

M. FINANCIAL REPORTS AND ACTIONS

BOARD OF PENSIONS

Introduction

This is my first year as Chairperson of the Conference Board of Pensions (CBOP) but my 15th year on the board. The board meets twice a year, generally in April and November, in addition to conference calls/emails throughout the year to address other issues as may arise. Our conference continues to be served by our Conference Benefits Officer (CBO), Bruce Galvin, in his 47th year with the Conference! He continues to bring thoughtful recommendations to the board and 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. With the impact of COVID delaying nominations, half of the board members are new and half are continuing through 2024. Members of this dedicated board include:

<i>Pam Brokaw</i> (Secretary)	Julleen Snyder
<i>Joyce O'Connor-Magee</i>	Chuck Natland
Ilaise Folau	<i>C. Shane Moore</i> (Vice-Chairperson)
Wendie Hansen	Stan Gent
<i>Sandy Ward</i>	<i>Brook McBride</i>
<i>Elizabeth Ingram Schindler</i>	

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

Pension Board Subsides

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

	2019	2020	2021	2022	2023 Budget
Churches Only					
Mission Church Subsidy	\$8,590	\$8,907	\$9,053	\$8,919	\$9,300
HealthFles Exchange Premium Support	\$164,477	\$151,555	\$216,298	\$178,822	\$328,600
CRSP Defined Benefit Support					\$60,500
Well-Being Incentives			6,791	\$14,648	\$41,000
Active Pastors					
Medical Leave/ Grants	\$35,866	\$25,696	\$36,170	\$47,366	\$47,515
Retirees					
Health Subsidies	\$104,600	\$96,930	\$88,459	\$90,417	\$85,000
Special Grants	\$19,831	\$18,907	\$14,139	\$11,299	\$11,627
Conf. Treasurer's Off.					
Salary/Benefit support	\$43,678	\$43,339	\$43,481	\$17,927	\$18,645
COVID Emergency Grants			39,889		\$8,400
Total Subsidy	\$377,042	\$345,344	\$345,344	\$369,398	\$610,587

HealthFlex Claims Performance

Our conference HealthFlex claims ratio for 2022 was 87%. When large claims (over \$100,000) are taken out, the claims ratio drops to 62%, 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, the medical/pharmacy rate is increasing 4% in 2024. The increase in previous years were 3% in 2023, 10% in 2022 and 3% in 2021. Dental rates will remain the same in 2024. We encourage our participants to participate in the numerous well-being programs provided through HealthFlex. Higher participation does impact claims, the resulting rates and participants health. In 2022 about 60% of HealthFlex participants completed the three well-being incentives. Each salary paying unit received a \$500 credit off their health cost in early 2023 where participants completed the well-being incentives.

2022 Financial Highlights (or lowlights): Balance Sheet / Operating Statement

2022 was a bad year for our investments with poor market performance in both the stock and bond markets. As of December 31, 2022:

- Health & Claimants Funds Endowments -17.0%

- CRSP Endowment -13.1%
- Pension Endowment -17.2%
- Pension Reserve -7.3%
- Pension Endowment: \$6,281,613
- Pension Reserve Fund: \$827,807
- Clergy Retirement Security Plan Endowment: \$9,015,816
- Conference Claimants Endowment: \$2,457,079
- Health Endowment: \$2,586,263
- Total Assets: \$25,059,914

Building a reserve fund for down market years is one of the primary focuses of this board which helps us get through lean earnings years like now.

CBO for Alaska Conference

Bruce Galvin continues to be the CBO of the Alaska Missionary Conference as well as 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 they vote. If approved the benefit impact would start in 2025. It will have an impact on health rates.

Retirement

So far this year seven clergy serving the PNW Conference have indicated their intention to retire during the 7/1/2022 to 6/30/2023 appointment year with 176 years of service. We wish them happy retirement. See the list of those seeking retirement in the recommendation section of Preconference 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 scheduled 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 an increase in the Past Service Rate for the pre-82 pension plan. The past service rate for 2023 is \$821 or 1.15% 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 legacy retired clergy. Under 2012 General Conference legislation, it is no longer a requirement to raise the past service rate but the CBOP recognizes how important 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 2024 the recommended past service rate is \$838, or

1.13% of the CAC. Details of historical Past Service Rates are available from the CBO upon request.

CBO Evaluation

During our April meeting, the Board of Pensions will convene a voting member only session. We will offer an opportunity for the CBO to bring concerns to the board and to offer our feedback to him. During the main meeting there will be further discussion about a succession plan for Bruce with the Episcopal Area staffing needs.

