

Southern Ohio District Church of the Brethren
Treasurer's Report
06/30/2017 Financial Statements

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(consolidated for all commissions)
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Fund Summaries for District General Fund & CRC Fund:

GF -Balance January 1	25,044
GF - Net Income (Loss) to date	(48,456)
Transfers from WA Nature Conservancy Fund	<u>18,000</u>
General Fund balance at 06/30/17	(5,412)

Starting Balance for CRC General Fund	(325)
CRC Net Income / (Loss) for period:	669
Transfers from WA Developed Area Fund	<u>-</u>
Ending Balance for CRC General Fund 06/30/17	344



Scott T. Fitzgerald, Treasurer

Southern Ohio District Church of the Brethren
Balance Sheet Compared to Prior Year (consolidated)
June 30, 2017 and 2016

		<u>6/30/2017</u>	<u>6/30/2016</u>
ASSETS			
Current Assets			
10010	Checking-First FB	7,430	16,957
10040	Checking-Farmers	8,103	21,396
10300	Money Market - First FB	69,267	33,951
10500	Cash-Web Works	-	189
Total Current Asstes		<u>84,800</u>	<u>72,493</u>
Other Assets			
11500	Investments-Brethren Foundation	1,615,280	1,529,165
12106	GF Acc.Rec-Proceeds Sale of WA Property	-	-
12113	Acc.Rec.-District congregations	243	-
12116	Acc.Rec. - Other	482	-
Total Other Assets		<u>1,616,005</u>	<u>1,529,165</u>
Property, Plant, and Equipment			
18105	WA Land	-	-
18106	WA Buildings, Fixtures, Development	-	-
18107	WA Pool Bath House& Heritage Logde roof	-	-
18108	WA Water Line	-	-
18109	WA Heritage Lodge Boilers	-	-
18201	BDM Vans	53,200	25,800
Total Property, Plant, and Equipment		<u>53,200</u>	<u>25,800</u>
Inter-commission receivables/payables			
12111	GF Acc.Rec.from Campaign Fund	-	9,779
21102	CampaignFund Accts. Pay. to Gen Fund	-	(9,779)
Total Inter-commission receivables/payables		-	-
TOTAL ASSETS		<u>1,754,004</u>	<u>1,627,458</u>
LIABILITIES and EQUITY FUNDS			
Current Liabilities			
20100	Credit Card Payable	78	1,781
21000	Accounts Payable	-	-
22101	Payroll Tax Liabilities -GF	6,122	1,832
Total Current Liabilities		<u>6,200</u>	<u>3,613</u>
Equity Funds			
30000	Unrestricted Funds		
30100	General Fund in Banks	(5,412)	5,394
30200	General Fund in Foundation	-	-
Total Unrestricted		<u>(5,412)</u>	<u>5,394</u>

Southern Ohio District Church of the Brethren
Balance Sheet Compared to Prior Year (consolidated)
June 30, 2017 and 2016

		<u>6/30/2017</u>	<u>6/30/2016</u>
31000	Board Designated		
31510	Board Operating Reserve Fund (formerly Poplar Grove Fund)	55,622	13,335
31600	Reserve/WA-Developed Area Funds	225,556	242,423
31800	Capital Campaign Fund	-	
	Total Board Designated	<u>281,178</u>	<u>255,758</u>
32000	Donor Designated		
32100	Brethren Disaster Ministries	16,187	22,859
32200	Southern Ohio History Fund -BF	88,407	83,172
32300	Senior High Youth fund -FFB	353	353
32350	Junior High Youth Fund -FFB	2,690	2,690
32370	Senior Adult fund -MM	485	485
32400	New Church Development fund -FFB	3,048	2,198
32401	New Church Dev-WilmingtonPlace fund -FFB	200	200
32450	Hispanic Ministries fund -ckg	4,336	4,336
38101	CRC-Camp & Retreat Com.-Gen Fund	344	10,856
38302	CRC-Scholarships fund	880	1,512
38401	Women's Retreat Fund	5,209	4,802
38450	Men's Retreat fund	1,789	1,472
	Total Donor Designated	<u>123,928</u>	<u>134,934</u>
33100	Quasi-Endowment		
33110	Ministry Cont.Educ. Quasi-Endow -BF	13,815	13,274
	Total Quasi-Endowment	<u>13,815</u>	<u>13,274</u>
33200	Restricted Endowment		
33210	Hartle Endowment -BF	11,552	10,583
33220	S.Ohio District Endowment -BF	34,951	31,949
33230	Endow-WA-Nature Conservancy Funds	1,234,912	1,146,153
	Total Restricted Endowment	<u>1,281,415</u>	<u>1,188,685</u>
	Miscellaneous Funds		
34100	Empowering Congregations	25	-
34200	Empowering Leadership	25	-
34300	Empowering Emerging Ministries	(370)	
39900	Pass-through Donations		
	Total Miscellaneous Funds	<u>(320)</u>	<u>-</u>
	Equity In Land Buildings and Vans		
38103	Equity in WA Buildings and Land	-	
38201	Equity in BDM Vans	53,200	25,800
	Total Equity In Land Buildings and Vans	<u>53,200</u>	<u>25,800</u>
	Total Equity Funds	<u>1,747,803</u>	<u>1,623,845</u>
TOTAL LIABILITIES and EQUITY FUNDS		<u>1,754,004</u>	<u>1,627,458</u>

