

Church	Current Pastor	Apportioned	Amt. Paid	% Paid	2013	2014	2015	2016	2017
ALBION DISTRICT									
1010 Albion	Leslie Fritz	\$37,654.06	\$11,154.06	29.6%	100%	100.0%	39.7%	80.8%	29.6%
1020 Athens	Cynthia Veilleux	\$4,673.00	\$4,673.00	100.0%	100%	46.8%	100.3%	40.6%	100.0%
1030 Augusta	Scott Bouldrey	\$5,157.00	\$5,157.00	100.0%	40%	61.3%	101.1%	100.0%	100.0%
BATTLE CREEK:									
1040		\$	21,393.32	100.0%	100%	100.0%	100.0%	103.1%	100.0%
1050	Peggy Baker	\$19,833.28	\$19,833.24	100.0%	100%	100.0%	98.6%	100.2%	100.0%
1060	Bruce Kintigh	\$61,731.00	\$61,906.00	100.3%	100%	100.0%	101.1%	100.0%	100.3%
1070	Chad Parmalee	\$22,180.54	\$4,421.81	19.9%	37%	77.7%	63.6%	100.0%	19.9%
1080	Brian Steele	\$16,495.86	\$16,495.86	100.0%	100%	100.0%	100.0%	100.0%	100.0%
1090	TBS	\$25,643.25	\$20,616.25	80.4%	100%	100.0%	60.7%	69.1%	80.4%
1100	Michael Conklin	\$11,988.00	\$12,253.76	102.2%	100%	100.0%	100.0%	95.1%	102.2%
1110	Linda Stoddard	\$0.00	\$0.00	0.0%	87%	4.2%	0.0%	0.0%	0.0%
1111	DISCONTINUED	\$10,931.00	\$3,725.03	34.1%	75%	52.5%	11.5%	31.2%	34.1%
1120	Robert Freysinger	\$7,825.00	\$7,825.00	100.0%	12%	19.9%	1.1%	100.0%	100.0%
1130	Bruce Kintigh	\$7,268.00	\$4,200.00	57.8%	100%	100.0%	0.0%	0.0%	57.8%
1044 Bellevue	Brian Steele	\$13,602.00	\$13,602.00	100.0%	100%	100.0%	100.0%	100.0%	100.0%
1140 Bronson	Peggy Baker	\$16,395.16	\$17,083.38	104.2%	100%	75.0%	59.0%	100.0%	104.2%
1150 Burr Oak	Samuel Gordy	\$4,038.00	\$3,105.58	76.9%	100%	100.2%	101.1%	108.4%	76.9%
1160 Camden	John Sterner	\$3,672.00	\$800.00	21.8%	37%	20.6%	35.3%	97.4%	21.8%
1161	Frederick Cain	\$3,027.00	\$3,024.86	99.9%	118%	100.0%	101.1%	100.0%	99.9%
1162	Frederick Cain	\$4,397.00	\$4,397.00	100.0%	100%	100.0%	100.0%	100.0%	100.0%
1170 Center Park	Frederick Cain	\$13,401.00	\$13,401.00	100.0%	100%	100.0%	100.0%	100.0%	100.0%
1180 Centreville	Martin Culver	\$27,357.36	\$26,829.08	98.1%	100%	100.0%	100.0%	100.0%	98.1%
1190 Climax	Emily Slavicek	\$18,074.00	\$18,074.00	100.0%	100%	100.0%	100.8%	100.0%	100.0%
1191	Beverly Williams	\$6,070.00	\$6,070.00	100.0%	75%	100.0%	67.4%	61.2%	100.0%
1200 Coldwater	Beverly Williams	\$34,164.00	\$34,164.00	100.0%	100%	100.0%	100.0%	100.0%	100.0%
1210 Colon	Julie Elmore	\$9,563.00	\$9,563.00	100.0%	100%	100.0%	101.1%	100.0%	100.0%
1220 Concord	John Sterner	\$16,881.00	\$15,474.24	91.7%	62%	1.5%	42.1%	100.0%	91.7%
1230 Constanline	Robert Hughes	\$19,745.94	\$18,175.18	92.0%	100%	100.0%	81.4%	94.2%	92.0%
1084 Delton: Faith	Tiffany Newsome	\$28,869.76	\$23,773.52	82.3%	46%	50.0%	65.9%	70.0%	82.3%
1250 Frontier	Brian Bunch	\$4,600.00	\$4,599.96	100.0%	100%	100.0%	101.1%	102.1%	100.0%
1251 Osseo	Donald Lee				100%	50.0%	0.0%	0.0%	0.0%
1260 Galesburg	DISCONTINUED	\$11,635.00	\$11,635.00	100.0%	100%	100.0%	50.5%	100.0%	100.0%
1270 Girard	Len Davis	\$21,821.08	\$21,821.08	100.0%	100%	100.0%	84.4%	88.8%	100.0%
1280 Grass Lake	Cyndy Idsinga	\$14,593.00	\$15,167.56	103.9%	100%	100.0%	101.1%	100.0%	103.9%
1290 Hillsdale	Den Slattery	\$30,077.68	\$30,077.68	105.3%	100%	100.0%	100.0%	100.0%	105.3%
1300 Hillside	Patricia Brook	\$22,104.72	\$22,104.72	100.0%	100%	100.0%	100.0%	100.0%	100.0%
	Patricia Pebley				100%	100.0%	100.0%	100.0%	100.0%

1310 Homer						\$0.00	0.0%	100%	100.0%	1.5%	0.0%	0.0%
1311	Lyon Lake	Robert Stover	\$7,821.00	\$9,090.11	113.1%			100%	100.0%	72.5%	75.0%	113.1%
	JACKSON:											
1320	Brookside	Ronald Brooks	\$33,008.72	\$28,301.16	85.7%			91%	78.1%	83.1%	81.4%	85.7%
1330	Calvary	Mary Loring	\$18,749.00	\$3,960.00	21.1%			18%	100.0%	46.7%	55.0%	21.1%
1340	First	Eric Beck	\$102,784.78	\$109,605.83	106.6%			100%	100.0%	100.0%	91.7%	106.6%
1350	Trinity	Ronald Brooks	\$8,769.00	\$8,130.58	92.7%			100%	100.0%	100.0%	92.8%	92.7%
1360	Zion	John Kabala, Gertrude Mukalay	\$2,388.00	\$2,388.00	100.0%			100%	100.0%	100.0%	100.0%	100.0%
1370 Jonesville		Mary Sweet	\$11,040.00	\$7,358.17	66.7%			15%	18.6%	50.5%	54.3%	66.7%
1371 Allen		Larry Rubingh	\$5,821.00	\$5,832.00	100.2%			100%	100.2%	101.2%	100.2%	100.2%
1380 Litchfield		Mary Sweet	\$17,559.42	\$9,253.83	52.7%			70%	100.0%	100.0%	100.0%	52.7%
1400 Marshall		Melany Chalke	\$71,264.76	\$70,428.03	98.8%			100%	100.0%	100.0%	100.0%	98.8%
1410 Mendon		Margaret Mallory	\$11,322.00	\$11,322.00	100.0%			100%	100.0%	101.1%	100.0%	100.0%
1430 Napoleon		Gregory Wolfe	\$14,446.00	\$13,008.00	90.0%			50%	88.7%	80.9%	90.0%	90.0%
1440 North Adams		Timothy Puckett	\$6,472.00	\$5,932.67	91.7%			100%	100.0%	101.1%	100.0%	91.7%
1441	Jerome	Timothy Puckett	\$3,750.00	\$3,750.36	100.0%			100%	100.0%	101.1%	100.0%	100.0%
1450 Nottawa		Alexandra Miller	\$1,241.00	\$1,251.00	100.8%			100%	100.0%	100.0%	100.7%	100.8%
1460 Parma		DISCONTINUED	\$0.00	\$0.00	0.0%			100%	0.0%	0.0%	0.0%	0.0%
1461 North Parma		Melissa Claxton	\$15,158.20	\$6,598.20	43.5%			100%	100.0%	101.1%	100.0%	43.5%
1470 Pope		Robert Moore-Jumonville	\$2,527.00	\$1,699.68	67.3%			100%	100.0%	101.1%	66.7%	67.3%
1471 Griffith		Larry Embury	\$4,801.00	\$3,600.81	75.0%			0%	0.0%	102.2%	50.0%	75.0%
1480 Quincy		Richard Wilson	\$9,463.00	\$9,463.00	100.0%			100%	100.0%	100.0%	100.0%	100.0%
1490 Reading		Deborah Cole	\$18,939.88	\$17,825.40	94.1%			100%	100.0%	100.0%	100.0%	94.1%
1500 Somerset Center		Patricia Pebley	\$5,652.00	\$5,654.52	100.0%			100%	100.0%	101.1%	100.0%	100.0%
1510 Springport		Melissa Claxton	\$8,530.00	\$8,951.17	104.9%			100%	100.0%	100.0%	100.0%	104.9%
1511 Lee Center		James Gysel	\$5,971.00	\$5,477.00	91.7%			100%	100.1%	100.0%	102.3%	91.7%
1520 Sturgis		E. Jeanne Koughn	\$47,214.34	\$47,651.35	100.9%			100%	100.0%	100.0%	100.0%	100.9%
	THREE RIVERS:											
1530	First	Martin Culver	\$13,712.00	\$884.00	6.4%			4%	0.0%	0.0%	1.5%	6.4%
1540	Ninth Street	Edward Ross	\$9,494.34	\$9,494.34	100.0%			100%	100.0%	101.1%	100.0%	100.0%
1550 Union City		Cynthia Veilleux	\$21,839.86	\$12,562.16	57.5%			100%	100.0%	100.0%	100.0%	57.5%
1570 West Mendon		TBS	\$16,780.00	\$9,766.52	58.2%			100%	100.0%	100.0%	100.0%	58.2%
1580 White Pigeon		Tiffany Newsome	\$6,760.00	\$6,760.00	100.0%			100%	100.0%	100.0%	100.0%	100.0%
	ALBION DISTRICT TOTAL		\$1,086,676.91	\$942,597.06	86.7%			88%	88.3%	84%	89.33%	86.6%

