



## December 2013 Conference Financial Statements Management Discussion and Analysis

Our Conference had a very good year financially in 2013: connectional giving/apportionments were up, investments were up and expenses were at plan or below. That trifecta almost always leads to positive financial results. Below are some key accomplishments and other financial data:

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### Districts

Capitol Area North  
Capitol Area South  
Foothills  
Maumee Watershed  
Miami Valley  
Northwest Plains  
Ohio River Valley  
Shawnee Valley

- West Ohio paid 100% of its general church apportionments. This was possible because in December CFA approved up to \$600,000 be added to actual receipts in order to achieve this goal. \$515,000 was the final amount needed. This is the first time West Ohio has fully participated in the connection in this manner.
- Year-end operating reserves exceed target, which is 50% of annual operating and missional expenses.
- Following the December 3, 2013 all-administrative boards meeting, the Conference Board of Pension undertook surplus redirection transactions with the Oklahoma Annual Conference and the North Carolina Annual Conference. The net result is that our Retired Clergy Benefit Fund increased by \$11.4 million and our Pre-82 denominational pension plan decreased by \$11.4 million.

2013 also included several activities that were one-time or cyclical in nature, including the sale of Gardner Village in Washington Courthouse for \$500,000 and receipt of \$800,000 in discontinued church proceeds.

Although the December 2013 results are preliminary and unaudited, it is clear that we will end the year with at least \$5 million in unrestricted net assets, which means we are solvent. This marks the first year we have moved this figure from negative to positive, at least since we began recording as a liability our obligation to retirees for health care, which at December 31, 2012 was \$52 million.

The reports that follow provide the complete picture of Conference financial activity: assets and liabilities, income and expense, and how they changed in 2013 from 2012. Please direct your questions to me or to our Controller, Bruce Hohl, at [bhohl@wocumc.org](mailto:bhohl@wocumc.org).

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	UNA	TRNA	PRNA	Total		UNA	TRNA	PRNA	Total
	[1-4]0	TR	PR	12/31/2013		[1-4]0	TR	PR	12/31/2012
<b>Assets</b>									
Cash	2,760,430	<u>// Please See Notes on Last Page //</u>				6,116,523			
AR_Apportionment	1,271,764					1,406,883	YE Apportionments measurement.		
AR_Other	31,274					56,257			
AR_Pledges	392,332					435,584	Only 2 large pledges remain.		
NR_Churches	143,106					186,187			
Investments	67,392,308	Ties to 1.1 totals section.				43,378,410	11.4M from Pre-82.		
Due_To_From	0					0			
Other_Assets	0					0			
Prepays	658,009					32,487	Jan 2014 health ins.		
Trust_Assets	0					0			
total	<u>72,649,223</u>					<u>51,612,330</u>			
Fixed_Assets	3,344,304					3,725,024			
Total Assets	<u>75,993,527</u>					<u>55,337,355</u>			
<b>Liabilities</b>									
Other_Liabs	-2,472,232					-2,268,338	Mostly pass thru to General Church.		
ABO_Healthcare	-51,936,946					-51,936,946			
Held_For_Dist	-9,088,150					-6,838,916			
Note_Payable	0					-8,059	Paid-off JE is dated 12/31/2013.		
total	<u>-63,497,328</u>					<u>-61,052,259</u>			
<b>Net Assets</b>									
UNA	13,748,197	Includes PPJEs = 1412140				22,407,601	<u>PP adjs to move to restricted:</u>		
TRNA	-7,896,727	Includes PPJEs = -1412140				-5,676,752	WOTM, Gardner, Church loans, Pledges,		
PRNA	-136,566	Includes PPJEs = 0				-136,566	Camp Donations & Miracle Offerings		
UNA_change	-18,584,049	Ties to 2.0 Surplus (Deficit)				-10,071,544			
TRNA_change	347,945					-807,835			
PRNA_change	25,000					0			
total	<u>-12,496,200</u>	= Surplus				<u>5,714,904</u>	= Deficit		
<b>Liabs &amp; Net Assets</b>	<u>-75,993,527</u>					<u>-55,337,355</u>			
<u>balance check</u>	0					0			
UNA_End_Bal	-4,835,852	= Surplus				12,336,057	= Deficit		
TRNA_End_Bal	-7,548,782					-6,484,587			
PRNA_End_Bal	-111,566					-136,566			
Restricted Total	-7,660,348	Ties to 1.2 RNA ending balance.				-6,621,153			

	UNA	TRNA	PRNA	Total	UNA	TRNA	PRNA	Total
	[1-4]0	TR	PR	12/31/2013	[1-4]0	TR	PR	12/31/2012
<b>Revenue</b>								
Apportionments	-10,488,410	-197,028	0	-10,685,438	-10,311,063	-20,081	0	-10,331,144
Med_Receipts	-8,181,729	0	0	-8,181,729	-8,952,530	0	0	-8,952,530
GL_Investments	-2,879,909	-484,006	0	-3,363,914	-1,625,881	-117,974	0	-1,743,854
Interest_Dividends	-921,466	-85,021	0	-1,006,487	-1,225,355	-66,801	0	-1,292,156
Camp_Income	-428,599	0	0	-428,599	-468,357	0	0	-468,357
Mission_other	-3,612	0	0	-3,612	74,354	0	0	74,354
GL_asset_sales	-1,045,154	0	0	-1,045,154	-342,484	0	0	-342,484
Misc_Income	-953,789	-27,866	0	-981,655	-1,004,406	-1,384	0	-1,005,790
Gifts_for_distribution	0	-784,641	0	-784,641	0	-1,750,680	0	-1,750,680
Gifts_annuity	0	-50,756	0	-50,756	0	-35,092	0	-35,092
Contributions	0	-223,797	0	-223,797	0	-154,757	0	-154,757
Pledges	0	0	0	0	0	0	0	0
GL_trusts	0	0	0	0	0	0	0	0
ABO_Change	0	0	0	0	-3,734,780	0	0	-3,734,780
Satisfy_Restrict	-2,226,059	2,201,059	25,000	0	-1,342,934	1,338,934	0	-4,000
total	<u>-27,128,727</u>	<u>347,945</u>	<u>25,000</u>	<u>-26,755,782</u>	<u>-28,933,434</u>	<u>-807,835</u>	<u>0</u>	<u>-29,741,269</u>
<b>Expenses</b>								
Admin	4,772,143	0	0	4,772,143	4,349,897	0	0	4,349,897
Mission	2,659,668	0	0	2,659,668	2,663,740	0	0	2,663,740
Church_Bene	514,997	0	0	514,997	323,220	0	0	323,220
Med_Costs	11,136,961	0	0	11,136,961	12,479,562	0	0	12,479,562
BPHB	-13,782,601	0	0	-13,782,601	-3,403,269	0	0	-3,403,269
Camp_Expense	986,411	0	0	986,411	1,059,537	0	0	1,059,537
Episcopal_Res	34,844	0	0	34,844	77,000	0	0	77,000
Gardner_Village	29,263	0	0	29,263	90,686	0	0	90,686
Other_BOT	761,089	0	0	761,089	156,064	0	0	156,064
Distributions	1,349,174	0	0	1,349,174	906,910	0	0	906,910
Misc_Exp	82,729	0	0	82,729	158,543	0	0	158,543
total	<u>8,544,678</u>	<u>0</u>	<u>0</u>	<u>8,544,678</u>	<u>18,861,890</u>	<u>0</u>	<u>0</u>	<u>18,861,890</u>
<b>Net (Rev) Exp</b>	<u>-18,584,049</u>	<u>347,945</u>	<u>25,000</u>	<u>-18,211,104</u>	<u>-10,071,544</u>	<u>-807,835</u>	<u>0</u>	<u>-10,879,379</u>

<b>UNA</b>	<b>TRNA</b>	<b>PRNA</b>	<b>Total</b>	<b>UNA</b>	<b>TRNA</b>	<b>PRNA</b>	<b>Total</b>
[1-4]0	TR	PR	12/31/2013	[1-4]0	TR	PR	12/31/2012

**Note 1** - This report is presented in Debit / Credit format so figures are positive or negative as follows:

<u>Type</u>	<u>Debits or Credits</u>	<u>Presented as</u>
Assets	Debits	Positives
Liabilities	Credits	Negatives
Net Assets	Credits	Negatives
Revenues	Credits	Negatives
Expenses	Debits	Positives

**Note 2** - Net Asset definitions summarized from page 7 of the 2012 Audited Financial Statement:

UNA (Unrestricted Net Assets)

Net assets not subject to donor-imposed restrictions and available for use in on-going operations.

TRNA (Temporarily Restricted Net Assets)

Net assets that are limited as to use by donor-imposed restriction that can be fulfilled by either the actions of the Conference or the passage of time.

PRNA (Permanently Restricted Net Assets)

Net assets that are limited as to use by donor-imposed restriction that permanently restrict the use of the funds by the Conference with the exception of investment earnings.

**Note 3** - PPJE (Prior Period Journal Entry)

Prior period adjustments are made for significant errors existing at the beginning of the year. All 2013 prior period adjustments are for the reclassification of specific net assets to or from restricted as appropriate. A list of these adjustments is at the end of report 1.2.