Southern Ohio District Church of the Brethren
District General Fund
Income Statement compared to Budget and Prior Year
For the Six Months Ended June 30, 2017

		6 months Jan. - Jun. 2017			2017 Annual Budget	Prior Year 6 months Jan-Jun '16
		Actual	Budget	Difference		
Revenue:						
40105	Church self-allocations - GF	27,015	35,000	(7,985)	70,000	32,578
40601	New Ventures - Individuals	4,943	6,000	(1,057)	12,000	4,775
40602	New Ventures - Board & ex-officio	2,820	3,500	(680)	7,000	4,020
41005	District Conference Registrations	-	2,250	(2,250)	4,500	228
41010	District Conference Offering	-	1,500	(1,500)	3,000	-
41400	Endowment Income	-	1,000	(1,000)	2,000	2,021
41490	MAA Dividend from COB, Inc.	-	-	-	-	1,000
41500	Miscellaneous Income	-	50	(50)	100	471
48901	Interest & Dividend Income - GF	9	3	7	5	2
Total Revenue		34,787	49,303	(14,516)	98,605	45,096
Expense:						
51005	District Executive Salary	32,049	32,049	-	64,098	31,776
51010	Director of Communications Salary	12,529	12,530	(1)	25,059	12,405
51012	Treasurer's Compensation	3,635	3,635	1	7,269	3,599
51505	District Executive Pension	4,684	3,846	838	7,692	3,813
51506	District Executive Medical Insur.	6,214	3,500	2,714	7,000	3,104
51605	FICA Expense (GF)	1,387	1,237	151	2,473	1,224
51606	Workers' Compensation (GF)	219	113	107	225	113
51705	District Staff Travel	3,161	7,000	(3,839)	14,000	3,669
52100	Annual Conference Assessment	4,642	2,425	2,217	4,850	4,769
52105	Standing Committee Delegates	2,470	1,900	570	3,800	2,185
52200	Council of District Executives	-	450	(450)	900	-
52300	Brethren Heritage Center	-	500	(500)	1,000	-
52500	District Conference Expense	653	1,000	(347)	2,000	120
53100	TRIM Coordinator	800	800	-	1,600	800
53150	TRIM & EFSM Fees	550	1,100	(550)	2,200	1,100
53500	Ohio Council of Churches	-	458	(458)	915	-
54051	District Board Retreat Expense	-	125	(125)	250	-
54151	Liability Insurance Expense -GF	1,240	750	490	1,500	749
54205	Telephone & IT (GF)	1,204	2,000	(796)	4,000	1,879
54207	One Call Now	4,145	2,500	1,645	5,000	-
54301	Office Expense (GF)	2,229	1,100	1,129	2,200	1,061
54311	Credit Card Transaction fees	60	-	60	-	22
54370	Promotional/Fundraising Materials	1,371	1,500	(129)	3,000	863
Total Expense		83,243	80,516	2,727	161,031	73,251
Net Income (Loss)		(48,456)	(31,213)	(17,243)	(62,426)	(28,155)
Transfer from/to Reserves/other funds						
Transfer from WA Developed Area Fund		-	27,000	(27,000)	54,000	20,000
Transfer from WA Nature Conservancy Fund		18,000	22,000	(4,000)	44,000	-
Transfer to Empowering Congregations		-	(8,800)	8,800	(17,600)	-
Transfer to Empowering Leadership		-	(4,400)	4,400	(8,800)	-
Transfer to Emerging Ministries		-	(4,400)	4,400	(8,800)	-
General Fund Increase (Decrease)		(30,456)	187	(30,643)	374	(8,155)

**Southern Ohio District Church of the Brethren
Camping & Retreat Commission
Income Statement compared to Prior Year
For the Six Months Ended June 30, 2017**