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HEARTLAND DISTRICT									
2010 Alma	Deborah Thomas	\$39,435.00	\$42,148.32	106.9%	1%	74.0%	84.5%	100.0%	106.9%
2030 Ashley	Mona Dye	\$11,520.50	\$11,575.67	100.5%	100%	100.0%	100.0%	100.0%	100.5%
2031	Mona Dye	\$6,511.00	\$5,983.38	91.9%	100%	100.0%	100.0%	100.4%	91.9%
2040 Barrington Faith	TBS	\$4,196.00	\$0.00	0.0%	100%	100.0%	100.0%	100.0%	0.0%
2050 Belding	Donna Sperry	\$5,776.69	\$2,883.69	49.9%	25%	26.0%	28.1%	27.5%	49.9%
BIG RAPIDS:									
2060	Rebecca Morrison	\$48,108.00	\$48,108.00	100.0%	100%	100.0%	100.0%	100.0%	100.0%
2070	Devon Herrell	\$8,744.08	\$8,744.04	100.0%	100%	100.0%	100.2%	100.0%	100.0%
2071	Devon Herrell	\$5,172.00	\$5,172.00	100.0%	100%	100.0%	100.0%	100.0%	100.0%
2072	Devon Herrell	\$2,085.00	\$1,953.00	93.7%	98%	86.4%	90.9%	93.0%	93.7%
2075 Blanchard-Pine River	Janet Lerner	\$4,055.75	\$1,589.26	39.2%	75%	25.0%	100.0%	91.7%	39.2%
2076 Coomer	Raymond Francis	\$2,504.00	\$0.00	0.0%	100%	100.0%	100.0%	0.0%	0.0%
2080 Breckenridge	Mark Johnson	\$19,231.70	\$11,160.56	58.0%	55%	73.3%	100.0%	55.6%	58.0%
2090 Brooks Corners	Irene Starr	\$12,479.20	\$12,479.20	100.0%	100%	100.0%	100.0%	100.0%	100.0%
2091 Sears	Melodye Surgeon-Rider	\$3,065.00	\$0.00	0.0%	100%	100.0%	83.7%	0.0%	0.0%
2100 Carson City	Charles Kaliszewski	\$27,930.00	\$18,929.09	67.8%	79%	7.0%	2.3%	17.7%	67.8%
2105 Chase Barton	Lyle Ball	\$6,494.00	\$6,494.04	100.0%	100%	100.0%	100.0%	100.0%	100.0%
2106 Grant Center	Irene Starr	\$5,388.00	\$6,449.14	119.7%	100%	100.0%	100.0%	100.0%	119.7%
2110 Clare	John Kasper	\$40,050.88	\$26,484.12	66.1%	100%	100.0%	100.0%	77.8%	66.1%
2120 Edmore	Daniel Barkholz	\$28,572.50	\$26,775.92	93.7%	100%	100.0%	100.0%	100.0%	93.7%
2130 Elsie	Robert Nystrom	\$13,073.00	\$4,570.00	35.0%	42%	5.9%	14.2%	0.0%	35.0%
EVART:									
2140	Melodye Surgeon-Rider	\$26,965.82	\$11,546.82	42.8%	75%	75.0%	20.2%	56.0%	42.8%
2141 Avondale	TBS	\$1,165.00	\$1,165.00	100.0%	100%	100.0%	91.7%	100.0%	100.0%
2150 North Evart	DISCONTINUED	\$0.00	\$0.00	0.0%	100%	100.0%	0.0%	0.0%	0.0%
2160 Farwell	Martin Cobb	\$24,372.78	\$12,432.57	51.0%	80%	71.3%	18.5%	35.6%	51.0%
2170 Fenwick	Gerald Erskine	\$1,978.00	\$1,978.00	100.0%	100%	100.0%	100.0%	100.0%	100.0%
2171	Gerald Erskine	\$1,571.00	\$0.00	0.0%	55%	22.3%	50.7%	6.2%	0.0%
2172	Gerald Erskine	\$1,723.00	\$1,723.00	100.0%	53%	6.4%	53.9%	63.2%	100.0%
2180 Greenville	Donald Spachman	\$42,968.00	\$16,954.32	39.5%	57%	100.3%	100.0%	100.0%	39.5%
2190 Hersey	Lemuel Granada	\$8,194.00	\$8,194.00	100.0%	100%	100.0%	100.0%	100.0%	100.0%
PIERSON:									
2210	Terri Cummins	\$26,944.00	\$20,801.72	77.2%	30%	25.0%	10.6%	7.6%	77.2%
2202 Amble	Andrew Hollander	\$11,321.32	\$11,321.32	100.0%	100%	100.0%	100.0%	100.0%	100.0%
IONIA:									
2220	Jonathan Carle	\$27,635.48	\$9,358.48	33.9%	91%	100.0%	41.7%	8.3%	33.9%
2230	Cliff Allen	\$20,363.96	\$7,299.96	35.8%	42%	1.4%	0.0%	0.0%	35.8%

2240	LeValley	Nancy Patena	\$24,217.98	\$23,605.65	100%	100.0%	100.0%	100.0%	97.5%	97.5%	
2241	Berlin Center	Nancy Patena	\$6,311.00	\$1,346.00	100%	100.0%	100.0%	16.7%	5.7%	21.3%	
2250	Ithaca	Gary Simmons	\$30,387.88	\$29,051.85	100%	100.0%	100.0%	100.0%	100.0%	95.6%	
2251	Beebe	Gary Simmons	\$1,871.00	\$1,871.00	100%	100.0%	100.0%	100.0%	100.0%	100.0%	
2260	New Life UMC	Susan Babb	\$35,774.48	\$35,197.94	100%	100.0%	100.0%	100.0%	98.4%	98.4%	
2270	Leaton	Russell Morgan	\$9,157.00	\$9,157.00	100%	100.0%	100.0%	78.0%	100.0%	100.0%	
2280	Lyons/Muir	Jonathan Carle	\$9,575.00	\$1,250.00	8%	9.9%	9.7%	8.0%	13.1%	13.1%	
2281	Easton	Donna Sperry	\$10,028.56	\$10,028.56	100%	100.0%	100.0%	100.0%	100.0%	100.0%	
2285	Mecosta: New Hope	Gregory Buchner	\$42,396.40	\$32,761.72	50%	61.6%	62.0%	70.0%	77.3%	77.3%	
2290	Middleton	DISCONTINUED	\$0.00	\$0.00	100%	100.0%	91.7%	0.0%	0.0%	0.0%	
2291	Maple Rapids	Kathryn Leydorf-Keck	\$10,987.00	\$10,972.00	99.9%	100.0%	100.0%	100.0%	99.9%	99.9%	
MT, PLEASANT:											
2310	Chippewa Indian	Owen White-Pigeon	\$0.00	\$0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	
2320	First	Diane Gordon	\$62,844.31	\$94,898.92	151.0%	100.0%	90.9%	41.2%	151.0%	151.0%	
2330	Trinity	Russell Morgan	\$5,041.00	\$0.00	0%	78%	70.2%	0.0%	0.0%	0.0%	
2331	Countryside	Russell Morgan	\$5,285.00	\$5,244.00	99.2%	100%	100.0%	100.0%	100.0%	99.2%	
2350	Ovid	Robert Nystrom	\$19,347.56	\$14,787.56	76.4%	70%	43.4%	67.6%	55.0%	76.4%	
2360	Pompei	Mona Dye	\$5,695.00	\$5,695.00	100%	100%	100.0%	100.0%	100.0%	100.0%	
2361	Perrinton	DISCONTINUED	\$0.00	\$0.00	100%	100%	100.0%	58.3%	0.0%	0.0%	
2362	North Star	DISCONTINUED	\$0.00	\$0.00	0%	100%	100.0%	41.7%	0.0%	0.0%	
2370	Reed City	Kathryn Cadarette	\$36,394.40	\$15,947.50	43.8%	100%	100.0%	102.1%	90.3%	43.8%	
2390	Riverdale: Lincoln Road	Linda Stull-Lipps	\$24,533.72	\$24,533.72	100%	101%	100.0%	100.0%	100.0%	100.0%	
2400	Rosebush	Joseph Beavan	\$24,371.48	\$24,371.48	100%	100%	100.0%	100.0%	100.0%	100.0%	
2455	Sand Lake	Darryl Miller	\$2,922.00	\$2,922.00	100%	100%	41.7%	100.0%	100.0%	100.0%	
2456	South Enslay	Darryl Miller	\$6,437.00	\$6,437.00	100%	100%	100.0%	100.0%	100.0%	100.0%	
ST. JOHNS:											
2410	First	Ellen Zienert	\$29,749.72	\$29,849.72	100.3%	100%	100.0%	100.0%	56.1%	100.3%	
2420	Pilgrim	Andrew Croel	\$53,387.00	\$53,387.00	100%	100%	100.0%	100.0%	100.0%	100.0%	
2430	Salem	DISCONTINUED	\$0.00	\$0.00	0%	100%	99.6%	33.3%	0.0%	0.0%	
2431	Greenbush	DISCONTINUED	\$0.00	\$0.00	0%	100%	100.0%	50.0%	0.0%	0.0%	
2432	Low	Kathryn Leydorf-Keck	\$9,120.00	\$9,120.00	100%	100%	100.0%	100.0%	100.0%	100.0%	
2440	St. Louis	Terri Bentley	\$27,495.42	\$26,890.97	97.8%	100%	100.0%	100.0%	97.8%	97.8%	
2450	Shepardsville	Judy Hazle	\$3,711.00	\$3,044.65	82.0%	100%	100.0%	74.5%	63.2%	82.0%	
2460	Shepherd	Janet Larner	\$27,828.28	\$27,328.28	101.9%	100%	100.0%	100.0%	100.0%	101.9%	
2480	Stannwood: Northland	Gary Bondarenko	\$18,962.68	\$18,962.68	69.6%	100%	91.7%	49.4%	69.6%	69.6%	
2490	Turk Lake	Donna Sperry	\$6,771.30	\$6,844.30	101.1%	100%	100.0%	100.0%	100.0%	101.1%	
2500	Weldman	Scott Smith	\$20,412.00	\$5,362.50	26.3%	100%	100.0%	100.0%	68.4%	26.3%	
2510	Winn	Raymond Francis	\$4,975.00	\$4,975.00	100%	100%	100.0%	100.0%	100.0%	100.0%	
HEARTLAND DISTRICT TOTAL											
			\$1,072,855.77	\$880,118.62	82.0%	83%	83.4%	79.8%	72.50%	82.0%	

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GRAND RAPIDS DISTRICT									
3010 Alto	Robert Wright	\$6,855.00	\$5,055.00	73.7%	100%	50.0%	59.1%	33.3%	73.7%
3011	Robert Wright	\$8,905.00	\$9,348.86	105.0%	100%	100.0%	70.4%	100.0%	105.0%
3030 Byron Center	Jeffrey Cummings	\$30,264.56	\$23,264.48	76.9%	100%	100.0%	101.0%	100.0%	76.9%
3040 Caledonia	Jodie Flessner	\$36,995.40	\$36,204.95	97.9%	101%	100.0%	100.0%	75.0%	97.9%
3050 Carlisle	Gary Zinger	\$17,867.77	\$17,867.77	100.0%	56%	55.5%	73.7%	100.0%	100.0%
3060 Cedar Springs	Karen Sorden	\$29,253.96	\$10,089.04	34.5%	100%	100.0%	100.0%	50.2%	34.5%
3061 East Nelson	Inge Whittemore	\$19,826.00	\$19,826.00	100.0%	100%	100.0%	100.0%	100.0%	100.0%
3070 Coopersville	Cori Lynn Cypret	\$7,228.43	\$29.9%	100%	100%	100.0%	16.5%	25.2%	29.9%
3080 Courtland-Oakfield	Kimberly DeLong	\$16,727.00	\$16,727.00	100.0%	100%	100.0%	100.0%	100.0%	100.0%
3100 Fremont	Jolie Fairchild	\$47,556.73	\$47,556.73	100.0%	76%	67.5%	27.3%	56.7%	100.0%
3110 Georgetown	Jennifer Browne	\$83,220.28	\$84,220.28	101.2%	100%	100.0%	101.0%	51.9%	101.2%
3120 Grand Haven	Louis Grettenberger	\$90,936.86	\$89,879.05	98.8%	100%	100.0%	100.0%	100.0%	98.8%
GRAND RAPIDS:									
3130	Aldersgate	\$41,146.40	\$41,146.40	100.0%	100%	100%	100%	100.0%	100.0%
3141	South Wyoming	\$0.00	\$0.00	0.0%	46%	8%	0%	0.0%	0.0%
3145	Cornerstone	\$386,641.88	\$386,641.88	100.0%	100%	100%	100%	100.0%	100.0%
3150	Faith	\$38,700.08	\$37,031.32	95.7%	100%	100%	100%	100.0%	95.7%
3160	First	\$175,746.00	\$175,746.00	100.0%	100%	100%	100%	100.0%	100.0%
3163	Genesis	\$36,122.99	\$8,603.99	23.8%	100%	52%	74%	21.7%	23.8%
3165	La Nueva Esperanza	\$4,433.00	\$1,500.00	33.8%	0%	18%	21%	0.0%	33.8%
3170	Northlawn	\$32,097.00	\$7,906.25	24.6%	101%	100%	101%	33.3%	24.6%
3200	Plainfield	\$0.00	\$0.00	0.0%	42%	0%	0%	0.0%	0.0%
3210	St. Paul's	\$39,043.40	\$39,043.40	100.0%	100%	100%	100%	100.0%	100.0%
3220	South	\$31,777.28	\$31,777.28	100.0%	100%	100%	101%	100.0%	100.0%
3230	Trinity	\$96,173.88	\$96,173.88	100.0%	100%	100%	101%	100.0%	100.0%
3235	Vietnamese	\$14,834.22	\$14,834.22	99.9%	115%	100%	100%	9%	99.9%
3240 Grandville	Ryan Wieland	\$49,948.00	\$49,996.00	100.1%	100%	100%	9%	100.0%	100.1%
3250 Hesperia	Paul Hane	\$18,022.49	\$18,022.49	97.9%	100%	82%	103%	100.4%	97.9%
3251	Ferry	\$6,430.00	\$6,430.00	100.0%	100%	100%	100%	91.7%	100.0%
3260 Holland	Bradley Bartlemay	\$95,078.20	\$95,078.20	100.0%	100%	100%	100%	100.0%	100.0%
3270 Holton	Gerald Seilcock	\$45,160.40	\$45,160.40	100.0%	100%	100%	100%	100.0%	100.0%
3290 Kent City Chapel Hill	Michael Ramsey	\$24,989.32	\$12,077.01	48.3%	100%	100%	101%	100.0%	48.3%
3300 Leighton	David McBride	\$45,038.32	\$35,943.96	79.8%	72%	73%	75%	75.6%	79.8%
3310 Lowell	James (Brad) Brillhart	\$53,704.72	\$57,110.72	106.3%	66%	84%	88%	92.7%	106.3%