Conference Fund	Amount	Broker	Loc	Amount Source	Broker Account	GL Account	GAAP
Alford Family Residency Program	766,433.53		woc+	Allocation	hnb_bal_allocated	21-10520-000-150	20-TR
Aviation Congo	287,698.62		woc+	Allocation	hnb_bal_allocated	31-10520-000-0153	30-TR
Camps Permanent Fund	435,763.44		woc+	Allocation	hnb_bal_allocated	21-10520-000-0120	20-TR
Clergy Benefits	27,855,029.96	MS1	woc	WOC_MS_reconciliation_2013-12.xls	285-105485-302	40-10520-000-0000	40-UR
Clergy Benefits	8,024,612.61	MS1	woc	WOC_MS_reconciliation_2013-12.xls	285-105487-302	40-10520-000-0000	40-UR
Clergy Benefits	6,315,477.42	Wes	woc	WOC_Wespath_STIF_2013-12.pdf	STIF	40-10530-000-0000	40-UR
Frazer Ministry Scholarship	74,413.29		woc+	Allocation	hnb_bal_allocated	21-10520-000-152	20-TR
Gardner Housing Assistance	1,257,519.67		woc+	Allocation	hnb_bal_allocated	21-10520-000-0150	20-TR
Gifts - Donor Advised	17,379.90		woc+	Allocation	da_allocated	31-10130-000-0190	Liab
Gifts - Donor Advised	24,934.31	Meeder	woc	WOC_Meeder_2933600_2013-12.pdf	2933600	31-10560-000-0190	Liab
Gifts - Life Annuity (CGA)	2,656,127.62	HNB	woc	WOC_HNB_Annuity_66688_2013-12.xls	M66688	31-10520-000-0170	Liab
Gifts - Life Annuity (CGA)	0.00	NA	woc	WOC_31-10520-000-0000.pdf	In transit at YE	31-10520-000-0000	Liab
Gifts - Life Income	1,634,664.30	HNB	woc	WOC_HNB_Pooled_0161_2013-12.pdf	1038000161	31-10520-000-0180	Liab
Interns	0.00		woc+	Allocation	mssb_allocated	21-10520-000-100	20-TR
Leadership	104,891.41		woc+	Allocation	mssb_allocated	21-10520-000-0700	20-TR
Lilly Grant	465,244.08		woc+	Allocation	mssb_allocated	21-10520-000-180	20-TR
Managed Davis Plain (PR)	10,000.00		woc+	Allocation - TR/PR	hnb_3_allocated	30-10520-000-0230	30-PR
Managed Davis Plain (TR)	2,894.26		woc+	Allocation - TR/PR	hnb_3_allocated	31-10520-000-0230	30-TR
Managed for Others - Balanced	3,619,646.84		woc+	Allocation	hnb_bal_allocated	31-10520-000-0220	Liab
Managed for Others - Fixed	32,608.14		woc+	Allocation	hnb_fix_allocated	31-10520-000-0215	Liab
Managed for Others - Growth	781,918.21		woc+	Allocation	hnb_gro_allocated	31-10520-000-0225	Liab
Managed for Others - Stable	305,419.29		woc+	Allocation	hnb_sta_allocated	31-10520-000-0210	Liab
Managed Kirsch Milan (PR)	15,000.00		woc+	Allocation - TR/PR	hnb_2_allocated	30-10520-000-0230	30-PR
Managed Kirsch Milan (TR)	4,011.12		woc+	Allocation - TR/PR	hnb_2_allocated	31-10520-000-0230	30-TR
Managed Kirsch Worthington (PR)	16,565.85		woc+	Allocation - TR/PR	hnb_4_allocated	30-10520-000-0230	30-PR
Managed Kirsch Worthington (TR)	4,515.19		woc+	Allocation - TR/PR	hnb_4_allocated	31-10520-000-0230	30-TR
Managed Phillips Waterloo (PR)	20,000.00		woc+	Allocation - TR/PR	hnb_1_allocated	30-10520-000-0230	30-PR
Managed Phillips Waterloo (TR)	5,451.17		woc+	Allocation - TR/PR	hnb_1_allocated	31-10520-000-0230	30-TR
Managed Shanely McKendree (PR)	30,000.00		woc+	Allocation - TR/PR	hnb_5_allocated	30-10520-000-0230	30-PR
Managed Shanely McKendree (TR)	8,176.73		woc+	Allocation - TR/PR	hnb_5_allocated	31-10520-000-0230	30-TR
Managed Shanely Pontius (PR)	20,000.00		woc+	Allocation - TR/PR	hnb_6_allocated	30-10520-000-0230	30-PR
Managed Shanely Pontius (TR)	5,451.18		woc+	Allocation - TR/PR	hnb_6_allocated	31-10520-000-0230	30-TR
Managed South Zanesville (TM)	8,455.87		woc+	Allocation - TR/PR	hnb_bal_allocated	31-10520-000-0230	30-TR
Mission Partnerships	74,833.40		woc+	Allocation	mssb_allocated	21-10520-000-400	20-TR
New Church Starts CH (ORV+MIV)	0.00		woc+	Allocation	mssb_allocated	21-10520-000-223	20-TR
Operating Reserve	3,186,213.79	MS1	woc	WOC_MS_reconciliation_2013-12.xls	285-105486-302	10-10520-000-0000	10-UR
Operating Reserve	1,211,404.99	MS1	woc	WOC_MS_reconciliation_2013-12.xls	285-105493-302	10-10520-000-0000	10-UR
Pass Thru (Clearing)	0.00	MS2	woc	WOC_MS_reconciliation_2013-12.xls	285-105483-302	na	Clear
Region AB (NWP+MWD)	69,684.50		woc+	Allocation	mssb_allocated	21-10520-000-200	20-TR

Conference Fund	Amount	Broker	Loc	Amount Source	Broker Account	GL Account	GAAP
Region CH (ORV+MIV)	634,425.86		woc+	Allocation	mssb_allocated	21-10520-000-220	20-TR
Region DE (CAS+CAN)	237,362.88		woc+	Allocation	mssb_allocated	21-10520-000-210	20-TR
Region GF (FTH+SHV)	55,679.52		woc+	Allocation	mssb_allocated	21-10520-000-230	20-TR
Residency	0.00		woc+	Allocation	mssb_allocated	21-10520-000-110	20-TR
Scholarship	21,589.91		woc+	Allocation	mssb_allocated	21-10520-000-160	20-TR
Undesignated - COD	57,057.75		woc+	Allocation	da_allocated	31-10130-000-0000	30-UR
Undesignated - TA	1,048,377.45		woc+	Allocation	mssb_allocated	10-10520-000-170	20-UR
Urban Leader	0.00		woc+	Allocation	mssb_allocated	21-10520-000-130	20-TR
WOC Trustees Capital Fund	4,362,909.07		woc+	Allocation	hnb_bal_allocated	20-10520-000-0000	20-UR
WOC Trustees Church Extension	1,622,464.39		woc+	Allocation	hnb_bal_allocated	21-10520-000-0130	20-TR
zz_na	12,894.26		woc+-	Allocation - Davis Plain (PR+TR)	hnb_bal_allocated	hnb_3_allocated	
zz_na	19,011.12		woc+-	Allocation - Kirsch Milan (PR+TR)	hnb_bal_allocated	hnb_2_allocated	
zz_na	21,081.04		woc+-	Allocation - Kirsch Worthington (PR+TR)	hnb_bal_allocated	hnb_4_allocated	
zz_na	25,451.17		woc+-	Allocation - Phillips Waterloo (PR+TR)	hnb_bal_allocated	hnb_1_allocated	
zz_na	38,176.73		woc+-	Allocation - Shanely McKendree (PR+TR)	hnb_bal_allocated	hnb_5_allocated	
zz_na	25,451.18		woc+-	Allocation - Shanely Pontius (PR+TR)	hnb_bal_allocated	hnb_6_allocated	
zz_na	12,577,370.22	HNB	woc-	WOC_HNB_End_Balan_66670_2013-12.xls	M66670	hnb_bal_allocated	
zz_na	32,608.14	HNB	woc-	WOC_HNB_End_Fixed_0241_2013-12.pdf	1038000241	hnb_fix_allocated	
zz_na	781,918.21	HNB	woc-	WOC_HNB_End_Grow_0116_2013-12.pdf	1038000116	hnb_gro_allocated	
zz_na	305,419.29	HNB	woc-	WOC_HNB_End_Stable_0134_2013-12.pdf	1038000134	hnb_sta_allocated	
zz_na	1,347,578.25	MS1	woc-	WOC_MS_reconciliation_2013-12.xls	285-105492-302	mssb_allocated	
zz_na	1,364,510.76	MS1	woc-	WOC_MS_reconciliation_2013-12.xls	285-105484-302	mssb_allocated	
zz_na	74,437.65	UMCU	woc-	WOC_UMFCU_92001_2013-12.pdf	92001	da_allocated	
UNA Restricted for Disaster Relief	118,558.63		xxx	Trial Balance	Unfunded	10-32091-000	10-TR
UNA Restricted for Ministerial Education	326,404.91		xxx	Trial Balance	Unfunded	10-32095-000	10-TR
UNA Restricted for Peace with Justice	7,746.77		xxx	Trial Balance	Unfunded	10-32096-000	10-TR
UNA Restricted for Rural Life	1,233.00		xxx	Trial Balance	Unfunded	10-32097-000	10-TR
UNA Restricted for Golden Cross	661.00		xxx	Trial Balance	Unfunded	10-32098-000	10-TR
UNA Restricted for Youth Service	1,938.62		xxx	Trial Balance	Unfunded	10-32099-000	10-TR
UNA Restricted for Native American	109,431.02		xxx	Trial Balance	Unfunded	10-32100-000	10-TR
UNA Designated for All in the Family	9,859.26		xxx	Trial Balance	Unfunded	20-32091-000	20-BD
UNA Designated for Consultation Process	181,991.45		xxx	Trial Balance	Unfunded	20-32092-000	20-BD
UNA Designated for New Church Starts	207,355.16		xxx	Trial Balance	Unfunded	20-32093-000	20-BD
UNA Designated for BOT Discretionary	41,844.54		xxx	Trial Balance	Unfunded	20-32094-000	20-BD
Ohio Health Grant for medical missions outside the US	19,492.38		xxx	1.2_RNA_2013-12.ods - Reference-1	Unfunded	11_Ohio_Health_Grant	10-TR
Camps Donations Funds	85,000.00		xxx	1.2_RNA_2013-12.ods - Reference-2	Unfunded	11_Camp_Donations	10-TR
GBGM for Hispanic Missions	0.00		xxx	1.2_RNA_2013-12.ods - Reference-3	Unfunded	11_Hispanic_Missions	10-TR

Conference Fund	Amount	Broker	Loc	Amount Source	Broker Account	GL Account	GAAP
New Church Starts Conference	4,606.92		xxx	1.2_RNA_2013-12.ods - Reference-4	Unfunded	No worksheet	10-TR
Sewell African-American Camperships	23,258.75		xxx	1.2_RNA_2013-12.ods - Reference-5	Unfunded	No worksheet	10-TR
Wings of the Morning	168,051.95		xxx	1.1_RNA_2013-12.ods - Reference-6	Unfunded	No worksheet	10-TR

**Note 1 General Notes and Assets by Restriction Type**

**Notes**

(1.1) General description

This is a multipurpose list in that it shows how each Conference Fund can be traced to:

- ~ Broker or bank amounts if funded, trial balance or spreadsheet if unfunded.
- ~ General Ledger account
- ~ GAAP Restricted Net Assets or Board Designated Assets category

Some brokerage accounts hold assets for more than one Conference Fund. In these cases the above schedule shows both the full brokerage account amount and it's allocation to specific Conference Funds. These allocations are shown by the '\*\_allocated' entries in the Broker Account and GL Account columns.

(1.2) Column descriptions

- Conference Fund Funds types include Board Designated, Donor Restricted and Held for Others.
- Amount Value of the Fund.
- Broker Abbreviation for the Bank or Broker
- Loc Code for the Conference or District related to the fund. See below for 'xxx' funds.
- Amount Source File name of the Bank or Broker statement to which the Amount can be traced.  
Where the value is 'Allocation' the Amount can be traced to an Allocation Schedule.  
Totals from Allocation Schedules can be traced to Bank or Broker statements.
- Broker Account The Bank or Broker account holding the Amount. In the case of an '\*\_allocated' label find the same '\*\_allocated' label in the 'GL Account' in order to determine the 'Amount Source'.
- GL Account General Ledger account number used to track the fund balance.
- GAAP Required GAAP treatment of the Fund as Unrestricted, Temp Restricted, Perm Restricted or Liability.

(1.3) Unfunded Funds (Loc = xxx and all are related to woc)

Board Designated and Restricted Funds not held in specifically identified bank or broker accounts are labeled as unfunded. These funds will be 'funded' from Conference 'available' cash and investments - see below.

Conference Fund	Amount	Broker Loc	Amount Source	Broker Account	GL Account	GAAP
<b>Conference 'available' cash and investments</b>						
Operating Reserve Funds				4,397,618.78	10-10520-000-0000	
Undesignated - TA Fund				1,048,377.45	10-10520-000-170	
Treasurer's Accounts Cash				2,745,121.35	1.-101.*	
Less "Unfunded" Funds				-1,307,434.36		[1-4]0-..
Total				<u>6,883,683.22</u>		
<b>Conference Funds and Investments totals</b>						
Unrestricted Funds				52,061,083.04		[1-4]0-UR
Temporarily Restricted Funds				7,013,343.97		[1-4]0-TR
Permanently Restricted Funds				111,565.85		[1-4]0-PR
Board Designated Funds and Unfunded				441,050.41		[1-4]0-BD
Stock gifts in transit				0.00		Clear
Funds held for others (Liabilities)				9,072,698.61		Liab
<u>Total Conference Funds per above</u>				<u>68,699,741.88</u>		
Less "Unfunded" Funds				-1,307,434.36		[1-4]0-..
<u>Investments per Conference Fund listing</u>				<u>67,392,307.52</u>		
Difference versus listing				0.00		
<u>Investments per broker statements</u>				<u>67,392,307.52</u>		woc.*
Stock gifts in transit				0.00		Clear
GL_reconciliation difference				0.00		
<u>Investments per Financial Statements</u>				<u>67,392,307.52</u>		



