



FINANCIAL REPORTS
to the
**2022 PACIFIC NORTHWEST
ANNUAL CONFERENCE SESSION**



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M. FINANCIAL REPORTS AND ACTIONS

BOARD OF PENSIONS REPORT

Introduction

This is the sixth year of my second term serving as Chairperson of the Conference Board of Pensions (CBOP). Normally terms are four years, but given the COVID-19 pandemic, I was asked to stay on for another two years. I have served on the board for 19 years, eight as Secretary. The board meets twice a year, generally on the first Saturday of March and November, in addition to conference calls/emails throughout the year to address other issues that may arise. Since this will be the last year for ½ of the board members, it was decided to delay the meeting until the end of April so we could meet in person for the last time for many. Our conference continues to be served by our Conference Benefits Officer (CBO), Bruce Galvin, in his 46th year with the Conference! Bruce is highly respected by Wespeth, formerly the General Board of Pension and Health Benefits (GBOPHB) in Chicago, and by other CBOs around the country. He continues to bring thoughtful recommendations to the board. He provides us with enough information to have vigorous discussions as a board and make what I always believe to be decisions in the best interest of the active and retired clergy we proudly serve.

Members of this dedicated board include:

Jeffrey Johnson (Vice-Chairman)	Crystal Natland (Secretary)
Sarah Achterhof	Julleen Snyder
<i>Joyce O'Connor-Magee</i>	Jim Odiorne
Chuck Natland	Marty Fortin, Jr.
<i>Dennis Magnuson</i>	<i>John Weston</i>
Ilaise Folau	<i>Pam Brokaw</i>
<i>Elizabeth Ingram Schindler</i>	

Non-voting members: *John Shaffer*, Brant Henshaw, *Mark Galang*, Peter Hang (Wespeth Client Relations Manager) and Bruce Galvin.

Pension Board Subsidies

For many years the Board has provided subsidies to offset some of the benefit costs for local churches, pastors and conference budgets. Five years of history is shown below. Endowment earnings have provided the following funds.

PENSION BOARD SUBSIDIES					
	2018	2019	2020	2021	2022 Budget
CHURCHES ONLY					
Mission Church Subsidy	\$8,418	\$8,590	\$8,907	\$9,053	\$9,385
HealthFlex Exch. Premium Support	\$152,632	\$164,477	\$151,555	\$216,298	\$262,000
ACTIVE PASTORS					
Medical Leave/Grants	\$52,178	\$35,866	\$25,696	\$36,170	\$30,900
RETIREES					
Health Subsidies	\$108,081	\$104,600	\$96,930	\$88,459	\$95,000
Special Grants	\$19,831	\$19,831	\$18,907	\$14,139	\$14,453
CONF. TREASURER'S OFFICE					
Salary/Benefit support	\$39,855	\$43,678	\$43,339	\$43,481	\$15,372
COVID-19					
Emergency Grants				\$39,889	
Well-Being Incentives				\$6,761	\$49,500
TOTAL SUBSIDY	\$396,392	\$380,995	\$377,042	\$345,334	\$834,654

HealthFlex Claims Performance

Our conference HealthFlex claims ratio for 2021 was 90%. When large claims (over \$100,000) are taken out, the claims ratio drops to 65%, so the pooling of large claims (sharing in the costs) with the rest of the HealthFlex Plan Sponsors does benefit us in years with large claims. With the good claims experience and the higher premium increases in 2021, the medical/pharmacy rate is increasing by 3% in 2022. The increases in previous years were 10% in 2021, 3% in 2020 and 3.5% in 2019. Dental rates will increase by 10%, and vision rates will remain the same. We encourage our participants to participate in the numerous well-being programs provided through HealthFlex. Higher participation does impact claims and the resulting rates. In 2021 about 2/3 of HealthFlex participants completed three well-being incentives. Each salary-paying unit received a \$500 credit off their health cost in early 2022, when participants completed the well-being incentives.

2021 Financial Highlights: Balance Sheet / Operating Statement

2021 was a good year for our investments with strong market performance despite the global pandemic with unemployment declining and business getting back to normal. As of December 31, 2021:

- Health & Claimants Funds Endowments 14.7%
- CRSP Endowment 12.8%
- Pension Endowment 18.8%
- Pension Reserve 1.7%
- Pension Endowment: \$7,225,374
- Pension Reserve Fund: \$997,487

- Clergy Retirement Security Plan Endowment: \$10,467,638
- Conference Claimants Endowment: \$2,958,571
- Health Endowment: \$3,114,122
- Total Assets: \$30,090,737

Building a reserve fund for down-market years remains the primary focus of this board. To that end, we created a Pension Endowment out of the Pension Reserve Fund. The Pension Endowment is for the long term, where excess earnings will be added. The goal is to keep close to \$1,000,000 in the Pension Reserve Fund and continue to build the Pension Endowment, projected to be over \$13 million by 2026.