3320	Marne	James (Tommy) Boutell	\$22,351.01	\$18,731.01	83.8%	76%	75%	74%	60.4%	83.8%
3330	Martin	Sean Kidd	\$25,054.96	\$9,067.24	36.2%	100%	100%	61%	10.0%	36.2%
3331	Shelbyville	Sean Kidd	\$8,936.92	\$8,936.92	100.0%	100%	100%	100%	100.0%	100.0%
3340	Middleville	Anthony Shumaker	\$27,101.60	\$26,725.60	98.6%	100%	100%	101%	100.0%	98.6%
3341	Parmalee	William Clegg Jr.	\$5,466.00	\$5,466.00	100.0%	100%	100%	100%	100.0%	100.0%
3350	Montague	Michael Riegler	\$35,114.88	\$35,114.88	100.0%	101%	100%	100%	100.0%	100.0%
MUSKEGON:										
3360	Central	Mark Miller	\$71,462.56	\$71,462.56	100.0%	100%	100%	100%	100.0%	100.0%
3370	Crestwood	Jennifer Wheeler	\$12,522.46	\$3,606.46	28.8%	23%	34%	35%	36.0%	28.8%
3380	Lake Harbor	Mary Ivanov	\$57,504.60	\$57,504.60	100.0%	100%	100%	100%	100.0%	100.0%
3390	Lakeside	DISCONTINUED	\$0.00	\$0.00	0.0%	36%	0%	0%	0.0%	0.0%
3400	Unity	Ronald Worley	\$6,262.75	\$6,262.75	100.3%	100%	100%	96%	100.0%	108.3%
3410	Wolf Lake	Susan Hagens	\$12,782.00	\$10,530.00	82.4%	56%	16%	55%	75.2%	82.4%
3420	Muskegon His Temple	Jeffrey Bowman	\$38,866.68	\$38,096.54	98.0%	100%	100%	101%	99.8%	98.0%
3430	Newaygo	Eric Maigner	\$14,692.00	\$14,703.83	100.1%	100%	100%	100%	100.0%	100.1%
3440	North Muskegon	Jeremy Williams	\$50,277.34	\$49,039.84	97.5%	100%	100%	100%	100.0%	97.5%
3460	Ravenna	Carlton Black	\$21,938.28	\$16,639.68	75.8%	89%	56%	35%	33.6%	75.8%
3470	Rockford	Cynthia Greene	\$91,982.00	\$73,520.82	79.9%	75%	63%	58%	63.8%	79.9%
3480	Salem Indian Mission	Todd Williamson	\$2,913.00	\$2,913.00	100.0%	100%	100%	100%	100.0%	100.0%
3481	Bradley Indian Mission	Todd Williamson	\$3,050.00	\$3,000.00	98.4%	100%	66%	100%	100.0%	98.4%
3500	Saugatuck	Emmett Kadwell Jr.	\$8,157.00	\$8,157.00	100.0%	100%	100%	100%	100.0%	100.0%
3510	Shelby	Anne Reigler	\$12,425.75	\$5,133.75	41.3%	58%	100%	86%	29.6%	41.3%
3520	Snow	DISCONTINUED	\$9,029.00	\$4,885.86	54.1%	67%	78%	83%	63.5%	54.1%
3530	Sparta	Phillip Fredrick	\$52,190.50	\$36,196.70	69.4%	100%	100%	100%	100.0%	69.4%
3535	Twin Lake	John Morse	\$9,809.00	\$8,991.72	91.7%	52%	64%	58%	101.8%	91.7%
3536	Sitka	Gerald Hagens	\$2,344.00	\$2,344.00	100.0%	100%	100%	100%	100.0%	100.0%
3538	Valley Church	Matt Bistayi	\$36,498.56	\$24,412.85	66.9%	100%	100%	50%	100.0%	66.9%
3540	Vergennes	Matthew Stoll	\$32,683.59	\$32,683.59	84.3%	100%	94%	96%	95.8%	84.3%
3550	Wayland	Jeffrey Williams	\$26,140.88	\$20,150.83	77.1%	80%	13%	27%	53.2%	77.1%
3560	White Cloud	Edwin Snook	\$32,554.00	\$32,554.00	91%	100%	96%	101%	100.0%	100.0%
3570	Whitehall	Merged with Montague	\$12,339.46	\$1,856.46	15.0%	100%	50%	0%	8.8%	15.0%
3571	Claybanks	Gary Peterson	\$7,597.00	\$7,597.00	100.0%	100%	100%	100%	100.0%	100.0%
WYOMING:										
3580	Wesley Park	Dean Prentiss	\$67,487.16	\$66,527.98	98.6%	100%	50%	100%	100.0%	98.6%
3590	Wyoming Park	Kimberly DeLong	\$28,959.14	\$14,523.14	50.2%	23%	5%	11%	28.9%	50.2%
3905	Crosswind	Kevin Guetschow	\$27,656.48	\$10,978.95	39.7%	100%	100%	50%	50.0%	39.7%
3910	Heritage Hill	Alejandro Fernandez								
GRAND RAPIDS DISTRICT TOTAL			\$2,545,786.09	\$2,255,785.55	88.6%	93%	88.2%	86.2%	86.30%	88.6%

Church	Current Pastor	Apportioned	Amt Paid	% Paid	2013	2014	2015	2016	2017
GRAND TRAVERSE DISTRICT									
4010 Alden	Daniel Biteman	\$18,725.00	\$17,672.50	94.4%	102%	100.0%	100.0%	100.0%	94.4%
4011	Daniel Biteman	\$4,733.00	\$4,733.00	100.0%	100%	136.9%	100.0%	100.0%	100.0%
4013 Baldwin Covenant Comm	Lyle Ball	\$11,144.00	\$10,065.04	90.3%	51%	50.0%	100.0%	100.0%	90.3%
4014 Luther	Scott Loomis	\$3,806.00	\$2,762.30	72.6%	100%	100.0%	100.0%	91.7%	72.6%
4015 Barnard	Craig Pahl	\$11,522.26	\$11,522.26	100.0%	0%	100.0%	100.0%	100.0%	100.0%
4016	Craig Pahl	\$12,874.00	\$12,874.00	100%	100%	109.6%	100.0%	100.0%	103.6%
4017	Pulpit Supply	\$1,896.00	\$1,790.05	94.4%	100%	100.0%	101.0%	100.0%	94.4%
4020 Bear Lake	Jane Logston	\$21,196.00	\$8,545.50	40.3%	100%	33.3%	17.4%	7.5%	40.3%
4021	Jane Logston	\$3,285.00	\$1,469.00	44.7%	43%	73.2%	36.5%	20.0%	44.7%
4030 Bellaire	Eric Falke	\$26,892.88	\$26,892.88	100.0%	100%	100.0%	100.0%	100.0%	100.0%
4040 Boyne City	Eun Sik Poy	\$14,918.28	\$14,348.89	96.2%	19%	23.4%	36.1%	30.6%	96.2%
4041	Eun Sik Poy	\$5,554.00	\$1,000.00	20%	18.8%	22.9%	0.0%	0.0%	18.0%
4050 Brethren: Epworth	Laurie Kovula	\$4,087.00	\$2,724.72	66.7%	100%	100.0%	101.0%	45.0%	66.7%
4060 Cadillac	Thomas Ball	\$53,712.20	\$40,775.62	75.9%	92%	105.7%	79.3%	71.5%	75.9%
4070 Charlevoix	Randell Hitts	\$19,010.78	\$16,651.58	87.6%	83%	54.8%	68.6%	16.5%	87.6%
4090 Crystal Valley	Theresa Fairbanks	\$1,664.00	\$3,779.00	227.1%	100%	100.0%	100.0%	0.0%	227.1%
4091	Theresa Fairbanks	\$3,279.00	\$3,265.00	99.6%	100%	100.0%	100.0%	100.0%	99.6%
4110 Elk Rapids	MERGED with Williamsburg								
4111 Kewadin	Howard Harvey	\$7,199.00	\$7,199.00	100.0%	103%	100.0%	101.1%	100.0%	100.0%
4120 Empire	Russell Logston	\$24,942.72	\$24,943.72	100.0%	100%	100.0%	101.1%	100.0%	100.0%
4131 New Hope Emmet Cty	Michelle Merchant	\$10,330.00	\$10,330.08	100.0%	100%	58.3%	34.2%	100.0%	100.0%
4130 Epsilon	Eun Sik Poy	\$6,997.00	\$0.00	0.0%	64%	27.2%	1.2%	0.0%	0.0%
Fife Lake-Boardman Parish:									
4140	John Conklin	\$14,564.19	\$19,695.85	135.2%	100%	54.5%	100.0%	41.7%	135.2%
4142	John Conklin	\$1,485.00	\$1,490.33	100.4%	100%	100.0%	100.0%	100.0%	100.4%
4143	East Boardman	\$7,211.00	\$238.00	3.3%	74%	75.3%	76.8%	24.1%	3.3%
4150 Frankfort	Barbara Jo Fay	\$31,133.35	\$31,133.35	100.0%	100%	100.0%	101.1%	100.0%	100.0%
4151	Barbara Jo Fay	\$5,460.00	\$5,460.00	100%	100%	100.0%	100.0%	100.0%	100.0%
4160 Free Soil - Fountain	Richard Roberts	\$1,293.00	\$969.80	75.0%	0%	25.8%	61.1%	100.0%	75.0%
4161	MERGED with Friesland	\$0.00	\$0.00		0%	0.0%	0.0%	0.0%	0.0%
4165 Grawn	Sean Barton	\$15,673.14	\$15,674.14	100.0%	9%	60.0%	100.0%	100.0%	100.0%
4170 Harbor Springs	Susan Hitts	\$12,823.64	\$1,648.32	12.9%	50%	42.6%	8.3%	0.0%	12.9%
4171	Susan Hitts	\$8,359.00	\$1,393.16	16.7%	76%	76.1%	16.8%	0.0%	16.7%
4180 Hart	Steven Young	\$28,822.12	\$27,914.62	96.9%	101%	100.0%	100.0%	107.6%	96.9%
4190 Horton Bay	Michael Neihardt	\$6,590.00	\$7,069.37	107.3%	41%	100.0%	100.0%	100.0%	107.3%
4191 Greensky Hill Indian	Jonathan Mays	\$9,303.80	\$972.65	10.5%	16%	100.0%	0.0%	13.6%	10.5%
4200 Indian River	Todd Shafer	\$33,389.00	\$27,048.28	81.0%	100%	48.8%	100.0%	75.0%	81.0%