10-10120-000-0000 WOC Fund		Beginning Balance	Additions	Transfers	Releases	Ending Balance	Release Method
<b>Board Designated - Pension &amp; Health</b>							
40-10520-000-0000	Retired Clergy Benefits Fund	25,437,597	10,442,046	0	0	35,879,643	Discrete
40-10530-000-0000	WesPath STIF Fund	13,120	6,302,357	0	0	6,315,477	Discrete
<u>Totals</u>		<u>25,450,717</u>	<u>16,744,403</u>	<u>0</u>	<u>0</u>	<u>42,195,120</u>	
<b>Board Designated - Board of Trustees (unfunded)</b>							
20-32091-000-0000	UNA Designated for All in the Family (Sub account 5048)	0	9,859	0	0	9,859	Allocated
20-32092-000-0000	UNA Designated for Consultation Process (Sub account 0681)	80,449	107,542	0	-6,000	181,991	Allocated
20-32093-000-0000	UNA Designated for New Church Starts	133,666	73,689	0	0	207,355	Discrete
20-32094-000-0000	UNA Designated for BOT Discretionary	0	41,845	0	0	41,845	Discrete
<u>Totals</u>		<u>214,116</u>	<u>232,935</u>	<u>0</u>	<u>-6,000</u>	<u>441,050</u>	
<b>Temp. Restricted - Treasurer's Accts (unfunded)</b>							
10-32095-000-0000 10-20420-000 Rev 10-51945-010 Exp	Restricted for Ministerial Education (Conference part of GC apportionment)	381,410	197,028	0	-252,034	326,405	Allocated
10-32091-000-0000 10-42091-020 Rev 10-52091-020 Exp	Restricted for Disaster Relief	139,299	0	0	-20,740	118,559	Allocated
10-32096-000-0000 10-20250-000 Liab	Restricted for Peace with Justice (Special Sunday)	8,641	8,576	0	-9,470	7,747	Allocated
10-32100-000-0000 10-20310-000 Liab	Restricted for Native American (Special Sunday)	136,936	7,345	0	-34,850	109,431	Allocated
10-32097-000-0000 10-20320-000 Liab	Restricted for Rural Life	1,121	112	0	0	1,233	Allocated
10-32098-000-0000 10-20330-000 Liab	Restricted for Golden Cross	661	0	0	0	661	Allocated
10-32099-000-0000 10-20500-000 Liab	Restricted for Youth Service	1,939	0	0	0	1,939	Allocated
10-32101-000-0000	Restricted for COD Ambassadors	1,384	0	0	-1,384	0	Discrete
Reference-1	Ohio Health Grant for medical missions outside the US	20,853	0	0	-1,360	19,492	Allocated
Reference-2	Camps Donations Fund	58,078	106,183	0	-79,261	85,000	Allocated
Reference-3	GBGM Hispanic Missions + Donations	6,127	1,850	0	-7,977	0	Allocated
Reference-4	New Church Starts Conference	0	4,607	0	0	4,607	Allocated
Reference-5	Sewell African-American Camperships	0	23,259	0	0	23,259	Allocated
<u>Totals</u>		<u>756,449</u>	<u>348,960</u>	<u>0</u>	<u>-407,076</u>	<u>698,332</u>	

10-10120-000-0000 WOC Fund		Beginning Balance	Additions	Transfers	Releases	Ending Balance	Release Method
<b>Temp. Restricted - Board of Trustees (unfunded)</b>							
21-10330-000-0000	Pledge Receivable	712,818	0	-90,896	-1,922	620,000	Year-End
21-10333-000-0000	PV of Future Pledges	-210,178	0	0	60,009	-150,168	Year-End
21-10335-000-0000	Reserve for Unpaid Pledges	-89,102	0	0	11,602	-77,500	Year-End
21-10337-000-0000	Write-Off of Uncollectible Pledges	0	0	3,000	-3,000	0	Year-End
Reference-0	Pledge Cash	89,493	0	-89,493	0	0	Year-End
<b>Totals</b>		<b>503,031</b>	<b>0</b>	<b>-177,389</b>	<b>66,690</b>	<b>392,332</b>	

<b>Temp. Restricted - Board of Trustees</b>							
21-10520-000-0130	WOC Church Extension Available	1,367,340	212,044	43,080	0	1,622,464	Note 1
20-10410-000-0000	WOC Church Extension Outstanding	186,187	0	-43,080	0	143,106	Note 1
21-10520-000-180	Lilly Grant	692,229	0	0	-226,985	465,244	Allocated
21-10520-000-150	Alford Family Residency Program	546,685	90,329	154,000	-24,581	766,434	Allocated
21-10520-000-0700	Leadership	50,436	82,520	2,403	-30,468	104,891	Allocated
21-10520-000-110	Residency	125	1,965	14,532	-16,622	0	Allocated
21-10520-000-100	Interns	11,534	4,870	0	-16,404	0	Allocated
21-10520-000-160	Scholarship	21,590	0	0	0	21,590	Discrete
21-10520-000-152	Frazer Ministry Scholarship	58,237	16,176	0	0	74,413	Discrete
21-10520-000-0150	Gardner Housing Assistance	1,116,613	144,086	0	-3,180	1,257,520	Allocated
21-10520-000-0120	Camps Permanent Fund	415,282	59,160	0	-38,679	435,763	Discrete
21-10520-000-220	Region ORV / MIV	751,722	0	4,870	-122,167	634,426	Discrete
21-10520-000-210	Region CAS / CAN	252,363	0	0	-15,000	237,363	Discrete
21-10520-000-200	Region NWP / MWD	69,685	0	0	0	69,685	Discrete
21-10520-000-230	Region FTH / SHV	55,680	0	0	0	55,680	Discrete
21-10520-000-223	New Church Starts ORV / MIV	8,475	0	0	-8,475	0	Discrete
21-10520-000-400	Mission Partnerships	74,193	145	1,584	-1,088	74,833	Discrete
21-10520-000-0040	Camp Sabroske (T)	2,416	-67	0	-2,349	0	Discrete
21-10520-000-130	Urban Leader	845	0	0	-845	0	Discrete
<b>Totals</b>		<b>5,681,636</b>	<b>611,228</b>	<b>177,389</b>	<b>-506,842</b>	<b>5,963,412</b>	

<b>Perm. Restricted - Board of Trustees</b>							
20-10520-000-0040	Camp Sabroske (P)	25,000	0	0	-25,000	0	na - perm.
<b>Totals</b>		<b>25,000</b>	<b>0</b>	<b>0</b>	<b>-25,000</b>	<b>0</b>	

10-10120-000-0000 WOC Fund		Beginning Balance	Additions	Transfers	Releases	Ending Balance	Release Method
<b>Temp. Restricted - Council on Development</b>							
COD-pass-through	COD Pass through activity	15,820	838,011	0	-853,831	0	Note 3
Reference-6	Wings of the Morning	668,052	0	0	-500,000	168,052	Discrete
31-10520-000-0153	Aviation Congo	250,000	37,699	0	0	287,699	Discrete
31-10520-000-0230	Restricted for specific churches	21,739	17,217	0	0	38,956	Note 2
<b>Totals</b>		<b>955,611</b>	<b>892,926</b>	<b>0</b>	<b>-1,353,831</b>	<b>494,706</b>	

<b>Perm. Restricted - Council on Development</b>							
30-10520-000-0230	Restricted for specific churches	111,566	0	0	0	111,566	Note 2
<b>Totals</b>		<b>111,566</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>111,566</b>	

Totals, checks and adjustments							Change
Total designated		25,664,832	16,977,338	0	-6,000	42,636,170	16,971,338
Agrees to detail   Net change			TRUE		TRUE		

Total restricted		8,033,293	1,853,114	0	-2,226,059	7,660,348	-372,945
Agrees to detail   Net change			TRUE	TRUE	TRUE		

**Test 1**

RNA ending balance per FS 7,660,348  
 Does RNA total per Roll Forward = RNA total per FS TRUE

**Test 2**

Difference between WOC Fund Ending Balances and related GL account balance where applicable - SB zero. 0  
 Are all differences resolved TRUE

Source	Prior period adjustments	Amount	
	Unadjusted RNA 12/31/2012	6,621,153	
TA cash	Wings of the Morning	168,052	PPJE-1
Fixed Assets	Gardner Village real estate	520,134	PPJE-2
Loan payments	WOC Church Extension Available	60,957	PPJE-3
Notes Receivable	WOC Church Extension Outstanding	186,187	PPJE-4
Pledge AR	Pledge AR accounts Fund 10 & 21	413,538	PPJE-5
Pledge Cash	Pledge AR held in cash at YE	89,493	PPJE-6
Unfunded	Restricted Camp Donations	48,078	PPJE-7
Unfunded	2009 Miracle Offering for NGL	-55,518.89	PPJE-8
Unfunded	2007 Miracle Offering for HIV Ministry	-18,780.00	PPJE-9
	Adjusted RNA 12/31/2012	8,033,293	

<b>10-10120-000-0000</b>	<b>WOC Fund</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Transfers</b>	<b>Releases</b>	<b>Ending Balance</b>	<b>Release Method</b>
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**Notes and Definitions**

**Discrete**

For this method the releases are made when specific related expenditures are made.  
In this case the documentation in the payables file will [should] properly support the release of restriction.

**Allocated**

For this method releases are made after the related expenditures. A worksheet is prepared to show the relationship between the releases and the expenditures. Hidden column 'Worksheet' includes the worksheet file name.

**Note 1**

WOC Church Extension Fund amounts are available or loaned to Local Churches for real estate improvements.  
During the year interest and principal payments are deposited into the DCB Main checking and posted to unrestricted accounts.  
At year-end transfer these payments the to restricted HNB Endowment Fund and post the following JE (updated for 12/31/13).

<u>From unrestricted (JE 23518 for 2013)</u>			<u>12/31/13</u>
10-10120-000-0000	Cash TA	P&I	-51,049.05
10-10910-000-0000	Inter-fund	P&I	51,049.05
20-40410-000-0130	Interest Income - unrestricted	Interest	7,968.79
20-10910-000-0000	Inter-fund	Interest	-7,968.79
 <u>To restricted (JE 23518 for 2013)</u>			
21-10520-000-0130	Investments - restricted	P&I	51,049.05
21-40410-000-0130	Interest Income - restricted	Interest	-7,968.79
21-10910-000-0000	Inter-fund	Principal	-43,080.26

**Note 2**

Quarterly checks are sent to related churches for the earnings on both the temporarily and permanently restricted parts of the fund.  
In the above presentation the 'Additions' are reduced by these earnings.

**Note 3**

All COD receipts are distributed in the current year or held as liabilities at YE.  
This activity need not run through restricted revenue and release accounts (change during 2014).