Fossil Fuel Free / Socially Conscience Investment Update

In 2016, the annual conference voted to have all pension investments transferred to Wespeth’s offerings through their Socially Conscience/Fossil Fuel Free investments (stocks and bonds). The annual conference approved the board’s recommendation to move funds over five years. The stock part of the portfolio is being moved into the Social Values Choice Equity Fund (SVCEF). 2021 was year five (last) of the transition, so we are in full compliance with the annual conference directive. In the interest of full disclosure, below are the returns of Wespeth’s non-socially conscience counterpart, the US Equity Fund, over the last five years.

	SVCEF	USEF
2021	24.65%	20.26%
2020	16.94%	26.17%
2019	29.23%	29.55%
2018	(7.75%)	(5.48%)
2017	1.41%	6.57%

CBO for Alaska Conference

Bruce Galvin continues to be the CBO of the Alaska Missionary Conference as well as the CBO of the PNW Conference. Because General Conference will not meet until 2024, the Alaska Missionary Conference cannot become a missionary district of the PNW Conference until then. When this does occur, it will impact our health rating and the medical insurance carrier.

Retirement

So far this year, **five** clergy serving the PNW Conference have indicated their intention to **retire** during the 7/1/2021 to 6/30/2022 appointment year with 178 years of service. We wish them a happy retirement. See the list of those seeking retirement in the recommendation section of the *Pre-Conference Handbook*.

Retired pastor *Rev. John Shaffer* continues to provide capable leadership in ministering to retired clergy. He organizes and hosts the retirees’ luncheon at annual conference (when held) and has authored and sent retirees informative newsletters. He also attends sched-

uled meetings of the retiree groups through the conference. We once again thank *John* for his dedicated service.

Past Service Rate

The board has historically recommended increasing the Past Service Rate for the pre-82 pension plan. The past service rate for 2022 is \$804 or 1.14% of the Conference Average Compensation (CAC). The conference intends to maintain the PSR at 1.0% of CAC. For the past few years, the CAC has not increased by 2%; consequently, a 2% increase in PSR has gradually raised it above 1% of CAC to the benefit of retired clergy. Under 2012 General Conference legislation, it is no longer a requirement to raise the past service rate. Still, the CBOP recognizes how vital this pension income is for those that retired many years ago. We are maintaining the increase at 2% to help keep pension benefits fully funded. The 2023 recommended past service rate is **\$821**, or 1.15% of the CAC. Details of historical Past Service Rates are available from the CBO upon request.

CBO Evaluation

The Board of Pensions will convene a voting member-only session during our April meeting. We will offer an opportunity for the CBO to bring concerns to the board and to provide our feedback to him. During the main meeting, there will be a discussion about Bruce's successor, which should occur in the next few years. Another area of interest will be how the episcopal area staffing changes will impact the work of the board of pensions.

Conclusion

The market remains at historically high levels, but we remain concerned that this market growth rate is unsustainable, and we are in for a correction or even some down years. We are seeing the volatility of the markets, especially with COVID and the war in Ukraine so far this year. Our mantra at the Board remains to build reserves to weather the down-market years and meet our obligations to the retirees now and in the future. The work of this Board will remain integral to meeting the retirement and health needs of the clergy in the coming challenging times. I again thank all board members for their faithful attendance and thoughtful deliberations and contributions.

Respectfully submitted by,

Carey B. Kolb, *Chairperson, Conference Board of Pensions*

A REPORT FROM CONFERENCE STATISTICS

Conference statistics shows a shift in the size categories of our churches and a continuing trend of decline in overall average weekly attendance. We have experienced a 6% drop in membership over the last year. We have seen a 24% increase in baptisms across the conference. Much of the data will be found at www.umdata.org.

Using the designations Corporate (351+), Program (151-350), Pastoral (51-150), and Family (up to 50), here’s the data. You will also see the annual total of reported Baptisms across the Conference.

	2017	2018	2019	2020*	2021*
Corporate (351+)	1	1	1	10	6
Program (151-350)	24	23	20	44	31
Pastoral (51-150)	92	92	88	85	78
Family (< 51)	115	116	114	85	95
Conference Baptisms	390	294	257	103	128
Weekly Attendance of 100+	49	48	45	93	64

The average weekly attendance number of 100 is significant as it is generally accepted as the attendance level to sustain a full-time ordained pastor.

Note: As we report on the results from our second year in the pandemic we need to keep in mind that both 2020 and 2021 the self-reported attendance information includes both in person and online participation estimates. There are differences in approaches to estimating this data point which we can not adjust.

TREASURER'S REPORT

COVID-19 remained a significant influencer of 2021 and will likely continue for some time to come. Denominational inertia due to the postponement of General Conference and the questions it raises.

