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**Note 13 – Restricted net assets**

Net assets temporarily restricted at December 31, 2013 and 2012 are as follows:

	2013	2012
<u>Kansas East Conference Commission on New Church Development Inc.</u>		
Pioneer fund, net earnings	\$ 177,336	\$ 76,105
Bishop's council fund	21,013	38,723
<u>Kansas East Conference of The United Methodist Church, Inc.</u>		
Board of global ministries:		
Hispanic ministries	-	3,163
Hahn estate gift	113,336	124,659
Wulfschle-Gingerich international scholarship fund	44,207	43,934
Camp Chippewa memorials / gifts	40,289	31,974
Ethnic minority local concerns endowment	18,037	6,386
Special Sunday offerings and askings	44,009	56,007
District program ministries	36,428	33,564
VIM and disaster relief funds	69,568	98,559
Bridges to the Future capital campaign	1,264,068	2,039,430
Other conference ministries	32,658	694
	<u>\$ 1,860,949</u>	<u>\$ 2,553,198</u>

Net assets permanently restricted at December 31, 2013 and 2012 are as follows:

	2013	2012
<u>Kansas East Conference Commission on New Church Development Inc.</u>		
Pioneer endowment fund	\$ 771,516	\$ 771,516
<u>Kansas East Conference of the United Methodist Church, Inc.</u>		
Ethnic minority local concerns endowment	527,286	510,058
Institute Centennial Fund	1,942	1,942
	<u>\$ 1,300,745</u>	<u>\$ 1,283,517</u>

The Pioneer Endowment Fund was started in 1981 as part of the "New Frontiers" program to establish new congregations. The goal is to raise a \$1 million permanent endowment fund for new congregations yielding approximately \$100,000 each year for establishing new congregations.

The Ethnic Minority Local Concerns Endowment was started in 1984, and reaffirmed in 1993. The current goal is to raise \$750,000 of permanently restricted funds with annual earnings to be used to address the concerns of ethnic minority local churches.

The Institute Centennial Fund was started in 2011 as part of the 100 year celebration of Institute gathering. The goal is to utilize the yearly interest earnings for scholarships and to underwrite annual institute costs.

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**Note 14 – Concentrations**

There was a significant concentration in apportionment revenue from one church, which represented approximately 34% of the total apportionments received for years 2013 and 2012.

**Note 15 – Subsequent events**

Members of the Kansas East, Kansas West and Nebraska United Methodist Conferences voted in June 2012 to unify the three conferences into one conference, The Great Plains Conference of the United Methodist Church. The merger was effective January 1, 2014.

The 948 Central Avenue property was sold April 21, 2014 for \$83,500. A credit of \$58,500 was applied to the selling price, of which \$20,000 was received as a down payment at the time of occupancy and \$38,500 for past rent. The remaining balance of \$25,000 was paid at closing.

Management has evaluated subsequent events through August 7, 2014, the date the financial statements were available to be issued.

**SUPPLEMENTAL INFORMATION**

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**THE KANSAS EAST CONFERENCE OF  
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**CONSOLIDATING WORKSHEET – STATEMENT OF FINANCIAL POSITION**

December 31,	2013					
	Kansas East Conference	Board of Trustees	Board of Pensions	Commission on New Church Development	Elimination of Intercompany Transactions	Consolidated Totals
<b>Assets</b>						
Current assets						
Cash and cash equivalents	\$ 596,452	\$ 449,380	\$ 497,778	\$ 272,444	\$ -	\$ 1,816,054
Receivables	1,281,029	24,542	23,726	-	(24,542)	1,304,755
Prepaid expenses	-	1,500	97,526	-	-	99,026
Total current assets	1,877,481	475,422	619,030	272,444	(24,542)	3,219,835
Investments	1,831,512	477,434	3,424,646	948,853	-	6,682,445
Property and equipment, net	1,000	1,963,448	-	2,574,711	-	4,539,159
Total assets	\$ 3,709,993	\$ 2,916,304	\$ 4,043,676	\$ 3,796,008	\$ (24,542)	\$ 14,441,439
<b>Liabilities</b>						
Current liabilities						
Accounts payable and accrued expenses	\$ 363,335	\$ 3,428	\$ 13,217	\$ 59,643	\$ (24,542)	\$ 415,081
Due to other organizations	91,513	-	-	-	-	91,513
Current portion of long-term debt	-	-	-	61,228	-	61,228
Total current liabilities	454,848	3,428	13,217	120,870	(24,542)	567,822
Long-term debt, less current maturities	-	-	-	599,192	-	599,192
Total liabilities	454,848	3,428	13,217	720,063	(24,542)	1,167,014
<b>Net assets</b>						
Unrestricted	1,063,317	2,912,876	4,030,459	2,106,081	-	10,112,732
Temporarily restricted	1,662,600	-	-	198,349	-	1,860,949
Permanently restricted	529,228	-	-	771,516	-	1,300,744
Total net assets	3,255,145	2,912,876	4,030,459	3,075,946	-	13,274,425
Total liabilities and net assets	\$ 3,709,993	\$ 2,916,304	\$ 4,043,676	\$ 3,796,008	\$ (24,542)	\$ 14,441,439

THE KANSAS EAST CONFERENCE OF  
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CONSOLIDATING WORKSHEET – STATEMENT OF ACTIVITIES

	2013				
	Kansas East Conference	Board of Trustees	Board of Pensions	Commission on New Church Development	Consolidated Totals
<b>UNRESTRICTED NET ASSETS</b>					
Revenues and gains	\$ 4,480,096	\$ -	\$ -	\$ -	\$ 4,480,096
Appointments	23,387	3,284	-	89,915	116,587
Gifts and grants	4,503,483	-	-	89,915	4,596,682
Total contributions	309,098	-	-	-	309,098
Program service fees	125,150	107,131	791,645	535	1,024,461
Investment income (loss)	1,269	-	-	-	1,269
Miscellaneous sales	4,079	139,509	66,747	28,676	239,012
Other income	4,943,079	249,925	858,393	119,125	6,170,523
Total revenues and gains	1,166,074	-	-	100,125	1,266,199
Release net-asset restrictions					
Satisfaction of purpose restriction	6,109,154	249,925	858,393	219,250	7,436,722
Total revenues, gains and release net asset restrictions					
Expenses and losses					
Program services					
Conference ministerial support ministries	1,275,544	80,570	1,091,106	-	2,447,220
World service & conference benevolences	1,709,756	62,437	-	588,423	2,360,615
General and jurisdictional ministries	470,029	-	-	-	470,029
Other conference ministries	482,775	359,310	-	-	842,085
Total program services	3,938,104	502,317	1,091,106	588,423	6,119,949
Supporting activities					
Administrative activities	1,032,714	196,390	41,944	104,193	1,365,241
Fundraising activities	16,240	-	-	-	16,240
Total supporting activities	1,038,954	196,390	41,944	104,193	1,381,481
Total expenses	4,977,058	698,707	1,133,050	692,616	7,501,430
Loss on sale of assets	595,875	238,785	-	142,440	977,100
Losses on allowance for capital campaign					
Total expenses and losses	5,572,933	937,492	1,133,050	835,056	8,478,530
Change in unrestricted net assets before transfers	536,221	(687,567)	(274,657)	(615,805)	(1,041,807)
Intercompany transfers	(506,148)	132,719	(323,600)	697,029	-
Change in net assets	30,073	(54,848)	(98,255)	81,224	(1,041,807)
Net assets, beginning of year	1,033,243	3,467,725	4,628,714	2,024,857	11,154,540
Net assets, end of year	\$ 1,063,317	\$ 2,912,876	\$ 4,030,459	\$ 2,106,081	\$ 10,112,732

For the year ended December 31,

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**THE KANSAS EAST CONFERENCE OF  
THE UNITED METHODIST CHURCH, INC.  
CONSOLIDATING WORKSHEET – STATEMENT OF ACTIVITIES**

	Kansas East Conference	Board of Trustees	Board of Pensions	Commission on New Church Development	Consolidated Totals
<u>TEMPORARILY RESTRICTED NET ASSETS</u>					
Revenues and gains					
Special askings	\$ 135,812	-	-	-	\$ 135,812
Special Sunday offerings	46,657	-	-	-	46,657
Gifts and grants	166,422	-	-	33	166,454
Total contributions	348,890	-	-	33	348,923
Investment income	41,413	-	-	183,614	225,028
Total revenues and gains	390,304	-	-	183,647	573,951
Release net asset restrictions	(1,166,074)	-	-	(100,125)	(1,266,199)
Satisfaction of purpose restriction	(1,166,074)	-	-	(100,125)	(1,266,199)
Change in net assets	(775,771)	-	-	83,522	(692,249)
Net assets, beginning of year	2,438,371	-	-	114,827	2,553,198
Net assets, end of year	\$ 1,662,600	\$ -	\$ -	\$ 198,349	\$ 1,860,949
<u>PERMANENTLY RESTRICTED NET ASSETS</u>					
Revenues and gains					
Special askings	\$ 17,227	-	-	-	\$ 17,227
Total revenues and gains	17,227	-	-	-	17,227
Change in net assets	17,227	-	-	-	17,227
Net assets, beginning of year	512,001	-	-	771,516	1,283,517
Net assets, end of year	\$ 529,228	\$ -	\$ -	\$ 771,516	\$ 1,300,744

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**THE KANSAS EAST CONFERENCE OF  
THE UNITED METHODIST CHURCH, INC.  
CONSOLIDATING WORKSHEET – STATEMENT OF CASH FLOWS**

For the year ended December 31,	2013					
	Kansas East Conference	Board of Trustees	Board of Pensions	Commission on New Church Development	Elimination of Intercompany Transactions	Consolidated Totals
<b>Cash flows from operating activities</b>						
Change in net assets	\$ (728,470)	\$ (554,830)	\$ (598,255)	\$ 164,746	\$ -	\$ (1,716,829)
Adjustments to reconcile change in net assets to net cash provided by operating activities:						
Depreciation expense	-	139,586	-	-	-	139,586
Net realized and unrealized gain on investments	-	(107,131)	-	-	-	(107,131)
(Gain) loss on sale of property and equipment	-	238,785	-	142,440	-	381,225
Decrease (increase) in receivables	493,905	24,360	13,426	559	3,325	535,575
Increase (decrease) in prepaid expenses	1,719	16,246	(64,069)	-	-	(46,107)
Increase (decrease) in accounts payable and accrued expenses	(4,616)	2,498	8,007	10,049	(3,325)	12,613
Increase (decrease) in due to other organizations	31,009	-	-	-	-	31,009
Net cash provided by/used in operating activities	(206,453)	(240,506)	(640,891)	317,793	-	(770,060)
<b>Cash flows from investing activities</b>						
Proceeds from sale of investments	-	288,579	366,086	-	-	654,665
Purchase of investments	(131,012)	-	-	(138,613)	-	(269,624)
Proceeds from sale of property and equipment	-	12,775	-	257,448	-	270,223
Purchase of property and equipment	-	(21,776)	-	(306,815)	-	(328,591)
Net cash provided by/used in investing activities	(131,012)	279,578	366,086	(187,980)	-	326,673
<b>Cash flows from financing activities</b>						
Proceeds from financing activities	-	-	-	239,791	-	239,791
Proceeds from borrowings on long-term debt	-	-	-	(320,110)	-	(320,110)
Principal repayments on long-term debt	215,776	-	-	-	-	215,776
Contributions received for long-term purposes	215,776	-	-	-	-	431,552
Net cash provided by/used in financing activities	431,552	-	-	(80,319)	-	351,233
Net increase (decrease) in cash and cash equivalents	(121,689)	39,072	(274,805)	49,494	-	(307,930)
Cash and cash equivalents, beginning of year	718,141	410,308	772,583	222,950	-	2,123,983
Cash and cash equivalents, end of year	\$ 596,452	\$ 449,380	\$ 497,778	\$ 272,444	\$ -	\$ 1,316,053
<b>Supplemental information:</b>						
Cash paid for interest	\$ -	\$ 44,593	\$ -	\$ -	\$ -	\$ 44,593

**THE KANSAS WEST ANNUAL CONFERENCE  
OF THE UNITED METHODIST CHURCH**  
CONSOLIDATED FINANCIAL STATEMENTS  
December 31, 2013 and 2012  
With Report of Independent Certified Public Accountants



KIRKPATRICK, SPRECKER & COMPANY, LLP  
CERTIFIED PUBLIC ACCOUNTANTS

**Report of Independent Certified Public Accountants**

To the Audit Committee and Council on Finance and Administration  
of The Kansas West Annual Conference of the United Methodist Church

We have audited the accompanying consolidated financial statements of The Kansas West Annual Conference of the United Methodist Church which comprise the statement of financial position as of December 31, 2013 and 2012, and the related consolidated statements of activities, functional expenses and cash flow for the years then ended, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Kansas West Annual Conference of the United Methodist Church as of December 31, 2013 and 2012, and the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

**GREAT PLAINS CONFERENCE**  
**Audit**

To the Audit Committee and Council on Finance and Administration  
of The Kansas West Annual Conference of the United Methodist Church

**Other Matter**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of Analysis of Fund Balances, Analysis of Board of Global Ministries Notes Receivable, Bishop's Schedule of Activities, and Area Marketing and Communication Schedule of Activities starting on page 24 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

  
KIRKPATRICK, SPRECKER & COMPANY, LLP  
Wichita, KS

July 21, 2014

**THE KANSAS WEST ANNUAL CONFERENCE  
OF THE UNITED METHODIST CHURCH**  
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
December 31, 2013 and 2012

ASSETS

	2013	2012
Current assets		
Cash and cash equivalents	\$ 3,815,939	\$ 4,063,966
Certificates of deposit	409,118	662,580
Accrued interest receivable	2,904	13,788
Accounts receivable		
Church apportionments	122,965	213,434
Special giving remittances	25,605	83,458
CRSP/CPP remittances	10,826	24,325
Miscellaneous	56,534	44,921
Expense advance	550	50
Notes receivable, current portion	113,528	503,935
Pledges receivable, current portion	904	750,506
Prepaid expense	9,913	109,162
Other assets	1,125	1,125
Total current assets	4,569,911	6,471,250
Property assets		
Land	604,471	593,671
Buildings	3,589,309	2,579,042
Office furnishings and equipment	286,497	174,617
Parsonage appliances and furniture	9,931	9,931
Automobiles	204,818	221,386
Computer hardware and software	95,506	98,582
	4,790,532	3,677,229
Less - accumulated depreciation	1,071,795	1,012,641
Total property assets	3,718,737	2,664,588
Other assets		
Investments	37,215,559	33,395,219
Notes receivable, long term	593,611	764,988
Total other assets	37,809,170	34,160,207
Total assets	46,097,818	43,296,045

**GREAT PLAINS CONFERENCE**  
**Audit**

LIABILITIES AND NET ASSETS

	<u>2013</u>	<u>2012</u>
Current liabilities		
Accounts payable		
General Council of Finance and Administration apportionments	\$ 169,257	\$ 367,985
South Central Jurisdiction apportionments	7,482	14,261
Special giving	130,377	135,212
Miscellaneous	432,172	75,515
Continuing education funds payable	721	30,098
Other payables	49,502	12,434
Accrued payroll expense	30,011	33,718
Other contingent liabilities	-	29,437
Deferred income	573	51,105
Notes payable - short term portion	<u>474,718</u>	<u>20,711</u>
Total current liabilities	1,294,813	770,476
Long-term liability		
Notes payable - long term portion	<u>606,446</u>	<u>628,352</u>
Total liabilities	<u>1,901,259</u>	<u>1,398,828</u>
Net assets		
Unrestricted		
Conference designated	36,804,028	34,125,228
Other unrestricted	<u>2,297,750</u>	<u>1,590,957</u>
Total unrestricted	39,101,778	35,716,185
Temporarily restricted	2,804,455	3,890,706
Permanently restricted	<u>2,290,326</u>	<u>2,290,326</u>
Total net assets	<u>44,196,559</u>	<u>41,897,217</u>
Total liabilities and net assets	<u>46,097,818</u>	<u>43,296,045</u>

**THE KANSAS WEST ANNUAL CONFERENCE  
OF THE UNITED METHODIST CHURCH**

CONSOLIDATED STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2013

	<u>Unrestricted</u>	Temporarily <u>Restricted</u>	Permanently <u>Restricted</u>	<u>Total</u>
Support, revenues and gains				
Apportionments				
Ministerial services and support	\$ 1,054,255	\$ -	\$ -	\$ 1,054,255
Administrative services and support	772,013	-	-	772,013
Connectional ministries	1,248,258	-	-	1,248,258
General church apportionment	1,095,500	-	-	1,095,500
Jurisdictional support	43,291	-	-	43,291
Special giving				
Connectional ministries	1,854	-	-	1,854
Non-budget funds	67,497	17,697	-	85,194
Net pension revenue	-	-	-	-
Donations	350	31,189	-	31,539
Grants	8,000	101,200	-	109,200
Other Annual Conferences	402,077	31,246	-	433,323
Investment income	6,113,739	473,630	-	6,587,369
Net gain from disposition of assets	125,385	-	-	125,385
Other income	664,886	88,578	-	753,464
Total support, revenues and gains	<u>11,597,105</u>	<u>743,540</u>	<u>-</u>	<u>12,340,645</u>
Net assets released from restrictions				
Satisfaction of program restrictions	<u>1,829,791</u>	<u>(1,829,791)</u>	<u>-</u>	<u>-</u>
Expenses				
Program services				
Conference ministerial support	1,899,247	-	-	1,899,247
Conference benevolence	1,335,070	-	-	1,335,070
General and jurisdictional ministries	1,327,586	-	-	1,327,586
Other conference ministries	1,315,446	-	-	1,315,446
Total program services	<u>5,877,349</u>	<u>-</u>	<u>-</u>	<u>5,877,349</u>
Supporting activities				
Administrative expense	3,549,133	-	-	3,549,133
Fund-raising expense	614,821	-	-	614,821
Total supporting activities	<u>4,163,954</u>	<u>-</u>	<u>-</u>	<u>4,163,954</u>
Total expenses	<u>10,041,303</u>	<u>-</u>	<u>-</u>	<u>10,041,303</u>
Change in net assets	3,385,593	(1,086,251)	-	2,299,342
Net assets beginning of year	<u>35,716,185</u>	<u>3,890,706</u>	<u>2,290,326</u>	<u>41,897,217</u>
Net assets end of year	<u>39,101,778</u>	<u>2,804,455</u>	<u>2,290,326</u>	<u>44,196,559</u>

**GREAT PLAINS CONFERENCE**  
**Audit**

**THE KANSAS WEST ANNUAL CONFERENCE**  
**OF THE UNITED METHODIST CHURCH**

CONSOLIDATED STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2012

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Support, revenues and gains				
Apportionments				
Ministerial services and support	\$ 1,046,198	\$ -	\$ -	\$ 1,046,198
Administrative services and support	778,428	-	-	778,428
Connectional ministries	1,285,356	-	-	1,285,356
General church apportionment	1,130,869	-	-	1,130,869
Jurisdictional support	42,388	-	-	42,388
Special giving				
Connectional ministries	1,350	-	-	1,350
Non-budget funds	52,503	33,279	-	85,782
Net pension revenue	1,718,473	-	-	1,718,473
Donations	37,489	74,481	-	111,970
Grants	5,000	11,130	-	16,130
Other Annual Conferences	277,262	33,364	-	310,626
Investment income	3,435,967	373,748	-	3,809,715
Net gain from disposition of assets	4,281	-	-	4,281
Other income	465,495	843	-	466,338
Total support, revenues and gains	<u>10,281,059</u>	<u>526,845</u>	<u>-</u>	<u>10,807,904</u>
Net assets released from restrictions				
Satisfaction of program restrictions	<u>611,520</u>	<u>(611,520)</u>	<u>-</u>	<u>-</u>
Expenses				
Program services				
Conference ministerial support	1,715,493	-	-	1,715,493
Conference benevolence	1,255,076	-	-	1,255,076
General and jurisdictional ministries	1,570,633	-	-	1,570,633
Other conference ministries	829,611	-	-	829,611
Total program services	5,370,813	-	-	5,370,813
Supporting activities				
Administrative expense	2,060,090	-	-	2,060,090
Fund-raising expense	4,584	-	-	4,584
Total supporting activities	<u>2,064,674</u>	<u>-</u>	<u>-</u>	<u>2,064,674</u>
Total expenses	<u>7,435,487</u>	<u>-</u>	<u>-</u>	<u>7,435,487</u>
Change in net assets	3,457,092	(84,675)	-	3,372,417
Net assets beginning of year	<u>32,259,093</u>	<u>3,975,381</u>	<u>2,290,326</u>	<u>38,524,800</u>
Net assets end of year	<u>35,716,185</u>	<u>3,890,706</u>	<u>2,290,326</u>	<u>41,897,217</u>

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**THE KANSAS WEST ANNUAL CONFERENCE  
OF THE UNITED METHODIST CHURCH**  
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES  
For the Year Ended December 31, 2013

	Program Services				Total	Supporting Activities			Total
	Conference Ministerial Support	Conference Benevolence	Confidential Jurisdictional Ministries	General & Ministries		Other Conference Ministries	Administrative Services	Fund-raising Activities	
Salaries and wages	\$ 712,651	\$ 213,595	\$ -	\$ 119,120	\$ 1,045,366	\$ 398,733	\$ -	\$ 398,733	\$ 1,444,099
Benefits	217,419	36,134	-	32,837	286,390	102,693	-	102,693	389,083
Payroll taxes	14,835	12,510	-	1,114	28,459	29,796	-	29,796	58,255
Total compensation	944,905	262,239	-	153,071	1,360,215	531,222	-	531,222	1,891,437
Contract services	620	146,058	-	48,461	195,139	109,012	-	109,012	304,151
Professional fees	22,963	-	-	3,783	26,746	59,109	-	59,109	85,855
Meetings and retreats	69,209	81,918	-	207,172	358,299	104,585	-	104,585	462,884
Conference vehicles	17,524	9,986	-	2,982	30,492	17,813	-	17,813	48,305
Occupancy	143,707	-	-	49,585	193,292	88,912	-	88,912	282,204
Multi-peril insurance	14,296	-	-	-	14,296	11,149	-	11,149	25,445
Office supplies	8,029	1,126	-	1,394	10,549	52,106	-	52,106	62,655
Printing and publications	14,263	917	-	494	15,674	43,029	1,020	44,049	59,723
Postage and shipping	4,424	251	-	1,043	5,718	13,383	-	13,383	19,101
Telephone and internet	18,449	2,328	-	1,419	22,196	34,452	-	34,452	56,648
Program materials	5,898	5,021	-	151,018	161,937	22,593	-	22,593	184,530
Equipment	1,256	9	-	979	2,244	44,823	-	44,823	47,067
Grants	228,268	819,652	-	1,327,586	3,049,945	54,031	-	54,031	3,103,976
Capital Campaign bad debt	-	-	-	-	-	-	613,801	613,801	613,801
Clergy recruitment	392,782	-	-	-	392,782	-	-	-	392,782
Great Plains merger	-	-	-	-	-	284,925	-	284,925	284,925
Miscellaneous	6,856	5,565	-	3,545	15,966	5,406	-	5,406	21,372
Net pension, group health, and other benefits	5,798	-	-	-	5,798	1,915,207	-	1,915,207	1,921,005
Total expenses before depreciation	1,899,247	1,335,070	-	1,299,385	5,861,288	3,391,757	614,821	4,006,578	9,867,866
Depreciation	-	-	-	16,061	16,061	157,376	-	157,376	173,437
Total functional expenses	1,899,247	1,335,070	-	1,315,446	5,877,349	3,549,133	614,821	4,163,954	10,041,303