Fund GL Account	WOC Fund	Additions Account	Date	Amount	Description
<b>Board Designated additions</b>					
40-10520-000-0000	Retired Clergy Benefits Fund	40-32102-000	01/25/13	303,893	Addition from repayment of Episcopal Residence loan
40-10520-000-0000	Retired Clergy Benefits Fund	40-32102-000	10/03/13	158,412	Addition from repayment of Episcopal Residence loan (final)
40-10520-000-0000	Retired Clergy Benefits Fund	40-32102-000	12/10/13	1,862,537	Surplus through 2013-10 from benefits activity moved to RCBF per CBOP.
40-10520-000-0000	Retired Clergy Benefits Fund	40-32102-000	12/26/13	5,127,007	Transfer from Pension Pre-82 overfunding in cooperation with NC Conference.
40-10530-000-0000	WesPath STIF Fund	40-32102-000	12/31/13	6,297,070	Transfer from Pension Pre-82 overfunding in cooperation with OK Conference.
40-10520-000-0000	Retired Clergy Benefits Fund	40-32102-000	Monthly	2,990,197	RCBF earnings, gains & losses as posted in asset account
40-10530-000-0000	WesPath STIF Fund	10-52000-080	12/31/13	5,287	2013 misc pension activity per WOC_Wespath_STIF_2012-13.pdf
		<b>Total</b>		<b>16,744,403</b>	
20-32091-000-0000	UNA Designated for All in the Family (Sub account 5048)	20-32091-000	10/24/13	9,859	SHV discontinued churches for Consultation
		<b>Total</b>		<b>9,859</b>	
20-32092-000-0000	UNA Designated for Consultation Process (Sub account 0681)	20-32092-000	01/17/13	56,412	SHV discontinued churches for Consultation
20-32092-000-0000	UNA Designated for Consultation Process (Sub account 0681)	20-32092-000	01/17/13	9,412	MWD discontinued churches for Consultation
20-32092-000-0000	UNA Designated for Consultation Process (Sub account 0681)	20-32092-000	07/15/13	12,000	FTH discontinued churches for Consultation
20-32092-000-0000	UNA Designated for Consultation Process (Sub account 0681)	20-32092-000	10/24/13	19,719	SHV discontinued churches for Consultation
20-32092-000-0000	UNA Designated for Consultation Process (Sub account 0681)	20-32092-000	10/29/13	10,000	FTH discontinued churches for Consultation
		<b>Total</b>		<b>107,542</b>	
20-32093-000-0000	UNA Designated for New Church Starts	20-32093-000	01/17/13	28,206	SHV discontinued churches for NCS
20-32093-000-0000	UNA Designated for New Church Starts	20-32093-000	01/17/13	3,765	MWD discontinued churches for NCS
20-32093-000-0000	UNA Designated for New Church Starts	20-32093-000	07/15/13	12,000	FTH discontinued churches for NCS
20-32093-000-0000	UNA Designated for New Church Starts	20-32093-000	10/24/13	19,719	SHV discontinued churches for NCS
20-32093-000-0000	UNA Designated for New Church Starts	20-32093-000	10/29/13	10,000	FTH discontinued churches for NCS
		<b>Total</b>		<b>73,689</b>	

Fund GL Account	WOC Fund	Additions Account	Date	Amount	Description
20-32094-000-0000	UNA Designated for BOT Discretionary	20-32094-000	01/17/13	14,103	SHV disc. churches for BOT discretionary
20-32094-000-0000	UNA Designated for BOT Discretionary	20-32094-000	01/17/13	1,882	MWD disc. churches for BOT discretionary
20-32094-000-0000	UNA Designated for BOT Discretionary	20-32094-000	07/15/13	6,000	FTH disc. churches for BOT discretionary
20-32094-000-0000	UNA Designated for BOT Discretionary	20-32094-000	10/24/13	9,859	SHV disc. churches for BOT discretionary
20-32094-000-0000	UNA Designated for BOT Discretionary	20-32094-000	10/29/13	10,000	FTH disc. churches for BOT discretionary
Total				<u>41,845</u>	
Grand Total				<u>16,977,338</u>	

**Restricted investment income**

Fund 21 Restricted Investment Income

Allocated from >		21-40310-000	YTD	-363	Realized Gains/(Losses)
Allocated from >		21-40320-000	YTD	-431,211	Unrealized Gains/(Losses)
Allocated from >		21-40410-000	YTD	-32,971	Interest Income
Allocated from >		21-40420-000	YTD	-62,447	Dividend Income
Allocated from >		21-51390-000	YTD	15,452	Banking Fees
Allocated from >		21-51390-150	YTD	41	Banking Fees
21-10520-000-0040	Camp Sabroske (T)	Allocated to >	YTD	-67	Allocated income
21-10520-000-150	Alford Family Residency Program	Allocated to >	YTD	90,329	Allocated income
21-10520-000-152	Frazer Ministry Scholarship	Allocated to >	YTD	9,172	Allocated income
21-10520-000-0120	Camps Permanent Fund	Allocated to >	YTD	59,160	Allocated income
21-10520-000-0130	WOC Church Extension Available	Allocated to >	YTD	212,044	Allocated inc. - loan interest & investments
21-10520-000-0150	Gardner Housing Assistance	Allocated to >	YTD	140,859	Allocated income
Net				<u>0</u>	Must be ZERO
Total				<u>511,497</u>	

Fund 31 Restricted Investment Income

Allocated from >		31-40310-000	YTD	-52	Realized Gains/(Losses)
Allocated from >		31-40320-000	YTD	-52,381	Unrealized Gains/(Losses)
Allocated from >		31-40410-000	YTD	-2,215	Interest Income
Allocated from >		31-40420-000	YTD	-7,060	Dividend Income
Allocated from >		31-40410-000	YTD	2,614	Interest paid to TM Churches
Allocated from >		31-51390-000	YTD	4,178	Banking Fees
31-10520-000-0153	Aviation Congo	Allocated to >	YTD	37,699	Aviation
31-10520-000-0230	Restricted for specific churches	Allocated to >	YTD	17,217	TM
Net				<u>0</u>	Must be ZERO
Total				<u>54,915</u>	

<b>Fund GL Account</b>	<b>WOC Fund</b>	<b>Additions Account</b>	<b>Date</b>	<b>Amount</b>	<b>Description</b>
<b>Restricted support</b>					
10-32095-000-0000 10-20420-000 Rev 10-51945-010 Exp	Restricted for Ministerial Education (Conference part of GC apportionment)	11-40110-010-0000	12/31/13	197,028	Reclass 2013 MEF to revenue
10-32100-000-0000 10-20310-000 Liab	Restricted for Native American (Special Sunday)	11-40120-020-0000	12/31/13	7,345	2013 special offering revenue
10-32096-000-0000 10-20250-000 Liab	Restricted for Peace with Justice (Special Sunday)	11-40120-020-0000	12/31/13	8,576	2013 special offering revenue
10-32097-000-0000 10-20320-000 Liab	Restricted for Rural Life	11-40120-020-0000	12/31/13	112	2013 special offering revenue
Reference-2	Camps Donations Fund	11-40637-000	YTD	106,183	From: 11_Camp_Donations_2013-11.xlsx
Reference-3	GBGM Hispanic Missions + Donations	11-41117-020	YTD	1,850	Hispanic Ministries Income
Reference-4	New Church Starts Conference	11-41150-000-5050	12/31/13	4,607	Scheffel Stock Gift via COD
Reference-5	Sewell African-American Camperships	11-41150-090-0010	12/31/13	23,259	Unused balance at 12/31/2013
21-10520-000-152	Frazer Ministry Scholarship	21-41150-000	01/02/13	1,971	Other Misc Inc - Gifts via COD - JE 22840
21-10520-000-100	Interns	21-41150-000	01/09/13	900	Other Misc Inc - Gifts via COD - JE 22838
21-10520-000-0700	Leadership	21-41150-000	01/09/13	24,803	Other Misc Inc - Gifts via COD - JE 22838
21-10520-000-110	Residency	21-41150-000	01/09/13	250	Other Misc Inc - Gifts via COD - JE 22838
21-10520-000-100	Interns	21-41150-000	08/27/13	3,280	Other Misc Inc - Gifts via COD - JE 22586
21-10520-000-0700	Leadership	21-41150-000	08/27/13	7,625	Other Misc Inc - Gifts via COD - JE 22586
21-10520-000-0700	Leadership	21-41150-000	08/27/13	2,880	Other Misc Inc - Gifts via COD - JE 22586
21-10520-000-110	Residency	21-41150-000	08/27/13	1,250	Other Misc Inc - Gifts via COD - JE 22586
21-10520-000-152	Frazer	21-41150-000	09/23/13	3,000	Other Misc Inc - Gifts via COD - JE 22981
21-10520-000-0150	Gardner	21-41150-000	09/26/13	3,227	Other Misc Inc - Gifts via COD - JE 22863
21-10520-000-110	Residency	21-41150-000	12/11/13	465	Other Misc Inc - Gifts via COD - JE 22586
21-10520-000-100	Interns	21-41150-000	12/11/13	690	Other Misc Inc - Gifts via COD - JE 22586
21-10520-000-400	Mission Partnerships	21-41150-000	12/11/13	145	Other Misc Inc - Gifts via COD - JE 22586
21-10520-000-0700	Leadership	21-41150-000	12/11/13	47,212	Other Misc Inc - Gifts via COD - JE 22586
21-10520-000-152	Frazer Ministry Scholarship	21-41150-000	12/30/13	2,034	Other Misc Inc - Gifts via COD - JE 22840
COD-pass-through	COD Pass through activity	31-40810-000	YTD	15,125	Outright Gifts Received
COD-pass-through	COD Pass through activity	31-40820-000	YTD	772,130	Outright Gifts Received
COD-pass-through	COD Pass through activity	31-40910-000	YTD	50,756	Life Income & Annuity Gifts
<b>Total</b>				<b>1,286,701</b>	
<b>Grand Total</b>				<b>1,853,114</b>	

Fund GL Account	WOC Fund	Transfer Account	Date	Amount	Comment
<b>Transfers</b>					
Reference-0	Pledge Cash		01/24/13	-89,493	Pledge receipts held in cash at 12/31/2012 and moved to investment funds during Jan 2013.
21-10520-000-150	Alford Family Residency Program		01/24/13	69,000	Reference JE 20219
21-10520-000-110	Residency		01/24/13	14,318	Reference JE 20221
21-10520-000-220	Region ORV / MIV		01/24/13	4,870	Reference JE 20221
21-10520-000-400	Mission Partnerships		01/24/13	1,305	Reference JE 20221
21-10330-000-0000	Pledge Receivable		08/15/13	-2,896	Pledge receipts.
21-10520-000-0700	Leadership		08/15/13	2,403	Reference JE 22584
21-10520-000-110	Residency		08/15/13	214	Reference JE 22584
21-10520-000-400	Mission Partnerships		08/15/13	279	Reference JE 22584
21-10330-000-0000	Pledge Receivable		12/31/13	-85,000	Pledge receipts.
21-10520-000-150	Alford Family Residency Program		12/31/13	85,000	Pledge receipts.
21-10330-000-0000	Pledge Receivable		12/31/13	-3,000	Pledge Write-off
21-10337-000-0000	Write-Off of Uncollectible Pledges		12/31/13	3,000	Pledge Write-off
21-10520-000-0130	Loan principle receipts for 2013		12/09/13	43,080	20-10410_Notes_Church_Ext_2013-12.xlsx
20-10410-000-0000	Loan principle receipts for 2013		12/09/13	-43,080	20-10410_Notes_Church_Ext_2013-12.xlsx
<b>Total</b>				<u>0</u>	

a - see Note 1 on Roll\_Forward tab. Total repayments in 2013 = 43,080.26



Fund GL Account	WOC Fund	Release Account	Date	Amount	Comment
<b>Board Designated uses</b>					
20-32092-000-0000	UNA Designated for Consultation Process	22-52940-000-0000	10/22/13	6,000	Gaines UMC salary support for Scott Miller. (\$33,722.58 has been approved for 2014.)
				<b>Total</b>	<b>6,000</b>
				<b>Grand Total</b>	<b>6,000</b>
<b>Fund 10 Releases</b>					
10-32101-000-0000	Restricted for COD Ambassadors	10-70000-010	05/16/13	1,384	Release - COD Ambassador's Fund. Balance used toward cost of the 2013 Donor Banquet held at Der Dutchman Restaurant. Invoice E03643 totaling \$4,333.18.
10-32095-000-0000 10-20420-000 Rev 10-51945-010 Exp	Restricted for Ministerial Education (Conference part of GC apportionment)	10-70000-010	12/31/13	35,972	Annual release from MEF Fund per allocation at: 11_CD_Clergy_Develop_2013-12.xls.
10-32095-000-0000 10-20420-000 Rev 10-51945-010 Exp	Restricted for Ministerial Education (Conference part of GC apportionment)	10-70000-010	12/31/13	216,062	Annual release from MEF Fund for expenses in 10-51945-010.
10-32100-000-0000 10-20310-000 Liab	Restricted for Native American (Special Sunday)	10-70000-020	03/14/13	30,000	Payment of restricted net assets for Native American Awareness. See related AP JE 20957 and memo BD JE 21169.
10-32091-000-0000 10-42091-020 Rev 10-52091-020 Exp	Restricted for Disaster Relief	10-70000-020	12/31/13	20,740	Net Release of restriction for Disaster Relief. Reference 11_Disaster_Relief_2013-12.xls.
10-32100-000-0000 10-20310-000 Liab	Restricted for Native American (Special Sunday)	10-70000-020	12/31/13	4,850	YMCA--Flying Eagles Event
10-32096-000-0000 10-20250-000 Liab	Restricted for Peace with Justice (Special Sunday)	10-70000-020	12/31/13	9,470	Grants of \$947 each to 10 Churches.
Reference-3	GBGM Hispanic Missions + Donations	10-70000-020	12/31/13	7,977	Release on Donations & GBGM Grant for Hispanic Programs for 2013. Reference 11_Hispanic_Missions_2013-12.xls.
Reference-1	Ohio Health Grant for medical missions outside the US	10-70000-020	12/31/13	1,360	Expenses for Martha Brice and Michael Smith to attend planning meeting at Oriental Conference for Medical missions to Mexico.
21-10520-000-0120	Camps Permanent Fund	10-70000-090	01/24/13	21,043	Satisfaction of Restriction on CCMF (SFT) funds per Trustee minutes date Oct 2, 2012
Reference-2	Camps Donations Fund	10-70000-090	12/31/13	79,261	Annual release of restricted gifts to Camps.
				<b>Total</b>	<b>428,119</b>