Conclusion

The markets have retreated from their historical highs attained in early 2022. We are seeing stress on the markets with inflation, Federal Reserve raising interest rates to counter, bank failures and the political climate. 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,

Jeff Johnson, Chairperson

Conference Board of Pensions

TREASURER'S REPORT

What a year of transitions for the local church! Emerging from the pandemic, denominational turmoil, the arrival of a new Episcopal leader, a new year end statistical portal, and what seems like a never-ending winter. In the midst of all this, church still happens everyday!

As of the end of Q-1 we are even with our shared ministry apportionment receipts from 2022 for the same period. We ended 2022 with a 1% increase over 2021 which was a strong year. The conference has cut \$1.7M from its budget since 2013 and even with inflation running hot, we are proposing a slightly smaller budget for 2024. We continue to look for ways to wring every last efficiency out of our conference processes to keep your shared ministry apportionments low while not impacting services. We had a clean audit of our 2021 books with no areas of concern in the Management Letter.

The past year has been one of significant transition among those leading and administering our Annual Conference. We have seen the retirement of Anna Conklin from the District Service Center, and now the retirement of Pam Kaiser as accountant. In early 2022 we accelerated our movement towards a Shared Services model in cooperation with the Oregon-Idaho Annual Conference.

Our goal is to have all financial administration and processing done with a shared staff between the conferences all the while maintaining separate accounts for each entity. To achieve this we have begun to share some staff, work on aligning processes, make collaborative decisions, and seek improved service models.

We moved to a new, shared, accounting platform; are ready to roll out a new ACH platform for receiving apportionments and paying for Fire and Liability Insurance. Those who have been paying benefits through Mission Connect will find this familiar. The eager anticipation from many local churches for this has been a welcome surprise.

In the coming year we will see further blending of staff to serve the entire GNW Area. Moves to coordinated Board and Agency Governance work across Conferences. Continued sharing of best practices across Conference lines and the alignment of leadership expertise to work areas. It is our hope that we are building a more efficient, flexible, and resilient organization to steward the gifts our members share for ministry both in the Area and around the world.

In 2022 PNW local churches found some financial footing amidst the shift from virtual to hybrid church models. Both these local ministry shifts and the denominational upheaval have impacted our church communities. I anticipate the aftershocks will stay with us for a few more years.

As mentioned above we have said Bon Voyage to several long serving staff. Anna worked with the Conference for 15 years in several different roles. She always brought humor and a willingness to "get the job done" to her tasks. We wish her well. She has settled into retirement in Montana near her sons and their families. Pam Kaiser has been the account-

tant for PNW and Alaska since the mid 1990's. Her stalwart faithfulness to ensuring the work was done was never more evident than during the pandemic when she was often the only person in the office daily making sure the mail was open and distributed, deposits were made, checks were written etc. Pam operates from a place of stewardship and care for the local church, the funds entrusted to the conference, and the ministry of the local churches. After working for 3 Treasurers she has also been a font of institutional knowledge that will be sorely missed. We are hopeful that she and her husband, Barry, will be able to take their long awaited trip to Hawaii in the near future.

The Conference will continue to subsidize Zoom and CCLI licenses for conference churches in 2024 as a way for churches to continue to be in ministry with those near and far.

The insurance market once again was not church "friendly" with us with rate increases. Some excellent work from our partner brokers kept us with a premium increase WAY below the market rates. It is vitally important for each local church to keep up with your background checks and abuse awareness training (free to as many people in your congregations as possible) as this helps us make a case for keeping our liability rates lower. 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

As required by the Discipline, the PNW board of trustees provides a report of its “doings” each year. Information on finances and assets can be found in the main financial reports. This account supplements that information, covering work done in calendar year 2022 and the first half of 2023.

The trustees’ work as stewards of conference resources is solidly backed by professional staff: Treasurer Brant Henshaw, Benefits Officer Bruce Galvin, and Chancellor Molly Gabel. A close relationship with Faith Foundation Northwest provides investment expertise. Collaboration with district superintendents has been especially valuable this year.

Ongoing Work

- Trustees continued to care for the legacy properties of closed congregations – those housing the ministries of United Methodist congregations, those occupied by others, and those slated for sale. In January 2022 sales of the Belfair church, and of the Clark Fork church and parsonage were completed.
- Current conference policy directs proceeds from the sale of closed churches toward the development of new ministries. Trustees allocate funds to the Board of Congregational Development for implementation of this work through the Innovation and Vitality Team.
- Trustees are responsible for care of the episcopal residence, owned by the annual conference.
- Trustees continue to carry out their fiduciary duties regarding annual conference properties and assets, making sure that our stewardship is careful and law-abiding, while keeping the missional purpose of all our resources as a top priority.

In addition to this ongoing work, emerging issues can require large investments of time from staff and elected trustees.

Boy Scouts of America Settlement

Much of the trustees’ attention in the last two years was claimed by a legacy of abuse in the Boy Scouts of America. Because our congregations have long co-sponsored local troops, the United Methodist Church was involved in legal proceedings to advocate for abuse survivors and protect church interests.