As of 3/31/22, we are even with our shared ministry apportionment receipts from 2021. We ended 2021 with a 3% increase over 2020, which put us near normal. The conference has cut \$1.7M from its budget since 2013, and even with inflation running hot, we are proposing a flat budget for 2023. We continue to find ways to wring every last efficiency out of our conference budget to keep your shared ministry apportionments low while not impacting services.

In 2021, PNW local churches found some financial footing after the sudden pandemic shock of 2020. It was still a difficult year for most local church communities, and I anticipate the aftershocks will stay with us for another year or so.

The software transitions we navigated in 2021 went relatively smoothly and are mostly complete. We will be expanding our use of technology to streamline the administration of finances across apportionments and benefits. ACH will be a central part of that, and on-line access to account balances for the local church. An update to our District document storage is another project to be addressed.

We said bon voyage to one of our staff. Rik Jamieson retired on December 31st but helped guide our churches through the year-end reporting season. He is happily walking his dog, playing golf, and enjoying time with his family. Rik was a real asset to the office with his quick wit, broad knowledge, and general good nature. We wish him well!

One learning from the pandemic is that much of our work can be done remotely, effectively and efficiently. We are exploring how this might be used with a GNW Area finance office that would consolidate staffing and fill some of the gaps that each conference has in its current staff configurations. With several retirements in hand and a few others coming, it seems like an opportune time to pursue such synergies.

The PNW Conference continues to subsidize Zoom and CCLI licenses for conference churches for 2022 as a way for churches to continue to be in ministry with those near and far. The Conference also provided grants to local churches to upgrade their technology as they prepared to move into a hybrid worship/meeting era.

The insurance market once again tried to really hammer us with rate increases. Our partner brokers' deft negotiations and excellent work kept us with a premium increase WAY below the market rates. Each local church keeping up with your background checks and abuse awareness training (free to as many people in your congregations as possible) helps us make a better case for our mitigation efforts. Our lower rates have resulted from our efforts to continue to be vigilant and do our due diligence on being a safe church. Our policy now only extends liability coverage to those volunteers/staff who have been trained, and background checked. The Boy Scouts of America bankruptcy case has been a good lesson on the value proposition of prevention vs. litigation. We need to continue to be vigilant and prepared.

Finally, I want to thank all the churches who gave so generously to the Benevolences of the Conference and the Denomination. Our Conference once again paid the projected 2020-2024 quadrennial ask of the General Church at 100%.

Brant Henshaw

Treasurer, on behalf of a tremendous team ready to assist the local churches of the GNW Area

CONFERENCE TRUSTEE REPORT

“A full, true and faithful report of its doings . . .” to the annual conference. That’s what the Discipline asks of the conference trustees each year. There is more – information on finances and assets – to be found in the main financial reports. This is a brief account of the “doings” of the board of trustees in 2021 and early 2022.

Most of the trustees’ ongoing work as stewards of conference resources is done by professional staff in the PNW Treasurer’s Office: treasurer Brant Henshaw; benefits officer Bruce Galvin; accountant Pam Kaiser; and (when legal advice is needed) chancellor Molly Gabel. A close relationship with Faith Foundation Northwest provides investment expertise. In December, assistant treasurer Rik Jamieson retired after seven years of supporting the trustees in property and insurance matters. Shifting staff roles in the Greater Northwest Episcopal Area also contributes to a season of changing responsibilities that will continue through the coming year.

2021-22 Focus Issues

- This year, much of the trustees’ attention was claimed by the legacy of abuse in the Boy Scouts of America. Because our congregations have long co-sponsored local troops, The United Methodist Church has been involved in legal proceedings to advocate for abuse survivors and protect church interests. In the Pacific Northwest Conference, many churches have sponsored troops over the years and thus became involved in the matter. Trustees resourced and guided congregations through the legal paperwork. Forty-nine known abuse allegations were identified in our annual conference, most of them before 2000. The UMC committed \$30 million to a Survivor Trust Fund, with just over \$390,000 allocated to the PNW Conference. Viewing scouting as a shared connectional ministry, our trustees opted to provide this money from conference reserves. Commitments have also been made to abuse prevention and reconciliation work – including direct input from survivors on improving United Methodist practices.
- A pilot project in the SeaTac Missional District urges congregations to investigate the development of their property for affordable housing or other community benefits. Two meetings of pastors and leaders have been held, and a set of resources provided. Some financial assistance may be available for pre-development costs. In most cases, the trustees have no say in such decisions but can provide strategic education and encouragement. The Discipline speaks of “affirmative investments” that further the mission of the church and our Social Principles. This is a local version, empowering congregations to learn the ministry potential of their property.