<b>Fund GL Account</b>	<b>WOC Fund</b>	<b>Release Account</b>	<b>Date</b>	<b>Amount</b>	<b>Comment</b>
<b>Fund 20 Releases</b>					
20-10520-000-0040	Camp Sabroske (P)	22-70000-000	07/15/13	25,000	Transfer Camp Sabroske Fund to Sandusky County YMCA per agreement.
21-10520-000-0040	Camp Sabroske (T)	22-70000-000	07/15/13	2,349	Transfer Camp Sabroske Fund earnings to Friends of Sabroske.
21-10330-000-0000	Pledge Receivable	22-70000-000	12/31/13	1,922	YE fix of unidentified pledge. 21-10330_Pledges_BOT_2013-12.xls (&)
21-10333-000-0000	PV of Future Pledges	22-70000-000	12/31/13	-60,009	YE change in estimate (& see)
21-10335-000-0000	Reserve for Unpaid Pledges	22-70000-000	12/31/13	-11,602	YE change in estimate (& see)
21-10337-000-0000	Write-Off of Uncollectible Pledges	22-70000-000	12/31/13	3,000	2013 pledge write-off (& see)
21-10520-000-150	Alford Family Residency Program	22-70000-010-150	12/12/13	24,581	Annual release from Alford Fund.
21-10520-000-100	Interns	22-70000-010-100	12/31/13	16,404	Annual release from Interns Fund
21-10520-000-110	Residency	22-70000-010-110	12/31/13	16,622	Annual release from Residency Fund
21-10520-000-180	Lilly Grant	22-70000-010-180	12/31/13	226,985	Annual release from Lilly Fund
21-10520-000-0700	Leadership	22-70000-010-0700	12/31/13	30,468	Annual release from Leadership Fund
21-10520-000-220	Region ORV / MIV	22-70000-020	01/03/13	45,000	NCS grant to Price Hill / Shiloh UMC (ORV)
21-10520-000-210	Region CAS / CAN	22-70000-020	01/03/13	15,000	NCS grant to Centenary UMC (CAS)
21-10520-000-220	Region ORV / MIV	22-70000-020	01/03/13	20,000	NCS grant to UM Gathering (ORV)
21-10520-000-220	Region ORV / MIV	22-70000-020	09/06/13	35,000	NCS grant to Park at Zoar
21-10520-000-223	New Church Starts ORV / MIV	22-70000-020	10/31/13	8,475	Applied toward Price Hill (Shiloh) starting new congregations 2013 grant of \$28,300.
21-10520-000-220	Region ORV / MIV	22-70000-020	10/31/13	9,167	NCS grant to UM Gathering (ORV) 55K over 12 months starting Nov 2013
21-10520-000-220	Region ORV / MIV	22-70000-020	10/31/13	13,000	NCS grant to Price Hill / Shiloh UMC (ORV) 78K over 12 months starting Nov 2013
21-10520-000-130	Urban Leader	22-70000-020	12/13/13	845	Toward African Amer. Pastors' Retreat.
21-10520-000-400	Mission Partnerships	22-70000-020	12/16/13	1,088	To cover cost of Four Corners t-shirts.
21-10520-000-0150	Gardner Housing Assistance	22-70000-080	12/10/13	3,180	Release for 2013 to be made in December. Related expense in 10-51980-080.
21-10520-000-0120	Camps Permanent Fund	22-70000-090	12/05/14	17,636	Annual release from Camps Perm Fund.
Total				<u>444,109</u>	
<b>Fund 30 Releases</b>					
COD-pass-through	COD Pass through activity	32-70000-000	various	853,831	Distribution of Gifts through COD
Reference-6	Wings of the Morning	32-70000-160	01/08/13	500,000	Distribution to GBGM for WOTH
Total				<u>1,353,831</u>	
Grand Total				<u>2,226,059</u>	

Seq	Pg	Ln	Caption	'14 budget	'13 budget	Dec 2013 Budget	Dec 2013 Actual	Percent	Links and notes
<b>Summary</b>									
<b>Support &amp; Revenue</b>									
1			added General Church (1)	4,934,211	4,386,304	4,386,304	4,752,977	108%	
2			added Retiree Health & Other Benefits (2)	2,474,362	2,363,323	2,363,323	18,785,214	795%	
3			added Connectional Ministries (3)	4,526,211	4,135,228	4,135,228	4,231,819	102%	
4			added Conference Operations (4)	6,245,436	6,170,396	6,170,396	6,571,940	107%	
			Total Support & Revenue	<u>18,180,220</u>	<u>17,055,251</u>	<u>17,055,251</u>	<u>34,341,951</u>	<u>201%</u>	
<b>Expenses</b>									
5	4	34	General Church (1)	(4,934,211)	(4,386,304)	(4,386,304)	(4,752,977)	108%	
6	4	35	Retiree Health & Other Benefits (2)	(3,297,000)	(3,705,000)	(3,705,000)	(2,079,269)	56%	
7	4	36	Connectional Ministries (3)	(4,079,000)	(3,540,000)	(3,540,000)	(3,848,750)	109%	
8	4	37	Conference Operations (4)	(5,028,333)	(4,941,200)	(4,941,200)	(5,076,905)	103%	
			Total Expenses	<u>(17,338,544)</u>	<u>(16,572,504)</u>	<u>(16,572,504)</u>	<u>(15,757,902)</u>	<u>95%</u>	
<b>Net Surplus (Deficit)</b>									
9			added General Church (1)	0	0	0	0	nm	
10			added Retiree Health & Other Benefits (2)	(822,638)	(1,341,677)	(1,341,677)	16,705,945	-1245%	
11			added Connectional Ministries (3)	447,211	595,228	595,228	383,069	64%	
12			added Conference Operations (4)	1,217,103	1,229,196	1,229,196	1,495,035	122%	
			Total Net Surplus (Deficit)	<u>841,676</u>	<u>482,747</u>	<u>482,747</u>	<u>18,584,049</u>	<u>3850%</u>	
<b>Connectional Giving</b>									
									<u>2012-12 YTD</u>
13	1	4	Connectional Giving - General Church	4,934,211	4,386,304	4,196,332	4,752,977	113%	4,591,998
14	1	4	Connectional Giving - Clergy Benefits	2,174,362	2,163,323	2,163,323	2,287,732	106%	3,507,686
15	1	4	Connectional Giving - Mission	3,669,211	3,386,262	3,386,262	3,405,412	101%	2,613,142
16	1	4	Connectional Giving - Operations	4,552,769	4,636,796	4,636,796	4,795,265	103%	4,143,443
			Total Apportionments	<u>15,330,553</u>	<u>14,572,685</u>	<u>14,382,713</u>	<u>15,241,387</u>	<u>106%</u>	<u>14,856,269</u>

Website links and Missional Report page numbers

[/missionalreport](#)

The Links and Notes column includes references to West Ohio Conference website pages as /webpage.  
 The full web address for these references is [www.westohioumc.org/webpage](http://www.westohioumc.org/webpage)  
 The number in square brackets [xx] is the page on the 2012 West Ohio Conference Missional Report.

Book of Reports

[/ac/2013/book-reports](#)

The 'Pg' and 'Ln' columns are references to the budget plan beginning on page 29 of the 2013 Annual Conference Book of Reports. The 'Seq' column is a sequential numbering of the numeric rows in this report.

Seq	Pg	Ln	Caption	'14 budget	'13 budget	Dec 2013 Budget	Dec 2013 Actual	Percent	Links and notes
<b>General Church (1) - see note at bottom</b>									
<b>Support and Revenue</b>									
17	1	4	Connectional Giving - General Church	4,934,211	4,386,304	4,196,332	4,752,977	113%	Apportionments
			<b>Total General Church</b>	<b>4,934,211</b>	<b>4,386,304</b>	<b>4,196,332</b>	<b>4,752,977</b>	<b>113%</b>	<a href="#">/connectionalgiving [34]</a>
<b>General Church &amp; Regional</b>									
				74%	72%				
18	1	35	World Service	(2,482,603)	(2,240,721)	(2,240,721)	(2,496,901)	111%	54%
19	1	34	MEF less WOC part for comparison	(852,316)	(759,890)	(569,918)	(642,919)	113%	14%
20	1	31	Episcopal Fund	(724,916)	(624,779)	(624,779)	(723,574)	116%	15%
21	1	30	Black College Fund	(339,965)	(303,098)	(303,098)	(341,923)	113%	7%
22	1	29	Africa University	(76,078)	(67,828)	(67,828)	(76,516)	113%	2%
23	1	33	Interdenominational Fund	(66,625)	(59,400)	(59,400)	(67,009)	113%	1%
24	1	32	General Administration	(299,603)	(256,298)	(256,298)	(301,296)	118%	6%
25	1	36	North Central Jurisdiction	(46,021)	(41,976)	(41,976)	(58,302)	139%	Paid in full.
26	1	37	Ohio Council of Churches	(46,084)	(32,314)	(32,314)	(44,538)	138%	Paid in full.
27	1	38	<b>Total General Church &amp; Regional</b>	<b>(4,934,211)</b>	<b>(4,386,304)</b>	<b>(4,196,332)</b>	<b>(4,752,977)</b>	<b>113%</b>	
<b>Subtotal Net Surplus (Deficit)</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>nm</b>	
<b>Special Sundays (non budget)</b>									
28	added		Human Relations				(13,781)		
29	added		One Great Hour of Sharing				(67,267)		
30	added		Peace with Justice - less WOC part				(7,111)		
31	added		Native Amer. Awareness - less WOC part				(7,330)		
32	added		World Communion				(19,612)		
33	added		UM Student Day				(13,732)		
			<b>Total Special Sundays</b>				<b>(128,833)</b>		
<b>Advance Specials via WOC (non budget)</b>									
34	added		Imagine No Malaria				(381,403)		RE Query:
35	added		All others				(1,454,110)		GA Gifts by Prj
			<b>Total Advance Specials</b>				<b>(1,835,513)</b>		

Pass Through Connectional Giving

General Church, Special Sundays and Advance Specials pass-through giving is not reported as revenue and expense for GAAP reporting. These figures have been compiled from Conference Statistician records.