GREAT PLAINS CONFERENCE  
Audit

THE KANSAS WEST ANNUAL CONFERENCE  
OF THE UNITED METHODIST CHURCH  
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES  
For the Year Ended December 31, 2012

	Program Services				Supporting Activities		Total	
	Conference Ministerial Support	Conference Benevolence	General & Jurisdictional Ministries	Other Conference Ministries	Total Program Services	Administrative Services		Fund-raising Activities
Salaries and wages	\$ 721,325	\$ 247,182	\$ -	\$ 75,205	\$ 1,043,712	\$ 377,160	\$ -	\$ 1,420,872
Benefits	250,505	58,758	-	24,192	333,455	97,254	-	430,709
Payroll taxes	15,684	10,841	-	894	27,419	28,114	-	55,533
Total compensation	987,514	316,781	-	100,291	1,404,586	502,528	-	1,907,114
Contract services	12,240	113,315	-	122,875	248,430	108,346	-	356,776
Professional fees	33,283	-	-	17,415	50,698	35,300	-	85,998
Meetings and retreats	85,724	81,221	-	107,766	274,711	119,437	-	394,148
Conference vehicles	22,629	8,312	-	4,759	35,700	21,702	-	57,402
Occupancy	125,678	-	-	75,407	201,085	63,471	-	264,556
Multi-peril insurance	9,563	-	-	3,360	12,923	13,982	-	26,905
Office supplies	8,079	639	-	378	9,096	55,454	76	64,626
Printing and publications	13,509	1,234	-	-	14,743	36,980	560	52,293
Postage and shipping	3,191	187	-	143	3,521	11,320	-	14,841
Telephone and internet	14,376	2,609	-	1,200	18,185	30,440	-	48,625
Program materials	7,120	4,575	-	7,378	19,073	8,204	3,004	30,281
Equipment	7,262	-	-	22,392	29,654	36,365	-	66,019
Grants	194,701	711,137	1,570,633	354,016	2,830,487	21,172	870	2,852,529
Clergy recruitment	183,317	-	-	-	183,317	-	-	183,317
Miscellaneous	6,060	15,066	-	1,293	22,419	495	74	22,988
Net pension, group health, and other benefits	1,247	-	-	-	1,247	840,339	-	841,586
Total expenses before depreciation	1,715,493	1,255,076	1,570,633	818,673	5,359,875	1,905,545	4,584	7,270,004
Depreciation	-	-	-	10,938	10,938	154,545	-	165,483
Total functional expenses	1,715,493	1,255,076	1,570,633	829,611	5,370,813	2,060,090	4,584	7,435,487

**THE KANSAS WEST ANNUAL CONFERENCE**  
**OF THE UNITED METHODIST CHURCH**  
CONSOLIDATED STATEMENTS OF CASH FLOW  
For the Years Ended December 31, 2013 and 2012

	2013	2012
Cash flows from operating activities		
Change in net assets	\$ 2,299,342	\$ 3,372,417
Adjustments to reconcile change in net assets to net cash provided by (applied to) operating activities		
Depreciation	173,437	165,483
(Gain) loss on sale of property assets	(125,384)	(4,281)
(Gain) loss on investments	(6,502,485)	(3,717,406)
(Increase) decrease in operating assets		
Accounts receivable	149,708	85,285
Accrued interest receivable	10,884	1,613
Prepaid expenses	99,249	(37,145)
Increase (decrease) in operating liabilities		
Accounts payable	146,315	10,793
Other payables and accruals	(75,985)	15,667
Contributions restricted for the Bridges to the Future capital campaign		
Restricted contributions receivable	(1,826)	(67,891)
Bad debts	611,975	-
Net cash applied to operating activities	(3,214,770)	(175,465)
Cash flow from investing activities		
Purchase of property assets	(1,257,105)	(479,367)
Purchase of investments at GBOPHB	(46,171)	(341,829)
Reinvested interest income	(17)	(35)
Proceeds from sale of property assets	154,903	13,225
Proceeds from certificates of deposit	253,462	191,017
Funds received from GBOPHB	423,037	164,751
Pension contributions paid from GBOPHB	2,305,296	377,214
Collections on notes receivable	574,359	137,741
Advances of notes receivable	(12,575)	(450,000)
Net cash provided by (applied to) investing activities	2,395,189	(387,283)
Cash flow from financing activities		
Collection of Bridges to the Future pledges receivable	137,627	383,782
Contributions restricted for the Bridges to the Future capital campaign	1,826	67,891
Proceeds from notes payable	453,421	316,054
Reduction of notes payable	(21,320)	(15,304)
Net cash provided by financing activities	571,554	752,423

(continued)

**GREAT PLAINS CONFERENCE**  
**Audit**

	<u>2013</u>	<u>2012</u>
Net increase (decrease) in cash	\$ (248,027)	\$ 189,675
Cash, beginning of year	<u>4,063,966</u>	<u>3,874,291</u>
Cash, end of year	<u>3,815,939</u>	<u>4,063,966</u>
<b>Supplemental Disclosure of Cash Flow Information</b>		
Cash paid during the year for interest	42,163	25,070

**THE KANSAS WEST ANNUAL CONFERENCE  
OF THE UNITED METHODIST CHURCH**

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2013 and 2012

1. Summary of significant accounting policies

Purpose

The Kansas West Annual Conference of The United Methodist Church (Conference) is a not-for-profit organization representing 348 churches and ministries as of December 31, 2013, and 352 churches and ministries as of December 31, 2012, within the western two-thirds of the State of Kansas. The Conference is organized exclusively for religious, charitable and educational purposes. The Conference is to perform such duties and exercise such powers as required by the Constitution of The United Methodist Church and as determined by the General Conference of The United Methodist Church. The Conference provides various services for its member churches including credentialing, appointment and supervision of clergy; administration of health benefits and retirement plans available to member clergy and lay employees; and the collection of funds for remittance to various regional, national and global ministries. The Conference is primarily supported through apportionment (an allocation of its operating budget to member churches) and charitable contributions. Approximately 34% of the Conference's 2013 income and 40% of the Conference's 2012 income came from apportionments.

Great Plains Annual Conference

On May 24, 2012, the Conference voted that, effective January 1, 2014, the Conference would join with the Kansas East Annual Conference and the Nebraska Annual Conference to form the Great Plains Annual Conference. On June 9, 2012, it was announced that Kansas East and Nebraska had also voted in favor of this. Therefore, on January 1, 2014, the three conferences combined their respective assets and liabilities, creating the Great Plains Annual Conference.

Nature of activities

Conference ministerial support

Includes the credentialing, appointment, supervision, nurture and care for active and retired clergy members of the Conference and support of the Area Episcopacy office, auto and residence.

Conference benevolences

Includes Conference program ministries supported through apportionments and charitable contributions and support of the Connectional Ministries office.

General and jurisdictional ministries

Includes support for the World Service Fund of the United Methodist Church; other general church apportionments - Episcopal, General Administration, interdenominational Cooperative Fund; Black College Fund, Africa University Fund, general church share of Ministerial Education Fund; support of Jurisdictional church administration, Lydia Patterson Institute, Mt. Sequoyah and Southern Methodist University Foundation Campus Ministry; and other charitable contributions to various regional, national and global ministries.

Other conference ministries

Includes all other programs and ministries that do not fall under one of the categories listed above.

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1. Summary of significant accounting policies (continued)

Principles of consolidation

Generally accepted accounting principles require the Conference to consolidate entities in which it has control and an economic interest when that control is evidenced through majority ownership or voting interest. The Kansas West Annual Conference of The United Methodist Church has an economic interest in, and control of the Commission for New Church Development of The Kansas West Annual Conference of The United Methodist Church through voting interest and consolidation is required. All significant inter-company balances and transactions have been eliminated in consolidation.

Cash and cash equivalents

The Conference considers all highly liquid accounts available for current use with a maturity of three months or less to be cash equivalents. The Conference has excluded cash held in investment accounts and certificates of deposit from cash equivalents.

Investments

The Conference carries its debt and equity securities at fair value. Market risk could occur and is dependent on the future changes in market prices of the various investments held. Unrealized appreciation or depreciation is reported as an increase or decrease to net assets. Fair values of investments are based on quoted market values (Level 1 measurements) or, in the case of alternative investments, at estimated values provided by the fund managers based on quoted market prices (Level 2 measurements) if available, or other valuation methods (Level 3 measurements). These estimated values are reviewed by management for reasonableness.

The determination of where an asset or liability falls in the hierarchy requires significant judgment. The Conference evaluates its hierarchy disclosures each year and based on various factors, it is possible that an asset or liability may be classified differently from year to year. However, the Conference expects that changes in classifications between different levels will be rare.

Investment income (loss)

Investment income (loss) is the net aggregate return on investments held and is comprised of interest, dividend, realized gains and losses and unrealized appreciation or depreciation, as well as interest earned on any interest-bearing cash accounts and notes receivable. Investment income (loss) is reported in the consolidated statement of activities as unrestricted revenue except for earnings on donor restricted endowment funds.

Property assets

It is the policy of the Conference to capitalize property and equipment with a cost of \$3,000 or more. Maintenance and repairs that do not significantly increase the value or extend the life of property and equipment are charged to expense as incurred.

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1. Summary of significant accounting policies (continued)

Property assets (continued)

The ranges of estimated useful lives used in computing depreciation for financial statement purposes are as follows:

Buildings	39 - 27.5 years
Office furnishings and equipment	7 years
Parsonage appliances and furniture	5 years
Automobiles	5 years
Computer hardware and software	3 years

Compensated absences

Employees of the Conference are entitled to paid vacation, sick leave and personal days off, depending on job classification, length of service and other factors. Vacation time can accumulate up to a maximum of 240 hours until it is used, cashed out, or employment is terminated. Accrued vacation at December 31, 2013 and 2012 was \$13,130 and \$21,856, respectively. The amount of compensation for future absences with respect to sick leave and personal days off is not material to the financial statements and the Conference expenses those costs when incurred.

Classification of net assets

The Conference reports information regarding its financial position and activities according to three classes of net assets, defined as:

Unrestricted

Net assets that are neither permanently nor temporarily restricted by donor-imposed stipulations. The Conference may designate portions of its unrestricted net assets as conference designated for various purposes.

Temporarily restricted

Net assets resulting from contributions and other inflows of assets whose use by the Conference is limited by donor-imposed stipulations that expire by the passage of time or the restriction is fulfilled. Once restrictions are met, the temporarily restricted net assets are reclassified to unrestricted net assets and reported in the consolidated statement of activities as net assets released from restrictions.

Permanently restricted

Net assets resulting from contributions and other inflows of assets whose use by the Conference is limited by donor-imposed stipulations that the corpus remain intact in perpetuity.

Contributions

It is management's intent to record contributions, including promises to give (pledges), when the contribution is deemed unconditional. Contributions are reflected in the financial statements at the earlier of the transfer of assets or at the time the unconditional promise to give is made and is reported as an increase in the appropriate category of net assets in accordance with donor restrictions. When a restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the consolidated statement of activities as net assets released from restrictions.

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1. Summary of significant accounting policies (continued)

Contributions (continued)

Conditional promises to give, where the donor has placed a condition on the gift that the ultimate transfer of assets or promise to give is contingent on a future and uncertain event, are not recorded as contributions until the condition is met. At December 31, 2013 and 2012, the Conference did not have any conditional pledges.

Income taxes

The Conference is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3). The Conference has also been classified as an entity that qualifies for deductible contributions as provided in Section 170(c)(2). The Conference is not required to file federal Organization Exempt From Income Tax Returns (Form 990).

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Significant estimates include useful lives of property and equipment, and the discount rate used to determine the present value of capital campaign pledges receivable.

2. Capital campaign pledges receivable

The Conference conducted the *Bridges to Future* fundraising campaign to raise monies to be used to fund strategic ministry objectives around the Conference, campus ministry, camping ministry, and church growth and development. Future cash receipts have been discounted by 2.75% to arrive at net present value. The campaign ended on December 31, 2013, and the outstanding pledges of \$611,975 were written off as uncollectible. At December 31, 2013 and 2012, pledges receivable were as follows:

	2013	2012
Amount due within one year	\$ 904	\$ 875,390
Amount due in 2-5 years	-	-
	<u>904</u>	<u>875,390</u>
Allowance for uncollectible pledges	-	(124,884)
Present value discount	-	-
Net present value	<u>904</u>	<u>750,506</u>
Less - current portion	<u>904</u>	<u>750,506</u>
Pledges receivable - long-term portion	<u>-</u>	<u>-</u>

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3. Investments

The Conference has investments on deposit with The General Board of Pension and Health Benefits of The United Methodist Church and the Kansas Area United Methodist Foundation. At December 31, 2013 and 2012, investments for the Conference were held as follows:

	2013	2012
<u>The General Board of Pension and Health</u>		
<u>Benefits of the United Methodist Church</u>		
Multiple Asset Fund	\$ 14,955,132	\$ 15,451,833
U.S. Equity Fund	15,495,411	11,927,626
Inflation Protection Fund	835,315	1,101,608
Short-Term Investment Fund	5,925,668	4,910,136
<u>Kansas Area United Methodist Foundation</u>		
Short-Term Income Fund	4,033	4,016
	37,215,559	33,395,219

The following is a description of the funds invested in during the year ended December 31, 2013 and 2012:

The General Board of Pension and Health Benefits of the United Methodist Church

Short-Term Investment Fund (STIF)

The fund's holdings include US government and agency bonds, corporate bonds, asset-backed securities, floating rate notes, international fixed income securities, commercial paper, certificates of deposit, and other similar types of investments typically held in a traditional money market account. Unlike a money market fund, however, STIF will invest in longer term securities with maturities of up to approximately three years, though the dollar weighted average life for the fund may not exceed 1.5 years.

U.S. Equity Fund

The US Equity Fund holds primarily US equity securities, private real estate and equity partnerships, and a small amount of debt securities.

Inflation Protection Fund

The Inflation Protection Fund holds publicly traded US Treasury Inflation Protected Securities (TIPS) and foreign inflation-linked securities denominated in currencies other than the US dollar, and some commodity futures contracts.

Multiple Asset Fund

The Multiple Asset Fund is a fund of funds, holding units in the following Wespath funds: Fixed Income Fund (FIF), Inflation Protection Fund (IPF), International Equity Fund (IEF), and the US Equity Fund (USEF). As a result, this is a "Balanced Fund."

Kansas Area United Methodist Foundation

Short-Term Income Fund

The Short-term Income Fund is similar to a money market fund and is valued at \$1 per share or unit.

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3. Investments (continued)

The following schedule summarizes the investment return and its classification in the consolidated statement of activities for the year ended December 31, 2013 and 2012:

	2013	2012
Net increase (decrease) in value from		
The General Board of Pension and Health Benefits	\$ 6,551,744	\$ 3,768,995
Interest earnings on investments	17	35
Interest on cash and certificates of deposit accounts	8,030	14,339
Interest on notes receivable	27,578	26,346
	6,587,369	3,809,715

4. Fair value measurements

The following table summarizes the valuation of financial instruments measured at fair value on a recurring basis on December 31, 2013:

	Fair Value Measurements		
	Level 1	Level 2	Level 3
<u>General Board of Pensions and Health Benefits</u>			
Multiple Asset Fund	\$ -	\$ 14,955,132	\$ -
U.S. Equity Fund	-	15,495,411	-
Short-term Investment Fund	-	5,925,668	-
Inflation Protection Fund	-	835,315	-
Total General Board of Pensions and Health Benefits	-	37,211,526	-
<u>Kansas Area United Methodist Foundation</u>			
Short-term Income Fund	-	4,033	-
	-	37,215,559	-

The following table summarizes the valuation of financial instruments measured at fair value on a recurring basis on December 31, 2012:

	Fair Value Measurements		
	Level 1	Level 2	Level 3
<u>General Board of Pensions and Health Benefits</u>			
Multiple Asset Fund	\$ -	\$ 15,451,833	\$ -
U.S. Equity Fund	-	11,927,626	-
Short-term Investment Fund	-	4,910,136	-
Inflation Protection Fund	-	1,101,608	-
Total General Board of Pensions and Health Benefits	-	33,391,203	-
<u>Kansas Area United Methodist Foundation</u>			
Short-term Income Fund	-	4,016	-
	-	33,395,219	-

Fair values for assets in level 2 are calculated by fund managers on a daily basis at net asset value (NAV), based on the fair value of the underlying assets.

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5. Notes receivable

Notes receivable consist of the following at December 31, 2013 and 2012:

	2013	2012
Notes due from various churches held on behalf of the Board of Global Ministries, bearing interest at 3% annually	\$ 707,139	\$ 855,234
A four-year term note is held by the Conference for the Operating Reserve Fund, payable by the United Methodist Development Fund. Due June 26, 2013, with interest paid semi-annually at 3.5%	-	363,689
A four-year term note is held by the Conference for the Stewart Scholarship Fund, payable by the United Methodist Development Fund. Due July 7, 2013, with interest paid semi-annually at 3.5%	-	50,000
Total notes receivable	707,139	1,268,923
Less current portion	113,528	503,935
Notes receivable, long term	593,611	764,988

The following is an analysis of scheduled maturities of notes receivable after 2014:

2015	\$ 113,042
2016	99,446
2017	91,104
2018	80,929
Thereafter	209,090
	593,611

Notes receivable on behalf of the Board of Global Ministries represent funds advanced to churches within the Conference. Loans are stated at unpaid principal balances. Interest on loans is recognized over the term of the loan and is calculated using the simple-interest method on principal amounts outstanding. Past due status is determined on contractual terms. Loans are placed on nonaccrual status by action of the Board of Global Ministries. The Conference considers all notes fully collectible.

Age and interest accrual status of financing receivables

The following table presents informative data by class of financing receivables regarding their age and interest accrual status at December 31, 2013.

	Current	> 90 Days Past Due	Total	Status of Interest Total Financing Receivables on Nonaccrual Status
Church Loans	\$ 471,164	\$ 235,975	\$ 707,139	\$ 235,975
Total Financing Receivables	471,164	235,975	707,139	235,975

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6. Notes payable

Notes payable consist of the following at December 31, 2013 and 2012:

	2013	2012
Mortgage payable to Kansas Area United Methodist Foundation, secured by real estate mortgage, with payment of \$2,477 per month, including interest at a variable rate (5.5% at December 31, 2013). The mortgage matures November 1, 2030	\$ 325,987	\$ 337,380
Mortgage payable to Kansas Area United Methodist Foundation, secured by real estate mortgage, with payment of \$2,130 per month, including interest at a variable rate (5.25% at December 31, 2013). The mortgage matures September 1, 2032	302,315	311,683
Mortgage payable to Kansas Area UM Foundation, Inc., secured by a real estate mortgage, with payments of the interest due monthly at a variable rate (5.00% at December 31, 2013). The mortgage was due December 31, 2013	452,862	-
Total	1,081,164	649,063
Less current portion	474,718	20,711
Notes payable, long term	606,446	628,352

The following is an analysis by years of scheduled maturities of the mortgage payable after 2014:

2015	\$ 23,064
2016	24,292
2017	25,683
2018	27,103
Thereafter	506,304
	606,446

7. Other contingent liabilities

The Conference has a matching funds arrangement with ministers who participate in the Continuing Education Fund. Funds on hand that were received prior to 1990 are matched on a two-for-one basis; funds received after 1989 are matched dollar-for-dollar, with the exception of funds received in 1998 which are matched one-for-two. The Conference provided matching funds at the time the ministers choose to use monies for purposes as specified by the Fund. This program ended on December 31, 2013. The Conference's contingent liability to provide matching funds at December 31, 2013, and December 31, 2012, was \$0- and \$29,437, respectively.

(continued)

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7. Other contingent liabilities (continued)

With respect to the clergy retirement security plan, the Conference, as a plan sponsor, also has a contingent liability to make contributions on behalf of a participant if the salary-paying unit to which the participant is appointed fails to make the required contributions. Historically, this has been an insignificant amount and it is impracticable for management to estimate an amount for such contingent liabilities.

8. Endowments

The Conference's endowment consists of the Stewart Scholarship Fund and the Pension Endowment Fund. The endowment includes funds restricted by donors to function as endowments. As required by Generally Accepted Accounting Principles (GAAP), net assets associated with endowment funds, including funds designated by the Conference to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

Interpretation of relevant law

The governing board has interpreted state law under the State Prudent Management of Institutional Funds Act (SPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. In accordance with this, the Conference classifies as permanently restricted net assets (a) the original fair value of gifts donated to the permanent endowment, (b) the original fair value of subsequent gifts donated to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the instructions of the applicable donor gift instrument. The remaining portion of the endowment fund that is not classified in permanently restricted net assets (such as earnings) is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Conference in a manner consistent with the standard of prudence prescribed by SPMIFA.

In accordance with SPMIFA, the Conference considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. The duration and preservation of the fund
2. The purposes of the Conference and the donor-restricted endowment fund
3. General economic conditions
4. The possible effect of inflation and deflation
5. The expected total return from income and the appreciation of investments
6. Other resources of the Conference
7. The investment policies of the Conference.

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8. Endowments (continued)

Endowment net asset composition by type of fund as of December 31, 2013:

Type of Endowment Fund	Unrestricted	Temporarily restricted	Permanently restricted	Total
Donor-restricted funds	\$ -	\$ 1,557,042	\$ 2,290,326	\$ 3,847,368
Conference designated funds	-	-	-	-
Total	-	1,557,042	2,290,326	3,847,368

Changes in endowment net assets for the year ended December 31, 2013:

	Unrestricted	Temporarily restricted	Permanently restricted	Total
Endowment net assets, beginning of year	\$ 13,792	\$ 1,080,223	\$ 2,290,326	\$ 3,384,341
Contributions	-	4,411	-	4,411
Royalties	-	1,020	-	1,020
Interest	34	909	-	943
Amounts appropriated for expenditure	(4,032)	-	-	(4,032)
Transfers to operating reserve	(9,794)	-	-	(9,794)
Net appreciation	-	470,479	-	470,479
Endowment net assets, end of year	-	1,557,042	2,290,326	3,847,368

Endowment net asset composition by type of fund as of December 31, 2012:

Type of Endowment Fund	Unrestricted	Temporarily restricted	Permanently restricted	Total
Donor-restricted funds	\$ -	\$ 1,080,223	\$ 2,290,326	\$ 3,370,549
Conference designated funds	13,792	-	-	13,792
Total	13,792	1,080,223	2,290,326	3,384,341

Changes in endowment net assets for the year ended December 31, 2012:

	Unrestricted	Temporarily restricted	Permanently restricted	Total
Endowment net assets, beginning of year	\$ 13,728	\$ 707,243	\$ 2,290,326	\$ 3,011,297
Contributions	-	7,226	-	7,226
Royalties	-	843	-	843
Interest	64	1,750	-	1,814
Amounts appropriated for expenditure	-	(6,375)	-	(6,375)
Transfers to operating reserve	-	-	-	-
Net appreciation	-	369,536	-	369,536
Endowment net assets, end of year	13,792	1,080,223	2,290,326	3,384,341

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8. Endowments (continued)

The Conference has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding for programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets are invested in a manner that is intended to produce positive results while assuming a moderate to conservative investment risk. The Conference relies on a total return strategy in which returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends).