Ongoing Work

- Trustees continued to care for the legacy properties of closed congregations. As of April 2022, three of these churches are currently housing the ministries of United Methodist congregations. Three are rented to others, and one is slated for sale. Sold during 2021 and 2022 YTD: Clark Fork, Skamokawa, Toppenish, Kendrick, Malott.

- Current conference policy directs proceeds from the sale of closed churches toward developing new ministries. Trustees allocate funds to the board of congregational development to implement this work through the Innovation and Vitality Team.
- Trustees are responsible for the care of the episcopal residence, owned by the annual conference.
- We are working with the PNW Cabinet on disaffiliation protocols and procedures.
- Trustees continue to carry out their “fiduciary duties” regarding annual conference properties and assets, ensuring that our stewardship is careful and law-abiding while keeping the missional purpose of all our resources as a top priority.

Pat Simpson, Chair

PNW Conference Board of Trustees

2021 PASTORAL COMPENSATIONS

This compensation information reflects action by the Charge Conference setting the pastor’s salary, effective January 1, 2022 in most situations. The following notes are applicable;

1. Housing allowance is designated by an “H”, parsonage by a “P” and “N” as none. If pastor lives in a parsonage the housing column represents 25% of the Total Cash Salary column.
2. Total Cash Salary is the total of Cash Salary + Housing Exclusion
3. Housing Exclusion includes compensation designated for utilities and furnishings (non-taxable).
4. Cash Salary includes salary reductions for health insurance (Excess beyond the premium credit amount provided with HealthFlex Exchange), flexible spending account, health savings account, social security offset and/or United Methodist Personal Investment Plan contributions.
5. ARP stands for Accountable Reimbursement Plan professional expenses. The expenses are not included in cash salary. This represents the budgeted amount set by church to cover professional and business expenses of pastor.
6. The plan compensation (Plan Comp.) is the combination of the Total Cash Salary and Housing. It is used by Wespeth Benefits and Investments to determine certain benefit costs.
7. Some churches are not listed. If they are not listed if a 2022 pastoral support worksheet was not received or served by lay person assigned.
8. 2022 minimum salary for full-time appointment (Total Cash Salary is \$44,010).

FINANCIALS

Charge	Cash Salary	Housing Exclusion	Total Cash Salary		Housing Allowance	Plan Comp.	ARP
CREST TO COAST MISSIONAL DISTRICT							
Battle Ground	35,010	9,000	44,010	P	0	55,013	3,000
Bonney Lake: Foothills	35,000	12,000	47,000	P	0	58,750	2,000
Camas	39,500	11,655	51,155	P	0	63,944	2,200
Centralia	39,735	3,900	43,635	P	0	54,544	900
Chehalis	37,751	7,649	45,400	H	20,000	65,400	3,000
Eatonville	16,800	0	16,800	N	0	16,800	2,000
Kalama	24,000	0	24,000	N	0	24,000	0
Kelso: UMC & Presbyterian	51,268	0	51,268	P	0	64,058	3,000
Lacey: St Andrews	34,810	9,200	44,010	H	22,800	66,810	4,000
Lakewood	38,803	12,420	51,223	H	20,000	71,223	3,000
Longview & Rainier (OR)	33,627	0	33,627	H	23,700	57,327	3,000
Montesano & Elma	47,010	0	47,010	H	14,000	61,010	2,000

Charge	Cash Salary	Housing Exclusion	Total Cash Salary		Housing Allowance	Plan Comp.	ARP
Ocean Shores	18,000	6,000	24,000	N	0	24,000	0
Olympia: First (Steamboat Is.)	44,950	4,000	48,950	N	17,000	65,950	0
Olympia: First	42,679	4,000	46,679	H	18,000	64,679	3,000
Olympia First	51,240	6,000	63,240	H	21,000	84,240	3,000
Orting	40,906	6,000	46,906	P	0	58,633	2,000
Puyallup	39,737	6,228	45,965	H	12,360	58,325	4,000
Puyallup	53,568	8,240	61,808	H	24,700	86,528	4,000
Puyallup: Light of the Hill	48,247	3,500	51,747	P	0	64,684	6,000
Randle	7,980	0	7,980	N	0	7,980	1,500
Ridgefield	50,000	0	50,000	H	24,000	74,000	3,500
Rochester	22,005	0	22,005	H	9,900	31,905	1,000
Shelton	45,644	5,000	50,644	P	0	63,305	5,000
Spanaway	34,680	6,500	41,180	P	0	51,475	3,000
Stevenson	10,000	0	10,000	P	0	10,000	1,500
Sumner	44,010	6,500	50,510	P	0	63,138	1,500
Tumwater	44,217	2,000	46,217	P	0	57,771	3,000
Vader: Grace	0	0	0	N	0	0	1,000
Vancouver: First	69,150	11,000	80,150	P	0	100,188	5,000
Vancouver: Mill Plain	60,236	0	60,236	H	20,400	80,636	4,020
Vancouver: Orchards	41,622	4,000	45,622	H	0	57,028	1,500
Vancouver: Salmon Creek	48,677	0	48,677	H	27,043	75,720	1,500
Vancouver: Vancouver Heights	46,488	3,840	50,328	P	0	62,910	3,600
Washougal & Fern Prairie	44,010	0	44,010	H	24,000	68,010	2,000
White Salmon	41,500	4,800	46,300	P	0	57,875	5,000
Willapa & Satsop	41,110	2,900	44,010	P	0	55,013	0
Winlock	3,451	9,553	13,004	H	10,000	23,004	500
Yelm: Community	6,575	14,458	21,033	H	17,640	38,673	1,500