4205 Kalkaska	John Murray	\$26,345.36	17%	2.5%	0.0%	3.5%	55.3%	
4208 Kewick	Patricia Ann Haas	\$23,093.00	100%	100.0%	100.0%	100.0%	100.0%	
4210 Kowadin Indian	George Pamp	\$196.00	100%	100.0%	100.0%	100.0%	942.1%	
4220 Kingsley	Colleen Wiernan	\$9,236.30	100%	100.0%	100.0%	100.0%	33.1%	
4221 Grant	Sean Barton	\$7,323.28	100%	100.0%	101.1%	100.0%	101.7%	
4230 Lake Ann	Joshua Manning	\$11,886.80	18%	15.4%	14.8%	30.3%	38.3%	
4240 Lake City	Jean Smith	\$24,941.20	55%	61.0%	60.6%	93.3%	98.0%	
4250 Leland	Daniel Hofmann	\$54,788.52	101%	100.0%	100.0%	100.0%	100.0%	
LUDINGTON:								
4270	St. Paul	\$26,584.85	81%	86.9%	89.8%	85.8%	86.8%	
4280	Dennis Bromley	\$55,045.72	100%	100.4%	38.4%	85.3%	102.0%	
4290 Mancelona	Bryan Kilpatrick	\$18,525.43	100%	100.0%	100.0%	100.0%	96.9%	
4291	Alba	\$3,858.00	100%	10.0%	47.1%	100.0%	101.7%	
4300 Manistee	Bryan Kilpatrick	\$3,925.00	100%	10.0%	47.1%	100.0%	101.7%	
4310 Manton	John Scott	\$48,480.08	86%	84.7%	100.0%	100.0%	102.4%	
4320 Marion	Jeff Swainston	\$13,302.50	100%	100.0%	54.7%	54.1%	89.7%	
4321	James Mort	\$16,041.30	32%	16.7%	58.2%	68.0%	90.7%	
4330 Mears	James Mort	\$6,214.00	70%	100.0%	100.0%	100.0%	106.9%	
4340 Mesick	Anne Reegler	\$17,309.50	100%	100.0%	100.0%	100.0%	100.0%	
4341	Laurie Kovula	\$9,817.06	73%	61.7%	72.3%	3.3%	75.7%	
4341	Laurie Kovula	\$1,229.15	100%	100.0%	71.3%	60.4%	18.3%	
North East Missaukee Parish:								
4351	Harrietta	\$9,565.00						
4351	Merritt-Butterfield	\$9,564.96	100%	41.7%	67.4%	100.0%	100.0%	
4352	Moorestown-Stittsville	\$6,209.04	100%	100.0%	100.8%	100.0%	100.0%	
4360 Northport Indian	Joshua Henderson	\$1,569.00	100%	100.0%	100.0%	83.3%	100.0%	
4370 Old Mission Peninsula	Terry Wildman	\$22,378.20	100%	100.0%	100.0%	100.0%	100.0%	
4380 Pentwater	Melody Olin	\$29,535.00	100%	95.8%	100.0%	100.0%	100.0%	
4390 Petoskey	Melanie Young	\$32,742.66	100%	101.8%	100.0%	100.0%	110.9%	
	James P. Mitchum	\$64,449.48	100%	100.0%	100.3%	100.0%	100.0%	
Pine River Parish:								
4400	Ashton	\$5,511.00	100%	94.5%	100.0%	98.8%	62.7%	
4401	LeRoy	\$17,852.00	75%	77.7%	101.0%	100.0%	96.7%	
4410 Scottville	Richard Hodgeson	\$26,542.64	74%	76.6%	33.7%	5.1%	48.3%	
TRAVERSE CITY:								
4420	Traverse Bay	\$43,068.96	100%	100.0%	101.1%	100.0%	98.1%	
4430	Central	\$162,194.40	100%	100.0%	102.1%	100.0%	100.0%	
4435	Christ	\$8,132.88	19%	12.4%	0.0%	0.0%	47.9%	
4450 Williamsburg	John Conklin	\$23,063.38	100%	100.0%	100.0%	100.0%	65.1%	
GRAND TRAVERSE DISTRICT TOTAL		\$1,285,969.18	85%	82.3%	79.3%	79.25%	87.0%	

Church	Current Pastor	AppORTioned	Amt.Paid	%Paid	2013	2014	2015	2016	2017
KALAMAZOO DISTRICT									
5011 Edwardsburg: Hope	Scott Otis	\$48,174.28	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
5020 Allegan	Robert Lynch	\$39,800.76	50.4%	30.9%	53%	30.9%	17.7%	40.9%	50.4%
5040 Arden	ORYan Rickard	\$4,760.00	42.0%	42.1%	39%	42.1%	49.0%	45.5%	42.0%
5060 Bangor: Simpson	Mona Joslyn	\$21,157.00	97.8%	11.6%	8%	11.6%	40.7%	54.7%	97.8%
5100 Berrien Springs	Brenda Gordon	\$7,855.00	20.8%	49%	49%	9.2%	14.6%	94.7%	20.8%
5110 Bloomingdale	Carol Newman	\$3,227.00	71.9%	54%	54%	66.7%	41.7%	31.7%	77.9%
BUCHANAN:									
5140 Faith	Edward Slate	\$15,157.00	43.1%	23%	23%	50.8%	43.8%	41.9%	43.1%
5141 Morris Chapel	Robert Snodgrass II	\$4,369.00	100.0%	100.0%	100%	100.0%	100.0%	100.0%	100.0%
5150 First	Rob McPherson	\$16,113.56	54.9%	55%	55%	37.3%	100.0%	100.0%	54.9%
5130 Burnips	Craig VanBeek	\$13,657.48	76.1%	79%	79%	76.7%	77.0%	76.4%	76.1%
5131 Monterey Center	Craig VanBeek	\$804.00	15.8%	100%	100%	62.7%	0.0%	15.3%	15.8%
5160 Casco	Donald Graham	\$22,798.20	94.6%	7%	7%	20.0%	24.2%	8.3%	94.6%
5170 Cassopolis	Wade Pansse	\$5,000.00	32.9%	24%	24%	31.1%	11.5%	40.9%	32.9%
5180 Coloma	Ron VanLente	\$19,500.00	62.7%	101%	101%	100.0%	45.9%	67.5%	62.7%
5200 Dowagiac	Jodi Cartwright	\$27,573.34	98.4%	4%	4%	100.0%	100.0%	100.0%	98.4%
5210 Femville	Eric Perry	\$16,332.00	62.1%	32%	32%	32.0%	45.0%	58.1%	62.1%
5211 Pearl	Eric Perry	\$4,091.06	100.0%	100%	100%	100.0%	100.0%	100.0%	100.0%
5220 Galien	Clifford Radtke	\$9,730.16	52.7%	39%	39%	14.3%	15.3%	19.4%	52.7%
5221 Olive Branch	Clifford Radtke	\$7,069.00	100.0%	100%	100%	100.0%	100.0%	100.0%	100.0%
5215 Ganges	Marcia Tucker	\$680.00	15.5%	33%	33%	42.4%	15.7%	18.3%	15.5%
5230 Glenn	Harold Filbrandt	\$2,727.00	91.7%	50%	50%	71.6%	76.9%	97.8%	91.7%
5241 Kendall	John Brooks	\$18,384.72	100.0%	100%	100%	100.0%	100.0%	100.0%	100.0%
5246 Gull Lake	John Brooks	\$4,291.00	100.0%	100%	100%	100.0%	100.0%	100.0%	100.0%
5250 Hartford	Leonard Schoenberr	\$32,202.00	100.2%	91%	91%	59.1%	0.0%	84.0%	100.2%
5260 Hinchman	Ryan Wenburg	\$32,922.24	100.3%	100%	100%	100.0%	100.0%	100.0%	100.3%
5261 Oronoko	Brenda Gordon	\$3,551.71	108.8%	100%	100%	100.0%	100.0%	100.0%	108.8%
5272 Hopkins	Brenda Gordon	\$1,963.00	91.8%	100%	100%	100.0%	100.0%	100.0%	91.8%
5273 South Monterey	Joel Fitzgerald	\$16,286.88	100.0%	100%	100%	100.0%	100.0%	100.0%	100.0%
	Joel Fitzgerald	\$6,069.00	102.2%	100%	100%	100.0%	100.0%	100.0%	102.2%
KALAMAZOO:									
5280 First	Stephen Charnley	\$135,257.52	100.0%	100%	100%	100.0%	100.0%	100.0%	100.0%
5285 Lifespring	Jason Harpole	\$0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
5300 Milwood	Billie Dalton	\$10,568.46	46.8%	100%	100%	100.0%	8.3%	17.9%	46.8%

5311	Oshemo	John Fisher	\$13,558.00	33.1%	44%	67.4%	67.6%	31.8%	33.1%
5320	Stockbridge	DISCONTINUED	\$5,714.00	0.0%	46%	59.5%	24.2%	0.0%	0.0%
5330	Sunnyside	John Matthew Weiler	\$29,320.40	100.0%	100%	100.0%	100.0%	91.7%	100.0%
5340	Westwood	Wayne Price	\$54,909.76	100.0%	75%	100.0%	100.0%	80.2%	100.0%
5350	Keeler	MERGED with Hartford	\$5,082.00	0.0%	37%	85.5%	56.6%	100.0%	0.0%
5351	Silver Creek	Sara Carlson	\$10,553.00	100.0%	76%	90.0%	100.0%	100.0%	100.0%
5360	Lacota	Michael Pinto	\$4,005.98	100.0%	100%	100.0%	100.0%	100.0%	100.0%
5365	Lakeside	George W. Lawton	\$4,540.00	100.0%	100%	100.0%	100.0%	91.7%	100.0%
5370	Lawrence	Wayne McKenney	\$4,732.56	32.0%	10%	6.3%	10.0%	0.0%	32.0%
5380	Lawton: St. Paul's	Wayne McKenney	\$19,293.56	103.0%	58%	33.3%	8.3%	75.0%	103.0%
5381	Almena	Donna Keyte	\$13,386.00	100.0%	100%	100.0%	100.0%	100.0%	100.0%
5390	Marcellus	John Messner	\$6,750.65	45.9%	100%	100.0%	100.0%	18.9%	45.9%
5400	New Buffalo: Water's Edge	Kellias Penny III	\$51,313.44	106.9%	100%	100.0%	100.0%	100.0%	106.9%
5402	Bridgman: Faith	Terrill Schneider	\$5,516.64	88.5%	100%	88.2%	100.0%	100.0%	88.5%
NILES:									
5410	Grace	Robert Snodgrass II	\$4,457.00	18.0%	10%	9.9%	0.0%	0.0%	18.0%
5430	Wesley	Robert Snodgrass II	\$17,427.55	61.8%	53%	57.4%	61.2%	71.9%	61.8%
5440	Northwest	Nelson Hall	\$3,805.00	100.0%	100%	100.0%	100.0%	100.0%	100.0%
5450	Osego	Joseph Shaler	\$41,522.77	97.9%	100%	100.1%	100.0%	100.0%	97.9%
5460	Parchment	Thomas Davenport	\$25,500.00	71.9%	33%	20.2%	23.2%	32.0%	71.9%
5470	Paw Paw	David Small	\$6,003.44	33.8%	28%	35.1%	67.8%	4.3%	33.8%
5480	Plainwell	Kathy Brown	\$38,198.40	89.9%	100%	62.5%	60.0%	65.8%	89.9%
1575	Pleasant Valley	Julia Humenik	\$7,403.04	100.0%	100%	100.0%	101.0%	100.0%	100.0%
5490	Pokagon	Brenda Gordon	\$10,547.25	86.1%	100%	100.0%	100.0%	75.0%	86.1%
PORTAGE:									
5500	Chapel Hill	Barry Perrucci	\$109,695.48	100.0%	100%	100.0%	100.0%	100.1%	100.0%
5510	Patfinder	Donald Wolfgang	\$75,766.25	98.9%	100%	100.0%	100.0%	100.0%	98.9%
5512	Portage Prairie	Ralph Posnik Jr.	\$21,114.56	100.0%	50%	100.0%	100.0%	100.0%	100.0%
5515	Riverside	David Haase	\$6,205.08	100.0%	100%	100.0%	100.0%	100.0%	100.0%
5516	Scottdale	Terrill Schneider	\$9,661.49	64.0%	100%	100.0%	100.0%	100.0%	64.0%
5520	St. Joseph	Harris Hookwater	\$25,285.08	28.2%	100%	83.3%	17.3%	11.1%	28.2%
5530	Schoolcraft	Julia Humenik	\$16,155.85	78.9%	9%	7.2%	6.6%	83.3%	78.9%
5540	Sodus: Chapel Hill	Mark Mitchell	\$26,231.28	89.9%	37%	71.2%	36.9%	60.3%	89.9%
5550	South Haven	Virginia Heller	\$24,727.00	73.3%	0%	15.8%	35.4%	50.0%	73.3%
5560	Stevensville	David Hills	\$59,055.39	98.2%	100%	100.0%	100.0%	100.0%	98.2%
5580	Three Oaks	Susan Martin	\$22,577.81	86.1%	100%	100.0%	100.0%	100.0%	86.1%
5587	Townline	James Robertson	\$4,119.00	100.0%	100%	101.1%	100.0%	100.0%	100.0%
5588	Breedsville	MERGED with Townline	\$0.00	0.0%	100%	100.0%	100.0%	58.0%	0.0%
5590	Trowbridge	John Moore	\$5,837.06	100.0%	100%	100.0%	100.0%	100.1%	100.0%
5600	Vicksburg	Gregory Culver	\$23,270.64	44.3%	50%	16.7%	0.0%	0.4%	44.3%
5605	Wakelee	John Messner	\$5,501.03	60.6%	108%	100.0%	108.3%	76.7%	60.6%
5610	Watervliet	MERGED with Coloma							
KALAMAZOO DISTRICT TOTAL			\$1,610,617.73	80.1%	76%	76.3%	68.2%	70.85%	80.1%