The spending policy of the endowment is determined by the respective board charged with overseeing the particular fund. The Board of Ordained Ministry determines payout of scholarships of the Stewart Scholarship Fund earnings to seminary students in accordance with the donor's stipulations. The Conference Board of Pensions is charged with determining spending of the Pension Endowment Fund earnings; however, none have been spent to date.

9. Conference designated net assets

Conference designated net assets are designated for the following purposes at December 31, 2013 and 2012:

<u>Conference designations</u>	<u>2013</u>	<u>2012</u>
Conference Board of Pensions - for meetings, programs, and long-term clergy pension and death and disability programs	\$ 26,975,397	\$ 22,505,684
Reserves from the self-insured group health plan	1,001,267	2,043,071
Reserves for future pension contributions	2,852,879	3,405,936
Conference Board of Pensions - CPP premium holiday	1,120,583	1,120,583
Property, plant and equipment	2,188,992	1,855,937
Loan fund designated for re-modeling loans to churches	707,139	1,159,546
Other	<u>1,957,771</u>	<u>2,034,471</u>
	<u>36,804,028</u>	<u>34,125,228</u>

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10. Temporarily restricted net assets

Temporarily restricted net assets are restricted for the following purposes at December 31, 2013 and 2012:

<u>Purpose restricted</u>	2013	2012
Pension Endowment Fund	\$ 1,548,113	\$ 1,072,203
Transition into ministry for new clergy	488,942	729,491
Grants to individuals for emergency recovery	346,160	389,945
Bridges to the Future Capital Campaign	295,979	1,592,822
Disaster Relief	52,442	8,449
Good clergy health practices	34,691	56,422
Scholarships for Native Americans	13,348	11,953
Stewart Scholarship Fund	8,930	8,020
Grants to local churches	8,430	8,372
Peace and justice programs	7,420	11,545
Other	-	1,130
Kansas/Nebraska Conference combination	-	354
	<u>2,804,455</u>	<u>3,890,706</u>

Net assets are released from donor restrictions by incurring expenses and satisfying the restricted purposes or by occurrence of other events specified by the donors. Net assets released from restrictions are as follows for the year ended December 31, 2013 and 2012:

<u>Purpose restrictions accomplished</u>	2013	2012
Bridges to the Future Capital Campaign	\$ 1,328,870	\$ 342,385
Transition into ministry for new clergy	355,351	147,585
Disaster Relief	56,007	1,551
Grants to individuals for emergency recovery	50,973	12,641
Good clergy health practices	21,731	42,858
Peace and justice programs	8,000	6,024
Scholarships for Native Americans	6,175	4,863
Scholarships for in-state United Methodist Church schools	2,330	1,011
Kansas/Nebraska Conference combination	354	8,867
Hispanic ministries workshops	-	14,703
Grants to local churches	-	11,500
Revitalization of the United Methodist Church in Kansas	-	11,157
Stewart Scholarship Fund	-	6,375
	<u>1,829,791</u>	<u>611,520</u>

11. Permanently restricted net assets

Permanently restricted net assets are restricted for Endowment as designated by the donors and consist of the following at December 31, 2013 and 2012:

	2013	2012
Pension Endowment Fund	\$ 2,240,326	\$ 2,240,326
Stewart Scholarship Fund	<u>50,000</u>	<u>50,000</u>
	<u>2,290,326</u>	<u>2,290,326</u>

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12. Lease obligations

The following is a schedule by years of future minimum rental payments for office facilities and equipment for periods ending after December 31, 2013.

2014	\$	45,332
2015		39,234
2016		35,615
2017		7,126
		127,307

The Conference also leases office space for its district offices, generally on a year-to-year basis.

Total rent expense for the year ended December 31, 2013 and 2012, was \$57,524 and \$57,160, respectively.

13. Pension plans

The Clergy Retirement Security Plan (CRSP) consists of four components as follows:

- a. Core Defined Benefit (DB)
- b. Core Defined Contribution (DC)
- c. Ministerial Pension Plan (MPP)
- d. Pre-1982 Plan.

Clergy Retirement Security Plan (CRSP)

For service subsequent to 2006, Conference clergy members and local pastors under Episcopal appointment are eligible for pension coverage under CRSP, which provides a combination of defined benefits and defined contributions. The defined benefit is 1.25% of the Denominational Average Compensation at retirement times the number of service years accrued under the plan. For 2013, the Conference contributed \$1,548,639 to the defined benefit plan. For 2012, the Conference was allowed to redirect surplus funds of \$1,508,341 from the Pre-1982 Plan to the defined benefit plan. The defined contribution is 3% of plan year compensation which is defined as salary plus housing. The defined contribution amount is billed to churches and remitted to General Board of Pensions and Health Benefits on a monthly basis. The total amount of defined contributions remitted for 2013 and 2012 was \$376,895 and \$377,441, respectively.

Ministerial Pension Plan (MPP)

The plan is administered by the General Board of Pensions and Health Benefits and covers service subsequent to 1981 and prior to 2007 for substantially all clergy. Account balances not yet in pay status remain invested until the participant's annuity starting date. Under this plan, contributions were made at the rate of 12% of the clergy's plan compensation, limited to the denominational average compensation. Because the benefit from the plan is paid out in the form of a guaranteed annuity, the Conference is responsible for any shortfall between plan assets and the liability for future benefits. Based on actuarial projections at January 1, 2013 and 2012, this plan is presently fully funded.

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13. Pension plans (continued)

Pre-1982 Plan

The plan is administered by the General Board of Pensions and Health Benefits and covers service prior to 1982 for substantially all clergy. The Conference has the right to amend it from time to time to increase: a) benefits accrued by participants still in service; b) benefits accrued by participants no longer in service, but not yet in pay status; and c) benefits payable to person in pay status by increasing the past service rate amount. Based on the actuarial projected total liability for current and future pensioners, this plan is presently fully funded. Funds held in the pension deposit reserve account with the General Board of Pensions and Health Benefits are in excess of the estimated present value of the future annuity payments as projected by the General Board of Pensions and Health Benefits.

The Conference participates in The United Methodist Personal Investment Plan (UMPIP), which is an amendment and restatement of the General Board of Pensions and Health Benefits' Cumulative Pension and Benefit Fund for lay employees and the Personal Investment Plan for clergy and lay employees, effective January 1, 2006. UMPIP is intended to be a program of one or more church-sponsored retirement income accounts within the meaning of Internal Revenue Code Section 403(b)(9). This plan allows employee and employer contributions; however, the Conference makes contributions for lay employees only at a rate of 12% of the employee's gross salary. Contributions at December 31, 2013 and 2012, were \$88,880 and \$81,947, respectively.

14. Related parties

United Methodist Campus Ministries in Kansas, Inc.

The Conference and the Kansas East Annual Conference of the United Methodist Church (KEC) share in a not-for-profit joint ministry, The United Methodist Campus Ministries in Kansas, Inc. (UMCM), which supports ministry to higher education institutions in Kansas. Trustees of UMCM are elected in equal numbers from both annual conferences. The UMCM's primary source of revenue is contributions from the Conference and the KEC. The Conference contributed \$191,458 to UMCM for each of the years ending December 31, 2013 and 2012.

Kansas Area United Methodist Foundation

The Conference and KEC share in the not-for-profit Kansas Area United Methodist Foundation (KAUMF). The KAUMF board consists of equal numbers from each conference and the Bishop. The Foundation holds and reinvests investments for the Conferences as well as United Methodist Churches. The amount held by KAUMF on behalf of the Conference at December 31, 2013 and 2012, was \$4,033 and \$4,016, respectively.

Kansas Area Bishop

The Episcopal expenses of the Kansas Bishop's office, auto and residence are shared equally with KEC. Property located in Wichita, Kansas, is used as the Episcopal residence for the Bishop and is owned equally by the Conference and KEC including all improvements and furnishings. Title to the real estate is held in trust by the trustees of the Conference in which the residence is located.

Area Marketing and Communications

In order to provide quality communications to all United Methodist members and the public about the work of the United Methodist Church in Kansas, the Conference and KEC have formed a partnership to provide these services out of the Conference location in Wichita, Kansas, with the expenses being shared equally. Any expenses related to projects unique to one conference or the other are borne by the appropriate conference office.

**THE KANSAS WEST ANNUAL CONFERENCE  
OF THE UNITED METHODIST CHURCH**

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2013 and 2012

15. Concentration of credit risk

The majority of the Conference's cash is maintained in two accounts at the same bank, a checking account and a money market savings account. The excess funds in the checking account are invested on a daily basis in overnight repurchase agreements with the bank. The repurchase agreements are invested in various securities and pay interest monthly on an index applied to the bank's daily cost of funds. The invested amount is not insured nor guaranteed by the FDIC. Balances in the money market savings account earn interest and at times during the year exceeded the FDIC insured limits of \$250,000. The Conference has not experienced any loss in such accounts.

16. Subsequent events

The Conference has evaluated subsequent events through July 21, 2014, the date which the financial statements were available to be issued, and no events requiring disclosure were identified.

17. Reclassification

Certain amounts in the 2012 financial statements have been reclassified to conform to the 2013 presentation.

**SUPPLEMENTARY INFORMATION**

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THE KANSAS WEST ANNUAL CONFERENCE  
OF THE UNITED METHODIST CHURCH

For the Year Ended December 31, 2013

Analysis of Fund Balances

	Balance 01/01/13	Appropriation Revenue	Special Giving	Other Revenue	Expenditures (Unfavorable)	Variance Favorable (Unfavorable)	Transfers In/Out	Balance 12/31/13
<b>Budget Funds:</b>								
Ministerial Services and Support:								
District Superintendent Fund	\$ 135,278	\$ 792,308	-	\$ -	\$ 713,996	\$ 78,710	\$ (180,696)	\$ 33,292
Equitable Compensation Fund	-	67,025	-	-	55,850	11,175	(11,75)	-
Other Clergy Support	-	122,981	-	-	161,310	(38,329)	38,329	-
Board of Christian Unity	-	12,984	-	-	59,604	(46,620)	(33,636)	-
Board of Christian Support	-	2,469	-	-	9,880	(7,411)	(4,941)	-
Total Ministerial Services and Support	135,278	1,054,258	-	-	990,380	63,896	(185,682)	33,292
Administrative Services and Support:								
Administrative Services	-	15,373	-	-	40,905	(25,532)	25,532	-
Administrative Offices	-	540,194	-	-	433,491	106,703	(106,703)	-
Marketing and Communications	3,919	65,795	-	-	61,095	4,700	(8,619)	-
Other Administrative Agencies	16,435	96,848	-	-	128,116	(31,268)	23,851	8,818
Kansas Area Administrative Support	-	41,813	-	-	2,992	41,813	(41,813)	-
Bishop's Disciplinary Fund	4,839	4,839	-	-	-	-	(4,839)	-
Bishop's Conference Reserve	12,642	4,832	-	21	4,833	-	(4,832)	18,196
Total Administrative Services and Support	32,996	772,014	-	21	666,599	105,436	(111,418)	27,014
Concessional Ministries:								
Concessional Ministries Office	-	231,819	-	-	290,959	(49,140)	49,140	-
Connectional Ministries Programs	52,411	682,545	-	10,237	721,242	(28,460)	(16,118)	7,833
Total Concessional Ministries	52,411	914,364	-	10,237	1,012,201	(77,600)	33,022	7,833
Commission on New Church Development:								
Commission on New Church Development:	37,540	179,245	-	-	276,461	(179,245)	(179,245)	-
Hispanic Ministries	37,540	333,894	1,854	50	276,461	(119,969)	148,670	66,502
Total Commission on New Church Development	37,132	-	-	51,971	44,823	7,148	2,534	46,814
Missional Opportunities								
General Church Appropriation:								
Episcopal Fund	-	162,901	-	-	198,475	(35,574)	35,574	-
General Administration Fund	-	67,811	-	-	92,645	(14,834)	14,834	-
International Cooperative Fund	-	14,830	-	-	14,830	-	-	-
World Service Fund	-	582,320	-	-	684,986	(102,666)	122,625	-
Black College Fund	-	77,014	-	-	93,789	(16,775)	16,775	-
Africa University Fund	-	17,198	-	-	20,989	(3,791)	3,789	-
Ministerial Education Fund:								
GCPA Share - 75%	-	144,825	-	-	176,351	(31,526)	31,526	-
Conference Share - 25%	3,769	48,372	-	-	34,474	13,898	(10,338)	27,925
Total General Church Appropriation	3,769	1,095,499	-	-	1,309,998	(214,497)	238,653	27,925
Jurisdictional Appropriation:								
Jurisdictional Administration Fund	-	11,854	-	-	13,647	(1,793)	2,283	-
Jurisdictional Conference	-	24,925	-	-	28,926	(4,001)	4,323	-
MI Wesleyan Assembly	-	5,755	-	-	6,918	(1,163)	1,165	-
SMU Wesleyan Foundation Campus Ministry	-	2,221	-	-	2,671	(450)	450	-
Total Jurisdictional Appropriation	-	43,290	-	-	52,061	(8,771)	8,771	-
Total Budget Funds	299,126	4,213,317	1,854	62,279	4,342,503	(65,051)	(24,695)	209,380



GREAT PLAINS CONFERENCE  
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THE KANSAS WEST ANNUAL CONFERENCE  
OF THE UNITED METHODIST CHURCH

Analysis of Fund Balances  
For the Year Ended December 31, 2013

	Balance 01/01/13	Appointment Revenue	Special Giving	Other Revenue	Expenditures	Variance Favorable (Unfavorable)	Transfers In/Out	Balance 12/31/13
Non-budget Funds (continued)								
Area Marketing & Communication Office	\$ 21,700	\$ -	\$ -	\$ 145,750	\$ 255,033	\$ (109,283)	\$ 87,583	\$ -
Kansas/Nebraska Episcopacy Merger - Transition	354	-	-	-	42,996	(42,996)	42,642	-
Kansas/Nebraska State Gatherings	-	-	-	120,704	140,406	(19,702)	19,702	-
Transition Into Ministry - Lilly Endowment Grants	726,776	-	-	17,516	374,119	(286,603)	18,769	483,642
Transitional Ministry Support	1,400	-	-	12,548	12,028	(520)	(512)	-
Annual Conference Activities	4,600	-	42,143	2,475	50,008	(6,380)	-	-
Bishop's Biocycle Challenge	5,300	-	-	-	-	-	(500)	-
BOOM Clergy Renewal	500	-	-	5,000	83,487	(78,084)	(2,310)	14,645
Center for Small Membership Churches	95,039	-	403	2,375	3,121	(746)	746	-
Certified Lay Ministry Training	934	-	-	-	647	(647)	(287)	-
CJMM - Disciple Prison Ministry	2,500	-	-	-	2,500	(2,500)	-	-
UMM Mission Impact Tour	4,000	-	-	-	4,000	(4,000)	-	-
Take It To The Streets	4,431	-	-	-	1,313	(1,313)	-	3,118
Transitional Ministry Scholarship	1,000	-	-	1,200	6,175	(1,395)	-	13,348
Native American Di. Ministries	11,953	-	7,570	-	8,000	(4,124)	-	7,421
Peace with Justice Ministries	11,545	-	3,876	-	8,000	(1,269)	(9,407)	-
Revitalization Task Force	5,846	-	-	3,750	189	3,561	-	-
Next Steps - Revitalization Process	-	-	-	24,750	12,297	12,453	-	12,453
Hispanic Ministries GBGM Programs Grant	-	-	-	-	-	-	-	-
Hispanic Evangelist	-	-	-	-	-	-	-	-
Disaster Response Projects	2,487	-	-	350	303	47	(2,487)	-
DC Dist Disaster Relief Trailer	4,371	-	-	-	17,304	(12,894)	11,328	4,418
Volunteers in Mission	1,506	-	1,125	3,325	13,126	(8,670)	1,363	-
Ministries Initiative	-	-	9,509	21,080	125	20,955	(473,362)	707,138
Community Development Loan Program	1,169,545	-	-	20,155	30,810	(10,655)	(1,300)	2,191
Workshops	14,146	-	-	124,550	109,503	20,651	3,254	39,948
Council on Youth Ministry Activities	16,043	-	5,574	485	993	(317)	498	656
Camping Program	475	-	181	1,630	1,863	567	(285)	9,838
Hays District Activities	9,271	-	900	3,075	2,523	552	(285)	4,466
Hutchinson District Activities	4,199	-	-	1,651	3,337	(1,686)	-	5,636
Salina District Activities	7,322	-	-	-	407	(407)	(6)	-
Wichita East District Activities	413	-	-	4,505	6,194	(1,689)	(351)	4,848
Wichita West District Activities	6,888	-	-	-	482,692	-	(120)	-
Wichita North District Activities	120	-	492,892	-	199,405	-	-	-
Greater Kansas City Area Special Giving	-	-	199,005	-	159,405	-	-	-
Conference Advance Special Giving (base-thru)	-	-	481	32,028	929,621	(897,593)	(399,249)	285,981
Capital Campaign	1,992,823	-	4,661	9,500	346,226	(332,066)	744,778	817,961
Commission on New Church Development, Inc.	404,849	-	-	-	-	-	-	-
Total Non-Budget Funds	41,598,091	42,133,317	777,390	13,112,201	11,525,096	2,364,394	24,694	43,967,179
Total Net Assets	41,597,217	42,133,317	779,144	13,174,460	15,867,599	2,295,343	-	44,186,559

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THE KANSAS WEST ANNUAL CONFERENCE  
OF THE UNITED METHODIST CHURCH

Analysis of Board of Global Ministries Notes Receivable  
For the Year Ended December 31, 2013

	Date		Interest Rate	Maturity Date	Interest Paid To	Balance		New Loans	Principal Payments	Balance 12/31/13
	Acquired					01/01/13	12/31/13			
Benton United Methodist Church	07/01/06		3.00%	07/01/16	12/31/13 \$	45,749	\$	-	3,175	\$ 42,574
Benton United Methodist Church #2	06/01/07		3.00%	06/01/17	12/31/13	42,903		-	2,591	40,312
Haysville United Methodist Church	11/01/06		3.00%	11/01/16	11/20/13	39,504		-	12,006	27,498
Hillsboro United Methodist Church	04/01/07		3.00%	04/01/17	12/12/13	15,708		-	5,006	10,702
Kechi United Methodist Church	11/01/07		3.00%	11/01/17	12/18/13	36,093		-	17,329	18,764
Lakin United Methodist Church	06/15/12		3.00%	06/15/22	12/13/13	95,611		-	8,782	86,829
Salina Church of the Cross	07/01/12		3.00%	07/01/22	12/16/13	95,610		-	18,125	77,485
Salina Church of the Cross #2	07/01/12		3.00%	07/01/22	12/16/13	47,805		-	47,805	-
Salina Trinity	08/31/12		3.00%	09/01/22	11/27/13	97,869		-	8,819	89,050
Sedgwick	07/01/13		3.00%	07/01/23	-	-		12,575	-	12,575
Tisdale United Methodist Church	10/01/08		3.00%	10/01/18	12/02/13	59,061		-	10,283	48,778
Wichita Christ Community	12/01/12		3.00%	12/01/22	12/03/13	99,265		-	7,948	91,317
Wichita Dellrose United Methodist Church	07/01/06		3.00%	07/01/16	12/27/13	63,964		-	8,047	55,917
Wichita Epworth United Methodist Church	07/01/06		3.00%	07/01/16	10/22/13	11,341		-	3,175	8,166
Wichita St. Mark United Methodist Church	07/01/09		3.00%	07/01/19	05/30/13	104,751		-	7,579	97,172
Total						855,234		12,575	160,670	707,139

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**THE KANSAS WEST ANNUAL CONFERENCE**  
**OF THE UNITED METHODIST CHURCH**

Bishop's Schedule of Activities  
For the Years Ended December 31, 2013 and 2012

	2013	2012
Revenues:		
General donations	\$ 3,000	\$ 3,800
Episcopal funds - GCFA	88,600	87,300
Kansas East area share	25,783	24,200
Nebraska area share	14,250	70,865
Episcopal reimbursements - GCFA	-	13,899
Workshops	11,400	12,750
Auto Sales	-	13,225
DVD Sales	58	-
	143,091	226,039
Transfer from Kansas West - area share	29,200	24,200
Total revenues	172,291	250,239
Expenses:		
Office:		
Staff salary	58,480	62,848
Staff payroll tax	4,186	4,721
Staff pension and benefits	8,234	8,288
Staff travel	3,290	1,154
Connectional activities	8,424	20,842
Entertainment	8,752	2,947
Meetings	5,459	3,978
Miscellaneous	17,191	2,782
Postage	3,041	2,069
Printing and copying	1,769	1,179
Professional fees	1,500	1,500
Supplies	2,869	3,824
Training	492	40
Office expense	123,687	116,172
Residence:		
Association dues	650	600
Equipment / furniture purchases	-	1,380
Grounds and pool	8,730	9,096
Insurance	1,170	1,392
Repairs and maintenance	14,680	6,277
Security system	504	528
Special assessment	6	6
Utilities	5,958	6,251
Residence expense	31,698	25,530
Auto	-	1,593

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	<u>2013</u>	<u>2012</u>
Program:		
Initiative on Children and Families in Poverty	\$ -	\$ 11,500
Workshops	<u>10,539</u>	<u>11,531</u>
Program expense	10,539	23,031
Transfer to building operations fund	21,184	18,154
Transfer to health benefits and workers' comp funds	<u>8,957</u>	<u>10,086</u>
Total expenses	196,065	194,566
Change in net assets	(23,774)	55,673
Net assets beginning of year	<u>141,191</u>	<u>85,518</u>
Net assets end of year	<u><u>117,417</u></u>	<u><u>141,191</u></u>

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**THE KANSAS WEST ANNUAL CONFERENCE**  
**OF THE UNITED METHODIST CHURCH**

Area Marketing and Communications Schedule of Activities  
For the Years Ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Revenues:		
Kansas East area share	\$ 145,750	\$ 136,253
Transfer from Kansas West - area share	<u>145,750</u>	<u>150,469</u>
Total revenues	<u>291,500</u>	<u>286,722</u>
Expenses:		
Office:		
Staff salary	164,618	157,798
Staff payroll tax	12,089	11,566
Staff pension	20,721	20,364
Staff benefits - death and disability insurance	2,896	3,026
Staff benefits - training and travel	4,614	6,220
Consultant fees	23,772	12,882
Equipment / furniture purchases	2,578	17,976
Information technology support	1,120	8,380
Membership / meetings	585	450
Miscellaneous	4,540	205
Office supplies	881	501
Postage	1,308	690
Resource education materials	247	954
Software enhancements	384	968
Telephone	2,530	1,262
Travel	5,491	4,764
Professional fees	400	400
Web hosting / maintenance	<u>6,260</u>	<u>5,939</u>
Subtotal	255,034	254,345
Transfer to auto reserve fund	3,000	2,500
Transfer to building operations fund	18,757	16,296
Transfer to health benefits and workers' comp funds	21,733	21,545
Transfer to capital asset fund	-	-
Transfer to operating reserve	<u>14,676</u>	<u>-</u>
Total expenses	<u>313,200</u>	<u>294,686</u>
Change in net assets	(21,700)	(7,964)
Net assets beginning of year	<u>21,700</u>	<u>29,664</u>
Net assets end of year	<u>-</u>	<u>21,700</u>

**THE NEBRASKA CONFERENCE OF  
THE UNITED METHODIST CHURCH**

**Financial Statements**

**December 31, 2013**

**GREAT PLAINS CONFERENCE  
Audit**

**THE NEBRASKA ANNUAL CONFERENCE OF THE UNITED METHODIST CHURCH  
FINANCIAL STATEMENTS  
December 31, 2013**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

The Nebraska Annual Conference of the  
United Methodist Church

We have performed the procedures enumerated below, which were agreed to by the management of the Nebraska Annual Conference of the United Methodist Church (hereinafter referred to as the "Conference"), solely to assist the Conference with respect to the accounting records as of December 31, 2013. The Conference's management is responsible for the company's accounting records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Agreed-upon Procedures Completed and Findings

1. We obtained 2013 Conference financial statements (attached hereto on pages 6-37) prepared and approved by the Conference Treasurer's office. We obtained Conference general ledgers used for preparation of the Conference financial statements and agreed year-end balances thereon to the Conference financial statements.