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2022 PNWAC

Charge	Cash Salary	Housing Exclusion	Total Cash Salary		Housing Allowance	Plan Comp.	ARP
INLAND MISSIONAL DISTRICT							
Anatone	4,123	0	4,123	H	8,400	12,523	1,000
Asotin	16,088	0	16,088	N	0	16,088	0
Bonnars Ferry	23,072	6,050	29,122	P	0	36,403	3,000
Cheney	12,254	0	12,254	N	0	12,254	0
Cheney	47,940	5,034	52,974	H	13,244	66,218	5,600
Clarkston & Lewiston: First	42,600	9,000	51,600	P	0	64,500	5,000
Coeur D'alene: Community	62,512	6,000	68,512	H	17,900	86,412	4,500
Colfax	26,000	0	26,000	N	0	26,000	3,000
Colville	49,133	4,000	53,133	H	12,000	65,133	4,000
Davenport Edwall	36,800	8,000	44,800	P	0	56,000	5,500
Deer Park	5,500	17,499	22,999	N	0	22,999	0
Elmore ID	0	0	0	H	15,600	15,600	6,000
Grangeville	29,189	3,600	32,789	H	2,400	35,189	2,000
Green Bluff: Community	19,500	0	19,500	N	0	19,500	0
Harrington	17,500	0	17,500	H	5,000	22,500	0
Lacrosse	23,434	0	23,434	N	0	23,434	2,255
Lewiston: Orchards	18,008	15,000	33,008	N	0	33,008	200
Moscow: First	55,931		55,931	P	0	69,914	4,100
Orofino Peck & Cavendish	13,005	9,000	22,005	P	0	27,506	0
Pullman: Simpson	37,035	6,975	44,010	H	17,189	61,199	4,200
Reardan	30,000	0	30,000	N	0	30,000	2,400
Ritzville: Trinity	17,720	0	17,720	H	7,000	24,720	1,500
Rockford Community	550	10,453	11,003	H	2,727	13,730	500
Sandpoint	38,010	6,000	44,010	P	0	55,013	3,500
Spokane: Audubon Park	22,292	0	22,292	N	0	22,292	3,000
Spokane: Audubon Park	41,940	17,000	58,940	H	24,000	82,940	4,500
Spokane: Covenant	47,557	6,000	53,557	H	27,548	81,105	6,000
Spokane: Creators' Table	29,010	15,000	44,010	H	15,000	59,010	1,000
Spokane: Fowler	27,088	3,000	30,088	H	19,728	49,816	3,000
Spokane: Manito	47,698	4,000	51,698	H	22,000	73,698	2,600
Spokane: Moran	45,200	5,000	50,200	H	19,200	69,400	2,000
Spokane: St Pauls & Liberty Park	21,000	4,000	25,000	P	0	31,250	4,000
Spokane Valley	57,423	6,077	63,500	P	0	79,375	12,490