- In January 2022 trustees authorized the PNW conference’s contribution to the Boy Scouts of America Survivor Trust fund – \$390,189 from conference reserves. This completed the trustees’ work on the financial settlement.
- Additional commitments to the work of healing were made in the settlement, which will be outside the trustees’ specific area of responsibility.

Disaffiliating Congregations

Conference boards of trustees were assigned major responsibility in a temporary disaffiliation process created by the 2016 General Conference. In our conference, district super-

intendents shepherded the discernment process in each interested congregation. Trustees and staff assisted with research, cost estimates, and the completion of individual agreements. Trustees' work included:

- Preparing due diligence guidelines for churches considering disaffiliation
- Setting up teams to review disaffiliation paperwork
- Approving disaffiliation agreements and resolutions for 13 churches

The Special Session of Annual Conference on May 7, 2023 completed the first phase of this work. If there are more requests to complete disaffiliation before the December 31, 2023 deadline, an additional special session will be held.

Broadening Our Stewardship

While handling the ongoing and special responsibilities above, our board of trustees has made some progress toward a broader view of our stewardship. Two areas of priority have emerged: the faithful use of church properties owned by the annual conference and managed by the trustees, and the potential of local churches' property beyond traditional uses.

Reviewing Use of Legacy Church Property

- When a congregation closes, ownership of its property and other assets shifts to the annual conference. The trustees may decide to sell property, with the proceeds then supporting innovation and vitality efforts. Churches that are not sold have been rented to United Methodist or non-UMC ministries or made available in other ways to support UMC ethnic ministries.
- As congregations continue to close, we need clearer priorities and practices to guide decisions. Trustees will be reviewing these arrangements in light of conference missional priorities, consulting with congregations, and gathering other information to form an evidence-based and equitable framework for future decisions.

Encouraging Local Churches Considering Property Redevelopment

- Trustees have continued to provide encouragement, networking and support for local churches considering new uses for their property. These range from early visioning and discernment, to feasibility studies, to projects seeking a development partner, to projects currently under construction. A common thread is the opportunity to provide communities with new affordable housing resources.
- Examples of this support include convening pastors of interested congregations; a Church Development 101 online session; a guide to UMC resources ready for church use; and partial financial assistance for legal work and feasibility studies.
- Two trustees completed a 20 hour "Faith Based Development Initiative" course, along with representatives of three UMC congregations. Resources from the course are now available for use by other congregations.

We hope these efforts will contribute to more faithful stewardship of the resources built

up by past generations and open new ministry opportunities in this fast-changing time.

Rev. Pat Simpson

Chair, Board of Trustees

PASTORAL COMPENSATIONS

This compensation information reflects action by the Charge Conference setting the pastor's salary, effective January 1, 2023 in most situations. The following notes are applicable;

1. 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 Wespith 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. 2023 minimum salary for full-time appointment (Total Cash Salary is \$46,400).

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	40,110	3,900	44,010	P	0	55,013	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 CHURCH	51,268	0	51,268	P	0	64,085	3,000
LACEY: ST ANDREWS	34,810	9,200	44,010	H	22,800	66,810	4,000
LAKEWOOD	39,363	12,420	51,783	H	20,000	71,783	3,000
LONGVIEW & RAINIER (OI)	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
OCEAN SHORES	18,000	6,000	24,000	N	0	24,000	0
OLYMPIA: FIRST (STEAM-BOAT ISLAND)	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	57,240	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	24,720	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	N	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

FINANCIALS

M-12 FINANCIAL REPORTS

2023 PNWAC

VANCOUVER: MILL PLAIN	60,236	0	60,236	H	20,400	80,636	4,020
VANCOUVER: ORCHARDS	41,622	4,000	45,622	P	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
BONNERS FERRY							
CHENEY							

Cash	Cash Salary	Housing Exclusion	Total Cash Salary		Housing Allowance	Plan Comp.	ARP
INLAND MISSIONAL							
ANATONE	4,123	0	4,123	H	8,400	12,523	1,000
ASOTIN	16,088	0	16,088	N	0	16,088	0
BONNERS FERRY	23,072	6,050	29,122	P	0	36,402	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	17,005	0	17,005	H	5,000	22,005	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	0	55,931	P	0	69,914	4,100

2023 PNWAC

FINANCIAL REPORTS M-13

OROFINO PECK & CAVEN-DISH	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

	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: CENTRAL	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	62,310	3,500
BROWNSVILLE	13,905	8,100	22,005	P	0	27,506	2,000
BURNABY BC FIRST UMC OF CANADA	44,010	0	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