Findings - No exceptions were found as a result of these procedures for financial statements of the Conference Council on Finance and Administration, the Conference Board of Trustees, the Conference Board of Trustees Agency Funds, and the Conference Board of Pensions. We found that complete 2013 financial statements for the Conference Camps and Conference Districts had not been prepared and approved by the Conference Treasurer's office. Therefore, we have not included 2013 Conference Camp and Conference District financial statements herewith in.

2. We obtained and reviewed minutes of meetings held during 2013 of any applicable governing boards and committees, and noted any matters that might affect the Conference financial statements. We determined that, if applicable, matters noted had been properly accounted for and reflected in the Conference financial statements. We also obtained and reviewed minutes held during 2013 of the Camps and Districts and noted any matters that affected the financial statements.

Findings - No exceptions were found as a result of applying these procedures, except that some Camps and Districts either only recorded minutes for a few selected board meetings and/or were unable to locate minutes.

**GREAT PLAINS CONFERENCE  
Audit**

3. We obtained copies of any new contracts, loan agreements or any other significant agreements signed during 2013 and determined that such contracts and agreements had been properly accounted for and reflected in the Conference financial statements.

Findings – No exceptions were found as a result of applying these procedures.

4. We confirmed amounts recorded in the 2013 Conference general ledger for mission-share-givings with a selected number of individual churches.

Findings – We selected a total of 35 churches for confirmation. We received 33 confirmations back with no exceptions. Two confirmations not received.

5. We tested 2013 Conference investment income for reasonableness.

Findings – No exceptions were noted as a result of applying this procedure, except Gateway District investment income in the amount of \$5,992.75 from the NE United Methodist Foundation was not recorded in general ledger in 2013. Also, Prairie Rivers District investment income from the NE United Methodist Foundation was \$444.46 less than the amount recorded in the general ledger.

6. We selected a sample of cash (check) disbursements during 2013 and examined supporting documentation for the disbursements selected. We agreed amounts and payees for the disbursements selected to amounts and payees on the supporting documentation and to the paid checks or check copies returned with the Conference bank statements.

Findings – No exceptions were found as a result of applying this procedure, but we were not able to locate supporting documentation for: one of the selected disbursements for Camp Comeca, for one of the selected disbursements for Camp Fontanelle, for one of the selected disbursements for the Blue River District, for two of the selected disbursements for the Elkhorn Valley District, for two of the selected disbursements for the Gateway District, and for one of the selected disbursements for the Prairie River District. We did determine that the payees and amounts paid for disbursements made on which we could not locate supporting documentation appeared reasonable based on client explanations, budget, board minutes, etc. Also, due to changes in personnel and rearranging of offices during the time of testing at the Conference office, the Missouri River District invoices selected and sent by the District to the Conference were misplaced and not tested; however, the invoices selected for the Missouri River District's Hispanic Ministries division were received and tested with no exceptions. In addition, Camp Comeca had one selected disbursement whose check number on the bank statement did not agree to the general ledger check number. Also, Missouri River District had one selected disbursement whose check number on the bank statement did not agree to the general ledger check number. Also, Prairie River District had one selected disbursement whose check number on the bank statement did not agree to the general ledger check number. Furthermore, Great West District had one check whose general ledger amount was different than amount cleared on the bank statement by \$.70.

7. From the 2013 Conference payroll accounting records, we selected a sample of Conference employees paid during 2013. For employees selected whose earnings were individually budgeted, we compared and agreed actual amounts to budgeted amounts and to Forms W-2. For employees selected whose earnings were not individually budgeted, we compared actual amounts to lists of authorized employees provided to us.

Findings – No exceptions were found as a result of applying this procedure.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the Conference financial statements. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Nebraska Annual Conference of the United Methodist Church, and is not intended to be and should not be used by anyone other than this specified party.

*Stran Slattery Baehry & Co., CPAs, P.C.*

November 14, 2014

**GREAT PLAINS CONFERENCE**  
**Audit**

001 Nebraska Annual Conference of the U.  
Fiscal Year Beginning 1/1/2013  
Balance Sheet for Period 13 - Audit(\*)  
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	<u>Current Year</u>	<u>Prior Year</u>
<b>Assets</b>		
10101 Petty Cash	300.00	300.00
10102 Payroll Checking - UB	-1,626.28	-636.16
10103 CFA Checking - UB	111,487.83	53,629.55
10104 Stfit #1 - UB	1,907,921.75	2,478,261.39
10105 Stfit #2 - UB	558,242.11	558,128.81
10109 PayPal Online Receipts	.00	8,205.00
10141 Due To/From Trustees	.00	24.00
10150 Due To/From Pension & Health Be	69,324.99	-594,505.11
10201 Accounts Rec - Churches & Other	809,376.45	1,430,878.53
10302 Funded Reserve Bal #1-UMF 5001	296,188.11	266,107.24
10303 Funded Reserve Bal #2 -UMF 5002	207,063.04	186,033.73
10304 BOOM MEF Invested Reserve in UM	105,836.03	116,582.88
10305 Historical Center Fund in Found	4,074.48	3,893.70
10306 Chemical Dependency Fund	.00	16,854.80
10307 Five Day Academy Fund in UMF	10,661.72	.00
10901 Accounts Receivable - Other	17,079.45	977.24
10902 Accounts Receivable Foundation	.00	728.26
10904 Prepaid Expenses	4,600.00	117,246.99
10905 Accts Receivable - Misc.	7,240.26	63,708.95
10906 Acct Rec Fontanelle P/R & Misc	.00	13,423.79
10907 Acct Rec Comeca P/R & Misc Clea	.00	39,679.45
10908 Camp Comeca Payroll on Deposit-	.00	-3,464.55
10925 Receivable - Clergy Under Griev	.00	588.00
10950 Fixed Asset - Video Conferencin	72,547.32	.00
10951 Accumulated Depreciation-Video	-7,255.00	.00
	-----	-----
Total Assets	4,173,062.26	4,756,646.49
	=====	=====
<b>Liabilities</b>		
<b>Current Liabilities</b>		
20101 Accounts Payable	782,294.55	1,434,437.38
20102 Healthflex Withholding	.00	4,837.05
20106 Tax Deferred Annuity - GBOP	.00	8,171.01
20108 Medical Reimb Withholding	.00	3,716.84
20109 Post Tax Annuity - GBOP	.00	4,100.33
20112 UM Student Scholarship Fund	.00	203.83
20120 Special Clergy Session Advance	3,000.00	-1,286.25
20125 Payable - Districts & Crounse-C	.00	4,288.00
20126 Accounts Payable - Misc.	.00	16,751.07
20128 Online Registrations Clearing	.00	8,019.85
20129 Mediation Liability	.00	410.00
	-----	-----
Total Current Liabilities	785,294.55	1,483,649.11
<b>General Advance Specials</b>		
20509 General Advance Specials	16,920.97	16,920.97
General Advance Specials-Current Year	-1,656.68	.00
	-----	-----
General Advance Specials-Total	15,264.29	16,920.97

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001 Nebraska Annual Conference of the U.  
Fiscal Year Beginning 1/1/2013  
Balance Sheet for Period 13 - Audit(\*)  
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	<u>Current Year</u>	<u>Prior Year</u>
Total General Adv Specials	15,264.29	16,920.97
Special Sunday Offerings		
20751 One Great Hour Offering (751)	.00	-47.00
20752 Native Amer Awareness SS Offeri	.00	-36.00
Native Amer Awareness SS Offering (752)-	.00	-.01
Native Amer Awareness SS Offering (752)-	.00	-36.01
Total Special Sunday Offering	.00	-83.01
Conference Advance Specials		
Nigeria/NE Scholarships for Students-Cur	.00	5,342.73
Nigeria/NE Scholarships for Students-Tot	.00	5,342.73
MR Dist Church & Comm Worker A.Brown (86	.00	35.00
MR Dist Church & Comm Worker A.Brown (86	.00	35.00
MR Dist Ch & Comm Worker D Keeney Disb (	.00	-35.00
MR Dist Ch & Comm Worker D Keeney Disb (	.00	-35.00
20874 N.U.M.B. Ride	57,760.13	.00
N.U.M.B. Ride-Current Year	.00	57,760.13
N.U.M.B. Ride-Total	57,760.13	57,760.13
Total Conference Adv Specials	57,760.13	63,102.86
Direct Gifts		
Central Conf Pension Initiative-Current	.00	-13,173.00
Central Conf Pension Initiative-Total	.00	-13,173.00
St Paul School of Theology (795)-Current	.00	-50.00
St Paul School of Theology (795)-Total	.00	-50.00
21797 Misc Gifts (797)	.00	-210.40
Misc Gifts (797)-Current Year	7,341.21	397.00
Misc Gifts (797)-Total	7,341.21	186.60
21998 Misc Receipts to Pay Out (999)	1,185.58	444.12
Total Direct Gifts	8,526.79	-12,592.28

## GREAT PLAINS CONFERENCE

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001 Nebraska Annual Conference of the U  
 Fiscal Year Beginning 1/1/2013  
 Balance Sheet for Period 13 - Audit(\*)  
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	<u>Current Year</u>	<u>Prior Year</u>
Total Liabilities	866,845.76	1,550,997.65
Net Assets		
30101 Vim Project Reserve	1,923.46	1,423.46
Vim Project Reserve-Current Year	200.00	500.00
Vim Project Reserve-Total	2,123.46	1,923.46
30103 Board of Ordained Ministry MEF	343.67	1,340.69
Board of Ordained Ministry MEF Reserve-C	-20,745.33	-23,249.31
Board of Ordained Ministry MEF Reserve-T	-20,401.66	-21,908.62
30104 BOOM Reserve in UM Foundation	100,923.49	117,463.23
BOOM Reserve in UM Foundation-Current Ye	11,253.15	5,460.26
BOOM Reserve in UM Foundation-Total	112,176.64	122,923.49
30120 Challenge Fund Reserve	185,276.83	169,575.64
Challenge Fund Reserve-Current Year	-68,546.44	-6,796.87
Challenge Fund Reserve-Total	116,730.39	162,778.77
30121 Mission Reserve	.00	52,498.06
30122 Hispanic Reserve	24,815.11	18,877.71
Hispanic Reserve-Current Year	1,959.64	.00
Hispanic Reserve-Total	26,774.75	18,877.71
30124 Hunger Reserve	4,809.14	4,071.52
Hunger Reserve-Current Year	571.39	737.62
Hunger Reserve-Total	5,380.53	4,809.14
30126 Rural Network & Action (was Cri	.00	962.32
Rural Network & Action (was Crisis Respo	40.00	.00
Rural Network & Action (was Crisis Respo	40.00	962.32
30127 Disaster Response Trailer Reser	3,739.53	3,739.53
RTMJ Bonge Fund Reserve-Current Year	24,993.21	.00
RTMJ Bonge Fund Reserve-Total	24,993.21	.00
30131 Quadrenium Training Reserve	-250.00	.00
30132 Delegation Expense Reserve	6,102.00	3,728.76
30140 CFA Reserve	2,607,205.97	2,494,720.95
CFA Reserve-Current Year	88,895.59	155,451.40
CFA Reserve-Total	2,696,101.56	2,650,172.35

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Fiscal Year Beginning 1/1/2013  
Balance Sheet for Period 13 - Audit(\*)  
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	<u>Current Year</u>	<u>Prior Year</u>
30150 Youth Service Fund Reserve	16,994.08	11,412.52
Youth Service Fund Reserve-Current Year	-7,092.81	3,181.56
	-----	-----
Youth Service Fund Reserve-Total	9,901.27	14,594.08
30151 NE Peace With Justice Reserve	8,084.50	.00
30155 Resource Center Reserve	3,118.05	1,584.88
Resource Center Reserve-Current Year	1,404.95	1,533.17
	-----	-----
Resource Center Reserve-Total	4,523.00	3,118.05
30160 Archives Reserve	1,614.47	1,541.97
Archives Reserve-Current Year	381.56	72.50
	-----	-----
Archives Reserve-Total	1,996.03	1,614.47
30165 New Church Start Reserve	173,488.79	8,452.09
30170 Chemical Dependency Fund Reserv	2,685.11	15,295.63
30201 Lay Speaking Seed Grant	.00	500.00
30202 YAC Scholarship (PWJ Contest)	.00	500.00
30203 VIM Youth Scholarship	.00	1,900.00
30205 Miscellaneous Direct Gifts Rese	.00	2,006.43
30209 Rural Farm Crisis Reserve	18,698.24	39,735.92
30262 Children & Poverty in Nebraska	.00	1,580.37
30264 Heartland Hispanic Reserve	.00	5,937.40
30265 Native American Reserve	20,549.59	11,663.62
Native American Reserve-Current Year	-2,786.17	8,885.97
	-----	-----
Native American Reserve-Total	17,763.42	20,549.59
30268 Nigeria Partnership Reserve	19,928.76	39,193.60
Nigeria Partnership Reserve-Current Year	5,583.06	-19,264.84
	-----	-----
Nigeria Partnership Reserve-Total	25,511.82	19,928.76
30270 Ministerial Assistance Fund Res	.00	5,871.97
Ministerial Assistance Fund Reserve-Curr	.00	375.00
	-----	-----
Ministerial Assistance Fund Reserve-Tota	.00	6,246.97
30278 NE Share Global HIV/Aids Advanc	1,917.25	.00
NE Share Global HIV/Aids Advance-Current	133.38	1,917.25
	-----	-----
NE Share Global HIV/Aids Advance-Total	2,050.63	1,917.25
30281 Higher Education Rebate	2,926.20	3,556.20
Higher Education Rebate-Current Year	-2,925.00	-630.00
	-----	-----
Higher Education Rebate-Total	1.20	2,926.20
30282 Five Day Academy Reserve	10,645.22	5,448.26
Five Day Academy Reserve-Current Year	.00	821.96

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001 Nebraska Annual Conference of the L  
Fiscal Year Beginning 1/1/2013  
Balance Sheet for Period 13 - Audit(\*)  
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	<u>Current Year</u>	<u>Prior Year</u>
Five Day Academy Reserve-Total	10,645.22	6,270.22
30286 Paine Fund Reserve	424.78	1,474.78
Paine Fund Reserve-Current Year	525.06	-1,050.00
Paine Fund Reserve-Total	949.84	424.78
30298 Nebraska Diaster Relief Reserve	43,988.09	17,003.12
Nebraska Diaster Relief Reserve-Current	3,115.91	31,682.25
Nebraska Diaster Relief Reserve-Total	47,104.00	48,685.37
30858 Nigeria/NE Scholarships for Stu	6,342.73	.00
30887 NUMC Inc. CAS Reserve	2,960.29	2,860.29
NUMC Inc. CAS Reserve-Current Year	.00	100.00
NUMC Inc. CAS Reserve-Total	2,960.29	2,960.29
Total Net Assets	3,306,216.50	3,205,648.84
Total Liabilities & Net	4,173,062.26	4,756,646.49

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— Nebraska Annual Conference of the U.M. —  
Fiscal Year Beginning 1/1/2013  
Budgeted Financial Statement for Period 13 Audit(\*) 108.33%  
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Account #	Description	Budget Annual	Actual for Period	Actual YTD	Var. Actual to Annual Budget Dollar	Var. Actual to Annual Budget %	Prior Yr YTD
050	General Advance Specials						
	General Advance Special Receipts						
050/49509	General Advance Special Receipt	.00	.00	386,496.73	386,496.73	.00	271,703.54
	Total General Adv Spec Receipt	.00	.00	386,496.73	386,496.73	.00	271,703.54
	General Adv Special Disbursements						
050/59509	General Advance Special Disbur	.00	.00	388,153.41	388,153.41	.00	271,703.54
	Total General Adv Specials Dis	.00	.00	388,153.41	388,153.41	.00	271,703.54
	Net General Advance Specials	.00	.00	1,656.68	1,656.68	.00	.00
070	Special Sunday Offerings						
	Special Sunday Offerings Receipts						
070/49751	One Great Hour Offering Receip	.00	.00	35,680.47	35,680.47	.00	49,109.69
070/49752	Native Amer Awareness SS Offer	.00	.00	9,043.83	9,043.83	.00	8,357.96
070/49753	Peace w/ Justice Offering Rece	.00	.00	.00	.00	.00	14,305.11
070/49754	World Communion Offering Recei	.00	.00	15,893.23	15,893.23	.00	17,848.59
070/49755	UM Student Offering Receipts	.00	.00	11,683.21	11,683.21	.00	15,892.78
070/49756	Native American NE Share Spec	.00	.00	9,256.63	9,256.63	.00	8,395.97
070/49757	Human Relations Offering Recei	.00	.00	18,259.63	18,259.63	.00	15,209.42
	Total Spec Sunday Offering Rec	.00	.00	99,817.20	99,817.20	.00	129,119.52
	Special Sunday Offerings Disbursements						
070/59751	One Great Hour Disbursements	.00	.00	35,680.47	35,680.47	.00	49,109.69
070/59752	Native Amer Awareness SS Disb	.00	.00	9,043.83	9,043.83	.00	8,357.97
070/59753	Peace w/ Justice Spec Sun Disb	.00	.00	.00	.00	.00	14,305.11
070/59754	World Communion Disbursements	.00	.00	15,893.23	15,893.23	.00	17,848.59
070/59755	UM Student Offering Disburseme	.00	.00	11,683.21	11,683.21	.00	15,892.78
070/59756	Native Amer Spec Sun NE Share	.00	.00	12,070.00	12,070.00	.00	.00
070/59757	Human Relations Offering Disb	.00	.00	18,259.63	18,259.63	.00	15,209.42
	Total Special Sunday Disburseme	.00	.00	102,630.37	102,630.37	.00	120,723.56
	Net Special Sunday Offerings	.00	.00	2,813.17	2,813.17	.00	-8,395.96
075	Direct Gifts						
	Direct Gifts Receipts						
075/49760	Rural Response Offering	.00	.00	.00	.00	.00	20.00
075/49764	Central Conf Pension Initiativ	.00	.00	931.00	931.00	.00	16,058.26
075/49767	Friends of Friend UMC	.00	.00	2,019.10	2,019.10	.00	.00
075/49768	Nebraska Drought & Fire Relief	.00	.00	651.73	651.73	.00	62,125.98
075/49769	NE Fall 2013 Storm Relief	.00	.00	8,464.18	8,464.18	.00	.00
075/49778	NE Share (25%) Global HIV/Aids	.00	.00	2,050.62	2,050.62	.00	1,917.25
075/49790	Ministerial Assistance Fund Re	.00	.00	.00	.00	.00	625.00
075/49797	Misc Gifts (787)	.00	.00	8,328.21	8,328.21	.00	2,325.35
	Total Direct Gifts Receipts	.00	.00	22,444.84	22,444.84	.00	83,071.86

GREAT PLAINS CONFERENCE  
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Nebraska Annual Conference of the UMC  
Fiscal Year Beginning 1/1/2013  
Budgeted Financial Statement for Period 13 Audit(\*) 108.33%  
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Account #	Description	Budget Annual	Actual for Period	Actual YTD	Var. Actual to Annual Budget Dollar	Var. Actual to Annual Budget %	Prior Yr YTD
Direct Gifts Disbursements							
075/59760	Rural Response Disb	.00	.00	.00	.00	.00	20.00
075/59764	Central Conf Pension Initiativ	.00	.00	931.00	931.00	.00	29,231.28
075/59767	Friends of Friend UMC	.00	.00	2,019.10	2,019.10	.00	.00
075/59768	Nebraska Drought & Fire Relief	.00	.00	1,000.00	1,000.00	.00	30,443.73
075/59769	NE Fall 2013 Storm Relief	.00	.00	5,000.00	5,000.00	.00	.00
075/59778	NE Share Global HIV/Aids Disbu	.00	.00	1,917.24	1,917.24	.00	.00
075/59790	Ministerial Assistance Fund Di	.00	.00	.00	.00	.00	250.00
075/59795	St Paul School of Theology Dis	.00	.00	.00	.00	.00	50.00
075/59797	Misc Gifts Disbursements (797)	.00	.00	987.00	987.00	.00	1,928.35
Total Direct Gifts Disbursement		.00	.00	11,854.34	11,854.34	.00	61,923.36
Net Direct Gifts		.00	.00	-10,590.50	-10,590.50	.00	-21,148.50
080 Conference Advance Specials							
Conference Advance Specials							
080/49850	Sacred Winds Native American C	.00	.00	22.25	22.25	.00	.00
080/49851	Nigeria Partnership Receipts	.00	.00	5,583.06	5,583.06	.00	-18,353.71
080/49858	Nigeria/NE Scholarships for St	.00	.00	.00	.00	.00	5,342.73
080/49860	Released & Restored Disburseme	.00	.00	453.87	453.87	.00	100.00
080/49861	EV Dist Ch & Comm Worker Hilde	.00	.00	500.00	500.00	.00	535.00
080/49862	MR Dist Ch & Comm Worker L Mau	.00	.00	.00	.00	.00	60.00
080/49865	Native Amer Ministry Recpts (C	.00	.00	27.00	27.00	.00	490.00
080/49866	Hispanic Ministry Receipts	.00	.00	1,959.64	1,959.64	.00	.00
080/49871	Hunger Conf Adv Spec Receipts	.00	.00	691.07	691.07	.00	737.62
080/49872	Rural Network & Action Receipt	.00	.00	40.00	40.00	.00	.00
080/49874	N.U.M.B. Ride Receipts	.00	.00	60,026.14	60,026.14	.00	57,760.13
080/49875	Volunteers in Mission Receipts	.00	.00	200.00	200.00	.00	500.00
080/49877	LPI Lydia Patterson Receipts	.00	.00	1,417.04	1,417.04	.00	2,674.53
080/49878	Crowell Health Services Receipt	.00	.00	.00	.00	.00	50.00
080/49880	NE Habitat for Humanity	.00	.00	195.25	195.25	.00	39.10
080/49881	Epworth Village Receipts	.00	.00	6,216.39	6,216.39	.00	5,691.15
080/49882	Crossroads Center Receipts	.00	.00	186.50	186.50	.00	.00
080/49887	NUMC Inc. CAS Receipts	.00	.00	.00	.00	.00	100.00
080/49888	Camp Comeca Conf Adv Spec Rece	.00	.00	1,370.43	1,370.43	.00	2,810.56
080/49889	Camp Fontanelle CAS Receipts	.00	.00	1,943.18	1,943.18	.00	720.09
080/49890	Camp Nonwesca CAS Receipts	.00	.00	192.77	192.77	.00	9,915.38
080/49891	Living Hope UMC	.00	.00	2,077.94	2,077.94	.00	.00
080/49895	Justice for Our Neighbors CAS	.00	.00	250.00	250.00	.00	220.00
080/49896	Nigeria Orphanage Mission Trip	.00	.00	34.75	34.75	.00	.00
080/49899	FOSA Child Sponsor CAS Receipt	.00	.00	50.00	50.00	.00	.00
Total Conference Adv Spec Rece		.00	.00	83,437.28	83,437.28	.00	69,392.58
Conference Advance Special Disbursements							
080/59850	Sacred Winds Native American C	.00	.00	22.25	22.25	.00	.00
080/59851	Nigeria Partnership CAS Disbur	.00	.00	.00	.00	.00	911.13
080/59860	Released & Restored Disburseme	.00	.00	453.87	453.87	.00	100.00
080/59861	EV Dist Ch & Comm Worker Hilde	.00	.00	500.00	500.00	.00	535.00
080/59862	MR Dist Ch & Comm Worker Maupi	.00	.00	.00	.00	.00	25.00
080/59863	MR Dist Ch & Comm Worker D Kee	.00	.00	.00	.00	.00	35.00