FINANCIALS

Charge	Cash Salary	Housing Exclusion	Total Cash Salary		Housing Allowance	Plan Comp.	ARP
PUGET SOUND MISSIONAL DISTRICT							
Allen	50,070	5,000	55,070	H	15,000	70,070	6,000
Anacortes	60,148	4,950	65,098	H	16,500	81,598	4,000
Arlington United	15,425	0	15,425	H	12,000	27,425	4,515
Bainbridge Island: Seabold	39,010	5,000	44,010	P	0	55,013	3,000
Bayview & Sedro Woolley: Cent.	40,210	3,800	44,010	H	16,800	60,810	1,000
Bellingham: Garden St	51,961	6,000	57,961	H	20,085	78,046	3,750
Bothell	32,675	0	32,675	N	0	32,675	0
Bothell	61,770	9,000	70,770	H	34,000	104,770	0
Bremerton	38,010	6,000	44,010	H	18,300	62,300	3,500
Brownsville	13,905	8,100	22,005	P	0	27,506	2,000
Burnaby BC 1st UMC of Canada	44,010		44,010	N	15,000	59,010	8,300
Colby	47,520	0	47,520	P	0	59,400	3,600
Custer	24,390	2,710	27,100	P	0	33,875	2,500
Darrington	4,800	0	4,800	N	0	4,800	400
Edmonds	73,505	9,000	82,505	P	0	103,131	750
Edmonds	72,485	0	72,485	P	0	90,606	0
Everett: La Palabra Viviente	22,050	0	22,050	P	0	27,563	2,000
Fall City	2,205	19,800	22,005	H	10,800	32,805	0
Ferndale United	45,000	0	45,000	H	24,000	69,000	3,000
Gig Harbor	11,182	0	11,182	N	0	11,182	1,200
Gig Harbor	64,000	4,000	68,000	H	28,248	96,248	6,500
Kingston: Redeemer	27,535	18,600	46,135	H	24,000	70,135	2,000
Kirkland: Lake Washington	50,100	9,900	60,000	H	30,000	90,000	4,000
La Conner	37,000	6,500	43,500	H	18,000	61,500	3,000
Langley	56,902	6,751	63,653	P	0	79,566	5,000
Lynden	37,477	6,800	44,277	P	0	55,346	4,000
Marysville	33,277	2,000	35,277	H	6,180	41,457	1,591
Marysville (Better Together)	809	10,000	10,809	H	15,000	25,809	0
Marysville	51,416	10,000	61,416	H	24,000	85,416	4,523
Mill Creek: Cedar Cross	65,933	6,500	72,433	P	0	90,541	4,000
Monroe	20,574	6,329	26,903	H	10,207	37,110	1,000
Mount Vernon: First	42,333	7,200	49,533	H	21,432	70,965	4,000

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2022 PNWAC

Oak Harbor	61,960	9,000	70,960	P	0	88,363	6,000
Port Angeles: First	48,100	9,600	57,700	H	14,000	72,100	3,000
Port Hadlock Comm	31,575	0	31,575	N	0	31,575	0
Port Orchard	42,497	8,400	50,897	H	27,600	78,437	3,000
Port Townsend: Trinity	40,585	3,300	43,885	H	20,000	63,885	1,500
Redmond	49,929	6,700	56,629	H	26,000	82,629	4,000
Sammamish: Faith	50,051	3,600	53,651	H	45,000	98,651	6,500
Silverdale	50,130	10,000	60,130	P	0	75,163	4,200
Snohomish	55,460	6,000	61,460	H	19,200	80,660	4,000
Snoqualmie	18,131	7,171	25,302	H	11,564	36,866	1,700
Stanwood	50,619	6,987	57,606	P	0	72,008	4,800
Tracyton	16,500	5,500	22,000	H	9,500	31,500	2,000
Vashon Island	55,737	7,200	62,937	P	0	78,671	5,000
Woodinville: Bear Creek	48,257	17,135	65,392	H	21,000	86,392	6,000
Woodinville: Community	67,434	5,000	72,434	H	32,520	104,954	0

SEATAC MISSIONAL DISTRICT

Auburn: First	45,000	5,000	50,000	H	25,000	75,000	3,000
Bellevue: Aldersgate	55,800	6,000	61,800	P	0	77,250	5,500
Bellevue: First	54,212	6,614	60,826	H	27,780	88,606	5,470
Bellevue: Korean UMC of Seattle	11,003	0	11,003	N	0	21,817	1,200
Bellevue: Saint Peters	55,038	7,000	62,038	H	18,840	80,878	1,500
Burien: Highline	5,002	6,000	11,002	N	0	11,002	1,500
Covington: Cornerstone	27,645	20,000	47,645	H	36,565	84,210	3,000
Des Moines	72,298	6,800	79,098	N	0	79,098	3,000
Federal Way	49,824	4,120	44,944	H	42,605	87,549	2,000
Federal Way: Good Seed Korean	34,410	9,600	44,010	P	0	55,013	2,400
Federal Way: Sunrise	17,805	4,200	22,005	H	3,375	25,380	2,500
Fircrest	52,708	9,400	62,108	P	0	77,635	3,000
Kent	57,169	15,000	72,169	H	31,019	103,188	4,000
Mercer Island	39,100	10,000	49,100	P	0	61,375	2,000
Renton: Fairwood Community	59,071	6,520	65,591	H	27,384	92,975	2,500
Renton: First	52,500	0	52,500	H	20,420	72,920	3,000
Seattle: Beacon	38,010	6,000	44,010	H	24,000	68,010	4,500
Seattle: Blaine Memorial	46,497	0	46,497	H	11,375	57,872	1,500