Seq	Pg	Ln	Caption	'14 budget	'13 budget	Dec 2013 Budget	Dec 2013 Actual	Percent	Links and notes
<b>Retiree Pension, Health &amp; Other Benefits (2)</b>									
<b><u>Retired Clergy Benefits Fund income (2.1)</u></b>									
36		added	RCBF investment income	0	0	0	3,124,867	nm	
37		added	RCBF investment expenses	0	0	0	(134,669)	nm	
38		added	Inter-company interest revenue	0	0	0	12,305	nm	From loan for Epis. Res.
<b>Total RCBF income</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>3,002,502</b>	<b>nm</b>	
<b><u>Retiree healthcare &amp; related (2.2)</u></b>									
39	1	4	Connectional Giving - Clergy Benefits	2,174,362	2,163,323	2,163,323	2,287,732	106%	Apportionments
38		added	Health insurance billings	0	0	0	1,027,337	nm	
39	1	15	Council on Development Donors	300,000	200,000	200,000	304,446	152%	
<b>Total revenue</b>				<b>2,474,362</b>	<b>2,363,323</b>	<b>2,363,323</b>	<b>3,619,515</b>	<b>153%</b>	
40	2	2	Cost of health insurance for retirees	(2,500,000)	(2,900,000)	(2,900,000)	(3,349,722)	116%	
41		added	Cost of health accounts for retirees	0	0	0	(240,001)	nm	
42	2	8	Cost of Medical Leave HI & HA	(370,000)	(450,000)	(450,000)	0	0%	Included above ~250K.
<b>Total Expense</b>				<b>(2,870,000)</b>	<b>(3,350,000)</b>	<b>(3,350,000)</b>	<b>(3,589,724)</b>	<b>107%</b>	Under ~40K retiree vision
<b>Net Retiree healthcare &amp; related</b>				<b>(395,638)</b>	<b>(986,677)</b>	<b>(986,677)</b>	<b>29,791</b>	<b>-3%</b>	
<b><u>Active healthcare &amp; related (2.3)</u></b>									
43		added	Health insurance billings	0	0	0	5,460,543	nm	
44		added	Health account billings	0	0	0	1,693,850	nm	
<b>Total revenue</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>7,154,392</b>	<b>nm</b>	
45		added	Cost of health insurance for actives	0	0	0	(5,763,778)	nm	
46		added	Cost of health accounts for actives	0	0	0	(1,720,274)	nm	
47	2	5	Healthcare administrative costs	(60,000)	0	0	(230,724)	nm	
<b>Total Expense</b>				<b>(60,000)</b>	<b>0</b>	<b>0</b>	<b>(7,714,776)</b>	<b>nm</b>	Over ~40K retiree vision
<b>Net Active healthcare &amp; related</b>				<b>(60,000)</b>	<b>0</b>	<b>0</b>	<b>(560,384)</b>	<b>nm</b>	

Seq	Pg	Ln	Caption	'14 budget	'13 budget	Dec 2013 Budget	Dec 2013 Actual	Percent	Links and notes
<b><u>Pension &amp; related (2.4)</u></b>									
48		added	Pension billings	0	0	0	4,859,578	nm	
49		added	Gardner Hous. Assist. Fund releases	0	0	0	3,180	nm	
50		added	Miscellaneous pension receipts	0	0	0	146,047	nm	United Brethren PEF distri.
			Total revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,008,805</u>	<u>nm</u>	
51	2	3	Pension expense	0	0	0	9,362,965	nm	11.4M from Pre-82 plan.
52	2	4	Pension administrative costs	(167,000)	(206,000)	(206,000)	(97,713)	47%	
53	2	6	Transitional benefits	(125,000)	(50,000)	(50,000)	(5,500)	11%	
54	2	7	Moving allowance	(75,000)	(99,000)	(99,000)	(31,342)	32%	
55	2	7	Housing assistance	0	0	0	(3,180)	nm	See related release above.
			Total expense	<u>(367,000)</u>	<u>(355,000)</u>	<u>(355,000)</u>	<u>9,225,230</u>	<u>-2599%</u>	
<b>Net Pension &amp; related</b>				<b><u>(367,000)</u></b>	<b><u>(355,000)</u></b>	<b><u>(355,000)</u></b>	<b><u>14,234,035</u></b>	<b><u>-4010%</u></b>	

**Retiree Pension, Health & Other Benefits totals**

<b>Support and Revenue</b>	<b>2,474,362</b>	<b>2,363,323</b>	<b>2,363,323</b>	<b>18,785,214</b>	<b>795%</b>
<b>Expense</b>	<b>(3,297,000)</b>	<b>(3,705,000)</b>	<b>(3,705,000)</b>	<b>(2,079,269)</b>	<b>56%</b>
<b>Net Surplus (Deficit)</b>	<b><u>(822,638)</u></b>	<b><u>(1,341,677)</u></b>	<b><u>(1,341,677)</u></b>	<b><u>16,705,945</u></b>	<b><u>-1245%</u></b>

<i>Investment income</i>				3,002,502	
<i>Recovery of Pre-82 surplus</i>				11,424,077	
<i>Net Surplus (Deficit) excluding above items</i>				<u>2,279,366</u>	

Pension & HC Note 1

See worksheet 10-50500\_Pension+HC\_accounts\_yy-mm.xls for additional detail and comments.

Seq	Pg	Ln	Caption	'14 budget	'13 budget	Dec 2013 Budget	Dec 2013 Actual	Percent	Links and notes
<b>Connectional Ministries (3)</b>									
<b>Support and Revenue</b>									
56	1	4	Connectional Giving - Mission	3,669,211	3,386,262	3,386,262	3,405,412	101%	Apportionments
57	1	10	Camps and Retreats	555,000	628,000	628,000	546,539	87%	YTD Inc (loss) = -439872
58	1	11	Other connectional ministries event fees	36,000	24,300	24,300	48,552	200%	
59	1	12	VIM Teams, Disaster Recovery	226,000	0	0	150,251	nm	
60	1	13	Restricted Funds releases & Other	40,000	80,000	80,000	81,065	101%	Except Camps
61	1	8	GBGM National Hispanic Plan Grant	0	16,666	16,666	0	0%	
			<b>Total Connectional Ministries</b>	<b>4,526,211</b>	<b>4,135,228</b>	<b>4,135,228</b>	<b>4,231,819</b>	<b>102%</b>	
<b>Expenses</b>									
<b>Connectional Administration (3.1)</b>									
62	2	12	Salaries and benefits	(1,280,000)	(950,000)	(950,000)	(965,418)	102%	
63	2	14	Travel & other	(40,000)	(50,000)	(50,000)	(30,554)	61%	
64	2	13	Staff continuing education	(10,000)	(20,000)	(20,000)	(670)	3%	
65	2	15	General & meeting expense	(12,000)	(20,000)	(20,000)	(24,845)	124%	
66	2	17	Subscriptions, materials, memberships	0	(10,000)	(10,000)	0	0%	
67	2	19	Emerging ministries	(40,000)	(50,000)	(50,000)	(42,544)	85%	Char. Phar, OCC, Horiz, Holy Currencies
68	2	18	Leadership ministry training	(15,000)	0	0	(889)	nm	
69	2	16	Consultation Program	(125,000)	(125,000)	(125,000)	(62,209)	50%	<a href="#">/consultation [18]</a>
70	2	20	Total Connection Administration	<u>(1,522,000)</u>	<u>(1,225,000)</u>	<u>(1,225,000)</u>	<u>(1,127,130)</u>	<u>92%</u>	
<b>Spirit Formed &amp; Empowered Leaders (3.2)</b>									
71	2	22	Leadership & ministry training (CLMA)	(25,000)	(30,000)	(30,000)	(19,147)	64%	<a href="#">/CLM [9]</a>
72	2	23	Total Spirit Formed & Empowered Leaders	<u>(25,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>(19,147)</u>	<u>64%</u>	<a href="#">/discipleship [15]</a>
<b>Let Justice Roll (3.3)</b>									
73	2	27	Teaching Centers Grants	(125,000)	(125,000)	(125,000)	(105,000)	84%	<a href="#">/socialwitness [28]</a> <a href="#">/communitycenter [27]</a>
74	2	28	Conference Partnerships & personnel	(45,000)	(46,000)	(46,000)	(27,994)	61%	<a href="#">/fourcorners [24]</a>
75	2	29	Mission Leadership and Response (ERT)	(51,000)	(37,000)	(37,000)	(52,503)	142%	<a href="#">/disasterresponse [26]</a>
76	2	26	Mission & Justice Grants	(30,000)	(30,000)	(30,000)	(70,820)	236%	<a href="#">/peace-justice [29]</a>
77	2	30	Global Health	(10,000)	(15,000)	(15,000)	(17,568)	117%	<a href="#">/hiv-aids [29]</a>
78	2	31	Church & Community Workers	(15,000)	(13,000)	(13,000)	(14,140)	109%	<a href="#">/ccw [27]</a>
79	2	25	VIM Teams	(175,000)	0	0	(153,926)	nm	<a href="#">/vim [24]</a>
80	2	32	Inclusive Body of Christ	(10,000)	(10,000)	(10,000)	(3,122)	31%	
81	2	33	Total Let Justice Roll	<u>(461,000)</u>	<u>(276,000)</u>	<u>(276,000)</u>	<u>(445,074)</u>	<u>161%</u>	

Seq	Pg	Ln	Caption	'14 budget	'13 budget	Dec 2013 Budget	Dec 2013 Actual	Percent	Links and notes
<b><u>Telling the Story (Communications) (3.4)</u></b>									
82	2	35	Communications operations	(130,000)	(160,000)	(160,000)	(295,154)	184%	<a href="#">/equip [27]</a>
83	2	36	Archives & History	(29,000)	(28,000)	(28,000)	(24,483)	87%	
84	2	37	Total Telling the Story	<u>(159,000)</u>	<u>(188,000)</u>	<u>(188,000)</u>	<u>(319,637)</u>	<u>170%</u>	Includes exp of other depts.
<b><u>Disciple Making Churches (3.5)</u></b>									
85	3	6	Starting New Congregations	(450,000)	(450,000)	(450,000)	(437,899)	97%	
86	3	5	Church Revitalization	(225,000)	(225,000)	(225,000)	(195,241)	87%	<a href="#">/churchrevitalization [14]</a>
87	3	4	Hispanic Ministries	(105,000)	(90,000)	(90,000)	(97,511)	108%	<a href="#">/hispanic [16]</a>
88	3	3	Church & Community Workers	(21,000)	(20,000)	(20,000)	(19,000)	95%	<a href="#">/ccw [27]</a>
89	3	7	Contingency / miscellaneous	(3,000)	(5,000)	(5,000)	(1,399)	28%	
90	3	2	Program expenses	(15,000)	0	0	0	nm	
91	3	8	Total Disciple Making Congregations	<u>(819,000)</u>	<u>(790,000)</u>	<u>(790,000)</u>	<u>(751,050)</u>	<u>95%</u>	
<b><u>Next Generations Leadership (3.6)</u></b>									
92	3	12	Camps direct operations	(835,000)	(801,000)	(801,000)	(986,411)	123%	<a href="#">www.westohiocamps.org [8]</a>
93	3	11	Retreats ministries	0	0	0	0	nm	<a href="#">www.westohiocamps.org [8]</a>
94	3	13	Campus Ministries	(170,000)	(170,000)	(170,000)	(162,500)	96%	<a href="#">/campus [20]</a>
95	3	14	Internship Program	(78,000)	(60,000)	(60,000)	(21,222)	35%	<a href="#">/internships [11]</a>
96	added		Scholarships	0	0	0	(12,100)	nm	<a href="#">/scholarships [20]</a>
97	3	10	Administration expenses	0	0	0	0	nm	
98	3	15	Contingency / miscellaneous	(10,000)	0	0	(4,479)	nm	
99	3	16	Total Next Generations Leadership	<u>(1,093,000)</u>	<u>(1,031,000)</u>	<u>(1,031,000)</u>	<u>(1,186,712)</u>	<u>115%</u>	
100	3	17	<b>Connectional Total Expenses</b>	<b><u>(4,079,000)</u></b>	<b><u>(3,540,000)</u></b>	<b><u>(3,540,000)</u></b>	<b><u>(3,848,750)</u></b>	<b><u>109%</u></b>	
			<b>Connectional Net Surplus (Deficit)</b>	<b><u>447,211</u></b>	<b><u>595,228</u></b>	<b><u>595,228</u></b>	<b><u>383,069</u></b>	<b><u>64%</u></b>	