	<u>Jan-Jun '17</u>	<u>2017 Budget</u>	<u>Jan-Jun '16</u>
<u>Revenues:</u>			
<i>Camper revenue</i>			
48010 CRC - Camper receipts	15,045	16,000	9,766
48030 CRC - Camper scholarships used	2,229	-	-
48080 CRC - Camper refunds	-	-	(50)
Total camper revenue	<u>17,274</u>	<u>16,000</u>	<u>9,716</u>
<i>Camping program donations/fund-raisers:</i>			
48150 CRC - Church self-allocations	5,357	14,000	5,394
48190 CRC - Unrestricted Bequests/memorials	-	700	742
48304 CRC - Donations from individuals	100	-	-
48405 CRC - Golf outing income	-	2,500	-
48406 CRC - Golf outing - expenses	-	(1,000)	-
48409 CRC - Cookie Camp Income	(25)	-	-
48851 CRC - Other Income	23	-	-
Total camping program donations/fund-raisers	<u>5,455</u>	<u>16,200</u>	<u>6,136</u>
Transfer from WA Developed Area Fund	-	30,500	-
TOTAL CRC REVENUE:	<u>22,728</u>	<u>62,700</u>	<u>15,852</u>
<u>Expenses:</u>			
<i>Employee-related expenses for camp program:</i>			
51020 Director of Camping & Retreat Ministries Comm.	14,881	29,762	14,733
51025 Director of Volunteers	1,353	2,706	1,340
51616 Workers' Compensation	49	225	113
51617 FICA Expense	1,613	2,484	1,230
51715 Director's Travel expense	-	3,000	-
Total employee-related exp. for camping	<u>17,896</u>	<u>38,177</u>	<u>17,416</u>
<i>Camping expenses (non-employee related):</i>			
58101 Camp costs paid to WAAE	-	-	-
48105 Materials and supplies	-	-	-
54040 Camp facility fees (CH=4155, B=2852.90)	-	13,500	8,731
54044 Camp-Winter Blast Expenses	724	-	-
54052 Camp expense - misc	3,009	7,850	2,903
Total camping expenses (non-employee)	<u>3,733</u>	<u>21,350</u>	<u>11,634</u>
<i>Camping program other expenses:</i>			
54054 Volunteer expense	-	-	-
54058 Storage Rental	-	800	-
54062 Professional Growth (OMA retreat)	-	-	-
54065 Professional Dues (OMA) /Prof. Assistance	-	-	-
54155 Insurance Expense	-	1,600	801
54206 Telephone & IT	124	-	-
54302 Office Expense (including postage)	306	700	462
Total camping program other expenses	<u>430</u>	<u>3,100</u>	<u>1,262</u>
TOTAL CRC EXPENSES:	<u>22,059</u>	<u>62,627</u>	<u>30,312</u>
Camping & Retreat Commission Net Income (Loss)	<u>669</u>	<u>73</u>	<u>(14,460)</u>
<u>WA FACILITIES/PROPERTY (carry-over from 2015):</u>			
59032 WA-Phone Expense			278
59035 WA-Electricity Expense			(394)
59058 WA-Gas Tank Removal			3,798
TOTAL FACILITY EXPENSES:			<u>3,682</u>

Southern Ohio District Church of the Brethren
Change in Fund/Equity Accounts
For the Six Months Ended June 30, 2017

Fund/Equity Account	Balance 12/31/2016	Donations from Churches	Donations from Individuals	Camp Income	Other Income	Interest & Dividends	Market Fluctuations	Transfers	Admin. Fees	Other Expenses	Balance 6/30/2017
Unrestricted Funds					(See page 3 for more General Fund Income Statement detail.)						
30100 · General Fund ckg - unrestricted	25,044	27,015	7,763			9		18,000		(83,243)	(5,412)
Board Designated Funds											
31510 · Board Operating Reserve Fund	56,148	(See page 7 for more detail.)								(527)	55,622
31600 · Reserves/WA-Dev.Area Funds	212,630					2,224	13,716			(3,013)	225,556
Donor Designated Funds											
32100 · Brethren Disaster-non-designated	18,125	1,025	140		536			(2,200)		(3,697)	13,929
32120 · Brethren Disaster-Bucket kits	3,556	760	1,712					1,500		(6,205)	1,323
32125 · Brethren Disaster-Other kits	320	46						500		(400)	466
32132 · Brethren Disaster-New Windsor	(187)							200			13
32150 · Brethren Disaster-Van	819									(683)	136
32152 · Brethren Disaster-VanReplacement Fund	319										319
32200 · Southern Ohio History Fund	83,548					909	5,612			(1,662)	88,407
32300 · Senior High Youth Fund	353										353
32350 · Junior High Youth Fund	2,690										2,690
32370 · Senior Adult Funds	485										485
32400 · New Church Development	2,598	450									3,048
32401. · New Church Dev-WilmingtonPlace	200										200
32450 · Hispanic Ministries	4,336										4,336
38101 · Camp & Retreat Comm. General Fund	(325)	5,357	100	17,274	(2)	(See p.4 for more detail.)				(22,060)	344
38302 · CRC - Scholarship Fund	2,229		880							(2,229)	880
38401 · Women's Retreat Fund	5,209										5,209
38450 · Men's Retreat Fund	1,452			1,590						(1,253)	1,789
34100 · Empowering Congregations Fund	25										25
34100 · Empowering Leadership Fund	25										25
34300 · Empowering Emerging Ministries Fund	-		130							(500)	(370)
Restricted Funds											
33110 · Ministry Cont.Educ. Quasi-Endow	13,250					139	860			(433)	13,815
33210 · Hartle Endowment	10,772					113	699			(32)	11,552
33220 · S.OH District Endowment	32,592					342	2,114			(97)	34,951
33230 · Nature Conserancy Funds Rcvd	1,168,583					12,245	75,551	(18,000)		(3,466)	1,234,912
38103 Equity in Land & Buildings	-										-
38201 Equity in Vans	53,200										53,200
39900 Pass-through Donations	115		9,064							(9,179)	-
Total Funds (Equity)	\$ 1,698,113	\$ 34,653	\$ 19,789	\$ 18,864	\$ 534	\$ 15,980	\$ 98,551	\$ -	\$ -	\$ (138,679)	1,747,804