FINANCIALS

M-14 FINANCIAL REPORTS

2023 PNWAC

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
OAK HARBOR	61,690	9,000	70,690	P	0	88,363	6,000
PORT ANGELES: FIRST	48,100	9,600	57,700	H	14,400	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	78,497	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	11,003	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: CORNER-STONE	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	40,824	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 CREATIVE COMMUNITIES	34,500	10,000	44,500	H	25,000	69,500	0
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
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: 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 PK	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

M-16 FINANCIAL REPORTS

2023 PNWAC

SEATTLE: QUEEN ANNE & TACOMA:IST	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 AND TONGAN FELLOWSHIP	11,033	10,000	21,033	P	0	26,291	400
SEATTLE: SOUTH PARK NEIGHBORHOOD	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

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

2023 PNWAC

FINANCIAL REPORTS M-17

KENNEWICK: FIRST	69,057	6,695	75,752	P	0	94,690	4,000
KENNEWICK: WEST HIGH- LANDS	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 CENTRAL UNITED PROT	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	36,010	8,000	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	58,645	7,200	65,845	P	0	82,306	3,500
WATERVILLE FED	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
Yakima: Wesley	50,625	6,700	57,325	H	23,000	80,325	5,300

PNW ANNUAL CONFERENCE,

Churches which Paid 100% of All 2022 Apportionments

**CREST TO COAST
MISSIONAL DISTRICT**

Battle Ground
 Bay Center
 Central Park
 Centralia
 Chehalis
 Eatonville
 Elma
 Grays Harbor
 Hoquiam
 Kalama
 Kelso First
 Lacey: St. Andrews
 Lakewood
 Montesano
 Oakville
 Ocean Park
 Ocean Shores
 Olympia: First
 Orting
 Pe Ell
 Puyallup
 Puyallup: Light of the Hill
 Randle
 Ridgefield
 Rochester
 Satsop
 Shelton
 Stevenson
 Sumner
 Tumwater
 Vader: Grace
 Vancouver: First
 Vancouver: Mill Plain
 Vancouver: Orchards
 Vancouver: Salmon Creek
 Vancouver Heights
 Washougal
 White Salmon
 Willapa
 Winlock
 Yelm

**INLAND
MISSIONAL DISTRICT**

Anatone
 Asotin
 Bonners Ferry
 Cheney
 Clarkston
 Coeur d'Alene
 Colfax

Colville
 Davenport Edwall
 Deer Park
 Elmore
 Grangeville
 Green Bluff
 LaCrosse
 Lewiston: First
 Moscow
 Nez Perce
 Pomeroy
 Pullman: Simpson
 Reardan
 Rockford
 Sandpoint
 Spokane: Audubon Park
 Spokane: Covenant
 Spokane: Liberty Park
 Spokane: Manito
 Spokane: Moran
 Spokane: St. Paul's
 Spokane Valley

**PUGET SOUND
MISSIONAL DISTRICT**

Anacortes
 Arlington
 Bainbridge Island
 Bay View
 Bellingham: Garden Street
 Bremerton
 Brownsville
 Colby
 Coupville
 Custer
 Darrington
 Fall City
 Gig Harbor
 Issaquah: Faith
 Kingston: Redeemer
 Kirkland: Lake Washington
 LaConnor
 Marysville
 Mill Creek
 Monroe
 Mt. Vernon: First
 Oak Harbor
 Port Angeles
 Port Hadlock
 Port Orchard
 Port Townsend
 Redmond
 Sequim: Trinity
 Silverdale

Snohomish
 Snoqualmie
 Stanwood
 Tracyton
 Vancouver, BC: First UMC
 Vashon
 Woodinville: Bear Creek
 Woodinville: Community

**SEATAC
MISSIONAL DISTRICT**

Auburn
 Bellevue: Aldersgate
 Bellevue: First
 Bellevue: Korean
 Bellevue: St. Peter's
 Des Moines
 Edmonds
 Everett: La Palabra
 Federal Way: Good Seed
 Federal Way: Sunrise
 Kent
 Mercer Island
 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: Sandpoint
 Seattle: Tibbetts
 Seattle: Trinity
 Seattle: University Gathering
 Seattle: Valley and Mountain
 Seattle: Wallingford
 Seattle: Woodland Park
 Shoreline: Shoreline
 Tacoma: Brown's Point
 Tacoma: Kalevaria
 Tacoma: Mason
 Tacoma: The Bridge
 Tukwila: Riverton Park

FINANCIALS

Churches which Paid 100% of All 2022 Apportionments

**SEVEN RIVERS
MISSIONAL DISTRICT**

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

Malott
Manson
Monitor
Moses Lake
Omak
Oroville
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	97.07%
Inland	95.24%
Puget Sound	95.67%
SeaTac	88.93%
Seven Rivers	87.25%