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Nebraska Annual Conference of the UMC  
Fiscal Year Beginning 1/1/2013  
Budgeted Financial Statement for Period 13 Audit(\*) 108.33%  
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Account #	Description	Budget Annual	Actual for Period	Actual YTD	Var. Actual/Var. Actual to Annual to Annual		Prior Yr YTD
					Budget Dollar	Budget %	
080/59871	Hunger CAS Disbursements	.00	.00	119.68	119.68	.00	.00
080/59874	N.U.M.B. Ride Disbursements	.00	.00	60,026.14	60,026.14	.00	.00
080/59877	LPI Lydia Patterson Endow Disb	.00	.00	1,417.04	1,417.04	.00	2,674.53
080/59878	Crowell Health Services Disbur	.00	.00	.00	.00	.00	50.00
080/59880	NE Habitat for Humanity Disbur	.00	.00	195.25	195.25	.00	39.10
080/59881	Epworth Village CAS Disburseme	.00	.00	6,216.39	6,216.39	.00	5,691.15
080/59882	Crossroads Center Disbursement	.00	.00	186.50	186.50	.00	.00
080/59888	Camp Comeca CAS Disbursements	.00	.00	1,370.43	1,370.43	.00	2,810.56
080/59889	Camp Fontanelle CAS Disbursement	.00	.00	1,943.18	1,943.18	.00	720.09
080/59890	Camp Norwesca CAS Disbursement	.00	.00	192.77	192.77	.00	9,915.38
080/59891	Living Hope UMC	.00	.00	2,077.94	2,077.94	.00	.00
080/59895	Justice for Our Neighbors Disb	.00	.00	250.00	250.00	.00	220.00
080/59899	FOSA Child Sponsorship Disburs	.00	.00	50.00	50.00	.00	.00
Total Conf Adv Specials Disbur		.00	.00	75,021.44	75,021.44	.00	23,726.94
Net Conference Advance Special		.00	.00	-8,415.84	-8,415.84	.00	-45,665.64
300 Leadership Ministries							
I: District & Cabinet Ministries (formerly Leaders							
300/49010	Leadership Ministries Receipts	2,044,602.59	.00	1,796,590.74	-248,011.85	87.87	1,906,930.32
Total Leadership Ministries Re		-2,044,602.59	.00	-1,796,590.74	248,011.85	87.87	-1,906,930.32
District Operations							
350 Great West District Operations							
Great West District Operations							
350/50301	District Superintendent Salary	80,961.00	.00	80,960.16	-.84	100.00	80,960.16
350/50302	District Superintendent Health	17,556.00	.00	14,922.60	-2,633.40	85.00	14,922.60
350/50303	District Superintendent Pensio	17,000.00	.00	17,849.48	849.48	103.82	16,331.04
350/50304	District Admin Asst Salary & B	49,000.00	.00	49,310.04	310.04	100.63	49,236.39
350/50311	District Auto Fuel	4,081.11	.00	3,877.99	-203.12	95.02	4,568.30
350/50313	District Auto Expense	830.00	.00	404.88	-425.12	48.78	1,343.04
350/50315	District Travel	1,660.00	.00	107.30	-1,552.70	6.46	18.90
350/50317	District Lodging	2,490.00	.00	3,835.39	1,345.39	154.03	2,684.55
350/50319	District Meals	1,798.61	.00	535.09	-1,263.52	29.75	849.26
350/50321	District Office Supplies	4,842.22	.00	4,160.89	-681.33	85.93	2,078.13
350/50323	District Telephone	3,803.89	.00	3,629.41	-174.48	95.41	3,494.75
350/50325	District Office Equipment	1,797.78	.00	40.00	-1,757.78	2.23	.00
350/50327	District Training/Books	.00	.00	189.29	189.29	.00	.00
350/50329	District Continuing Education	2,075.00	.00	1,500.00	-575.00	72.29	1,500.00
350/50331	District Miscellaneous	415.00	.00	.00	-415.00	.00	.00
350/50385	District Office Rent & Utiliti	6,916.39	.00	7,020.00	103.61	101.50	7,020.00
Total Exp Great West District		195,227.00	.00	188,142.52	-7,084.48	96.37	185,007.12
355 Prairie Rivers District Operations							
Prairie Rivers District Operations							
355/50301	District Superintendent Salary	80,961.00	.00	80,960.16	-.84	100.00	80,960.16
355/50302	District Superintendent Health	17,556.00	.00	14,922.60	-2,633.40	85.00	14,922.60
355/50303	District Superintendent Pensio	17,000.00	.00	17,849.48	849.48	103.82	16,331.04

# GREAT PLAINS CONFERENCE Audit

Nebraska Annual Conference of the U.M.  
Fiscal Year Beginning 1/1/2013  
Budgeted Financial Statement for Period 13 Audit(\*) 108.33%  
010 Ccfa

Account #	Description	Budget Annual	Actual for Period	Actual YTD	Var. Actual/Var. Actual		Prior Yr YTD
					to Annual	to Annual	
				Budget Dollar	Budget %		
355/50304	District Admin Asst Salary & B	49,000.00	.00	48,292.63	-707.37	98.56	48,242.50
355/50311	District Auto Fuel	3,500.11	.00	2,979.24	-520.87	85.12	4,378.27
355/50313	District Auto Expense	830.00	.00	2,488.69	1,658.69	299.60	441.95
355/50315	District Travel	1,660.00	.00	1,110.11	-549.89	66.87	1,684.38
355/50317	District Lodging	2,490.00	.00	3,567.90	1,077.90	143.29	2,937.50
355/50319	District Meals	1,798.61	.00	1,412.57	-386.04	78.54	2,186.07
355/50321	District Office Supplies	4,841.39	.00	7,223.87	2,382.48	149.21	7,689.14
355/50323	District Telephone	3,803.89	.00	4,131.56	327.67	108.61	4,338.87
355/50325	District Office Equipment	1,797.78	.00	1,118.97	-678.81	62.24	1,744.43
355/50327	District Training/Books	.00	.00	918.13	918.13	.00	1,197.19
355/50329	District Continuing Education	2,075.00	.00	898.05	-1,176.95	43.28	816.64
355/50331	District Miscellaneous	415.00	.00	-67.10	-482.10	-16.17	.00
355/50385	District Office Rent & Utiliti	6,916.39	.00	8,475.73	1,559.34	122.55	9,434.07
Total Exp Prairie Rivers Distr		194,645.17	.00	196,080.59	1,435.42	100.74	197,262.81
360 Gateway District Operations							
Gateway District Operations							
360/50301	District Superintendent Salary	80,961.00	.00	80,960.16	-.84	100.00	80,960.16
360/50302	District Superintendent Health	17,556.00	.00	14,922.60	-2,633.40	85.00	14,922.60
360/50303	District Superintendent Pensi	17,000.00	.00	17,649.48	649.48	103.82	16,331.04
360/50304	District Admin Asst Salary & B	49,000.00	.00	44,170.37	-4,829.63	90.14	42,201.35
360/50311	District Auto Fuel	3,085.11	.00	2,869.81	-215.30	93.02	3,266.65
360/50313	District Auto Expense	830.00	.00	412.70	-417.30	49.72	1,242.21
360/50315	District Travel	1,660.00	.00	2,764.85	1,104.85	166.56	205.80
360/50317	District Lodging	2,490.00	.00	3,333.18	843.18	133.86	3,275.07
360/50319	District Meals	1,797.78	.00	1,078.37	-719.41	59.98	1,627.68
360/50321	District Office Supplies	4,841.39	.00	1,217.78	-3,623.61	25.15	1,487.24
360/50323	District Telephone	3,803.89	.00	4,091.19	287.30	107.55	4,535.87
360/50325	District Office Equipment	1,798.61	.00	3,091.36	1,292.75	171.87	3,215.62
360/50327	District Training/Books	.00	.00	1,765.13	1,765.13	.00	845.67
360/50329	District Continuing Education	2,075.00	.00	2,746.58	671.58	132.37	3,150.00
360/50331	District Miscellaneous	415.00	.00	315.98	-99.02	76.14	735.10
360/50385	District Office Rent & Utiliti	6,917.22	.00	7,440.00	522.78	107.56	7,440.00
Total Exp Gateway District		194,231.00	.00	188,829.54	-5,401.46	97.22	185,442.06
365 Blue River District Operations							
Blue River District Operations							
365/50301	District Superintendent Salary	80,961.00	.00	80,960.16	-.84	100.00	80,960.16
365/50302	District Superintendent Health	17,556.00	.00	14,922.60	-2,633.40	85.00	14,922.60
365/50303	District Superintendent Pensi	17,000.00	.00	17,649.48	649.48	103.82	16,331.04
365/50304	District Admin Asst Salary & B	49,000.00	.00	48,230.63	-769.37	98.43	48,172.85
365/50311	District Auto Fuel	2,255.11	.00	2,826.20	571.09	125.32	2,317.01
365/50313	District Auto Expense	830.00	.00	1,807.11	977.11	217.72	1,565.05
365/50315	District Travel	1,660.00	.00	1,912.52	252.52	115.21	1,805.60
365/50317	District Lodging	2,490.00	.00	2,475.20	-14.80	99.41	1,830.47
365/50319	District Meals	1,797.78	.00	815.63	-982.15	45.37	480.45
365/50321	District Office Supplies	4,842.22	.00	5,086.54	244.32	105.05	3,000.04
365/50323	District Telephone	3,803.89	.00	3,440.73	-363.16	90.45	2,745.60
365/50325	District Office Equipment	1,798.61	.00	.00	-1,798.61	.00	.00
365/50327	District Training/Books	.00	.00	325.65	325.65	.00	131.80
365/50329	District Continuing Education	2,075.00	.00	390.00	-1,685.00	18.80	789.00

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Fiscal Year Beginning 1/1/2013  
Budgeted Financial Statement for Period 13 Audit(\*) 108.33%  
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Account#	Description	Budget	Actual for	Actual	Var. Actual/	Var. Actual	Prior Yr YTD
		Annual	Period	YTD	to Annual	to Annual	
		Budget %	Budget %	Budget %	Budget %	Budget %	
365/50331	District Miscellaneous	415.00	.00	143.21	-271.79	34.51	71.66
365/50385	District Office Rent & Utiliti	6,916.39	.00	7,207.10	290.71	104.20	7,200.00
Total Exp Blue River District		193,401.00	.00	188,192.76	-5,208.24	97.31	182,323.33
370 Missouri River District Operations							
Missouri River District Operations							
370/50301	District Superintendent Salary	80,961.00	.00	80,960.16	-.84	100.00	80,960.16
370/50302	District Superintendent Health	17,556.00	.00	14,922.60	-2,633.40	85.00	14,922.60
370/50303	District Superintendent Pensio	17,000.00	.00	17,649.48	649.48	103.82	16,331.04
370/50304	District Admin Asst Salary & B	49,000.00	.00	49,184.11	184.11	100.38	46,892.60
370/50311	District Auto Fuel	2,669.28	.00	3,703.97	1,034.69	138.76	3,178.30
370/50313	District Auto Expense	830.00	.00	1,274.55	444.55	153.56	590.56
370/50315	District Travel	1,660.00	.00	1,487.22	-172.78	89.59	4,899.28
370/50317	District Lodging	2,490.00	.00	3,839.60	1,349.60	154.20	2,348.79
370/50319	District Meals	1,798.61	.00	2,861.77	1,063.16	159.11	2,988.04
370/50321	District Office Supplies	4,841.39	.00	13,127.09	8,285.70	271.14	12,498.52
370/50323	District Telephone	3,804.72	.00	4,565.91	761.19	120.01	5,322.06
370/50325	District Office Equipment	1,798.61	.00	.00	-1,798.61	.00	.00
370/50327	District Training/Books	.00	.00	75.00	75.00	.00	.00
370/50329	District Continuing Education	2,075.00	.00	169.00	-1,906.00	8.14	790.00
370/50331	District Miscellaneous	415.00	.00	56.00	-359.00	13.49	.00
370/50385	District Office Rent & Utiliti	8,358.10	.00	15,000.00	6,641.90	179.47	15,000.00
Total Exp Missouri River Distr		195,257.71	.00	208,676.46	13,618.75	106.97	206,721.95
375 Elkhorn Valley District Operations							
Elkhorn Valley District Operations							
375/50301	District Superintendent Salary	80,961.00	.00	80,960.16	-.84	100.00	80,960.16
375/50302	District Superintendent Health	17,556.00	.00	14,922.60	-2,633.40	85.00	14,922.60
375/50303	District Superintendent Pensio	17,000.00	.00	17,649.48	649.48	103.82	16,331.04
375/50304	District Admin Asst Salary & B	49,000.00	.00	54,031.22	5,031.22	110.27	53,546.19
375/50311	District Auto Fuel	2,669.28	.00	2,460.89	-208.39	92.19	2,549.48
375/50313	District Auto Expense	830.00	.00	774.50	-55.50	93.31	530.12
375/50315	District Travel	1,660.00	.00	2,511.72	851.72	151.31	2,171.68
375/50317	District Lodging	2,490.00	.00	2,313.95	-176.05	92.93	2,257.56
375/50319	District Meals	1,798.61	.00	1,813.90	15.29	100.85	1,574.93
375/50321	District Office Supplies	4,841.39	.00	6,761.86	1,920.47	139.67	6,960.35
375/50323	District Telephone	3,804.72	.00	4,272.26	467.54	112.29	4,173.61
375/50325	District Office Equipment	1,798.61	.00	2,447.56	648.95	136.08	3,640.29
375/50327	District Training/Books	.00	.00	.00	.00	.00	194.62
375/50329	District Continuing Education	2,075.00	.00	2,022.43	-52.57	97.47	379.10
375/50331	District Miscellaneous	415.00	.00	78.88	-336.12	19.01	31.03
375/50385	District Office Rent & Utiliti	6,916.39	.00	7,200.00	283.61	104.10	7,200.00
Total Exp Elkhorn Valley Distr		193,816.00	.00	200,221.41	6,405.41	103.30	197,422.76
Total District Operations Expe		1,166,577.88	.00	1,170,343.28	3,765.40	100.32	1,154,180.03
380 Cabinet Leadership Operations							
Cabinet Leadership Operations							

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Nebraska Annual Conference of the U.M.  
Fiscal Year Beginning 1/1/2013  
Budgeted Financial Statement for Period 13 Audit\*) 108.33%  
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Account #	Description	Budget Annual	Actual for Period	Actual YTD	Var. to Budget Dollar	Actual to Annual Budget %	Var. to Annual Budget %	Prior Yr YTD
380/50392	General Cabinet Expense	2,490.00	.00	3,005.96	515.96	120.72		3,350.33
380/50393	Clergy Assessments	11,620.00	.00	.00	-11,620.00	.00		1,432.73
380/50394	Recruitment Fund	3,320.00	.00	997.32	-2,322.68	30.04		174.27
380/50395	Special Needs Contingency	6,640.00	.00	8,300.00	1,660.00	125.00		2,037.98
380/50396	Cabinet Exit Fund	12,450.00	.00	3,417.44	-9,032.56	27.45		19,000.00
380/50397	Appointment Retreat	1,245.00	.00	.00	-1,245.00	.00		1,134.00
380/50398	Dist Adm Asst Continuing Ed	2,490.00	.00	5,467.79	2,977.79	219.59		1,110.27
380/50399	Supervision Training for Elder	1,494.00	.00	.00	-1,494.00	.00		.00
Total Cabinet Leadership Opera		41,749.00	.00	21,188.51	-20,560.49	50.75		28,239.58
383 Other Leadership Operations								
Other Leadership Operations								
383/50401	Equitable Compensation	13,280.00	.00	16,063.38	2,783.38	120.96		2,500.00
383/50402	Episcopal Office Support	19,000.00	.00	15,833.30	-3,166.70	83.33		19,000.32
383/50403	Pastor Moving Expense	140,570.46	.00	229,141.60	88,571.14	163.01		166,210.87
Total Other Leadership Operati		172,850.46	.00	261,038.28	88,187.82	151.02		187,711.19
395 Misc. Leadership Expense								
395/68010 Retiree Healthflex Supplement								
Episcopacy Support								
395/68015	Delegation Expenses	2,490.00	.00	2,490.00	.00	100.00		3,000.00
395/68016	Episcopacy Committee Mtg & Ope	560.25	.00	.90	-559.35	.16		603.30
395/68020	Bishop's Ministry Fund	4,980.00	.00	4,980.00	.00	100.00		189.40
395/68025	Committee on Investigation	3,735.00	.00	.00	-3,735.00	.00		.00
395/68030	Quadrennial Jurisdictional Tra	1,660.00	.00	825.85	-834.15	49.75		.00
Total Cabinet & District Minis		2,044,602.59	.00	2,032,021.31	-12,581.28	99.38		1,993,803.96
Net Cabinet & District Ministr		.00	.00	235,430.57	235,430.57	.00		86,873.64
425 General Church Ministries								
II: General Church Apportionments								
General Church Ministries Receipts								
425/49020	Episcopal Fund Receipts	201,561.00	.00	178,607.51	-22,953.49	88.61		189,523.78
425/49021	General Admin Fund Receipts	83,930.00	.00	74,993.98	-8,936.02	89.35		71,353.38
425/49022	Interdenominational Fund Recei	18,666.00	.00	16,884.33	-1,781.67	90.46		16,430.45
425/49023	World Service Fund Receipts	695,543.00	.00	595,778.60	-99,764.40	85.66		613,367.52
425/49024	Africa University Receipts	21,315.00	.00	21,275.81	-39.19	99.82		19,077.51
425/49025	Black Colleges Receipts	95,247.00	.00	83,819.00	-11,428.00	88.00		83,177.40
425/49026	Ministerial Ed Fund Receipts	179,093.00	.00	156,108.61	-22,984.39	87.17		153,011.01
425/49027	Ministerial Ed 25% NE Share Re	59,698.00	.00	52,036.19	-7,661.81	87.17		51,003.65
General Church Ministries Tota		1,355,053.00	.00	1,179,504.03	-175,548.97	87.04		1,196,944.70
General Church Ministries Disbursements								
425/59020	Episcopal Fund Apportionment	201,561.00	.00	178,607.51	-22,953.49	88.61		189,523.78
425/59021	General Administrative Fund Ap	83,930.00	.00	74,993.98	-8,936.10	89.35		71,353.38
425/59022	Interdenominational Cooperatio	18,666.00	.00	16,884.33	-1,781.67	90.46		16,430.45
425/59023	World Service Commitment Appor	695,543.00	.00	595,778.60	-99,764.40	85.66		613,367.52