Church	Current Pastor	Apportioned	Amt.Paid	%Paid	2013	2014	2015	2016	2017
LANSING DISTRICT									
6010 Bath		\$16,215.73	\$15,640.19	96.5%	92%	100.0%	100.0%	100.1%	96.5%
6011 Gunnisonville	Matthew Kreh	\$11,146.00	\$11,146.08	100.0%	100%	100.0%	101.1%	100.0%	100.0%
6016 Wheatfield	John Kabala, Gertrude Mukalay	\$4,932.00	\$4,932.00	100.0%	100%	100.0%	100.0%	100.0%	100.0%
6031 Brookfield	Irene Vittoz	\$5,223.00	\$5,223.70	100.0%	100%	100.0%	100.0%	100.0%	100.0%
6040 Charlotte: Lawrence Ave.	Gary Wales	\$44,077.00	\$44,016.14	99.9%	3%	46.0%	52.9%	40.1%	99.9%
6050 Country Chapel	Richard Foster	\$22,301.96	\$21,709.38	97.3%	100%	100.0%	100.0%	100.0%	97.3%
6060 Dansville	DISCONTINUED	\$0.00	\$0.00	0.0%	53%	0.0%	0.0%	0.0%	0.0%
6070 Delta Mills	Joseph Spackman	\$6,879.00	\$7,035.50	102.3%	100%	103.0%	101.1%	102.2%	102.3%
6090 DeWitt: Redeemer	Rodney J. Kaljainen	\$154,098.00	\$154,098.00	100.0%	100%	100.0%	100.0%	100.0%	100.0%
6100 Dimondale	Joseph Huston	\$9,081.00	\$9,081.00	100.0%	19%	100.0%	100.0%	100.0%	100.0%
EAST LANSING:									
6130 University	Williams Bills	\$92,916.20	\$91,819.60	98.8%	100%	100.0%	100.0%	100.0%	98.8%
6140 Eaton Rapids	Martin DeBow	\$70,371.24	\$58,254.14	82.8%	80%	79.2%	77.7%	78.4%	82.8%
6145 Freeport	Mickey Ann Cousino	\$3,181.00	\$3,181.00	100.0%	100%	0.0%	100.0%	91.7%	100.0%
6150 Grand Ledge	Cynthia Skutar	\$51,777.56	\$51,777.56	100.0%	100%	100.0%	100.0%	100.0%	100.0%
6155 Grovenburg	John Kabala, Gertrude Mukalay	\$8,739.85	\$2,509.85	28.7%	62%	42.9%	46.8%	41.3%	28.7%
HASTINGS:									
6160 First	Bryce Feighner	\$39,874.00	\$39,874.00	100.0%	100%	100.0%	100.0%	99.4%	100.0%
6170 Hope	Kimberly Metzger	\$26,085.46	\$15,541.56	59.6%	100%	71.0%	70.7%	54.2%	59.6%
6180 Holt	Mark Erbes	\$73,471.48	\$74,338.42	101.2%	100%	100.0%	100.0%	100.0%	101.2%
6185 Kalamo	Jerry Bukoski	\$4,552.00	\$4,552.00	100.0%	100%	100.0%	100.0%	100.0%	100.0%
LAKE ODESSA:									
6190 Central	Dominic Tommy	\$32,742.44	\$32,742.36	100.0%	92%	100.0%	100.5%	100.0%	100.0%
6200 Lakewood	Steven Place	\$41,857.26	\$41,857.26	100.0%	71%	75.0%	58.9%	83.3%	100.0%
LANSING:									
6210 Asbury	Jon Pohl	\$34,692.84	\$34,067.84	98.2%	100%	100.0%	100.0%	75.0%	98.2%
6230 Central	Mark Thompson	\$53,509.00	\$19,700.00	36.8%	22%	6.8%	53.8%	30.9%	36.8%
6240 Christ	DISCONTINUED	\$0.00	\$0.00	0.0%	67%	11.4%	4.6%	0.0%	0.0%
6250 Faith	DISCONTINUED	\$0.00	\$0.00	0.0%	100%	100.0%	102.7%	0.0%	0.0%
6260 First	Lori Sykes	\$35,490.68	\$35,564.29	100.2%	100%	100.0%	100.0%	101.6%	100.2%
6270 Grace	Paul Hahm	\$36,871.76	\$36,166.28	98.1%	100%	100.4%	100.2%	100.0%	98.1%
6275 Korean	DISCONTINUED	\$0.00	\$0.00	0.0%	100%	0.0%	11.2%	50.0%	0.0%
6280 Mt. Hope	Robert Cook	\$79,228.00	\$86,265.00	108.9%	100%	100.0%	101.1%	100.0%	108.9%
6300 Trinity	DISCONTINUED	\$0.00	\$0.00	0.0%	61%	64.0%	0.0%	0.0%	0.0%

6310 Leslie		\$10,367.00	100.0%	100.0%	101.0%	100.0%	100.0%	100.0%
6311 Felt Plains	Paul Damkoehler	\$3,303.00	0.0%	6%	100.0%	25.3%	100.0%	0.0%
6320 Mason	John Kabala, Gertrude Mukalay	\$69,526.00	76.1%	100%	100.0%	42.1%	23.8%	76.1%
6330 Millville	Donna Minark	\$20,352.47	79.3%	29%	100.0%	100.0%	100.0%	79.3%
6340 Mulliken	Jacqueline Raineri	\$8,292.82	62.4%	0%	7.0%	39.0%	51.9%	62.4%
6342 Sebewa Center	Vaughn Thurston-Cox	\$0.00	0.0%	56%	97.7%	0.0%	0.0%	0.0%
6335 Munith	DISCONTINUED	\$8,321.35	97.5%	100%	100.0%	101.4%	100.9%	97.5%
6336 Pleasant Lake	Susan Trowbridge	\$2,068.00	100.0%	106.9%	101.0%	100.0%	100.0%	100.0%
6350 Nashville	Christine Pease	\$18,712.26	100.1%	100%	61.8%	85.8%	100.8%	100.1%
6360 Pease	Karen Jensen-Kimney	\$4,141.00	71.9%	66%	23.2%	100.0%	100.0%	71.9%
6361 Quimby	Mickey Ann Cousino	\$3,559.00	100.0%	100%	100.0%	100.0%	100.0%	100.0%
6370 Okemos Community	Jerry Bakoski	\$58,500.00	74.6%	65%	69.4%	71.8%	72.7%	74.6%
6380 Perry	Richard Blunt	\$15,834.88	100.0%	100%	100.0%	100.0%	100.0%	100.0%
6381	Nancy Powers	\$8,958.00	100.0%	100%	100.0%	100.0%	100.0%	100.0%
6390 Portland	Letisha Bowman	\$45,638.72	100.0%	100%	50.0%	80.8%	100.0%	100.0%
6400 Pottersville	Merged with Sycamore Creek	\$20,360.00	43.9%	100%	100.0%	100.0%	82.9%	43.9%
6410 Robbins	Peggy Katzmark	\$16,408.20	59.6%	3%	27.4%	31.4%	49.0%	59.6%
6420 Stockbridge	Susan Trowbridge	\$8,842.07	97.5%	59%	55.2%	100.0%	12.4%	97.5%
6430 Sunfield	Heather Nolen	\$18,429.00	45.3%	17%	0.0%	41.7%	25.2%	45.3%
6435 Sycamore Creek	Thomas Arthur	\$26,268.72	76.9%	100%	100.0%	100.0%	79.6%	76.9%
6440 Vermontville	Karen Jensen-Kimney	\$5,151.00	88.4%	100%	100.0%	100.0%	100.0%	88.4%
6441 Gresham	Heather Nolen	\$8,732.00	100.0%	100%	100.0%	101.0%	100.0%	100.0%
6450 Wacousta	Hillary Thurston-Cox	\$32,327.56	98.0%	100%	100.0%	100.0%	100.0%	98.0%
6460 Webberville	Martin Johnston	\$9,906.50	48.4%	100%	100.0%	60.0%	66.7%	48.4%
6470 Williamston	Julie Greyerbiel	\$27,989.61	97.5%	100%	100.0%	101.0%	100.0%	97.5%
6480 Crossroads	Martin Johnston	\$11,148.00	100.0%	100%	100.0%	101.1%	100.0%	100.0%
6455 Waterloo Village	Mary Barrett	\$4,570.00	100.0%	100%	100.0%	104.8%	100.0%	100.0%
6490 Woodland	Kathleen Smith	\$5,703.40	99.9%	100%	100.0%	100.0%	100.3%	99.9%
6491 Welcome Corners	Mickey Ann Cousino	\$4,863.00	100.0%	100%	17.4%	112.1%	100.0%	100.0%
LANSING DISTRICT TOTAL		\$1,492,046.20	88.9%	82%	80.4%	78.7%	81.3%	88.9%

**COUNCIL OF FINANCE AND ADMINISTRATION OF THE
WEST MICHIGAN ANNUAL CONFERENCE OF
THE UNITED METHODIST CHURCH**

REPORT ON FINANCIAL STATEMENTS

**YEAR ENDED DECEMBER 31, 2017
(with comparative totals for the year ended December 31, 2016)**

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AUDITOR'S REPORT

INDEPENDENT AUDITOR'S REPORT

To the Council of Finance and Administration of the
West Michigan Annual Conference of the United Methodist Church

Report on the Financial Statements

We have audited the accompanying financial statements of the Council of Finance and Administration of the West Michigan Annual Conference of the United Methodist Church which comprise the statements of assets, liabilities and net assets - modified cash basis as of December 31, 2017 and 2016, and the related statement of support, revenue and other receipts, expenses, other disbursements and changes in net assets - modified cash basis for the year ended December 31, 2017, 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 the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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 assets, liabilities and net assets - modified cash basis of the Council of Finance and Administration of the West Michigan Annual Conference of the United Methodist Church as of December 31, 2017 and 2016, and its support, revenue and other receipts, expenses, other disbursements and changes in net assets - modified cash for the year ended December 31, 2017, in accordance with the basis of accounting as described in Note 1.

Report on Summarized Comparative Information

We have previously audited the Council of Finance and Administration of the West Michigan Annual Conference of the United Methodist Church's 2016 financial statements, and our report dated May 16, 2017, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented in the statement of support, revenue and other receipts, expenses, other disbursements and changes in net assets - modified cash basis for the year ended December 31, 2016 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Manes Costeiran PC

May 22, 2018

**COUNCIL OF FINANCE AND ADMINISTRATION OF THE
WEST MICHIGAN ANNUAL CONFERENCE OF THE UNITED METHODIST CHURCH
STATEMENTS OF ASSETS, LIABILITIES AND
NET ASSETS - MODIFIED CASH BASIS
DECEMBER 31, 2017 AND 2016**

	2017	2016
ASSETS		
Cash and cash equivalents	\$ 1,285,066	\$ 318,807
Investments	24,210,155	23,160,277
Receipts in transit	174,995	426,263
Notes and loans receivable	254,302	318,697
Property and equipment - net	772,720	2,453,903
TOTAL ASSETS	\$ 26,697,238	\$ 26,677,947
LIABILITIES AND NET ASSETS		
LIABILITIES:		
Assets held on behalf of others	\$ 1,573,552	\$ 1,017,381
NET ASSETS:		
Unrestricted	24,514,857	24,472,958
Temporarily restricted	598,222	1,177,001
Permanently restricted	10,607	10,607
Total net assets	25,123,686	25,660,566
TOTAL LIABILITIES AND NET ASSETS	\$ 26,697,238	\$ 26,677,947

**COUNCIL OF FINANCE AND ADMINISTRATION OF THE
WEST MICHIGAN ANNUAL CONFERENCE OF THE UNITED METHODIST CHURCH
STATEMENT OF SUPPORT, REVENUE AND OTHER RECEIPTS, EXPENSES,
OTHER DISBURSEMENTS AND CHANGES IN NET ASSETS - MODIFIED CASH BASIS
YEAR ENDED DECEMBER 31, 2017
(with comparative totals for the year ended December 31, 2016)**