2022 PNWAC

FINANCIAL REPORTS M-17

Seattle: Blaine Memorial	44,230	13,000	57,230	H	28,000	85,230	5,000
Seattle: Bryn Mawr	8,914	8,728	17,642	H	4,363	22,005	1,000
Seattle: Create Communities	34,500	10,000	44,500	H	25,000	69,500	0
Seattle: El Dios Viviente	39,910	8,000	47,910	P	0	59,888	1,000
Seattle: First	61,442	5,500	66,942	H	38,000	104,942	4,288
Seattle: First Tongan	18,300	18,300	36,600	H	6,248	42,848	1,000
Seattle: Green Lake & Woodland Park	44,922	5,000	49,922	P	0	62,403	2,000
Seattle: Haller Lake	33,666	17,000	50,666	H	14,000	64,666	4,000
Seattle: Magnolia	22,373	6,000	28,373	P	0	35,466	1,200
Seattle: Queen Anne & Tac: First	27,000	19,635	46,635	H	16,615	63,250	1,200
Seattle: Sand Point	43,861	6,000	49,861	H	30,000	79,861	3,000
Seattle: Seaview & Tongan Fellow.	11,033	10,000	21,033	P	0	26,291	400
Seattle: South Park Neighbor.	85,000	0	85,000	N	0	85,000	0
Seattle: Tibbetts	53,400	6,500	59,900	P	0	74,875	4,000
Seattle: Trinity	47,687	8,000	55,687	P	0	69,609	4,194
Seattle: University Temple	45,000	5,000	50,000	H	30,720	80,720	6,000
Seattle: Valley And Mountain	17,250	26,760	44,010	H	33,240	77,250	0
Seattle: Valley And Mountain	43,635	375	44,010	H	33,240	77,250	0
Seattle: Wallingford	51,234	10,000	61,234	P	0	76,543	2,500
Shoreline	34,010	10,000	44,010	P	0	55,013	3,000
Shoreline: Ronald	35,055	12,547	47,602	H	28,200	75,802	5,000
Tacoma: Browns Point	22,568	31,800	54,368	H	12,000	66,368	3,000
Tacoma: First	43,245	15,000	58,245	H	26,475	84,720	5,000
Tacoma: First Korean	40,315	8,200	48,515	P	0	60,644	6,000
Tacoma: Kalevaria	36,510	7,500	44,010	P	0	55,013	1,000
Tacoma: Mason	48,510	8,000	56,510	P	0	70,638	3,000
Tacoma: The Bridge	8,400	8,400	16,800	N	0	16,800	2,000
Tukwila: Riverton Park	11,003	0	11,003	H	2,400	13,403	0
Tukwila: Riverton Park	44,813	8,000	52,813	H	15,000	67,813	2,500
University Place United	42,760	7,000	49,760	H	30,240	80,000	3,000

M-18 FINANCIAL REPORTS

2022 PNWAC

Charge	Cash Salary	Housing Exclusion	Total Cash Salary		Housing Allowance	Plan Comp.	ARP
SEVEN RIVERS MISSIONAL DISTRICT							
Cashmere & Monitor	42,080	10,000	52,080	P	0	65,100	3,000
Chelan: Lake Chelan	21,650	2,400	24,050	P	0	30,063	1,500
Connell	49,928	8,400	58,328	P	0	72,910	3,000
Dayton: First	15,900	500	16,400	H	2,550	18,950	500
East Wenatchee: Trinity	33,300	0	33,300	N	0	33,300	2,000
Ellensburg	48,000	3,500	51,500	H	18,000	69,500	2,500
Ephrata	22,005	0	22,005	H	6,000	28,005	2,000
Goldendale	36,010	8,000	44,010	P	0	55,013	2,000
Kennewick: First	69,057	6,695	75,752	P	0	94,690	4,000
Kennewick: West Highlands	46,190	4,500	50,690	H	15,210	65,900	0
Leavenworth	38,010	6,000	44,010	P	0	55,013	3,000
Manson	11,003	0	11,003	H	3,600	14,603	1,000
Methow Valley	5,003	0	5,003	H	6,000	11,003	0
Moses Lake	44,010	0	44,010	P	0	55,013	2,000
Omak & Conconully	0	0	0	H	19,200	19,200	0
Pasco: Riverview	34,266	15,240	49,506	H	15,000	64,506	2,000
Prosser	47,343	4,725	52,068	P	0	65,085	2,500
Richland CUP	54,110	10,000	64,110	H	25,890	90,000	6,100
Royal City	11,000	0	11,000	H	4,000	15,000	0
Selah	35,835	7,800	43,635	P	0	54,544	2,000
Sunnyside: Momento Nuevo	35,835	7,800	44,010	P	0	55,013	0
Walla Walla: Pioneer	39,202	5,000	44,202	P	0	55,253	3,500
Walla Walla: Pioneer	39,202	5,000	44,202	P	0	55,253	3,500
Walla Walla: Pioneer	58,645	7,200	65,845	P	0	82,306	3,500
Waterville Federated	33,008	0	33,008	P	0	41,260	800
Wenatchee: First	43,288	17,600	60,888	H	32,400	93,288	3,000
Yakima: Wesley	50,625	6,700	57,325	H	23,000	80,325	5,300