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Nebraska Annual Conference of the U.M.  
Fiscal Year Beginning 1/1/2013  
Budgeted Financial Statement for Period 13 Audit(\*) 108.33%  
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Account #	Description	Budget Annual	Actual for Period	Actual YTD	Var. Budget Dollar	Actual to Annual Budget %	Var. Actual to Annual Budget %	Prior Yr. YTD
425/59024	Africa U.M. University Apportion	21,315.00	.00	21,275.81	-39.19	99.82		19,077.51
425/59025	Black Colleges Apportionment	95,247.00	.00	83,819.00	-11,428.00	86.00		83,177.40
425/59026	Ministerial Education Fund App	179,093.00	.00	156,108.61	-22,984.39	87.17		153,011.01
425/59027	Ministerial Ed Fund NE Expense	59,698.00	.00	72,781.52	13,083.52	121.92		74,252.96
	<b>Total General Church Ministrie</b>	<b>1,355,053.00</b>	<b>.00</b>	<b>1,200,249.28</b>	<b>-154,803.72</b>	<b>88.58</b>		<b>1,220,194.01</b>
	<b>Net General Church Ministries</b>	<b>.00</b>	<b>.00</b>	<b>20,745.25</b>	<b>20,745.25</b>	<b>.00</b>		<b>23,249.31</b>
<b>434 Jurisdictional Ministries</b>								
III: Jurisdictional Ministries								
434/49030	Jurisdictional Ministries Rece	51,764.00	.00	46,591.80	-5,172.20	90.01		46,132.36
	<b>Total Jurisdictional Ministri</b>	<b>-51,764.00</b>	<b>.00</b>	<b>-46,591.80</b>	<b>5,172.20</b>	<b>90.01</b>		<b>-46,132.36</b>
Jurisdictional Ministries Disbursements								
434/59031	Lydia Patterson Institute Disb	28,276.00	.00	25,450.70	-2,825.30	90.01		25,233.59
434/59032	Mt Sequoyah Disbursements	6,762.00	.00	6,086.35	-675.65	90.01		5,751.83
434/59033	Mission & Administration Fund	13,243.00	.00	11,919.78	-1,323.22	90.01		11,992.63
434/59034	SMU Wesley Foundation Disburse	3,483.00	.00	2,612.00	-871.00	74.99		3,154.31
	<b>Total Jurisdictional Ministrie</b>	<b>51,764.00</b>	<b>.00</b>	<b>46,068.83</b>	<b>-5,695.17</b>	<b>89.00</b>		<b>46,132.36</b>
	<b>Net Jurisdictional Ministries</b>	<b>.00</b>	<b>.00</b>	<b>-522.97</b>	<b>-522.97</b>	<b>.00</b>		<b>.00</b>
<b>435 IV. NE Conf Ministries</b>								
IV: NEBRASKA CONFERENCE MINISTRIES								
435/49040	NE Conference Ministries	1,244,132.65	.00	1,254,442.11	10,309.46	100.83		1,432,327.44
	<b>Total NE Conf Ministries Recei</b>	<b>1,244,132.65</b>	<b>.00</b>	<b>1,254,442.11</b>	<b>10,309.46</b>	<b>100.83</b>		<b>1,432,327.44</b>
Leadership Development								
<b>436 Leadership</b>								
436/49064	Clergy Special Session Receipt	.00	.00	54,761.26	54,761.26	.00		75,537.78
	<b>Total Clergy Session Receipts</b>	<b>.00</b>	<b>.00</b>	<b>54,761.26</b>	<b>54,761.26</b>	<b>.00</b>		<b>75,537.78</b>
436/67010	Clergy Special Session Expense	.00	.00	78,518.90	78,518.90	.00		59,839.07
	<b>Net Clergy Special Session</b>	<b>.00</b>	<b>.00</b>	<b>23,757.64</b>	<b>23,757.64</b>	<b>.00</b>		<b>-16,698.71</b>
436/67015	Leadership Team Expense	1,660.00	.00	156.72	-1,503.28	9.44		1,299.41
436/67030	Laty. Certified Lay Minister	.00	.00	-868.27	-868.27	.00		817.50
436/67035	Laty. Link	1,494.00	.00	245.52	-1,248.48	16.43		371.57
436/67040	Clergy Other Denomination Trai	.00	.00	1,425.00	1,425.00	.00		2,100.00
436/67070	Pathways	8,300.00	.00	961.10	-7,338.90	11.56		2,149.94
436/67080	Leadership (ABIDE)	9,960.00	.00	23,865.51	13,905.51	239.61		6,508.68
436/67085	Leadership & Coaching	12,450.00	.00	6,000.00	-6,450.00	48.19		4,037.70
436/67090	DcoM Training	1,860.00	.00	.00	-1,860.00	.00		.00

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Account #	Description	Budget Annual	Actual for Period	Actual YTD	Var. Actual to Budget Dollar	Actual to Annual Budget %	Prior Yr YTD
	Subtotal Leadership Exp	35,524.00	.00	55,543.22	20,019.22	156.35	586.09
437	Board of Ordained Ministry						
437/64005	BoOM Meeting & Operating Expen	8,760.85	.00	10,853.48	2,092.83	123.89	11,984.07
437/64010	BoOM Leadership	5,810.00	.00	3,666.25	-2,143.75	63.10	4,687.91
437/64015	BoOM - Conference Relations	1,660.00	.00	602.33	-1,057.67	36.28	93.52
437/64020	BoOM - Education	.00	.00	.00	.00	.00	200.00
437/64024	BoOM - High School Camp	747.00	.00	.00	-747.00	.00	.00
437/64026	BoOM - Exploration	.00	.00	593.83	593.83	.00	.00
437/64028	BoOM - Camp Scholarships	747.00	.00	.00	-747.00	.00	.00
437/64029	BoOM - Provisional Retreats	.00	.00	96.39	96.39	.00	.00
437/64030	BoOM - Mentor Training	1,245.00	.00	.00	-1,245.00	.00	184.20
437/64031	BoOM - Ordination/Commissionin	2,490.00	.00	488.92	-2,001.08	19.64	544.05
437/64033	BoOM - Extension Ministries	415.00	.00	324.00	-91.00	78.07	300.00
437/64035	BoOM - Psych & Background	14,940.00	.00	11,520.00	-3,420.00	77.11	10,020.00
437/64040	BoOM - Boundaries/Response	7,470.00	.00	185.99	-7,284.01	2.49	935.76
437/64065	BoOm - Parsonage Connection	415.00	.00	.00	-415.00	.00	.00
437/64080	BoOM Registrar	52,000.00	.00	63,764.07	11,764.07	122.62	52,791.00
437/64090	BoOM - Family Systems	4,565.00	.00	.00	-4,565.00	.00	.00
437/64095	BoOM Annual Meeting of Orders	1,120.50	.00	.00	-1,120.50	.00	.00
	Total Board of Ordained Minist	102,385.15	.00	92,095.26	-10,289.89	89.95	81,740.51
438	Higher Education & Campus Ministry						
	Higher Education & Campus Ministry						
438/61940	Higher Education Peer Grants	.00	.00	.00	.00	.00	12,500.00
438/61950	NE Wesleyan Pastoral Support	49,800.00	.00	49,800.00	.00	100.00	53,600.00
438/61960	NE Wesleyan Univ Scholarships	74,700.00	.00	74,700.00	.00	100.00	72,000.00
438/61970	NE Campus Ministry & UMHE	95,450.00	.00	100,956.50	5,506.50	105.77	72,328.55
438/61990	Higher Ed Rebate/Merit Scholar	.00	.00	2,925.00	2,925.00	.00	630.00
	Total Higher Ed & Campus Minis	219,950.00	.00	228,361.50	8,431.50	103.83	211,058.55
439	Children's & Youth Ministry						
	Children & Youth Ministries						
439/61703	Children & Young People's Mini	.00	.00	.00	.00	.00	893.12
	Subtotal Children & Young Peop	.00	.00	.00	.00	.00	893.12
439/61710	Youth Operating & Program Expe	.00	.00	3,199.19	3,199.19	.00	3,577.34
439/61715	Youth Leadership Training	1,660.00	.00	1,729.21	69.21	104.17	4,333.66
439/61720	Youth Common Table	1,660.00	.00	.00	-1,660.00	.00	.00
439/61723	YAC Registration Receipts	.00	.00	-9,050.00	-9,050.00	.00	-9,725.00
439/61724	YAC Online Registration Fees	.00	.00	154.28	154.28	.00	127.32
439/61725	Youth Annual Conference	.00	.00	9,034.40	9,034.40	.00	10,016.44
439/61735	Youth District Events	.00	.00	98.08	98.08	.00	.00
439/61745	Youth - Media & Promotional Ex	1,245.00	.00	.00	-1,245.00	.00	1,156.25
439/61750	Youth Confirmation Events	1,660.00	.00	.00	-1,660.00	.00	560.00
439/61755	Youth Mission Trip	.00	.00	700.00	700.00	.00	1,116.19

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Account #	Description	Budget Annual	Actual for Period	Actual YTD	Var. Actual to Annual Budget Dollar	Var. Actual to Annual Budget %	Prior Yr YTD
	Total Youth Ministries	6,225.00	.00	5,865.16	-359.84	94.22	12,055.32
441	Camping & Youth Retreat Ministry						
	Camping & Youth Retreat Ministry						
441/61810	Camping & Retreat Meeting & Op	2,905.00	.00	8,749.33	5,844.33	301.18	23,334.14
441/61815	Camping Staff Development & Tr	.00	.00	.00	.00	.00	2,299.17
441/61820	Camping & Retreat Program Deve	.00	.00	3,094.75	3,094.75	.00	4,346.45
441/61830	Camping & Youth Retreat Schola	8,300.00	.00	4,803.15	-3,496.85	57.87	8,497.18
441/61840	Camping & Retreat Publicity &	4,150.00	.00	9,113.70	4,963.70	219.61	14,024.03
441/61850	Camping Summer Program Assista	8,300.00	.00	8,300.00	.00	100.00	7,902.80
	Total Camping & Youth Retreat	23,655.00	.00	34,060.93	10,405.93	143.99	60,403.77
442	Laily Leadership						
442/61110	Strengthening Black LocalChurc	21,580.00	.00	21,580.00	.00	100.00	.00
442/61111	Strengthening Black Local Chur	.00	.00	.00	.00	.00	20,656.00
442/61120	Strengthening the Black Local	28,050.00	.00	2,300.00	-26,750.00	7.92	28,000.00
442/61429	School of Christian Mission-Pr	.00	.00	-695.50	-695.50	.00	695.50
442/61430	School of Christian Mission Gr	4,150.00	.00	4,152.00	2.00	100.05	4,000.00
442/62410	Laily Meeting & Operating Expe	.00	.00	122.22	122.22	.00	.00
442/62415	Conference Lay Leader Expenses	2,905.00	.00	947.43	-1,957.57	32.61	550.00
442/62440	Laily- Lay Speaking Ministry	1,660.00	.00	2,324.71	664.71	140.04	2,215.63
442/62460	Rethink Church Conference Expe	.00	.00	.00	.00	.00	217.95
442/62480	Five Day Academy Expenses	.00	.00	29,107.33	29,107.33	.00	16,911.04
442/62481	Five Day Academy Registration	.00	.00	-29,107.33	-29,107.33	.00	-17,733.00
442/62484	Laily - Other Training Events	.00	.00	.00	.00	.00	600.00
442/67020	Laily- Young Adult Network (YA	12,450.00	.00	83.29	-12,366.71	.67	3,867.17
	Total Laily Leadership	71,795.00	.00	30,814.15	-40,980.85	42.92	59,980.29
443	District Leadership						
	District Leadership						
	Total Leadership Development	459,534.15	.00	446,760.22	-12,773.93	97.22	425,824.53
444	Congregational Transformation						
	Congregational Transformation						
444/61610	Cong Transf Meeting & Administ	415.00	.00	.00	-415.00	.00	929.68
444/61625	Cong Transf AC Videos, Meals,	1,245.00	.00	.00	-1,245.00	.00	774.14
444/61630	Demographic Data Support	7,055.00	.00	5,977.00	-1,078.00	84.72	8,380.00
444/61640	New Church Starts	203,258.70	.00	203,258.70	.00	100.00	191,481.00
444/61645	New Start Pastor Training & Ac	2,075.00	.00	2,075.00	.00	100.00	8,000.00
444/61650	Cong Transf - Local Church	14,525.00	.00	6,000.00	-8,525.00	41.31	.00
	Subtotal Congregational Transf	228,573.70	.00	217,310.70	-11,263.00	95.07	209,564.82
446	Hispanic/Latino/NA Ministries						
	Hispanic/Latino/NA Ministries						
446/61205	Missouri River Dist Hisp/Latin	.00	19	.00	.00	.00	30,000.00

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Account #	Description	Budget Annual	Actual for Period	Actual YTD	Var. Actual/Var. Actual to Annual to Annual		Prior Yr YTD
					Budget Dollar	Budget %	
446/61320	Native American Ministries	9,130.00	.00	9,132.00	2.00	100.02	12,000.00
446/61455	Hispanic/Latino Committee Mtg	1,660.00	.00	39.90	-1,620.10	2.40	607.15
446/61490	Hispanic Latino Community Cent	.00	.00	.00	.00	.00	75,000.00
446/61505	Gateway Hisp/Latino New Faith	56,904.80	.00	56,904.80	.00	100.00	67,051.25
446/61506	Gateway Dist Hisp/Latino Progr	1,660.00	.00	.00	-1,660.00	.00	3,560.00
446/61555	Hispanic/Latino National Train	1,660.00	.00	.00	-1,660.00	.00	4,171.46
446/61560	Hispanic/Latino New Starts Sal	74,700.00	.00	74,700.00	.00	100.00	60,000.00
446/61581	Hispanic New Starts Program	.00	.00	.00	.00	.00	20,300.00
446/61565	St James Bellevue Hisp New Fal	24,900.00	.00	24,900.00	.00	100.00	25,000.00
	Total Hispanic/Latino/NA Minis	170,614.80	.00	165,676.70	-4,938.10	97.11	297,689.86
	Total Congregational Transform	399,188.50	.00	382,987.40	-16,201.10	95.94	507,254.68
447	Ethnic Local Church Concerns						
	Risk Taking Mission & Justice Ministries						
	Ethnic Local Church Concerns						
	Total Ethnic Local Church Conc	.00	.00	.00	.00	.00	.00
448	Interfaith & Interchurch Ministries						
448/61325	Interchurch Ministries of Nebr	28,000.00	.00	28,000.00	.00	100.00	30,400.00
	Total Interfaith & Interchurch	28,000.00	.00	28,000.00	.00	100.00	30,400.00
449	Conference Board of Global Ministries						
	Conference Board of Global Ministries						
449/61440	Disaster Relief Network	760.00	.00	756.50	-3.50	99.54	512.55
449/61460	Hunger	.00	.00	.00	.00	.00	800.00
449/61463	Mission Secretary & Promotion	690.00	.00	676.54	-3.46	99.49	496.20
449/61465	Nigeria/Nebraska Partnership	4,080.00	.00	4,080.50	.50	100.01	4,323.91
449/61470	Rural Network & Action	2,800.00	.00	2,800.00	.00	100.00	20,400.00
449/61480	Volunteers in Mission	3,040.00	.00	3,035.29	-4.71	99.85	3,848.13
449/61510	CLIA - Salary Support	.00	.00	.00	.00	.00	30,000.00
449/61515	Elkhorn Valley Dist Church & C	16,840.00	.00	16,840.00	.00	100.00	13,000.00
449/61535	Missouri River Dist-UM Min & J	155,770.00	.00	155,772.00	2.00	100.00	200,000.00
449/61545	Columbus JFON Salary Support	25,260.00	.00	25,260.00	.00	100.00	30,000.00
449/61546	Omaha JFON Salary Support	82,516.00	.00	82,516.00	.00	100.00	90,000.00
449/61560	Released & Restored Ministries	7,600.00	.00	7,600.00	.00	100.00	7,200.00
449/61575	Sunrise Community Services, Ch	2,800.00	.00	2,800.00	.00	100.00	.00
449/62310	Board of Church & Society Mini	.00	.00	.00	.00	.00	350.00
449/62512	RTMJ Bonge Fund Income	.00	.00	24,993.21	24,993.21	.00	.00
	Total Mission Programs	302,146.00	.00	277,143.62	-25,002.38	91.73	400,930.79
451	New RTMJ Ministries						
	New RTMJ Ministries						
451/68520	Micah Corps	22,800.00	.00	23,336.06	536.06	102.35	23,745.02
451/68530	Come to the Hill	.00	.00	.00	.00	.00	3,275.00
451/68540	RTMJ at AC, YAC, CAC	600.00	20	462.32	-137.68	77.05	265.68

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Account#	Description	Budget	Actual for	Actual	Var. Actual/Var.	Actual	Var. Actual/Var.	Prior Yr YTD
		Annual	Period	YTD	to Annual	Dollar	%	
451/68550	School of Christian Mission Sc	400.00	.00	400.00	.00	100.00		400.00
451/68573	Social Justice Seed Money	5,600.00	.00	5,500.00	-100.00	98.21		6,400.00
451/68574	Resourcing District Strategy T	9,600.00	.00	9,357.26	-242.74	97.47		5,971.30
451/68575	Other RTMJ Missions	.00	.00	.00	.00	.00		-154.00
451/68578	Emergent Ministries	6,344.00	.00	6,329.79	-14.21	99.78		10,258.77
451/68580	RTMJ Team Meeting & Admin	3,040.00	.00	2,023.02	-1,016.98	66.55		5,138.00
451/68589	RTMJ Leadership Development	3,040.00	.00	2,278.39	-761.61	74.95		2,082.96
451/68590	RTMJ NWU Internships	3,840.00	.00	3,820.00	-20.00	99.48		.00
Total New RTMJ Expense		55,264.00	.00	53,506.84	-1,757.16	96.82		57,382.93
Total RTMJ Ministries Expense		385,410.00	.00	358,650.46	-26,759.54	93.06		488,713.72
Total Conference Ministries Ex		1,244,132.65	.00	1,188,398.08	-55,734.57	95.52		1,421,792.93
Net Conference Ministries Expe		.00	.00	-66,044.03	-66,044.03	.00		-10,534.51
455 Support & Resource Ministries								
V: SUPPORT & RESOURCE MINISTRIES/ADMIN								
455/49050	Support & Resource Ministries	1,800,085.10	.00	1,683,235.98	-116,849.12	93.51		1,836,870.54
Total Support & Resource Recei		1,800,085.10	.00	1,683,235.98	-116,849.12	93.51		1,836,870.54
Conference Staff Expense								
455/63105	Director of Connectional Minis	83,461.00	.00	112,210.20	28,749.20	134.45		83,460.24
455/63110	Director (DCM) Housing Allowan	17,535.00	.00	23,767.56	6,232.56	135.54		17,535.12
455/63115	Assoc Director of Connectional	.00	.00	.00	.00	.00		30,969.72
455/63120	Assoc Director of CM - Housing	14,937.00	.00	.00	-14,937.00	.00		7,468.08
455/63122	Dir of Christian Leadership De	61,940.00	.00	285.90	-61,654.10	.46		91,493.43
455/63123	Dir Christian Leadership Dev H	15,750.00	.00	.00	-15,750.00	.00		12,468.75
455/63125	Director of Communications - S	73,553.00	.00	73,552.56	-.44	100.00		73,552.56
455/63145	Director of Historical Center	25,000.00	.00	24,628.98	-371.02	98.52		23,919.80
455/63150	Director of Peace w/ Justice -	49,350.00	.00	24,675.00	-24,675.00	50.00		49,350.00
455/63155	Director of PWJ - Housing Allo	7,823.00	.00	3,911.28	-3,911.72	50.00		7,822.56
455/63160	Support Staff Salaries	135,500.00	.00	119,958.42	-15,541.58	88.53		116,583.49
455/63165	Clergy Staff Healthflex	47,000.00	.00	22,324.78	-24,675.22	47.50		34,819.40
455/63171	Clergy Staff Pension - CPP	10,000.00	.00	5,488.44	-4,511.56	54.88		9,342.40
455/63172	Clergy Staff Pension - CRSP DB	22,000.00	.00	19,584.02	-2,435.98	88.93		28,305.74
455/63172	Clergy Staff Pension - CRSP DC	13,000.00	.00	4,936.92	-8,063.08	37.98		8,045.12
455/63175	Lay Staff Healthflex	25,000.00	.00	21,482.59	-3,517.41	85.93		40,225.20
455/63180	Lay Staff Payroll Taxes	18,000.00	.00	16,305.79	-1,694.21	90.59		15,533.37
455/63185	Lay Staff Death & Disability	3,500.00	.00	2,511.80	-988.20	71.77		1,982.41
455/63190	Lay Staff Pension	10,000.00	.00	11,849.49	1,849.49	118.49		12,817.42
455/63195	Treasurer Salary	80,961.00	.00	84,074.02	3,113.02	103.85		80,960.16
455/63205	Treasurer Health Insurance	17,158.00	.00	15,266.20	-1,901.80	89.02		17,087.40
455/63210	Treasurer Payroll Taxes	6,200.00	.00	5,914.69	-285.41	95.40		5,638.78
455/63215	Treasurer Pension, Death & Dis	5,300.00	.00	5,789.80	489.80	109.24		5,569.48
455/63220	Admin Services Staff Salaries	118,000.00	.00	131,499.11	13,499.11	111.44		141,990.55
455/63225	Admin Serv Staff Health Insura	32,222.00	.00	32,221.20	-.80	100.00		35,073.80
455/63230	Admin Serv Staff Payroll Taxes	9,000.00	.00	9,468.84	468.84	105.21		10,522.72
455/63235	Admin Serv Staff Death & Disab	5,000.00	.00	3,705.75	-1,294.25	74.12		3,427.64

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Account#	Description	Budget Annual	Actual for Period	Actual YTD	Var. to Budget	Actual/Var. to Annual Budget %	Prior Yr YTD
455/63240	Admin Services Staff Pension	7,050.00	.00	7,282.05	232.05	103.29	7,841.99
455/63245	Contingency for Adjustments	6,040.00	.00	11,508.00	5,468.00	190.53	.00
Total Conference Staff Salary		920,280.00	.00	794,173.29	-126,106.71	86.30	973,807.33
Office Expense							
455/63505	Treasurer Ministry Implementat	1,660.00	.00	.00	-1,660.00	.00	.00
455/63510	Trustees Meeting Expense	2,075.00	.00	797.81	-1,277.19	38.45	1,470.29
455/63515	CCFA Meeting Expense	996.00	.00	370.17	-625.83	37.17	901.71
455/63517	Nominating & Equipping Mlg Exp	.00	.00	16.66	16.66	.00	133.18
455/63520	BOP Meeting & Operating Expns	4,150.00	.00	6,458.94	2,308.54	155.63	6,022.32
455/63525	Office Supplies & Gen'l Expens	14,110.00	.00	9,016.45	-5,093.55	63.90	8,210.73
455/63526	Office Expense - Printing	3,735.00	.00	337.88	-3,397.14	9.05	1,016.31
455/63527	Printer, Copier, & Fax Expense	2,490.00	.00	3,967.36	1,477.36	159.33	7,955.78
455/63528	Website Support	2,490.00	.00	2,104.63	-385.37	84.52	2,295.96
455/63530	Office Equipment	1,245.00	.00	385.80	-859.20	30.99	148.13
455/63535	Telephone Expense	10,790.00	.00	11,440.02	650.02	106.02	9,824.79
455/63540	Postage & Shipping Expense	11,620.00	.00	11,983.79	363.79	103.13	13,961.60
Professional Services							
455/63610	Legal Fees	6,640.00	.00	8,408.66	1,768.66	126.64	7,961.00
455/63620	Audit Fees	13,280.00	.00	10,100.00	-3,180.00	76.05	10,100.00
Total Office & Professional Fe		75,281.00	.00	65,387.75	-9,893.25	86.86	70,022.00
Information Technology							
455/64105	IT Operating & Misc Expense	.00	.00	.05	.05	.00	.00
455/64110	System Maintenance-Contracts-L	46,770.50	.00	41,432.12	-5,338.38	88.59	56,412.00
455/64115	Software & Hardware Purchases	48,140.00	.00	34,733.24	-13,406.76	72.15	36,329.13
Total Information Technology		94,910.50	.00	76,165.41	-18,745.09	80.25	92,741.13
Facilities & Building Maintenance							
455/67110	Utilities - Electricity-Confer	7,262.50	.00	6,001.25	-1,261.25	82.63	6,436.97
455/67115	Utilities - Gas-Conference Bld	4,980.00	.00	2,630.74	-2,349.26	52.83	2,652.15
455/67120	Utilities - Water & Sewer-Conf	830.00	.00	1,438.65	608.65	173.33	1,174.90
455/67125	Utilities - Grounds Maint-Conf	4,980.00	.00	4,770.29	-209.71	95.79	6,751.22
455/67130	Utilities - Refuse-Conference	622.50	.00	584.00	-38.50	93.82	552.00
455/67135	Utilities - Internet & Cable-C	3,735.00	.00	3,126.91	-608.09	83.72	3,000.21
455/67140	Conference Office Custodial Se	7,470.00	.00	7,946.23	476.23	106.38	7,550.00
455/67145	Conference Building Maint & Re	7,470.00	.00	11,525.96	4,055.96	154.30	11,971.23
455/67150	Utilities Fees -Epicse Off & Re	.00	.00	-831.96	-831.96	.00	-2,826.60
Total Facilities & Building Ex		37,350.00	.00	37,192.07	-157.93	99.58	37,262.08
Trustees Property Maintenance							
455/68110	Trustees Insurance Needs (appo	215,000.00	.00	201,043.93	-13,956.07	93.51	202,152.51
455/68115	Parsonage Improvements (appor	33,000.00	.00	30,857.90	-2,142.10	93.51	35,729.28
455/68120	Episcopal Residence (apportion	10,000.00	.00	9,350.88	-649.12	93.51	7,521.96
455/68125	Purchase of Automobiles	37,000.00	.00	34,598.27	-2,401.73	93.51	30,087.81
455/68130	Bishop's Auto Expense	.00	.00	.00	.00	.00	-1,433.91
455/68135	Bishop's Office Rent Expense	.00	.00	.00	.00	.00	3,989.36
455/68140	Church Closure Expense	10,000.00	.00	9,350.88	-649.12	93.51	7,521.96
Transfer to BOT Fund		305,000.00	.00	285,201.86	-19,798.14	93.51	285,568.97