	2017			Total	2016
	Unrestricted	Temporarily restricted	Permanently restricted		
SUPPORT, REVENUE AND OTHER RECEIPTS:					
Support and revenue:					
Ministry shares	\$ 5,353,977	\$ 7,080	\$ -	\$ 5,361,057	\$ 5,412,543
Special offerings	39,540	1,328,958	-	1,368,498	1,091,738
Investment income	2,654,767	118,706	-	2,773,473	2,376,158
Registration fees	192,765	-	-	192,765	779,340
Other income	471,719	140,200	-	611,919	1,588,447
Net assets released from restrictions	2,173,723	(2,173,723)	-	-	-
Total support and revenue	10,886,491	(578,779)	-	10,307,712	11,248,226
Other receipts:					
Pension billings	1,780,436	-	-	1,780,436	2,037,588
Insurance billings	4,525,155	-	-	4,525,155	4,713,167
Total support, revenue and other receipts	17,192,082	(578,779)	-	16,613,303	17,998,981
EXPENSES AND OTHER DISBURSEMENTS:					
Expenses:					
Salaries	1,454,047	-	-	1,454,047	1,973,442
Health and life insurance	1,780,108	-	-	1,780,108	1,866,139
Pension and post-employment benefit expense	183,660	-	-	183,660	207,882
Other employee costs	140,041	-	-	140,041	165,234
Training and continuing education	45,192	-	-	45,192	56,354
Travel, meeting and moving expenses	643,606	-	-	643,606	567,266
Operating and administrative expenses	860,388	-	-	860,388	1,386,710
Parsonage and building expenditures	45,752	-	-	45,752	66,961
World Service	784,582	-	-	784,582	777,612
Programs and conference benevolence	2,369,486	-	-	2,369,486	2,533,027
Depreciation and amortization	35,152	-	-	35,152	126,260
Contribution to camping ministries	2,954,332	-	-	2,954,332	-
Remittances to General Conference	820,561	-	-	820,561	839,260
Total expenses	12,116,907	-	-	12,116,907	10,566,147
Other disbursements:					
Remittances to Board of Pensions	619,732	-	-	619,732	729,574
Health and life insurance	4,413,544	-	-	4,413,544	4,706,250
Total expenses and other disbursements	17,150,183	-	-	17,150,183	16,001,971
Increase (decrease) in net assets	41,899	(578,779)	-	(536,880)	1,997,010
Net assets - beginning of year	24,472,958	1,177,001	10,607	25,660,566	23,663,556
Net assets - end of year	\$ 24,514,857	\$ 598,222	\$ 10,607	\$ 25,123,686	\$ 25,660,566

See notes to financial statements.

**COUNCIL OF FINANCE AND ADMINISTRATION OF THE
WEST MICHIGAN ANNUAL CONFERENCE OF THE UNITED METHODIST CHURCH
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting - The books and records of the Council are maintained on the modified cash basis of accounting. Under this method, income is recognized when received and expenses are recorded at the time of payment except for the recognition of certain assets and liabilities related to the timing of local church contributions at year end, reimbursement of health insurance premiums, payroll deductions, investments, property and equipment, notes and loans receivable and assets held on behalf of others in an agency capacity. Additionally, certain amounts held on the Council's behalf at Wespath Benefits and Investments are not included in these financial statements and related cash flows attributable to local churches are reported as other receipts and disbursements. See Note 8.

Financial statement presentation - The statement of support, revenue and other receipts, expenses, other disbursements and changes in net assets - modified cash basis includes certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with the modified cash basis of accounting. Accordingly, such information should be read in conjunction with the Council's prior-year statement of support, revenue, and other receipts, expenses, other disbursements and changes in net assets - modified cash basis from which the summarized information was derived.

The Council is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. 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.

- Unrestricted net assets represent funds available for current operations, support for local churches, various missions, educational programs, and youth summer camps.
- Temporarily restricted net assets consist of contributions or earnings which have been restricted by the donor.
- Permanently restricted net assets are gift instruments requiring the principal be maintained intact in perpetuity and only the income be used for purposes specified by the donor.

**COUNCIL OF FINANCE AND ADMINISTRATION OF THE
WEST MICHIGAN ANNUAL CONFERENCE OF THE UNITED METHODIST CHURCH
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund accounting - to facilitate observance of limitations and restrictions placed on the use of available resources, the accounts are maintained in accordance with the principles of fund accounting. Funds are established according to the nature and purpose of resources available to the Council. The assets, liabilities, net assets and financial activity of the Council are recorded in the following self-balancing fund groups:

- Connectional Ministry and Administration fund - resources available for current operations in supervision and administration of the mission and ministry of the West Michigan Annual Conference of the United Methodist Church.
- World Service and Conference Benevolence fund - resources available for distribution to the United Methodist denominational programs and the West Michigan Annual Conference of the United Methodist Church program agencies.
- Six Lanes and Advanced Specials fund - resources to allow churches direct involvement in the causes promoted by the Council agencies. Member churches select individual causes to fund from a listing prepared by the Council.
- Ministerial Education and Black College fund - resources available for providing financial support for the recruitment and education of ordained ministers and to provide financial support to traditionally black colleges related to the Church.
- Camping and Outdoor Education fund - resources available for Council retreat centers and camping programs. Effective January 1, 2017 all assets, liabilities, and net assets were removed from the conference general ledger. All activity will now be maintained with Michigan Area United Methodist Camping.
- Pension and Health Benefits and Life Insurance fund - resources available for support, relief, assistance and pensioning of clergy, lay workers for the various units of the Council and their families.
- Plant fund - property and equipment owned and used directly in the operation of the Council.
- Loan Program funds - resources used to assist local churches and camps in financing capital expenditures.
- New Church Development fund - resources available for new church development.
- Other funds - resources for designated purposes related to other programs the Council supports.

**COUNCIL OF FINANCE AND ADMINISTRATION OF THE
WEST MICHIGAN ANNUAL CONFERENCE OF THE UNITED METHODIST CHURCH
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Concluded)

Functional allocation of expenses - The costs of the various programs and other activities have been summarized on a functional basis in Note 10. Accordingly, certain costs have been allocated between the programs and supporting services benefited.

Cash and cash equivalents includes all highly liquid investments purchased with an original maturity of 3 months or less.

Investments are recorded at fair value and consist of various debt and equity securities. Unrealized gains and losses are recorded in the statement of support, revenue and other receipts, expenses, other disbursements and changes in net assets. Investments in money market funds are recorded at cost.

Receipts in transit include contributions collected by local ministries during the years ended December 31, 2017 and 2016, but not received by the Council until after year end.

Notes and loans receivable consists of outstanding principal for loans the Council provided to local churches to help finance capital expenditures.

Property and equipment is capitalized at cost. Donated assets are recorded at fair value at date of donation. Parsonages are recorded at original cost plus the cost of subsequent additions. Depreciation is computed over the estimated useful life of assets using the straight-line method. Additions to property and equipment over \$1,000 are capitalized. Cost of maintenance and repairs are charged to expense when incurred. The useful lives adopted for the purpose of computing depreciation are:

Parsonages and improvements	30 to 40 years
Camp buildings and equipment	7 to 40 years
Furniture, equipment and vehicles	5 to 7 years

Assets held on behalf of others includes cash held in an agency capacity.

NOTE 2 - ORGANIZATION, RISKS AND UNCERTAINTIES

The Council of Finance and Administration of the West Michigan Annual Conference of the United Methodist Church (the Council) is a Michigan non-profit corporation. The purpose of the Council is to develop and administer a comprehensive and coordinated plan of fiscal and administrative policies, procedures, and management services for the annual conference. The member churches are located in the western half of the Lower Peninsula of Michigan. Using ministry shares and special offerings received from its member churches, the Council contributes to denominational ministries and provides support for various missions, educational programs and summer youth camps. The Council is exempt from income taxes under provisions of Section 501(c)(3) of the Internal Revenue Code.

**COUNCIL OF FINANCE AND ADMINISTRATION OF THE
WEST MICHIGAN ANNUAL CONFERENCE OF THE UNITED METHODIST CHURCH
NOTES TO FINANCIAL STATEMENTS**

NOTE 2 - ORGANIZATION, RISKS AND UNCERTAINTIES (Continued)

The Council is required to disclose significant concentrations of credit risk regardless of the degree of such risk. Financial instruments which potentially subject the organization to concentrations of significant credit risk consist of cash and cash equivalents, and investments. The Council places its cash with FDIC insured financial institutions and thereby limits the amount of credit exposure to any one financial institution. Credit risk with respect to investments is limited due to the wide variety of companies and industries. Although such investments and cash balances may exceed the federally insured limits at certain times during the year and at year-end they are, in the opinion of management, subject to minimal risk. The Council maintains a diversified investment portfolio which is subject to market risk.

Investments are disclosed in Notes 3 and 4 and consist largely of amounts invested in various funds by the United Methodist Foundation of Michigan (UMF) as well as Wespeth Benefits and Investments (WBI).

UMF Pooled Trust Fund - The fund is available for exclusive investment by the UMF arising from charitable contributions made through charitable remainder trusts, other charitable trusts, funds operating as charitable trusts, or gift annuity contracts. The primary investment objective of the fund is to provide for long term capital growth. The UMF also may consider investments in securities of other United Methodist organizations based primarily upon their religious affiliation and the desire of the UMF to support their ministry. The fund seeks to achieve its investment objectives by investing in a diversified portfolio of common stocks, bonds and money market instruments.

UMF Stock Fund - The fund seeks to achieve long-term capital appreciation through investments in stocks and other securities, with primary emphasis on U.S. large capitalization companies and secondary emphasis on global and international equities and on U.S. small and middle capitalization companies. The fund is subject to the general investment restrictions and the socially responsible investment criteria as adopted by the UMF.

UMF Bond Fund - The fund's primary objective is to achieve a high level of current income, with capital appreciation as a secondary objective, by investing in investment-grade debt securities. The Fund invests in U.S. Treasury and agency securities, municipal securities, corporate bonds, mortgage back securities, preferred shares and other fixed income securities rated as investment grade by a Nationally Recognized Statistical Rating Organization. The fund is subject to the general investment restrictions and the socially responsible investment criteria as adopted by the UMF.

**COUNCIL OF FINANCE AND ADMINISTRATION OF THE
WEST MICHIGAN ANNUAL CONFERENCE OF THE UNITED METHODIST CHURCH
NOTES TO FINANCIAL STATEMENTS**

NOTE 2 - ORGANIZATION, RISKS AND UNCERTAINTIES (Continued)

UMF Money Market Investment Account - The fund's objective is to seek maximum current income consistent with liquidity and the maintenance of a portfolio of high quality short-term money market securities. The fund attempts to achieve its objective by investing in a diversified portfolio of U.S. dollar denominated money market securities. These securities primarily consist of short term U.S. Government securities, U.S. Government agency securities, and securities issued by U.S. Government sponsored enterprises and U.S. Government instrumentalities, commercial paper and repurchase agreements.

WBI Short Term Investment Fund - The fund seeks to maximize current income consistent with preservation of capital. The fund seeks to achieve its investment objective through the exposure to short-term fixed income securities in the sweep account. The fund exclusively holds cash and cash equivalents in the form of units of the sweep account. The sweep account holds U.S. government bonds, agency bonds, corporate bonds, securitized projects, dollar denominated international fixed income securities, commercial paper, certificates of deposit, and other similar types of investments. The performance objective of the fund is to slightly outperform its performance benchmark, the Bank of America Merrill Lynch 3-Month Treasury Bill Index.

WBI Fixed Income Fund - The fund seeks to earn current income by investing in a broad mix of fixed-income instruments. The performance objective of the fund is to outperform the performance benchmark (Barclays Capital U.S. Universal Index, excluding Mortgage-Backed Securities) by 0.50% (net of fees) over a market cycle (5 to 7 years). The fund is primarily composed of a broad range of fixed-income instruments, such as U.S. and non-U.S. government bonds, agency bonds, corporate bonds, mortgage-backed securities and asset-backed securities.

WBI International Equity Fund - The fund seeks to attain long-term capital appreciation from a diversified portfolio of non-U.S. domiciled, publicly owned companies, and to a lesser extent, international privately-owned companies, private real estate and equity index futures. The performance objective of the fund is to outperform the investment returns of its performance benchmark, the MSCI All Country World Index (ACWI) by 0.75% on average per year over a market cycle (5 to 7 years).

WBI U.S. Equity Fund - The fund seeks to earn long-term capital appreciation from a broadly diversified portfolio of U.S. listed equities and traded on a regulated U.S. equity exchange. The performance objective of the fund is to match the investment returns of its performance benchmark, the Russell 3000 Index, by 0.35% on average per year over a market cycle (5 to 7 years).

WBI U.S. Equity Index Fund - The fund seeks to earn long-term capital appreciation from a passively managed broadly diversified portfolio of U.S. listed equities. The performance objective of the fund is to match the investment returns of its performance benchmark, the Russell 3000 Index, over a market cycle (5 to 7 years).