Seq	Pg	Ln	Caption	'14 budget	'13 budget	Dec 2013 Budget	Dec 2013 Actual	Percent	Links and notes
<b>Conference Operations (4)</b>									
<b>Support and Revenue</b>									
101	1	4	Connectional Giving - Operations	4,552,769	4,636,796	4,636,796	4,795,265	103%	Apportionments
103	1	24	Regional Funds for New Church Starts	300,000	300,000	300,000	78,971	26%	
102	1	22	Ministerial Education Fund (MEF)	300,000	300,000	300,000	226,985	76%	See 11_MEF ...
104	1	20	Lilly Endowment	230,667	242,000	242,000	252,034	104%	See 11_CD_Clergy ...
105	1	19	Trustee Funds	207,000	205,000	205,000	27,349	13%	Sabroske release
106	1	18	Council on Development Donors	250,000	200,000	200,000	101,586	51%	See 11_CD_Clergy ...
107	1	23	Discontinued churches proceeds	100,000	100,000	100,000	798,813	799%	See related BOT grants.
108	1	6	Episcopal reimbursement from GCFA	92,000	78,600	78,600	99,592	127%	
109	1	21	Clergy Leadership Formation tuition	73,000	58,000	58,000	65,718	113%	
110	1	17	Interest & investment income	100,000	50,000	50,000	57,681	115%	
111	1	25	Program and other miscellaneous income	40,000	0	0	67,947	nm	
<b>Total Conference Operations</b>				<b>6,245,436</b>	<b>6,170,396</b>	<b>6,170,396</b>	<b>6,571,940</b>	<b>107%</b>	
<b>Expenses</b>									
<b>Annual Conference Session (4.1)</b>									
112	3	21	Annual Conference	(170,000)	(132,000)	(132,000)	(191,620)	145%	
113	3	20	Journal Printing & Mailing	(16,000)	(5,000)	(5,000)	(36)	1%	Includes Journal income.
114	3	22	Jurisdictional & Gen. Conference Delegation	(6,000)	(6,000)	(6,000)	0	0%	24K quadrennial expense.
115	3	23	Total Annual Conference Session	<u>(192,000)</u>	<u>(143,000)</u>	<u>(143,000)</u>	<u>(191,656)</u>	<u>134%</u>	
<i>Episcopal Leadership</i>									
<b>Episcopal Office (4.2)</b>									
116	3	26	Salaries & Benefits	(355,000)	(355,000)	(355,000)	(269,501)	76%	
117	3	29	Continuing Education	(2,500)	(5,000)	(5,000)	(172)	3%	
118	3	28	Mileage & other travel	(18,000)	0	0	(24,288)	nm	
119	3	27	Episcopal Office administration	(3,500)	0	0	(17,461)	nm	
120	3	30	Episcopal discretionary	(20,000)	(20,000)	(20,000)	(7,558)	38%	
121	3	31	Episcopal residence	(22,000)	(22,000)	(22,000)	(29,880)	136%	Includes depreciation.
122	3	32	Total Episcopal Office	<u>(421,000)</u>	<u>(402,000)</u>	<u>(402,000)</u>	<u>(348,861)</u>	<u>87%</u>	

Seq	Pg	Ln	Caption	'14 budget	'13 budget	Dec 2013 Budget	Dec 2013 Actual	Percent	Links and notes
<b><u>Leadership Team (4.3)</u></b>									
123	3	34	District Equalization	(100,000)	(100,000)	(100,000)	(100,000)	100%	
124	3	35	District Superintendents						
125	3	36	Salaries & Benefits	(930,000)	(920,000)	(920,000)	(912,057)	99%	
126	3	37	Mileage & other travel	(90,000)	(80,000)	(80,000)	(77,163)	96%	
127	3	39	Emergency Fund	(25,000)	(25,000)	(25,000)	(22,000)	88%	
128	3	38	Cabinet meetings	(13,000)	(12,000)	(12,000)	(17,660)	147%	
129	3	40	Total Leadership Team	<u>(1,158,000)</u>	<u>(1,137,000)</u>	<u>(1,137,000)</u>	<u>(1,128,879)</u>	<u>99%</u>	
130	3	41	Total Episcopal Leadership	<u>(1,579,000)</u>	<u>(1,539,000)</u>	<u>(1,539,000)</u>	<u>(1,477,740)</u>	<u>96%</u>	
<b><u>Office of Ministry &amp; Clergy Leadership (4.4)</u></b>									
131	4	2	Salaries & Benefits	(300,000)	(300,000)	(300,000)	(293,292)	98%	
132	4	3	Travel & other	(15,000)	(50,000)	(50,000)	(10,534)	21%	
133	4	8	Administrative, meeting, clergy development	(28,000)	(35,000)	(35,000)	(51,233)	146%	
134	4	6	Residency Program	(300,000)	(250,000)	(250,000)	(271,670)	109%	<a href="#">/residency [12]</a>
135	4	7	Seminary & 'Course of Study' tuition support	(180,000)	(180,000)	(180,000)	(213,504)	119%	<a href="#">/cos [9]</a> See line 68 above.
136	4	4	Leadership Academy / Crucible	(145,000)	(120,000)	(120,000)	(65,864)	55%	<a href="#">/crucible [10]</a>
137	4	5	LPLS & Supply Pastor School	(25,000)	(30,000)	(30,000)	(17,165)	57%	<a href="#">/lpls [10]</a>
138	added		Candidacy Summit	0	0	0	(13,627)	nm	<a href="#">/candidacy [8]</a>
139	4	9	Total Office of Ministry & Clergy Leadership	<u>(993,000)</u>	<u>(965,000)</u>	<u>(965,000)</u>	<u>(936,889)</u>	<u>97%</u>	
<b><u>Council on Development (4.5)</u></b>									
140	4	11	Salaries & Benefits	(315,000)	(266,000)	(266,000)	(240,335)	90%	
141	4	12	Travel & other	(20,000)	(20,000)	(20,000)	(11,535)	58%	
142	4	13	Mailings, meetings, etc.	(55,000)	(50,000)	(50,000)	(41,401)	83%	
143	1	7	UM Communications - Imagine No Malaria	26,667	0	0	0	nm	
144	added		COD gift receipts	0	0	0	1,353,831	nm	<a href="#">/generousgivers [32]</a>
145	added		COD gift disbursements	0	0	0	(1,350,591)	nm	<a href="#">/wotm [24]</a>
146	4	14	Total Council on Development	<u>(363,333)</u>	<u>(336,000)</u>	<u>(336,000)</u>	<u>(290,031)</u>	<u>86%</u>	
147			<b><u>Equitable Compensation (4.6)</u></b>	<u>(281,000)</u>	<u>(281,000)</u>	<u>(281,000)</u>	<u>(259,674)</u>	<u>92%</u>	

Seq	Pg	Ln	Caption	'14 budget	'13 budget	Dec 2013 Budget	Dec 2013 Actual	Percent	Links and notes
<b><u>Finance &amp; Administration (4.7)</u></b>									
148	4	17	Salaries & Benefits	(740,000)	(623,000)	(623,000)	(741,109)	119%	
149	4	23	Conference Center rent, utilities & upkeep	(350,000)	(529,200)	(529,200)	(349,459)	66%	
150	4	22	IT hardware, software & support services	(130,000)	(202,000)	(202,000)	(132,640)	66%	
151	4	20	Audit / banking / insurance & related	(180,000)	(150,000)	(150,000)	(152,862)	102%	
152	4	25	Postage, copying & supplies	(100,000)	(74,500)	(74,500)	(107,881)	145%	
153	4	21	Legal fees	(70,000)	(55,000)	(55,000)	(52,456)	95%	
154	4	24	Furniture & fixtures	(5,000)	(20,000)	(20,000)	(3,286)	16%	
155	4	27	Travel	0	(11,000)	(11,000)	(17,986)	164%	
156	4	26	Contingency / miscellaneous	(25,000)	(8,000)	(8,000)	(20,057)	251%	
157	4	19	Meeting expenses	(15,000)	(3,000)	(3,000)	(5,094)	170%	
158	4	28	Subscriptions, materials, memberships	0	(1,500)	(1,500)	(88)	6%	
159	4	18	Continuing Education	(5,000)	0	0	(3,109)	nm	
160	added		Depreciation	0	0	0	(75,427)	nm	
161	4	29	Total Finance & Administration	<u>(1,620,000)</u>	<u>(1,677,200)</u>	<u>(1,677,200)</u>	<u>(1,661,455)</u>	<u>99%</u>	
<b><u>Board of Trustees (4.8)</u></b>									
162	added		Trustee investment income	0	0	0	616,995	nm	
163	added		Trustee investment expenses	0	0	0	(51,633)	nm	
164	added		Inter-company interest expense	0	0	0	(12,305)	nm	From loan for Epis. Res.
165	added		Change in estimated pledges	0	0	0	68,612	nm	
166	added		CGA exhasted account expense	0	0	0	(41,720)	nm	
167	added		Gardner Village rent income	0	0	0	52,069	nm	Gardner Village was sold
168	added		Gardner Village gain on sale	0	0	0	246,341	nm	June 2013 so this will be
169	added		Gardner Village expenses	0	0	0	(29,478)	nm	the last year for these items.
170	added		Grants - discontinued church proceeds	0	0	0	(565,996)	nm	To Dists. & Desig. Funds
171	added		Grants - other	0	0	0	(27,349)	nm	Sobroske
172	added		Additional UMC, NCJ & OCC giving	0	0	0	(514,997)	nm	To reach 100% giving.
173	added		Total Board of Trustees	<u>0</u>	<u>0</u>	<u>0</u>	<u>(259,460)</u>	<u>nm</u>	
174	4	30	<b>Operations Total Expenses</b>	<b><u>(5,028,333)</u></b>	<b><u>(4,941,200)</u></b>	<b><u>(4,941,200)</u></b>	<b><u>(5,076,905)</u></b>	<b><u>103%</u></b>	
			<b>Operations Net Surplus (Deficit)</b>	<b><u>1,217,103</u></b>	<b><u>1,229,196</u></b>	<b><u>1,229,196</u></b>	<b><u>1,495,035</u></b>	<b><u>122%</u></b>	
			<b>Grand Total Net Surplus (Deficit)</b>	<b><u>841,676</u></b>	<b><u>482,747</u></b>	<b><u>482,747</u></b>	<b><u>18,584,049</u></b>	<b><u>3850%</u></b>	Ties to 1.0 UNA_change.