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Account #	Description	Budget Annual	Actual for Period	Actual YTD	Var. Actual/Var. Actual		Prior Yr YTD
					Budget Dollar	to Annual Budget %	
<b>456 Annual Conference</b>							
456/49055	Children's AC Regist. Receipts	.00	.00	2,340.50	2,340.50	.00	150.00
456/49065	Annual Conf Registration Recei	.00	.00	28,074.40	28,074.40	.00	28,855.00
456/49066	Journal Receipts	.00	.00	1,470.00	1,470.00	.00	2,060.00
456/49067	AC Other Receipts	.00	.00	4,359.64	4,359.64	.00	780.00
456/49068	AC Meal Registr & Reimb Receipt	.00	.00	18,848.16	18,848.16	.00	15,801.00
Total Annual Conference Receipt		.00	.00	55,092.70	55,092.70	.00	47,646.00
<b>Annual Conference Expense</b>							
456/65110	AC Planning Committee Expense	415.00	.00	470.36	55.36	113.34	390.77
456/65112	Pre-Conference Briefing Expens	415.00	.00	1,202.05	787.05	289.65	2,072.15
456/65115	AC Meal Expense	6,225.00	.00	22,745.45	16,520.45	365.99	23,208.71
456/65120	AC Housing & Parking	2,075.00	.00	1,733.76	-341.24	83.55	792.00
456/65125	AC General Travel Expense	2,075.00	.00	545.08	-1,529.92	26.27	4,186.18
456/65130	AC Office & Printing Expense	3,320.00	.00	3,906.17	586.17	117.66	7,543.90
456/65135	AC Professional Fees	2,490.00	.00	4,500.00	2,010.00	180.72	9,120.44
456/65140	AC Technical Costs	15,770.00	.00	16,922.08	1,152.08	107.31	29,757.23
456/65142	AC Worship Expenses	249.00	.00	303.85	54.85	122.03	406.53
456/65145	AC Facilities Costs	3,320.00	.00	9,751.07	6,431.07	293.71	9,840.76
456/65147	AC Online Registration Fees	622.50	.00	910.83	288.33	146.32	741.88
456/65150	AC Miscellaneous Expense	332.00	.00	1,793.32	1,461.32	540.16	3,613.89
456/65155	Children's Annual Conference	2,075.00	.00	2,120.75	45.75	102.20	1,788.59
456/65156	Children's AC Online Regist Fe	415.00	.00	.00	-41.50	.00	.00
456/65160	Conference Secretary Expense	2,075.00	.00	438.55	-1,636.45	21.13	571.57
456/65165	Budget Interpretation Expense	4,980.00	.00	.00	-4,980.00	.00	5,196.42
456/65170	Journal Printing & Distributio	4,150.00	.00	3,840.14	-309.86	92.53	3,840.84
456/65175	Uniting Conference Special Ses	20,750.00	.00	26,283.15	5,533.15	126.67	.00
Total Annual Conference Expens		71,380.00	.00	97,466.61	26,086.61	136.55	102,871.86
Net Annual Conference Expense		71,380.00	.00	42,373.91	-29,006.09	59.36	55,225.86
<b>457 Sharepoint Project</b>							
457/66020	Sharepoint & PLM Expenditures	20,750.00	.00	1,941.38	-18,808.62	9.36	13,758.47
Subtotal Sharepoint Project		20,750.00	.00	1,941.38	-18,808.62	9.36	13,758.47
<b>Program Staff Operations</b>							
<b>458 Director of Administrative Services</b>							
458/69105	Program Auto Fuel	415.00	.00	185.50	-229.50	44.70	293.19
458/69110	Program Auto Expense	415.00	.00	865.56	450.56	208.57	71.52
458/69115	Program Travel	937.90	.00	42.50	-895.40	4.53	1,249.23
458/69120	Program Lodging	332.00	.00	608.28	276.28	183.22	531.50
458/69125	Program Meals	207.50	.00	525.71	318.21	253.35	257.89
458/69130	Program Office Supplies	83.00	.00	.00	-83.00	.00	23.28
458/69135	Program Telephone	622.50	.00	743.11	120.61	119.38	895.82
458/69140	Program Training/Books	99.60	.00	.00	-99.60	.00	355.42
458/69145	Program Continuing Education	1,245.00	.00	.00	-1,245.00	.00	234.00
458/69150	Program Miscellaneous	58.10	23	.00	27.50	-30.60	47.33
							4.26

GREAT PLAINS CONFERENCE  
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Nebraska Annual Conference of the UMC  
Fiscal Year Beginning 1/1/2013  
Budgeted Financial Statement for Period 13 Audit(\*) 108.33%  
010 Ccfa

Account #	Description	Budget Annual	Actual for Period	Actual YTD	Var. Actual to Annual	Var. Actual to Annual	Prior Yr YTD
					Budget Dollar	Budget %	
	Total Dir of Admin Services Ex	4,415.60	.00	2,998.16	-1,417.44	67.90	3,916.11
459	Dir of Christian Leadership Development						
459/69105	Program Auto Fuel	.00	.00	.00	.00	.00	2,429.44
459/69110	Program Auto Expense	.00	.00	.00	.00	.00	405.01
459/69115	Program Travel	.00	.00	.00	.00	.00	2.00
459/69120	Program Lodging	.00	.00	.00	.00	.00	1,650.45
459/69125	Program Meals	.00	.00	.00	.00	.00	2,167.53
459/69130	Program Office Supplies	.00	.00	.00	.00	.00	890.91
459/69135	Program Telephone	.00	.00	.00	.00	.00	1,119.47
459/69140	Program Training/Books	.00	.00	.00	.00	.00	796.01
459/69145	Program Continuing Education	.00	.00	.00	.00	.00	164.42
459/69150	Program Miscellaneous	.00	.00	.00	.00	.00	613.48
	Total Dir of Christian Leaders	.00	.00	.00	.00	.00	10,238.72
460	Operations - No Platte Office						
	Total No. Platte Operational	.00	.00	.00	.00	.00	.00
461	Director of Connectional Ministries						
461/69105	Program Auto Fuel	996.00	.00	1,592.86	596.86	159.93	839.82
461/69110	Program Auto Expense	1,328.00	.00	1,435.74	107.74	108.11	864.32
461/69115	Program Travel	1,195.20	.00	2,580.69	1,385.49	215.92	484.20
461/69120	Program Lodging	1,328.00	.00	3,058.84	1,730.84	230.33	1,751.25
461/69125	Program Meals	1,062.40	.00	1,679.50	617.10	158.09	1,464.40
461/69130	Program Office Supplies	996.00	.00	172.89	-823.31	17.34	19.39
461/69135	Program Telephone	1,660.00	.00	1,506.69	-153.31	90.76	1,050.40
461/69140	Program Training/Books	796.80	.00	252.88	-543.92	31.74	572.18
461/69145	Program Continuing Education	2,656.00	.00	1,660.00	-996.00	62.50	75.00
461/69150	Program Miscellaneous	398.40	.00	224.38	-174.02	56.32	201.43
	Total Dir of Conn Ministries E	12,416.80	.00	14,164.27	1,747.47	114.07	7,322.39
462	Director of Congregational Transf						
462/69105	Program Auto Fuel	.00	.00	.00	.00	.00	214.69
462/69110	Program Auto Expense	.00	.00	.00	.00	.00	94.58
462/69115	Program Travel	.00	.00	.00	.00	.00	2,249.88
462/69120	Program Lodging	.00	.00	.00	.00	.00	2,153.80
462/69125	Program Meals	.00	.00	.00	.00	.00	460.41
462/69130	Program Office Supplies	.00	.00	.00	.00	.00	132.51
462/69135	Program Telephone	.00	.00	.00	.00	.00	536.98
462/69140	Program Training/Books	.00	.00	.00	.00	.00	351.47
462/69145	Program Continuing Education	.00	.00	.00	.00	.00	2,568.00
462/69150	Program Miscellaneous	.00	.00	.00	.00	.00	-60.89
	Total Dir of Cong Transf Expen	.00	.00	.00	.00	.00	8,701.43

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Nebraska Annual Conference of the UMC  
Fiscal Year Beginning 1/1/2013  
Budgeted Financial Statement for Period 13 Audit(\*) 108.33%  
010 Ccfa

Account #	Description	Budget Annual	Actual for Period	Actual YTD	Var. Actual/Var. Actual to Annual to Annual		Prior Yr YTD
					Budget Dollar	Budget %	
463	Director of Communications						
463/69115	Program Travel	1,245.00	.00	3,397.15	2,152.15	272.86	2,330.22
463/69120	Program Lodging	622.50	.00	615.21	-7.29	98.83	890.23
463/69125	Program Meals	207.50	.00	314.46	106.96	151.55	777.84
463/69130	Program Office Supplies	464.80	.00	737.39	272.59	158.65	623.03
463/69135	Program Telephone	1,328.00	.00	921.89	-406.11	69.42	1,222.86
463/69140	Program Training/Books	996.00	.00	35.00	-961.00	3.51	.00
463/69145	Program Continuing Education	2,075.00	.00	1,866.98	-208.02	89.97	1,564.00
463/69150	Program Miscellaneous	332.00	.00	5.00	-327.00	1.51	661.13
	Total Dir of Comm Expense	7,270.80	.00	7,893.08	622.28	108.56	8,069.31
464	Director of Camping & Retreat Ministries						
	Total Director of Camping Exp	.00	.00	.00	.00	.00	.00
465	Director of Youth						
	Total Director of Youth Expens	.00	.00	.00	.00	.00	.00
466	Director of Stewardship						
	Total Dir of Stewardship Expen	.00	.00	.00	.00	.00	.00
467	Director of Archives & Historical Center						
467/62225	Archival Supplies	2,075.00	.00	735.44	-1,339.56	35.44	2,255.24
467/62231	Archives Receipts	.00	.00	-381.56	-381.56	.00	-72.50
467/69115	Program Travel	464.80	.00	483.85	19.05	104.10	516.82
467/69120	Program Lodging	265.60	.00	.00	-265.60	.00	.00
467/69125	Program Meals	265.60	.00	324.54	58.94	122.19	281.79
467/69130	Program Office Supplies & Exp	498.00	.00	846.23	348.23	169.93	537.79
467/69135	Program Telephone	398.40	.00	33.46	-364.94	8.40	.00
467/69140	Program Training/Books	597.60	.00	90.00	-507.60	15.08	256.00
467/69145	Program Continuing Education	498.00	.00	295.00	-203.00	59.24	85.00
467/69150	Program Miscellaneous	398.40	.00	404.70	6.30	101.58	197.61
	Total Dir of Archives Expense	5,461.40	.00	2,831.66	-2,629.74	51.85	4,057.75
468	Director of Risk Taking Mission & Justice						
468/69105	Program Auto Fuel	664.00	.00	.00	-664.00	.00	72.28
468/69110	Program Auto Expense	830.00	.00	1,732.86	902.86	208.78	3,168.28
468/69115	Program Travel	664.00	.00	.00	-664.00	.00	.00
468/69120	Program Lodging	498.00	.00	308.28	-189.72	61.90	620.37
468/69125	Program Meals	332.00	.00	103.52	-228.48	31.18	59.66
468/69130	Program Office Supplies	215.80	.00	4.75	-211.05	2.20	.00
468/69135	Program Telephone	232.40	.00	.00	-232.40	.00	.00
468/69140	Program Training/Books	498.00	.00	73.05	-424.95	14.67	22.09
468/69145	Program Continuing Education	2,075.00	.00	185.00	-1,890.00	8.92	75.00
468/69150	Program Miscellaneous	332.00	.00	.00	-332.00	.00	50.00

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Budgeted Financial Statement for Period 13 Audit(\*) 108.33%  
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Account #	Description	Budget Annual	Actual for Period	Actual YTD	Var. to Annual Budget Dollar	Var. to Annual Budget %	Prior Yr YTD
	Total Dir of RTMJ Expense	6,341.20	.00	2,407.46	-3,933.74	37.97	4,067.68
469 Director of Information Technology							
	Total Dir of Information Tech	.00	.00	.00	.00	.00	.00
	Total Program Staff Operations	56,655.80	.00	32,236.01	-24,419.79	56.90	60,131.86
470 Other Conference Operations							
	Conference Meeting Expense						
470/69205	Personnel Committee Meeting/Op	1,245.00	.00	1,303.08	58.08	104.67	94.00
470/69210	NE Episcopal Transition	.00	.00	.00	.00	.00	14,711.65
470/69212	Common Table Meeting & Impleme	9,960.00	.00	2,338.00	-7,622.00	23.47	3,681.52
	Total Meeting Expense	11,205.00	.00	3,641.08	-7,563.92	32.50	18,487.17
	Safe Sanctuary Operations						
470/69305	Safe Sanctuary Salary 1/3 Shar	15,000.00	.00	13,390.96	-1,609.04	89.27	.00
470/69310	Safe Sanc General & Office Exp	.00	.00	523.12	523.12	.00	1,675.72
470/69315	Safe Sanctuary Verification Se	.00	.00	1,210.50	1,210.50	.00	19,991.00
470/69316	Safe Sanctuary Reimbursements	.00	.00	-3,211.20	-3,211.20	.00	-14,250.50
470/69325	Safe Sanc On-Line Development	.00	.00	5,025.00	5,025.00	.00	.00
470/69330	Safe Sanctuary Training	1,660.00	.00	.00	-1,660.00	.00	839.50
	Total Safe Sanctuary Program E	16,660.00	.00	16,938.38	278.38	101.67	8,255.72
	Communications Ministry						
470/69410	Communications Meeting/Operall	.00	.00	360.52	360.52	.00	973.02
470/69415	Communications Leader Training	.00	.00	.00	.00	.00	1,289.00
470/69420	Communications Program Expense	37,897.80	.00	50,932.62	13,034.82	134.39	43,475.58
470/69425	Print Communications - Messeng	40,255.00	.00	35,203.96	-5,051.04	87.45	39,329.15
470/69426	Messenger Ad Billings	.00	.00	-7,966.00	-7,966.00	.00	-8,407.00
	Total Communications Ministry	78,152.80	.00	78,531.10	378.30	100.48	76,659.75
	Transition Expenses						
470/69465	Transition Meeting Expense	8,300.00	.00	31,728.43	23,428.43	382.27	.00
470/69460	Transition Training	4,150.00	.00	242.00	-3,908.00	5.83	.00
470/69465	Transition Legal	16,600.00	.00	17,913.96	1,313.96	107.92	.00
	Total Transition Expense	29,050.00	.00	49,884.39	20,834.39	171.72	.00
470/69500	Support Ecumenical Resource Ce	19,500.00	.00	19,500.00	.00	100.00	19,500.00
470/69600	Daily Operating Reserve	66,400.00	.00	.00	-66,400.00	.00	.00
470/69700	Contingency for Unforeseen Eve	18,260.00	.00	15,015.00	-3,245.00	82.23	.00
	Total Support & Resource Minis	1,800,085.10	.00	1,516,240.25	-283,844.85	84.23	1,697,661.67
	Net Support & Resource Ministr	.00	.00	-166,995.73	-166,995.73	.00	-139,208.67

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Fiscal Year Beginning 1/1/2013  
Budgeted Financial Statement for Period 13 Audit(\*) 108.33%  
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Account #	Description	Budget Annual	Actual for Period	Actual YTD	Var. Actual/Var. Actual to Annual to Annual		Prior Yr YTD
					Budget Dollar	Budget %	
490	Other Goals						
	Other Receipts						
490/49060	Camp Askins Receipts (725)	.00	.00	55,671.04	55,671.04	.00	55,722.32
490/49070	Youth Service Fund Receipts (7	.00	.00	10,867.41	10,867.41	.00	10,902.25
490/49075	Resource & Media Center Recept	.00	.00	32,453.31	32,453.31	.00	32,307.37
490/49076	Healthflex Administration Fees	.00	.00	19,115.93	19,115.93	.00	22,113.30
490/49077	CRSP DB Admin Fees (.75%)	.00	.00	10,428.84	10,428.84	.00	9,684.94
490/49078	Retirees Healthflex Admin Fee	.00	.00	3,343.38	3,343.38	.00	3,312.62
490/49080	Challenge Fund Receipts (771)	.00	.00	28,512.60	28,512.60	.00	38,203.13
490/49085	Paine Fund Receipts	.00	.00	1,275.06	1,275.06	.00	.00
	Total All Other Receipts	.00	.00	161,667.37	161,667.37	.00	172,225.93
490/59060	Camp Askins Disbursements	.00	.00	42,774.93	42,774.93	.00	55,722.32
490/59070	Youth Service Fund Disbursemen	.00	.00	17,960.22	17,960.22	.00	7,720.69
490/59073	Resource Director Salary Exp &	.00	.00	22,661.44	22,661.44	.00	22,881.16
490/59074	Resource & Media Center New Ti	.00	.00	4,321.99	4,321.99	.00	4,050.69
490/59075	Resource & Media Center Replac	.00	.00	1,129.32	1,129.32	.00	1,170.25
490/59076	Resource & Media Center Office	.00	.00	464.01	464.01	.00	223.86
490/59077	Resource & Media Center Rent E	.00	.00	1,664.04	1,664.04	.00	1,684.04
490/59079	Resource Director Professional	.00	.00	.00	.00	.00	61.00
490/59080	Resource Ctr Postage & Copies	.00	.00	747.56	747.56	.00	547.26
490/59081	Resource Ctr Catalog & Promoti	.00	.00	60.00	60.00	.00	175.94
490/59083	Challenge Fund Disbursements	.00	.00	97,059.04	97,059.04	.00	45,000.00
490/59085	Paine Fund Disbursements	.00	.00	750.00	750.00	.00	1,050.00
	Total All Other Expenses	.00	.00	189,592.55	189,592.55	.00	140,267.21
	Net All Other	.00	.00	27,925.18	27,925.18	.00	-31,958.72
493	Late Receipts						
	Late Receipts						
	Total Late Receipts	.00	.00	.00	.00	.00	.00
	Net Late Receipts	.00	.00	.00	.00	.00	.00
494	New Church Start						
	New Church Start						
	Net New Church Start	.00	.00	.00	.00	.00	.00
495	Off Budget Items						
	Off Budget Receipts						
495/40401	Interest/dividends	.00	.00	24,733.42	24,733.42	.00	27,557.69
495/40402	Realized Gain/(loss)	.00	.00	-2,582.19	-2,582.19	.00	.00
495/40403	Unrealized Gain/(loss)	.00	.00	30,586.29	30,586.29	.00	30,197.77
495/40404	Other income	.00	.00	26,812.47	26,812.47	.00	.00
495/40406	BOOM Interest/Dividends	.00	.00	4,989.02	4,989.02	.00	5,460.26

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## GREAT PLAINS CONFERENCE Audit

Nebraska Annual Conference of the UMC  
Fiscal Year Beginning 1/1/2013  
Budgeted Financial Statement for Period 13 Audit(\*) 108.33%  
010 Ccfa

Account#	Description	Budget Annual	Actual for Period	Actual YTD	Var. Actual/Var. Actual		Prior Yr YTD
					to Annual Budget Dollar	to Annual Budget %	
495/4047	BOOM Realized Gain- MEF Invest	.00	.00	-751.19	-751.19	.00	.00
495/4048	BOOM Unrealized Gain -MEF Inve	.00	.00	7,015.32	7,015.32	.00	.00
495/60025	Depreciation Expense	.00	.00	7,255.00	7,255.00	.00	.00
495/60030	Other Expenses	.00	.00	4,900.68	4,900.68	.00	.00
Total Off Budget		.00	.00	-78,647.46	-78,647.46	.00	-63,215.72
999 Surplus/(deficit)							
Total Surplus/(Deficit)		.00	.00	42,645.68	42,645.68	.00	210,004.77

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001 Nebraska Annual Conference of the UMC  
Fiscal Year Beginning 1/1/2013  
Balance Sheet for Period 12 - December  
020 Bot - General

	<u>Current Year</u>	<u>Prior Year</u>
<b>Assets</b>		
Trustees Checking Account - UB	375,275.10	559,945.85
Cash Account - Farm Management Co	782.40	1,201.40
Due To/From Conference	110,570.28	93,226.14
Investments in Union Bank #6019	243,769.83	363,611.11
New Conference Center Fund #2007	305,200.37	310,274.71
BOT Misc Other Trusts in UMF	138,861.57	122,572.08
Dist Parsonage Maintenance Fund	99,596.09	60,155.39
BOT General Fund in UMF # BOTGEN0018	312,332.77	280,612.25
Linc Area Post Sec Campus Ministries	832,019.65	720,275.89
NE Episc Residence Funds	241,810.34	221,692.00
Notes Receivable - Camp Fontanelle	140,000.00	.00
Notes Receivable - Camp Norwesca	.00	12,000.00
Notes Receivable - Camp Comeca	41,653.74	41,653.74
Notes Rec Interest on Comeca Loan	20,014.97	13,148.20
Note Rec #2 Camp Comeca	54,594.44	54,594.44
Property - District Parsonages	1,228,891.73	1,228,891.73
Property -Unimproved Land-Buffalo County	.00	41,714.56
Property-NE Conference Center	1,634,045.16	1,634,045.16
Accounts Receivable - Other	.00	8,605.84
Property - Farm	10,830.00	10,830.00
	5,790,248.44	5,779,050.49
<b>Total Assets</b>	5,790,248.44	5,779,050.49
<b>Liabilities</b>		
Accounts Payable	8,031.13	227,172.31
Miscellaneous Payables	.00	60,000.00
	8,031.13	287,172.31
<b>Total Liabilities</b>	8,031.13	287,172.31
<b>Net Assets</b>		
Auto Purchase Reserve - Temp Restricted	4,338.81	.00
Auto Purchase Reserve - Temp Restricted-	20,399.27	4,338.81
	24,738.08	4,338.81
Auto Purchase Reserve - Temp Restricted-		
Unrestricted Fund Balance	4,594,717.54	4,294,240.04
Unrestricted Fund Balance-Current Year	268,909.86	300,477.50
	4,863,627.40	4,594,717.54
Unrestricted Fund Balance-Total		
Temp Restricted Fund Balance	892,821.83	880,425.09
Temp Restricted Fund Balance-Current Yea	1,030.00	12,396.74
	893,851.83	892,821.83
Temp Restricted Fund Balance-Total		
	5,782,217.31	5,491,878.18
<b>Total Net Assets</b>		
	5,790,248.44	5,779,050.49
<b>Total Liab &amp; Net Assets</b>		