FINANCIALS

CHURCHES WHICH PAID 100% OF ALL 2021 APPORTIONMENTS

**CREST TO COAST
MISSIONAL DISTRICT**

Battle Ground
 Bay Center
 Bonney Lake: Foothills
 Central Park
 Centralia
 Chehalis
 Fern Prairie
 Kalama
 Kelso First
 Lacey: St. Andrews
 Montesano
 Oakville
 Ocean Park
 Ocean Shores
 Olympia: First
 Orting
 Pe Ell
 Puyallup
 Puyallup: Light of the Hill
 Randle
 Ridgefield
 Satsop
 Shelton
 Spanaway
 Stevenson
 Sumner
 Tumwater
 Vader: Grace
 Vancouver: First
 Vancouver: Mill Plain
 Vancouver: Orchards
 Vancouver: Salmon Creek
 Vancouver Heights
 Washougal
 White Salmon
 Willapa
 Winlock

**INLAND
MISSIONAL DISTRICT**

Anatone
 Asotin
 Bonners Ferry
 Cheney
 Clark Fork
 Clarkston
 Coeur d'Alene
 Coeur d'Alene: Multi-site

Colfax
 Colville
 Davenport Edwall
 Deer Park
 Elmore
 Green Bluff
 Harrington
 Kendrick
 LaCrosse
 Lewiston: First
 Lewiston: Orchards
 Nez Perce
 Pomeroy
 Pullman: Simpson
 Reardan
 Rockford
 Spokane: Audubon Park
 Spokane: Covenant
 Spokane: Fowler
 Spokane: Liberty Park
 Spokane: Manito
 Spokane: Moran
 Spokane: St. Paul's
 Spokane Valley

**PUGET SOUND
MISSIONAL DISTRICT**

Allen
 Anacortes
 Arlington
 Bainbridge Island
 Bay View
 Bellingham: Garden Street
 Bothell
 Bremerton
 Brownsville
 Colby
 Custer
 Edmonds
 Everett: La Palabra
 Fall City
 Ferndale
 Gig Harbor
 Issaquah: Faith
 Kingston: Redeemer
 Kirkland: Lake Washington
 LaConnor
 Marysville
 Monroe
 Mt. Vernon: First
 Oak Harbor
 Port Hadlock
 Port Orchard
 Port Townsend

Redmond
 Sedro Woolley: Central
 Sequim: Trinity
 Silverdale
 Snohomish
 Snoqualmie
 Stanwood
 Tracyton
 Vancouver, BC: First UMC
 Vashon
 Woodinville: Bear Creek
 Woodinville: Community

**SEATAC
MISSIONAL DISTRICT**

Auburn
 Bellevue: Aldersgate
 Bellevue: St. Peter's
 Burien: Highline
 Covington: Cornerstone
 Des Moines
 Federal Way
 Federal Way: Good Seed
 Kent
 Mercer Island
 Renton: Fairwood
 Renton: First
 Seattle: Blaine Memorial
 Seattle: Bryn Mawr
 Seattle: First Tongan
 Seattle: First UMC
 Seattle: Green Lake
 Seattle: Haller Lake
 Seattle: Magnolia
 Seattle: Queen Anne
 Seattle: Ravenna
 Seattle: Sandpoint
 Seattle: Seaview
 Seattle: Tibbetts
 Seattle: University Temple
 Seattle: Valley and Mountain
 Seattle: Wallingford
 Seattle: Woodland Park
 Shoreline: Shoreline
 Tacoma: Bethany
 Tacoma: Brown's Point
 Tacoma: Kalevaria
 Tacoma: Mason
 Tacoma: The Bridge
 Tukwila: Riverton Park

CHURCHES WHICH PAID 100% OF ALL 2021 APPORTIONMENTS

SEVEN RIVERS MISSIONAL DISTRICT

Cashmere
 Chelan: Lake Chelan
 Dayton
 East Wenatchee: Trinity
 Ellensburg
 Ephrata
 Goldendale
 Hartline
 Kennewick: First

Malott
 Moses Lake
 Okanogan
 Omak
 Pasco: Riverview
 Prosser
 Royal City
 Selah
 Walla Walla: Pioneer
 Wenatchee: First
 Yakima: Wesley

Thank You!

THE PERCENTAGE OF PAYMENT BY EACH DISTRICT ON ALL APPORTIONMENTS IS AS FOLLOWS:

Crest 2 Coast	93.90%
Inland	91.48%
Puget Sound	96.27%
SeaTac	90.78%
Seven Rivers	87.72%

FINANCIALS