Seq	Pg	Ln	Caption	'14 budget	'13 budget	Dec 2013 Budget	Dec 2013 Actual	Percent	Links and notes
<b>Note 1 - Reconciliation of Actual Column to General Ledger</b>									
			Total Unrestricted Net Surplus (Deficit)	<u>841,676</u>	<u>482,747</u>	<u>482,747</u>	<u>18,584,049</u>		
			Clerical check 1: Ties to trial balance =				TRUE		
			Clerical check 2: All unrestricted accounts mapped =				TRUE		
			Total Restricted Net Surplus (Deficit)				-372,945		
			Total Net Surplus (Deficit)	<u>841,676</u>	<u>482,747</u>	<u>NA</u>	<u>18,211,104</u>		
<b>Note 2 - Reconciliation to Book of Reports Budget</b>									
			General Church Connectional Giving at <u>net</u>	4,934,211	4,386,305				
			General Church Connectional Giving at <u>gross</u>	(6,704,336)	(6,092,089)				
			BOPHP Contribution	1,000,000	1,500,000				
			Original Total Net Surplus (Deficit)	<u>71,551</u>	<u>276,963</u>				
				TRUE	TRUE				
<b>Note 3 - Restricted revenue and releases thereof</b>									
			<b>Account Description</b>				<b>Amount</b>		
			<u>Restricted Support</u>						
			11-4.... Fund 10 additions to restricted net assets				-348,960		
			21-41... Fund 20 additions to restricted net assets				-99,731		
			31-40820 Outright Gifts Received				-772,130		
			31-40810 Outright Gifts Received				-15,125		
			31-40910 Life Income & Annuity Gift Remainders				-50,756		
			Total				<u>-1,286,701</u>		
			<u>Restricted Investment Income</u>						
			[2-3]1-40320 Unrealized (Gain) Loss				-483,591		
			[2-3]1-40420 Dividend (Income)				-69,507		
			[2-3]1-40430 Dividend (Income)				2,614		
			[2-3]1-40410 Interest (Income)				-35,186		
			[2-3]1-40310 Realized (Gain) Loss				-415		
			[2-3]1-51390 Realized (Gain) Loss				19,672		
			Total				<u>-566,413</u>		
			<u>Release of Restrictions</u>						
			11-70000 Transfer Account		Trustee grants for Admin & Camps		428,119		
			20-70000 Transfer Account		Trustee grants for Camp Sobroske		25,000		
			21-70000 Transfer Account		Grants to LCs		419,109		
			31-70000 Transfer Account		Includes 500K for Wings		1,353,831		
			Total				<u>2,226,059</u>		
			<u>Net Total</u>				<u>372,945</u>	TRUE	

# West Ohio Conference - UMC Consolidated Camps Report

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	<b>Actual For Month 12/31/2013</b>	<b>YTD Actual 12/31/2013</b>	<b>Current Yr Budget 12/31/2013</b>	<b>Current Yr Budget Consumed</b>
<b>Revenues, Gains and Other Support</b>				
Apportionments	0.00	0.00	60,000.00	0.00
Camp Operations	(19,628.20)	428,599.28	635,610.00	67.43
<b>Total Revenues, Gains and Other Support</b>	<b>(19,628.20)</b>	<b>428,599.28</b>	<b>695,610.00</b>	<b>61.61</b>
<b>Satisfaction of Donor Restrictions</b>				
10-70000-090      Transfer Acct-Camp Operations	(79,260.92)	(100,303.92)	0.00	0.00
22-70000-090      Transfer Acct-Camp Operations	(17,636.00)	(17,636.00)	0.00	0.00
<b>Total Satisfaction of Donor Restrictions</b>	<b>(96,896.92)</b>	<b>(117,939.92)</b>	<b>0.00</b>	<b>0.00</b>
<b>Expenses</b>				
Salaries Expense	14,495.27	274,004.69	287,224.00	95.40
Employer Taxes	10,081.78	30,390.24	31,215.00	97.36
Benefits	7,491.62	56,169.33	62,006.00	90.59
Travel Expenses	2,217.90	14,443.99	13,898.00	103.93
Occupancy and Office Expenses	18,387.64	146,219.70	131,726.00	111.00
Utilities Expenses	15,731.98	106,052.67	96,540.00	109.85
Repairs and Maintenance Expenses	3,062.17	54,533.02	28,250.00	193.04
Capital Expenses	7,882.30	62,192.72	20,242.00	307.25
Programming and Board/Commission/Council Expense	213.92	2,598.74	3,650.00	71.20
Food and Food Service Expenses	1,014.12	72,348.76	80,080.00	90.35
Miscellaneous Expenses	324.43	7,151.78	30,428.00	23.50
Depreciation Expense	12,627.32	160,305.79	0.00	0.00
<b>Total Expenses</b>	<b>93,530.45</b>	<b>986,411.43</b>	<b>785,259.00</b>	<b>125.62</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>(16,261.73)</b>	<b>(439,872.23)</b>	<b>(89,649.00)</b>	<b>490.66</b>

**West Ohio Conference - UMC**  
**Camps Budget Detail Report**

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Camps By Site Report

1/31/2014 09:36:02 AM

	<b>Actual For Month 12/31/2013</b>	<b>YTD Actual 12/31/2013</b>	<b>Current Yr Budget 12/31/2013</b>	<b>Current Yr Budget Consumed</b>
<b>0010 - Next Generations Leadership</b>				
<b>Revenues, Gains and Other Support</b>				
Apportionments	0.00	0.00	60,000.00	0.00
Camp Operations	(23,258.75)	29.00	0.00	0.00
<b>Total Revenues, Gains and Other Support</b>	<b>(23,258.75)</b>	<b>29.00</b>	<b>60,000.00</b>	<b>0.05</b>
<b>Satisfaction of Donor Restrictions</b>				
10-70000-090      Transfer Acct-Camp Operations	(79,260.92)	(100,303.92)	0.00	0.00
22-70000-090      Transfer Acct-Camp Operations	(17,636.00)	(17,636.00)	0.00	0.00
<b>Total Satisfaction of Donor Restrictions</b>	<b>(96,896.92)</b>	<b>(117,939.92)</b>	<b>0.00</b>	<b>0.00</b>
<b>Expenses</b>				
Salaries Expense	3,795.75	11,733.42	3,000.00	391.11
Benefits	2,684.18	3,736.98	5,000.00	74.74
Travel Expenses	783.01	4,635.53	6,000.00	77.26
Occupancy and Office Expenses	10,765.65	75,267.34	50,000.00	150.53
Repairs and Maintenance Expenses	0.00	51.95	0.00	0.00
Capital Expenses	0.00	67.42	500.00	13.48
Programming and Board/Commission/Council Expense	169.35	2,174.97	2,500.00	87.00
Food and Food Service Expenses	0.00	648.28	0.00	0.00
Miscellaneous Expenses	213.71	305.20	25,000.00	1.22
<b>Total Expenses</b>	<b>18,411.65</b>	<b>98,621.09</b>	<b>92,000.00</b>	<b>107.20</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>55,226.52</b>	<b>19,347.83</b>	<b>(32,000.00)</b>	<b>(60.46)</b>

# West Ohio Conference - UMC Camps Budget Detail Report

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## Camps By Site Report

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	<b>Actual For Month 12/31/2013</b>	<b>YTD Actual 12/31/2013</b>	<b>Current Yr Budget 12/31/2013</b>	<b>Current Yr Budget Consumed</b>
<b>0050 - Camp Otterbein</b>				
<b>Revenues, Gains and Other Support</b>				
Apportionments	0.00	0.00	0.00	0.00
Camp Operations	2,331.00	118,489.02	197,948.00	59.86
Miscellaneous Receipts	0.00	0.00	0.00	0.00
<b>Total Revenues, Gains and Other Support</b>	<b>2,331.00</b>	<b>118,489.02</b>	<b>197,948.00</b>	<b>59.86</b>
<b>Expenses</b>				
Salaries Expense	3,333.34	97,058.42	106,570.00	91.07
Employer Taxes	3,241.51	11,356.96	11,215.00	101.27
Benefits	1,510.07	18,800.78	20,361.00	92.34
Travel Expenses	172.74	3,296.52	3,398.00	97.01
Occupancy and Office Expenses	1,454.74	16,721.98	23,956.00	69.80
Utilities Expenses	3,306.10	27,551.82	25,540.00	107.88
Repairs and Maintenance Expenses	235.52	18,066.31	4,750.00	380.34
Capital Expenses	(567.00)	19,689.94	7,700.00	255.71
Programming and Board/Commission/Council Expense	4.45	125.45	250.00	50.18
Food and Food Service Expenses	297.23	18,043.10	25,200.00	71.60
Miscellaneous Expenses	110.72	4,249.31	2,478.00	171.48
<b>Total Expenses</b>	<b>13,099.42</b>	<b>234,960.59</b>	<b>231,418.00</b>	<b>101.53</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>(10,768.42)</b>	<b>(116,471.57)</b>	<b>(33,470.00)</b>	<b>347.99</b>

# West Ohio Conference - UMC Camps Budget Detail Report

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## Camps By Site Report

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	<b>Actual For Month 12/31/2013</b>	<b>YTD Actual 12/31/2013</b>	<b>Current Yr Budget 12/31/2013</b>	<b>Current Yr Budget Consumed</b>
<b>0060 - Camp Wesley</b>				
<b>Revenues, Gains and Other Support</b>				
Apportionments	0.00	0.00	0.00	0.00
Camp Operations	(93.45)	154,747.59	226,082.00	68.45
<b>Total Revenues, Gains and Other Support</b>	<b>(93.45)</b>	<b>154,747.59</b>	<b>226,082.00</b>	<b>68.45</b>
<b>Expenses</b>				
Salaries Expense	3,905.84	79,519.06	95,050.00	83.66
Employer Taxes	3,357.90	9,184.26	10,500.00	87.47
Benefits	1,510.07	13,813.17	18,170.00	76.02
Travel Expenses	420.73	1,460.52	3,000.00	48.68
Occupancy and Office Expenses	3,675.82	27,101.74	26,920.00	100.68
Utilities Expenses	7,569.50	32,548.01	23,500.00	138.50
Repairs and Maintenance Expenses	791.86	18,189.01	11,500.00	158.17
Capital Expenses	6,519.98	34,660.47	7,042.00	492.20
Programming and Board/Commission/Council Expense	0.00	137.20	750.00	18.29
Food and Food Service Expenses	322.63	25,959.57	28,000.00	92.71
Miscellaneous Expenses	0.00	1,272.13	1,650.00	77.10
<b>Total Expenses</b>	<b>28,074.33</b>	<b>243,845.14</b>	<b>226,082.00</b>	<b>107.86</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>(28,167.78)</b>	<b>(89,097.55)</b>	<b>0.00</b>	<b>0.00</b>



# West Ohio Conference - UMC Camps Budget Detail Report

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## Camps By Site Report

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	<b>Actual For Month 12/31/2013</b>	<b>YTD Actual 12/31/2013</b>	<b>Current Yr Budget 12/31/2013</b>	<b>Current Yr Budget Consumed</b>
<b>0070 - Widewater Retreat</b>				
<b>Revenues, Gains and Other Support</b>				
Apportionments	0.00	0.00	0.00	0.00
Camp Operations	1,393.00	155,333.67	211,580.00	73.42
Miscellaneous Receipts	0.00	0.00	0.00	0.00
<b>Total Revenues, Gains and Other Support</b>	<b>1,393.00</b>	<b>155,333.67</b>	<b>211,580.00</b>	<b>73.42</b>
<b>Expenses</b>				
Salaries Expense	3,460.34	85,693.79	82,604.00	103.74
Employer Taxes	3,482.37	9,849.02	9,500.00	103.67
Benefits	1,787.30	19,818.40	18,475.00	107.27
Travel Expenses	841.42	5,051.42	1,500.00	336.76
Occupancy and Office Expenses	2,491.43	27,128.64	30,850.00	87.94
Utilities Expenses	4,856.38	45,952.84	47,500.00	96.74
Repairs and Maintenance Expenses	2,034.79	18,225.75	12,000.00	151.88
Capital Expenses	1,929.32	7,774.89	5,000.00	155.50
Programming and Board/Commission/Council Expense	40.12	161.12	150.00	107.41
Food and Food Service Expenses	394.26	27,697.81	26,880.00	103.04
Miscellaneous Expenses	0.00	1,325.14	1,300.00	101.93
Depreciation Expense	0.00	0.00	0.00	0.00
<b>Total Expenses</b>	<b>21,317.73</b>	<b>248,678.82</b>	<b>235,759.00</b>	<b>105.48</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>(19,924.73)</b>	<b>(93,345.15)</b>	<b>(24,179.00)</b>	<b>386.06</b>

# West Ohio Conference - UMC Camps Budget Detail Report

## Camps By Site Report

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	<b>Actual For Month 12/31/2013</b>	<b>YTD Actual 12/31/2013</b>	<b>Current Yr Budget 12/31/2013</b>	<b>Current Yr Budget Consumed</b>
<b>0100 - Camp Properties</b>				
<b>Revenues, Gains and Other Support</b>				
Miscellaneous Receipts	0.00	0.00	0.00	0.00
<b>Total Revenues, Gains and Other Support</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expenses</b>				
Depreciation Expense	12,627.32	160,305.79	0.00	0.00
<b>Total Expenses</b>	<b>12,627.32</b>	<b>160,305.79</b>	<b>0.00</b>	<b>0.00</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>(12,627.32)</b>	<b>(160,305.79)</b>	<b>0.00</b>	<b>0.00</b>