# GREAT PLAINS CONFERENCE Audit

Nebraska Annual Conference of the UMC  
3333 Landmark Circle  
Lincoln NE 68504-4760  
Fiscal Year Beginning 1/1/2013  
Income & Expense Statement for Period 12 December  
020 Bot - General

	Y-T-D	%	Prior Y-T-D	%
<b>200 Receipts</b>				
Receipts				
Operations Apportionment	201,043.93	28.94	202,152.51	28.73
Episcopal Residence Apportionment	9,350.88	1.35	7,521.96	1.07
Building Improvements Apportionment	30,719.48	4.42	22,452.92	3.19
Auto Purchase Apportionment	34,598.27	4.98	30,087.81	4.28
Church Closure Apportionment	9,350.88	1.35	7,521.96	1.07
GCFE Episcopal Fund Allocation	.00	.00	6,666.67	.95
New Conf Center Receipts	1,030.00	.15	12,396.74	1.76
Worker's Comp Dividend Receipts	.00	.00	40,952.00	5.82
Interest Income - Revolving Loans	6,866.77	.99	5,734.45	.82
Interest/Dividends - Investments	91,825.48	13.22	78,512.34	11.16
Realized Gain/(Loss) - Investments	1,938.72	.27	2,324.75	.33
Unrealized Gain/(Loss) - Investments	105,416.96	15.17	80,484.09	11.44
Unrestricted Trust Income	88,115.08	12.68	.00	.00
Rental Income	832.08	.12	4,326.80	.61
Annex Building Rental Income	.00	.00	.00	.00
Trust Administration Fee Income	.00	.00	.00	.00
Farm Income	3,029.00	.44	3,029.00	.43
Insurance Claim Receipts	.00	.00	23,038.38	3.27
Fidelity Bonding Receipts	12.00	.00	2,964.00	.42
Worker's Comp Insurance Receipts	62,678.21	9.02	110,454.75	15.70
Miscellaneous Income	254.25	.04	.00	.00
Sale Of Property Receipts	47,758.84	6.87	30,276.61	4.30
Sale of Used Vehicles Receipts	.00	.00	2,500.00	.36
York East Closing Receipts	.00	.00	.00	.00
Closed Church Receipts	.00	.00	30,211.50	4.29
<b>Total Receipts</b>	<b>694,790.83</b>	<b>100.00</b>	<b>703,819.24</b>	<b>100.00</b>
<b>500 Expenses</b>				
Expenses				
Audit Fees	9,880.00	2.44	9,400.00	2.43
Legal Fees	4,708.00	1.16	1,540.00	.40
Insurance - Automobiles	2,139.00	.53	12,923.00	3.27
Insurance - Commercial Multi-peril	39,543.50	9.78	44,482.50	11.51
Insurance - Umbrella	3,245.00	.80	12,869.00	3.33
Insurance - Workers Comp	225,382.00	55.73	132,984.50	34.42
Insurance - Director's & Officers Liability	.00	.00	.00	.00
Insurance - Trip (net)	-83.01	-0.02	301.02	.08
Conference Office Maint & Repairs	830.23	.21	178.69	.05
Conference Office Major Purchases	2,715.00	.67	.00	.00
Great West Dist Parsonage Maint & Repairs	1,682.00	.42	2,174.58	.56
Great West Parsonage Major Purch	.00	.00	.00	.00
Gateway Dist Parsonage Maint & Repairs	2,861.78	.71	1,252.49	.32
Gateway Dist Parsonage Major Purchases	.00	.00	8,460.30	2.19
Blue River Dist Parsonage Maint & Repairs	2,850.78	.70	2,806.25	.73
Blue River Dist Parsonage Major Purchases	.00	.00	1,220.99	.32
Elkhorn Valley Dist Parsonage Maint & Repairs	2,941.24	.73	2,562.14	.66
Elkhorn Valley Dist Parsonage Major Purchases	3,033.50	.75	.00	.00
Northwest Dist Parsonage Maint & Repairs	.00	.00	.00	.00
Northwest Dist Parsonage Major Purchases	.00	.00	.00	.00
Missouri River Dist Parsonage Maint & Repairs	4,434.44	1.10	4,379.50	1.13
Missouri River Dist Parsonage Major Purchases	3,000.00	.74	5,297.81	1.37
Prairie Rivers Dist Parsonage Maint & Repairs	2,535.25	.63	1,322.52	.34
Prairie Rivers Dist Parsonage Major Purchases	1,908.22	.47	1,355.97	.35
Episcopal Auto Expense	.00	.00	-181.87	-0.05
Episcopal Temp Residence Expense	10,815.41	2.67	4,072.10	1.05
Episcopal Residence Maint & Repairs	.00	.00	5,056.34	1.31
Episcopal Residence Major Purchases	.00	.00	.00	.00
Purchase of Automobiles	.00	.00	.00	.00
Closed/Abandoned Property Expense	2,423.86	.60	25,255.40	6.54
Real Estate Taxes	618.27	.15	4,758.89	1.23
Annex Building Expenses	.00	.00	.00	.00
Cornerstone UMHE Expenses	.00	.00	.00	.00
Property Expense 4823 St Paul	.00	.00	.00	.00
Capital Campaign Expenses	.00	.00	.00	.00

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Nebraska Annual Conference of the UMC  
3333 Landmark Circle  
Lincoln NE 68504-4760  
Fiscal Year Beginning 1/1/2013  
Income & Expense Statement for Period 12 December  
020 Bot - General

	<u>Y-T-D</u>	<u>%</u>	<u>Prior Y-T-D</u>	<u>%</u>
Relocation Expenses	.00	.00	.00	.00
Auto Purchase Expense	14,199.00	3.51	25,749.00	6.66
Investment Fees	1,921.06	.48	1,689.18	.44
Kearney UMHE Program Support	2,400.00	.59	2,400.00	.62
York East Ave Closing Scholarships	.00	.00	.00	.00
Farm Expenses	752.61	.19	752.40	.19
Property Selling Expenses	.00	.00	.00	.00
Gain/Loss on Sale of Property	-112,174.24	-27.73	53,162.20	13.76
Miscellaneous Expenses	169,888.80	42.00	18,440.26	4.77
Total Expenses	404,451.70	100.00	386,365.16	100.00
999 Surplus / Deficit				
Total Surplus / (Deficit)	290,339.13	.00	317,254.08	.00

**GREAT PLAINS CONFERENCE**  
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001 Nebraska Annual Conference ~~of the~~ UMC  
Fiscal Year Beginning 1/1/2013  
Balance Sheet for Period 12 - December  
021 Bot - Agency

	<u>Current Year</u>	<u>Prior Year</u>
Cash In Union Bank - Guernsey	6,778.79	187.99
Cons Agency Other Securities - Guernsey	.00	6,350.92
Cash In Union Bank - Knapp	217,729.55	5,990.56
Cons Agency Other Securities - Knapp	.00	203,904.74
Cash In Union Bank - Lucas	184,970.65	6,435.24
Cons Agency Other Securities - Lucas	.00	225,604.19
Farm Cash - Lucas	8,240.75	20,986.88
Farm Land - Lucas	52,361.00	52,361.00
Cash In Union Bank - Mcleod	115,709.53	4,469.34
Cons Agency Other Securities - Mcleod	.00	158,271.16
Farm Cash - Mcleod	9,998.40	18,570.96
Farm Land - Mcleod	40,000.00	40,000.00
Cash In Union Bank - Eells	87,090.86	2,419.24
Cons Agency Other Securities - Eells	.00	81,558.84
Cash In Union Bank - Eells/NWU	101,903.47	2,769.40
Cons Agency Other Securities - Eells/NWU	.00	95,501.70
Cash In Union Bank - Reeves	426,524.72	15,965.48
Cons Agency Other Securities - Reeves	.00	589,985.54
Farm Cash - Reeves	21,731.10	31,780.52
Farm Land - Reeves	223,348.00	223,348.00
Cash In Union Bank - Pearl	19,066.70	478.45
Cons Agency Other Securities - Pearl	.00	16,250.76
Cash In Union Bank - Weidler	2,561.60	72.26
Cons Agency Other Securities - Weidler	.00	2,386.72
Cash In Union Bank - Nelson	53,328.34	1,318.64
Cons Agency Other Securities - Nelson	.00	45,469.33
Invest In Foundation - Bd Ord Ministry	438,188.63	394,104.31
	-----	-----
<b>TOTAL ASSETS</b>	<b>2,009,532.09</b>	<b>2,246,552.17</b>
	-----	-----
<b>NET ASSETS</b>		
Principal Fund - Eells/NWU	73,139.00	73,139.00
Income Fund - Eells/NWU	25,132.10	14,648.85
Income Fund - Eells/NWU-Current Year	3,632.37	10,483.25
	-----	-----
Income Fund - Eells/NWU-Total	28,764.47	25,132.10
	-----	-----
Principal Fund - Reeves	429,548.00	429,548.00
Income Fund - Reeves	431,531.54	271,231.91
Income Fund - Reeves-Current Year	-189,475.72	160,299.63
	-----	-----
Income Fund - Reeves-Total	242,055.82	431,531.54
	-----	-----
Principal Fund - Pearl	6,562.00	6,562.00
Income Fund - Pearl	10,167.21	8,383.94
Income Fund - Pearl-Current Year	2,337.49	1,783.27
	-----	-----
Income Fund - Pearl-Total	12,504.70	10,167.21
	-----	-----
Principal Fund - Weidler	1,823.00	1,823.00
Income Fund - Weidler	645.98	380.20
Income Fund - Weidler-Current Year	92.62	265.78
	-----	-----
Income Fund - Weidler-Total	738.60	645.98
	-----	-----
Principal Fund - Guernsey	4,769.77	4,769.77
Income Fund - Guernsey	1,769.14	1,067.48
Income Fund - Guernsey-Current Year	239.88	701.66
	-----	-----
Income Fund - Guernsey-Total	2,009.02	1,769.14
	-----	-----
Principal Fund - Knapp	156,101.00	156,101.00
Income Fund - Knapp	53,794.30	31,347.24
Income Fund - Knapp-Current Year	7,834.25	22,447.06
	-----	-----
Income Fund - Knapp-Total	61,628.55	53,794.30
	-----	-----
Principal Fund - Lucas	154,701.00	154,701.00
Income Fund - Lucas	150,686.31	92,625.93
Income Fund - Lucas-Current Year	-59,814.91	58,060.38
	-----	-----
Income Fund - Lucas-Total	90,871.40	150,686.31

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001 Nebraska Annual Conference of the UMC  
Fiscal Year Beginning 1/1/2013  
Balance Sheet for Period 12 - December  
021 Bot - Agency

	<u>Current Year</u>	<u>Prior Year</u>
Principal Fund - Mcleod	94,955.00	94,955.00
Income Fund - Mcleod	126,356.46	85,027.29
Income Fund - Mcleod-Current Year	-55,603.53	41,329.17
Income Fund - Mcleod-Total	70,752.93	126,356.46
Principal Fund - Eells	62,382.00	62,382.00
Income Fund - Eells	21,596.08	12,637.79
Income Fund - Eells-Current Year	3,112.78	8,958.29
Income Fund - Eells-Total	24,708.86	21,596.08
Principal Fund - Nelson	25,596.00	25,596.00
Income Fund - Nelson	21,191.97	16,215.30
Income Fund - Nelson-Current Year	6,540.37	4,976.67
Income Fund - Nelson-Total	27,732.34	21,191.97
Principal Fund - Bd Ord Ministry	287,549.85	287,549.85
Income Fund - Bd Ord Min	106,554.46	68,873.17
Income Fund - Bd Ord Min-Current Year	44,084.32	37,681.29
Income Fund - Bd Ord Min-Total	150,638.78	106,554.46
<b>TOTAL NET ASSETS</b>	<b>2,009,532.09</b>	<b>2,246,552.17</b>

## GREAT PLAINS CONFERENCE

## Audit

Nebraska Annual Conference of the WMC  
 3333 Landmark Circle  
 Lincoln NE 68504-4760  
 Fiscal Year Beginning 1/1/2013  
 Income & Expense Statement for Period 12 December  
 021 Bot - Agency

	Y-T-D	%	Prior Y-T-D	%
200 Receipts				
Interest/dividends - Guernsey	109.51	.03	159.10	.04
Realized Gain/(loss) - Guernsey	2,231.65	.62	.00	.00
Unrealized Gain/(loss) - Guernsey	-1,356.75	-.38	573.75	.14
Interest/dividends - Knapp	3,516.26	.98	5,108.41	1.24
Realized Gain/(loss) - Knapp	72,063.57	20.02	.00	.00
Unrealized Gain/(loss) - Knapp	-43,973.97	-12.22	18,339.82	4.44
Interest/dividends - Lucas	3,963.80	1.10	5,548.77	1.34
Realized Gain/(loss) - Lucas	75,722.43	21.04	.00	.00
Unrealized Gain/(loss) - Lucas	-44,206.60	-12.28	20,149.67	4.88
Farm Income - Lucas	11,981.17	3.33	48,421.65	11.73
Interest/dividends - Mcleod	2,806.99	.78	3,861.89	.94
Realized Gain/(loss) - Mcleod	53,237.78	14.79	.00	.00
Unrealized Gain/(loss) - Mcleod	-30,971.95	-8.60	14,111.30	3.42
Farm Income - Mcleod	16,083.26	4.47	31,791.67	7.70
Interest/dividends - Eells	1,406.47	.39	2,043.30	.49
Realized Gain/(loss) - Eells	28,708.85	7.98	.00	.00
Unrealized Gain/(loss) - Eells	-17,473.42	-4.85	7,315.56	1.77
Interest/dividends - Eells/NWU	1,646.91	.46	2,392.59	.58
Realized Gain/(loss) - Eells/NWU	33,579.48	9.33	.00	.00
Unrealized Gain/(loss) - Eells/NWU	-20,423.32	-5.67	8,559.40	2.07
Interest/dividends - Reeves	10,303.32	2.86	13,955.00	3.38
Realized Gain/(loss) - Reeves	186,896.68	51.88	.00	.00
Unrealized Gain/(loss) - Reeves	-104,650.11	-29.07	51,369.98	12.44
Farm Income - Reeves	64,495.85	17.92	134,255.01	32.51
Interest/dividends - Pearl	280.24	.08	407.14	.10
Realized Gain/(loss) - Pearl	5,636.80	1.57	.00	.00
Unrealized Gain/(loss) - Pearl	-3,398.13	-.94	1,455.92	.35
Interest/dividend - Weidler	41.31	.01	60.00	.01
Realized Gain/(loss) - Weidler	841.33	.23	.00	.00
Unrealized Gain/(loss) - Weidler	-511.16	-.14	217.57	.05
Interest/dividends - Nelson	784.08	.22	1,139.13	.28
Realized Gain/(loss) - Nelson	15,733.91	4.37	.00	.00
Unrealized Gain/(loss) - Nelson	-9,470.13	-2.63	4,060.71	.98
Interest/dividends - Bd Ord Ministry	20,306.38	5.64	18,458.25	4.47
Realized Gain/(loss) - Bd Ord Ministry	-39.83	-.01	.00	.00
Unrealized Gain/(loss) - Bd Ord Ministry	24,277.77	6.74	19,223.04	4.65
<b>Total Income</b>	<b>359,980.43</b>	<b>100.00</b>	<b>412,978.63</b>	<b>100.00</b>
500 Expenses				
Fees - Guernsey	35.17	.01	31.19	.05
Distributions - Guernsey	709.36	.12	.00	.00
Fees - Knapp	1,128.66	.19	1,001.17	1.52
Distributions - Knapp	22,642.95	3.79	.00	.00
Fees - Lucas	1,269.40	.21	1,077.55	1.63
Distributions - Lucas	98,279.01	16.46	.00	.00
Farm Expense - Lucas	7,727.30	1.29	14,982.16	22.70
Fees - Mcleod	898.02	.15	747.03	1.13
Distributions - Mcleod	89,205.77	14.94	.00	.00
Farm Expense - Mcleod	6,655.82	1.11	7,688.66	11.65
Fees - Eells	451.56	.08	400.57	.61
Distributions - Eells	9,077.56	1.52	.00	.00
Fees - Eells/NWU	528.46	.09	468.74	.71
Distributions - Eells/NWU	10,642.24	1.78	.00	.00
Fees - Reeves	3,296.95	.55	2,656.81	4.03
Distributions - Reeves	298,479.24	50.00	.00	.00
Farm Expense - Reeves	44,545.27	7.46	36,623.55	55.50
Fees - Pearl	89.94	.02	79.79	.12
Distributions - Pearl	91.48	.02	.00	.00
Fees - Weidler	13.29	.00	11.79	.02
Distributions - Weidler	265.57	.04	.00	.00
Fees - Nelson	251.59	.04	223.17	.34
Distributions - Nelson	255.90	.04	.00	.00
Distributions - Bd Ord Ministry	460.00	.08	.00	.00
<b>Total Expense</b>	<b>597,000.51</b>	<b>100.00</b>	<b>65,992.18</b>	<b>100.00</b>
999 Surplus/deficit				

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Nebraska Annual Conference of the UMC  
3333 Landmark Circle  
Lincoln NE 68504-4760  
Fiscal Year Beginning 1/1/2013  
Income & Expense Statement for Period 12 December  
021 Bot - Agency

	<u>Y-T-D</u>	<u>%</u>	<u>Prior Y-T-D</u>	<u>%</u>
Net Surplus/(Deficit)	-237,020.08	.00	346,986.45	.00

**GREAT PLAINS CONFERENCE**  
**Audit**

001 Nebraska Annual Conference of the United  
Fiscal Year Beginning 1/1/2013  
Balance Sheet for Period 12 - December  
030 Pension & Health Benefits

	<u>Current Year</u>	<u>Prior Year</u>
<b>Assets</b>		
10131 Pension Acct 1 - GBOP (CRSP DC	296,227.34	248,489.46
10132 Pension Acct 2- GBOP (Retiree H	1,091,340.95	825,299.92
10133 CRSP Defined Benefit Deposit Ac	3,338,409.00	.00
10151 Due To/from Conference	-69,324.99	594,505.11
10200 Misc Receivables	3,304.61	10,312.42
10331 Health Rate Stabil. Fund - UB 5	1,375,450.32	1,207,074.45
10332 Retiree Pension & Benefit Fund	1,910,845.96	1,057,981.19
10333 Secure The Promise Fund - UB 59	4,586,392.30	3,685,190.54
10334 Crouse Trust Fund - UB 5957	155,387.64	136,220.01
10831 Bartlett Paine Trust Interests-	26,728.99	25,454.44
10933 Oil & Gas Lease Interests	1.00	4,401.05
	-----	-----
Total Assets	12,714,763.12	7,794,928.59
	=====	=====
<b>Liabilities</b>		
	-----	-----
Total Liabilities	.00	.00
<b>Net Assets</b>		
30131 Unrestricted Fund Balance	10,539,708.48	6,622,688.21
Unrestricted Fund Balance-Current Year	2,147,119.64	1,144,305.38
	-----	-----
Unrestricted Fund Balance-Total	12,686,828.12	7,766,993.59
30341 Permanently Restricted Fund Bal	27,935.00	27,935.00
	-----	-----
Total Net Assets	12,714,763.12	7,794,928.59
	-----	-----
Total Liab & Net Assets	12,714,763.12	7,794,928.59
	=====	=====

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Nebraska Annual Conference of the UMC  
Fiscal Year Beginning 1/1/2013  
Budgeted Financial Statement for Period 13 Audit(\*) 108.33%  
030 Pension & Health Benefits

Account#	Description	Actual YTD	Prior Yr YTD
<b>200 Receipts</b>			
Receipts			
200/40010	Apportionment Receipts	571,154.49	619,880.46
200/40030	Uniform Rate Healthflex Receipt	2,582,689.36	2,948,440.32
200/40031	Lay Rate Healthflex Receipts	84,764.00	96,308.51
200/40032	Retirees Healthflex Receipts	547,407.47	551,013.90
200/40033	Medicare Part D Subsidy Rebat	116,399.33	139,372.63
200/40249	Printing Establishment	4,100.04	.00
200/40251	Mineral Rights	3,304.61	3,208.87
200/40252	Trust Beneficiary Income	10,044.82	.00
200/40253	Trust Beneficiary Income	165,920.63	163,771.34
200/40253	Interest And Dividends	403,083.22	39,758.54
200/40254	Realized Gain/ (Loss)	1,555,141.05	689,035.45
200/40255	Unrealized Gain/ (Loss)	5,646.97	.00
200/40350	Other Income	1,409,021.11	1,288,656.83
200/41040	CRSP DB Receipts - All Other C	349,784.07	352,144.03
200/41050	CRSP DC Receipts - All Other C	328,251.94	331,687.42
200/41060	CPP Receipts	111,240.82	156,942.08
200/41065	Flexible Spending Acct (FSA) R	.00	237,187.00
200/41072	Healthflex Performance Dividen	.00	.00
Total Receipts		8,247,954.03	7,607,405.38
<b>500 Expenses</b>			
Expenses			
500/50250	CCPI Disbursements	.00	20,000.00
500/50730	Uniform Rate Healthflex Disbur	2,952,777.22	3,044,255.46
500/50731	Lay Healthflex Disbursements	84,018.00	100,390.00
500/50732	Retirees Healthflex Disburseme	1,395,117.86	1,353,352.65
500/50733	Healthflex Administrative Fee	19,115.93	22,113.30
500/50734	CRSP Administrative Fee (.75%)	10,428.84	9,684.94
500/50735	Pension Disbursements	-121,777.28	4,322.33
500/50736	Flexible Spending Plan Disb (F	111,203.76	156,541.96
500/50737	CRSP DB Disb - All Other Clerg	1,393,955.38	1,271,958.39
500/50738	CRSP DC Disb - All Other Clerg	349,969.05	353,513.90
500/50739	CPP Disb - All Other Clerg	-136,497.45	97,167.95
500/50740	Retirees Healthflex Admin Fee	3,343.38	3,312.62
500/50750	GBOP Special Grants	3,054.49	6,823.48
500/50752	GBOP Disability Payments	-8,563.29	-16,023.43
500/50753	Pending Disability Payments	515.50	240.74
500/50754	Health Rebates Disbursed	119.86	1,784.07
500/50760	Crounse Ministerial Assistance	6,946.93	2,500.00
500/50770	Investment Fees	34,609.41	28,684.64
500/50780	Miscellaneous Expense	2,497.00	2,497.00
Total Expenses		6,100,834.39	6,463,100.00
<b>999 Surplus / Deficit</b>			
Total Surplus / (deficit)		2,147,119.64	1,144,305.38