**COUNCIL OF FINANCE AND ADMINISTRATION OF THE
WEST MICHIGAN ANNUAL CONFERENCE OF THE UNITED METHODIST CHURCH
NOTES TO FINANCIAL STATEMENTS**

NOTE 2 - ORGANIZATION, RISKS AND UNCERTAINTIES (Concluded)

WBI Multiple Asset Fund - The fund seeks to maximize long-term investment returns, including current income and capital appreciation, while reducing short-term risk by investing in a broad mix of investments. The performance objective of the fund is to outperform the investment returns of its performance benchmark (35% Russell 3000 Index, 30% MSCI ACWI excluding USA IMI, 25% Barclays U.S. Universal Index excluding Mortgage Backed Securities, and 10% Inflation Protection Fund Custom Benchmark by 0.8% on average per year (net of fees) over a market cycle (5 to 7 years).

The process of preparing financial statements requires the use of estimates and assumptions regarding certain types of assets, revenues, and expenditures. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Tax positions are taken based on interpretation of federal, state and local income tax laws. Management periodically reviews and evaluates the status of uncertain tax positions and makes estimates of amounts, including interest and penalties, ultimately due or owed. No amounts have been identified, or recorded, as uncertain tax positions. Federal, state and local tax returns generally remain open for examination by the various taxing authorities for a period of 3 to 4 years.

The Council evaluates events and transactions that occur after year end for potential recognition or disclosure in the financial statements. As of May 22, 2018, which is the date the financial statements were available to be issued, there were no subsequent events which required recognition or disclosure.

NOTE 3 - INVESTMENTS

The Council invests certain amounts with the United Methodist Foundation of Michigan (UMF). The UMF was formed as a nonprofit organization by member churches of the West Michigan Annual Conference and Detroit Annual Conference. It is governed and monitored by its own independent commission. The UMF's primary purpose is to broaden the financial base of member churches by assisting in and receiving planned and deferred gifts, assisting in the set-up and marketing of endowment funds, and the generation of market-level returns on invested monies through the use of investment pools.

The Council also invests funds with Wespeth Benefits and Investments, which is a not-for-profit administrative agency of The United Methodist Church, responsible for the general supervision and administration of investments and benefit services according to the principles of The United Methodist Church.

**COUNCIL OF FINANCE AND ADMINISTRATION OF THE
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NOTE 3 - INVESTMENTS (Continued)

Investments at December 31 consist of the following:

	2017	2016
Direct investments:		
Mutual funds:		
Basic materials	\$ -	\$ 38,900
Financials	-	313,031
Consumer goods	1,957	-
Common stocks:		
Basic materials	288,752	994,277
Financials	1,721,497	2,880,755
Industrial goods	520,298	622,388
Health care	1,287,619	1,458,836
Technology	2,452,998	2,018,344
Consumer goods	998,946	579,954
Conglomerates	264,789	92,662
Services	1,295,374	797,034
REITs	322,123	971,032
Utilities	446,067	563,796
Retail services	96,340	35,340
Energy	1,071,510	232,000
Food and beverages	602,236	296,994
Real estate	-	1,404
Insurance	489,265	-
Preferred stocks:		
Financials	-	202,400
Master limited partnerships	-	93,110
Unit investment trusts	-	375,261
Corporate bonds	2,113,322	204,023
Money market	495,036	2,583,401
Government and agency securities	2,594,956	-
Pooled funds managed by the Foundation:		
UMF Pooled Trust Fund	12,057	801,325
UMF Stock Fund	1,152,666	1,069,074
UMF Bond Fund	658,973	598,440
Pooled funds managed by Wespath Benefits and Investments:		
Short Term Investment Fund	571,491	698,575
Fixed Income Fund	869,348	959,320
International Equity Fund	200,093	54,527
U.S. Equity Fund	482,636	413,209
U.S. Equity Index Fund	55,072	60,984
Multiple Asset Fund	3,144,734	3,149,881
	\$ 24,210,155	\$ 23,160,277

**COUNCIL OF FINANCE AND ADMINISTRATION OF THE
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NOTES TO FINANCIAL STATEMENTS**

NOTE 3 - INVESTMENTS (Concluded)

Investment income from cash deposits and investments consist of the following for the year ended December 31:

	2017	2016
Interest and dividends	\$ 491,326	\$ 327,636
Interest received from financing	7,299	9,705
Realized gain on sale of investments	303,725	129,349
Change in unrealized appreciation	<u>1,971,123</u>	<u>1,909,468</u>
Total investment income	<u>\$ 2,773,473</u>	<u>\$ 2,376,158</u>

Investment related expenses of approximately \$97,000 and \$102,000 were incurred for the years ended December 31, 2017 and 2016, respectively.

NOTE 4 - FAIR VALUE MEASUREMENTS

Accounting standards establish a hierarchy that prioritizes the inputs to valuation techniques giving the highest priority to readily available unadjusted quoted prices in active markets for identical assets (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements) when market prices are not readily available or reliable. The three levels of the hierarchy are described below:

- Level 1: Quoted prices in active markets for identical securities.
- Level 2: Prices determined using other significant observable inputs. Observable inputs are inputs that other market participants may use in pricing a security. These may include quoted prices for similar securities, interest rates, prepayment speeds, credit risk and others.
- Level 3: Prices determined using significant unobservable inputs. In situations where quoted prices or observable inputs are unavailable or deemed less relevant (for example, when there is little or no market activity for an investment at the end of the period), unobservable inputs may be used. Unobservable inputs reflect the Council's own assumptions about the factors market participants would use in pricing an investment, and would be based on the best information available.

From time to time, changes in valuation techniques may result in reclassification of an investment's assigned level within the hierarchy.

**COUNCIL OF FINANCE AND ADMINISTRATION OF THE
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NOTE 4 - FAIR VALUE MEASUREMENTS (Continued)

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. The following is a description of valuation methodologies used to determine how an asset is measured at fair value. There have been no changes in the methodologies used at December 31, 2017 and 2016.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Council are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Council are deemed to be actively traded.

Equities: For its investments with asset managers that hold public common, preferred stocks, and other equity securities, the Council has position-level transparency into individual holdings. These investments are priced using nationally recognized pricing services based on observable market data.

Corporate bonds: The bonds held by the Council generally do not trade in active markets on the measurement date. Therefore these investments are valued using inputs including yields currently available on comparable securities of issuers with similar credit ratings, recent market price quotations (where observable), bond spreads, and fundamental data relating to the issuer.

Government Securities: Government securities consist of treasury notes and various other government agency securities. These are valued using pricing models maximizing the use of observable inputs for similar securities.

**COUNCIL OF FINANCE AND ADMINISTRATION OF THE
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NOTE 4 - FAIR VALUE MEASUREMENTS (Continued)

Unit investment trusts: Unit investment trusts consist of open-ended pooled funds. The fair value of these investments is determined by each manager using either in-house or third-party securities valuation firms. The securities valuation firms generate fair value amounts based on numerous inputs and other information received from the underlying partnership. As such, these investments are valued at the net asset value of the units (ownership percentage) held by the Conference and are excluded from the fair value hierarchy.

Limited partnerships: The limited partnerships consist of pooled investment and private equity funds. The fair value of these investments is determined by each manager using either in-house or third-party securities valuation firms. The securities valuation firms generate fair value amounts based on numerous inputs and other information received from the underlying partnership. As such, these investments are valued at the net asset value of the units (ownership percentage) held by the Conference and are excluded from the fair value hierarchy.

Pooled funds: Reported by the United Methodist Foundation (UMF) and Wespeth Benefits and Investments to the Conference, these pooled funds represent the allocable share of the underlying investments. These investments include numerous securities that are combined with the investment portfolios of other organizations held by the UMF and Wespeth Benefits and Investments. As such, these investments are valued at the net asset value of the units held by the Conference and are excluded from the fair value hierarchy.

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 Council 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 certain financial instruments could result in different fair value measurements.

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NOTES TO FINANCIAL STATEMENTS**

NOTE 4 - FAIR VALUE MEASUREMENTS (Concluded)

The following is a market value summary by the level of the inputs used in evaluating the Council's assets carried at fair value at December 31. The inputs or methodology used for valuing securities may not be an indication of the risk associated with investing in those securities.

	<u>2017</u>	<u>2016</u>
Level 1:		
Mutual funds:		
Basic materials	\$ -	\$ 38,900
Financials	-	313,031
Consumer goods	1,957	-
Common stocks:		
Basic materials	288,752	994,277
Financials	1,721,497	2,880,755
Industrial goods	520,298	622,388
Health care	1,287,619	1,458,836
Technology	2,452,998	2,018,344
Consumer goods	998,946	579,954
Conglomerates	264,789	92,662
Services	1,295,374	797,034
Energy	1,071,510	232,000
Retail services	96,340	35,340
REITs	322,123	971,032
Utilities	446,067	563,796
Food and beverages	602,236	296,994
Real estate	-	1,404
Insurance	489,265	-
Level 2:		
Preferred stocks:		
Financials	-	202,400
Corporate bonds	2,113,322	204,023
Government and agency securities	2,594,956	-
Total investments measured at fair value	<u>16,568,049</u>	<u>12,303,170</u>
Money market funds at cost	495,036	2,583,401
Investments measured at net asset value	<u>7,147,070</u>	<u>8,273,706</u>
Total investments	<u>\$ 24,210,155</u>	<u>\$ 23,160,277</u>

**COUNCIL OF FINANCE AND ADMINISTRATION OF THE
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NOTES TO FINANCIAL STATEMENTS**

NOTE 5 - PROPERTY AND EQUIPMENT

Property and equipment consist of the following at December 31.

	2017	2016
Parsonages:		
Conference Area	\$ 518,031	\$ 518,031
	209,469	209,469
Camps:		
Land	-	198,000
Buildings	-	3,774,387
Vehicles	-	221,740
Equipment	-	243,431
Conference center furniture and equipment	605,236	605,236
Conference offices furniture, equipment and vehicles	149,402	149,402
Area office furniture and equipment	41,690	41,690
	1,523,828	5,961,386
Less accumulated depreciation	751,108	3,507,483
Net property and equipment	\$ 772,720	\$ 2,453,903
Depreciation and amortization expense	\$ 35,152	\$ 126,260
Conference parsonages:		
DCM	\$ 256,981	\$ 256,981
Grand Traverse Superintendent	261,050	261,050
Total conference parsonages	\$ 518,031	\$ 518,031
Area parsonages:		
15160 Duxbury Lane, DeWitt Township	\$ 209,469	\$ 209,469

The area parsonages are owned jointly with the Detroit Annual Conference. The above amount represents the Council of Finance and Administration of the West Michigan Annual Conference's share, which approximates 42% of the original cost basis of the property.

Land included in the parsonages listed above amounted to approximately \$125,000 at December 31, 2017 and 2016.

Effective January 1, 2017, the Council contributed all assets associated with its Camping and Outdoor Education Fund to Michigan Area United Methodist Camping, which is an exempt organization under Section 501(c)3 of the Internal Revenue Code. Michigan Area United Methodist Camping was established to promote camping and outdoor activities while supporting the doctrines of the United Methodist Church.

**COUNCIL OF FINANCE AND ADMINISTRATION OF THE
WEST MICHIGAN ANNUAL CONFERENCE OF THE UNITED METHODIST CHURCH
NOTES TO FINANCIAL STATEMENTS**

NOTE 6 - NOTES AND LOANS RECEIVABLE

Notes and loans receivable consist of the following, as of December 31.

	2017	2016
Note receivable from the Millville UMC, with monthly payments of \$2,153, including interest of 3% maturing December 2020.	\$ 74,412	\$ 93,839
Note receivable from the Portage Chapel Hill UMC, with monthly payments of \$615, including interest of 4.25%.	-	13,550
Note receivable from the Climax/Scotts UMC, with monthly payments of \$845, including interest of 3% maturing June 2019.	14,774	23,729
Note receivable from the Valley UMC, with monthly payments of \$971, including interest of 3% maturing April 2027.	94,028	103,417
Note receivable from the Courtland-Oakfield UMC, with monthly payments of \$1,402, including interest of 3% maturing November 2021.	31,088	44,162
Note receivable from the Michigan Area Headquarters with interest of 0%, the entire balance is due January 2019, unsecured.	40,000	40,000
	\$ 254,302	\$ 318,697

**COUNCIL OF FINANCE AND ADMINISTRATION OF THE
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NOTES TO FINANCIAL STATEMENTS**

NOTE 6 - NOTES AND LOANS RECEIVABLE (Concluded)

Maturities of financing receivables at December 31 are as follows:

Years ending December 31,	
2018	\$ 58,465
2019	92,118
2020	37,270
2021	9,768
2022	10,065
Thereafter	46,616
	<u>\$ 254,302</u>

Notes receivable are carried at unpaid principal balances, less an allowance for doubtful collection. Management periodically evaluates the adequacy of the allowance based on past experience and potential adverse situations that may affect the borrower's ability to repay. It is management's policy to write off a loan only when they are deemed permanently uncollectible. As of December 31, 2017 and 2016, management believes that no allowance is necessary.