Southern Ohio District Church of the Brethren (District General Fund only)
Giving by Church compared to Self-allocation and Prior Year
For the Six Months Ended June 30, 2017

	Actual Jan - Jun 2017	2017 amount to be given per Self-allocation form	Prior Year Actual Jan - Jun 2016
Bear Creek Church of the Brethren	780	1,800	450
Beavercreek Church of the Brethren	1,000	NR	1,000
Beech Grove Church of the Brethren	-	NR	-
Bellefontaine Church of the Brethren	-	NR	-
Bradford Church of the Brethren	371	NR	997
Brookville Church of the Brethren	-	NR	-
Castine Church of the Brethren	-	NR	-
Cedar Grove Church of the Brethren	600	NR	1,300
Charleston Church of the Brethren	-	NR	-
Cincinnati Church of the Brethren	1,500	NR	-
Circleville Church of the Brethren	100	NR	-
Constance Church of the Brethren	1,080	1,080	1,080
Covington Church of the Brethren	-	NR	500
Donnels Creek Church of the Brethren	1,800	3,400	1,700
East Dayton Church of the Brethren	-	NR	-
Eaton Church of the Brethren	-	NR	-
Emmanuel Church of the Brethren	-	NR	300
Eversole Church of the Brethren	1,020	4,080	3,540
Flat Creek/Mud Lick Church of the Brethren	800	NR	800
Good Shepherd Church of the Brethren	-	NR	-
Gratis Church of the Brethren	-	NR	-
Greenville Church of the Brethren	-	800	-
Happy Corner Church of the Brethren	1,700	6,800	2,900
Harris Creek Church of the Brethren	550	NR	550
Living Peace Church of the Brethren	-	500	-
Lower Miami Church of the Brethren	1,000	1,000	850
Mack Memorial Church of the Brethren	-	NR	-
New Carlisle Church of the Brethren	1,500	NR	-
Oakland Church of the Brethren	2,860	5,719	3,081
Olivet Church of the Brethren	-	NR	-
Painter Creek Church of the Brethren	-	NR	-
Piqua Church of the Brethren	-	100	100
Pittsburg Church of the Brethren	-	NR	-
Pleasant Hill Church of the Brethren	-	NR	88
Potsdam Church of the Brethren	250	NR	250
Prices Creek Church of the Brethren	-	NR	-
Prince of Peace Church of the Brethren	3,000	6,500	2,877
Rock House Church of the Brethren	-	NR	-
Salem Church of the Brethren	1,375	NR	1,125
Sidney-Trinity Church of the Brethren	125	500	125
Stonelick Church of the Brethren	200	NR	-
Stony Creek Church of the Brethren	-	NR	-
Strait Creek Church of the Brethren	-	NR	-
Trotwood Church of the Brethren	1,385	3,875	2,597
Troy Church of the Brethren	520	1,270	1,919
Union City Church of the Brethren	-	NR	-
West Alexandria Church of the Brethren	-	NR	250
West Charleston Church of the Brethren	3,500	NR	3,500
West Milton Church of the Brethren	-	NR	700
White Cottage Church of the Brethren	-	NR	-
TOTAL	27,015	37,424	32,578

NR = Report Not Received

Southern Ohio District Church of the Brethren

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Income Statement

31510 Board Operating Reserve Fund

Printed: July 26, 2017

For the period 1/1/2017 to 6/30/2017

EXPENSE

55513	Poplar Grove Electricity	26.57
55525	Donations & Grants	500.00

TOTAL EXPENSE	526.57
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NET INCOME / (LOSS)	(526.57)
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Starting Balance for Board Operating Reserve Fund:	56,148.35
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Net Income / (Loss) for period:	(526.57)
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Direct transfers into or out of the fund:	0.00
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Ending Balance for Board Operating Reserve Fund:	55,621.78
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