The classification of notes receivable regarding age and interest accrual status at December 31 are as follows:

	2017			2016		
	Principal	Interest	Total	Principal	Interest	Total
Current	<u>\$ 254,302</u>	<u>\$ -</u>	<u>\$ 254,302</u>	<u>\$ 318,697</u>	<u>\$ -</u>	<u>\$ 318,697</u>

**COUNCIL OF FINANCE AND ADMINISTRATION OF THE
WEST MICHIGAN ANNUAL CONFERENCE OF THE UNITED METHODIST CHURCH
NOTES TO FINANCIAL STATEMENTS**

NOTE 7 - LEASES

The Council leases office space in Grand Rapids, set to expire December 31, 2022. The future minimum lease payments for the Council are as follows:

Year ending December 31,		
2018	\$	23,500
2019		24,205
2020		24,931
2021		25,679
2022		26,449
	\$	124,764

Beginning January 1, 2019, the West Michigan Annual Conference and the Detroit Annual Conference will join to become a single organizational body located in Dewitt, Michigan. Lease obligations for both conferences will transfer to the new organization. The Detroit Annual Conference leases office space for approximately \$50,000 per year in Dewitt which is set to expire December 31, 2022.

NOTE 8 - PENSION AND OTHER POST-EMPLOYMENT BENEFITS

From 1982 through 2006, the Council contributed to the Ministerial Pension Plan (MPP) that was administered by Wespeth Benefits and Investments to fund clergy retirement benefits. Wespeth Benefits and Investments has taken the position that the Council is responsible for funding any shortfall in benefits. Beginning January 1, 2019, the West Michigan Annual Conference and the Detroit Annual Conference will join to become a single organizational body and pension obligations for both conferences will transfer to the new organization. As a result, the combined total estimated actuarial liability based on the actuarial calculation as of January 1, 2016 is projected to be \$124,759,126 in 2018. The expected combined contribution for both organizations for 2018 is \$0.

The Council participates in a voluntary multi-employer defined contribution pension plan that covers substantially all Council lay and clergy employees. The Council contributes between 9% and 12% of each participant's annual wages. Contributions made by the Council approximated \$55,000 and \$154,000 for each of the years ended December 31, 2017 and 2016, respectively.

Additionally, the Council participates in a defined benefit pension plan that is frozen (Pre-1982 Plan). The Plan is administered by Wespeth Benefits and Investments. The Council's plan assets exceeded the estimated actuarial plan liability based on the actuarial calculation as of January 1, 2016 by \$4,561,623 or 112% for 2018. The Council's plan assets exceeded the estimated actuarial plan liability based on the most recent actuarial calculation as of January 1, 2017 by \$4,205,476 or 105% for 2019.

**COUNCIL OF FINANCE AND ADMINISTRATION OF THE
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NOTE 8 - PENSION AND OTHER POST-EMPLOYMENT BENEFITS (Concluded)

Effective January 1, 2007, the Council adopted the Clergy Retirement Security Program (CRSP-DB). This program is an amendment and restatement of the previous clergy pension program. Regular contributions made by the Council approximated \$375,000 and \$329,000 for the years ended December 31, 2017 and 2016, respectively. The Council was also required to make additional contributions of \$1,400,963 and \$1,363,339 for the years ended December 31, 2017 and 2016, respectively. The Council's expected contribution based on the most recent actuarial calculation as of January 1, 2016 was projected to be \$1,322,786 for 2018.

The Council's policy is to fund the majority of costs of qualified retirees' (clergy and lay employees) health care coverage. Such costs are expensed when paid and amounted to approximately \$1,168,000 and \$1,158,000 for the years ended December 31, 2017 and 2016, respectively. Based on the most recent actuarial calculation dated December 27, 2017, the post-employment medical benefit liability is projected to reflect an estimated unfunded amount of \$6,163,000 as of January 1, 2017.

NOTE 9 - RELATED PARTY TRANSACTIONS

The Council conducts essentially all transactions, other than purchases of goods and services and sales of certain property, with affiliated congregations. Certain administrative expenses are reimbursed by related organizations. The Council also processes payroll transactions for affiliated organizations at no charge. The value of these services has not been determined but is not considered significant to the financial statements.

In August 2013, the Michigan Area United Methodist Ministry Center and the Michigan Area Headquarters entered into an \$825,000 mortgage agreement, the proceeds of which were used for the acquisition of office space for Headquarters. The Council has entered into an agreement with the Headquarters and the Detroit Annual Conference of the United Methodist Church to provide support to the Headquarters for the mortgage payments. Payments are to be sufficient to repay the underlying mortgage note plus interest at 4.74% per annum. The Council's estimated portion of remaining payments is as follows:

Year ending December 31,	Principal	Interest	Total commitment
2018	\$ 22,556	\$ 15,922	\$ 38,478
2019	323,590	10,011	333,601
	<u>\$ 346,146</u>	<u>\$ 25,933</u>	<u>\$ 372,079</u>

**COUNCIL OF FINANCE AND ADMINISTRATION OF THE
WEST MICHIGAN ANNUAL CONFERENCE OF THE UNITED METHODIST CHURCH
NOTES TO FINANCIAL STATEMENTS**

NOTE 10 - FUNCTIONAL ALLOCATION OF EXPENSES

The functional allocation of the Council's expenses as they relate to programs and management and general are listed below.

	2017	2016
Programs:		
Connectional Ministry and Administration fund	\$ 2,017,734	\$ 2,055,013
World Service and Conference Benevolence fund	1,891,276	2,255,752
Six Lanes and Advanced Specials fund	1,342,438	1,044,594
Ministerial Education and Black College fund	386,963	389,342
Camping and Outdoor Education fund	2,954,332	730,876
Pension and Health Benefits and Life Insurance fund	1,408,189	1,426,465
New Church Development fund	380,441	343,142
Other funds	105,444	117,412
Total programs	<u>10,486,817</u>	<u>8,362,596</u>
Management and general	1,630,090	2,203,551
	<u>\$ 12,116,907</u>	<u>\$ 10,566,147</u>

Fundraising has not been segregated on the basis of immateriality.

NOTE 11 - RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following purposes at December 31:

	December 31, 2016	Revenue	Expense	December 31, 2017
New Church Investment fund - restricted for development of new churches	\$ 71,291	\$ 112,171	\$ -	\$ 183,462
Camp endowment - restricted for the upkeep and running of camps	790,193	-	(790,193)	-
Special offerings - contributions designated by local churches	171,500	333,261	(239,014)	265,747
Ministerial training - designated for the training of clergy	144,017	1,149,512	(1,144,516)	149,013
	<u>\$ 1,177,001</u>	<u>\$ 1,594,944</u>	<u>\$ (2,173,723)</u>	<u>\$ 598,222</u>

**COUNCIL OF FINANCE AND ADMINISTRATION OF THE
WEST MICHIGAN ANNUAL CONFERENCE OF THE UNITED METHODIST CHURCH
NOTES TO FINANCIAL STATEMENTS**

NOTE 11 - RESTRICTED NET ASSETS (Concluded)

Net assets amounting to \$2,173,723 and \$1,172,118 were released from restrictions during the years ended December 31, 2017 and 2016, respectively, by incurring expenses satisfying their restricted purposes.

Permanently restricted net assets are available for the following purposes at December 31:

	2017	2016
Permanent endowment - restricted for world service	\$ 10,607	\$ 10,607

NOTE 12 - ENDOWMENTS

Endowments consist of funds established for a variety of purposes and may include both donor-restricted funds and funds internally designated to function as endowments. Restrictions are both permanent and temporary and assets associated with endowment funds are classified and reported based on the existence or absence of these restrictions.

The Council has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as permitting the preservation of the historical value of the original gift of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result, when directed by the gift instrument, the Council classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until the restricted purpose has been accomplished. The Council 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 organization 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 organization.
7. The investment policies of the Council.

The Council's investment and spending practices for endowment assets attempt to provide a predictable stream of funding to programs supported while seeking to maintain the purchasing power of the endowment assets.

**COUNCIL OF FINANCE AND ADMINISTRATION OF THE
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NOTES TO FINANCIAL STATEMENTS**

NOTE 12 - ENDOWMENTS (Concluded)

Investment earnings from donor-restricted endowment funds are classified as temporarily restricted income until explicit donor stipulations are satisfied. In the event that the fair value of donor-restricted endowment funds falls below the level required to be maintained in perpetuity, the resulting deficiency is recorded as a reduction of unrestricted net assets.

From time to time, certain donor-restricted endowment funds may have fair values less than the amount required to be maintained by donors or by law (underwater endowments). The Conference has interpreted UPMIFA to permit spending from underwater endowments in accordance with prudent measures required under law. There were no such deficiencies for the years ended December 31, 2017 and 2016, respectively

Changes in endowment net assets are as follows:

	Temporarily restricted	Permanently restricted	Total
Endowment net assets January 1, 2016	\$ 793,409	\$ 10,607	\$ 804,016
Investment return:			
Investment income	18,278	-	18,278
Net depreciation (realized and unrealized)	26,110	-	26,110
Total investment return	44,388	-	44,388
Approved for expenditure	(47,604)	-	(47,604)
Endowment net assets December 31, 2016	790,193	10,607	800,800
Approved for expenditure	(790,193)	-	(790,193)
Endowment net assets December 31, 2017	\$ -	\$ 10,607	\$ 10,607

**COUNCIL OF FINANCE AND ADMINISTRATION OF THE
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NOTES TO FINANCIAL STATEMENTS**

NOTE 13 - CONTINGENCIES

From time to time the Council is involved in various legal proceedings that have arisen in the ordinary course of business. Management does not believe that the outcome of these proceedings, either individually or in the aggregate, will have a material adverse effect on the Council's financial position or future results of operations.

Effective September 1, 2009 the Council became primarily self-insured, up to certain limits, for health claims through Professional Benefits Services. The plan includes all participating Council employees as well as affiliated congregation clergy. The Council has purchased stop-loss insurance, which will reimburse the Council for individual policies that exceed \$100,000 annually. Claims are expensed as paid. The total claims expense under the program was approximately \$4,500,000 and \$4,900,000 for Council employees for the years ended December 31, 2017 and 2016, respectively. The Council is reimbursed for stop loss premiums and claims paid for affiliates covered under the plan. The total amount of claims incurred but not reported attributable to the Council has not been determined, however, claims incurred in December estimated in the amount of \$220,000 were paid in 2018.

NOTE 14 - MICHIGAN UNITED METHODISTS VOTE TO BECOME ONE

In a live state-wide web address held on June 10, 2015, Michigan Area Bishop Deborah Lieder Kiesey, announced that the Detroit Annual Conference and the West Michigan Annual Conference have voted to create a single organizational body in Michigan by January 1, 2019. The decision will impact over 140,000 professing members in the state, attending nearly 850 local churches.

NOTE 15 - CONTRIBUTION TO CAMPING MINISTRIES

Effective January 1, 2017, the West Michigan Conference along with the Detroit Annual Conference have elected to transfer all assets held on behalf of their camping and outdoor ministries to Michigan Area United Methodist Camping. The goal of the conferences is to centralize the camping and outdoor ministries program under one organization to focus on marketing and providing quality year-round camp and retreat facilities and programs that offer and promote Christian faith for people of diverse backgrounds and ages. Michigan Area United Methodist Camping (a non-profit organization) was incorporated May 2016 as a charitable, nonprofit provider under Section 501(c)3 of the Internal Revenue Code.

The following summarizes the items contributed to Michigan Area United Methodist Camping:

Cash and cash equivalents	\$ 508,725
Investments	799,576
Property and equipment	<u>1,646,031</u>
Total contribution expense	<u>\$ 2,954,332</u>