


**Southern Ohio District Church of the Brethren
Treasurer's Report
12/31/2017 Financial Statements**

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(consolidated for all commisions)
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Fund Summaries for District General Fund & Camping & Retreat Ministries Fund:

| | |
|---|----------------------|
| General Fund Balance at 1/1/17 | 25,043.59 |
| General Fund - Net Income (Loss) for period | (61,758.17) |
| Transfers from Endow-WA-Nature Conservancy Fund (net of transfers to Empowering Funds) | 19,900.00 |
| Transfers from Reserve/WA-Developed Area Fund | 17,000.00 |
| General Fund Balance at 12/31/17 | <u>185.42</u> |
| | |
| Camping & Retreat Ministries Fund Balance at 1/1/17 | 1,904.20 |
| CRM Net Income / (Loss) for period: | (19,585.92) |
| Transfers from Reserve/WA-Developed Area Fund | 18,000.00 |
| Camping & Retreat Ministries Fund Balance at 12/31/17 | <u>318.28</u> |



Scott T. Fitzgerald, Treasurer

Southern Ohio District Church of the Brethren
Balance Sheet Compared to Prior Year (consolidated)
December 31, 2017 and 2016

| | <u>12/31/2017</u> | <u>12/31/2016</u> |
|--|-------------------|-------------------|
| ASSETS | | |
| Current Assets | | |
| 10010 Checking-First FB | 22,923 | 6,812 |
| 10040 Checking-Farmers | 22,915 | 29,309 |
| 10300 Money Market - First FB | 36,273 | 87,258 |
| 10500 Cash-Web Works | - | 530 |
| Total Current Assets | 82,111 | 123,909 |
| Other Assets | | |
| 11500 Investments-Brethren Foundation | 1,745,980 | 1,523,278 |
| 12110 Acc.Rec.-M.Shetler Insurance | 482 | - |
| 12112 Acc.Rec.-District Congregations | 243 | 17 |
| Total Other Assets | 1,746,704 | 1,523,295 |
| Property Plant & Equipment | | |
| 18201 BDM Vans | 53,200 | 53,200 |
| Total Property Plant & Equipment | 53,200 | 53,200 |
| TOTAL ASSETS | | |
| | 1,882,016 | 1,700,404 |

| LIABILITIES and EQUITY FUNDS | | |
|---|----------|---------|
| Current Liabilities | | |
| 20100 Credit Card Payable | 248 | 279 |
| 21000 Accounts Payable | - | - |
| 22100 Payroll Tax Liabilities | 3,454 | 2,012 |
| Total Current Liabilities | 3,702 | 2,291 |
| Equity Funds | | |
| 30000 General Funds | | |
| 30100 General Fund in Banks | (25,815) | 25,044 |
| 30200 General Fund in Foundation | 26,000 | - |
| Total General Fund | 185 | 25,044 |
| 31000 Board Designated | | |
| 31510 Board Operating Reserve Fund | 54,122 | 56,148 |
| 31600 Reserve/WA-Developed Area Fund | 202,532 | 212,630 |
| Total Board Designated | 256,654 | 268,778 |

Southern Ohio District Church of the Brethren
Balance Sheet Compared to Prior Year (consolidated)
December 31, 2017 and 2016

| | | <u>12/31/2017</u> | | <u>12/31/2016</u> |
|---|---|-------------------------|--|-------------------------|
| 32000 | Donor Designated | | | |
| 32100 | Brethren Disaster Ministries | 94,969 | | 22,953 |
| 32200 | Southern Ohio History Fund | 92,395 | | 83,548 |
| 32300 | Senior High Youth Fund | 353 | | 353 |
| 32350 | Junior High Youth Fund | 2,690 | | 2,690 |
| 32370 | Senior Adult Fund | 485 | | 485 |
| 32400 | New Church Development Fund | 3,448 | | 2,798 |
| 32450 | Hispanic Ministries Fund | 4,336 | | 4,336 |
| 38100 | CRC-Camp & Retreat Ministries Fund | 318 | | 1,904 |
| 38401 | Women's Retreat Fund | 5,859 | | 5,209 |
| 38450 | Men's Retreat Fund | 1,969 | | 1,452 |
| | Total Donor Designated | <u>206,822</u> | | <u>125,728</u> |
| 33100 | Quasi-Endowment | | | |
| 33110 | Ministry Cont.Educ. Quasi-Endow | 12,475 | | 13,250 |
| | Total Quasi-Endowment | <u>12,475</u> | | <u>13,250</u> |
| 33200 | Restricted Endowment | | | |
| 33210 | Hartle Endowment | 12,241 | | 10,772 |
| 33220 | S.Ohio District Endowment | 35,035 | | 32,592 |
| 33230 | Endow-WA-Nature Conservancy Fund | 1,301,535 | | 1,168,583 |
| | Total Restricted Endowment | <u>1,348,810</u> | | <u>1,211,948</u> |
| | TOTAL Endowment | <u>1,361,285</u> | | <u>1,225,198</u> |
| | Miscellaneous Fund | | | |
| 34100 | Empowering Congregations | 25 | | 25 |
| 34200 | Empowering Leadership | 72 | | 25 |
| 34300 | Empowering Emerging Ministries | 70 | | - |
| 39900 | Pass-through Donations | - | | 115 |
| | Total Miscellaneous Fund | <u>167</u> | | <u>165</u> |
| 38000 | Equity in Land, Buildings and Vans | 53,200 | | 53,200 |
| | Total Equity Funds | <u>1,878,314</u> | | <u>1,698,113</u> |
| TOTAL LIABILITIES and EQUITY FUNDS | | <u>1,882,016</u> | | <u>1,700,404</u> |

Southern Ohio District Church of the Brethren
District General Fund
Income Statement compared to Budget and Prior Year
For the Year Ended December 31, 2017

| | 12 months Jan. - Dec. 2017 | | | 2017 Annual Budget | Prior Year Jan-Dec. '16 |
|--|-------------------------------|-----------------|----------------|--------------------------|----------------------------|
| | Actual | Budget | Difference | | |
| Revenue: | | | | | |
| 40105 Church self-allocations - GF | 67,703 | 70,000 | (2,297) | 70,000 | 73,720 |
| 40601 New Ventures - Individuals | 15,502 | 12,000 | 3,502 | 12,000 | 13,258 |
| 40602 New Ventures - Board & ex-officio | 7,420 | 7,000 | 420 | 7,000 | 7,220 |
| 41005 District Conference Registrations | 2,160 | 4,500 | (2,340) | 4,500 | 3,290 |
| 41007 District Conference Meals-Display People | 140 | - | 140 | - | 152 |
| 41010 District Conference Offering | 1,005 | 3,000 | (1,995) | 3,000 | 2,932 |
| 41012 District Conference Book Sales | 810 | - | 810 | - | - |
| 41400 Endowment Income | 2,000 | 2,000 | - | 2,000 | 2,021 |
| 41490 MAA Dividend from COB, Inc. | - | - | - | - | 1,000 |
| 41500 Miscellaneous Income | - | 100 | (100) | 100 | 837 |
| 47704 Women's Retreat Income-Dayton Food Bank | - | - | - | - | 287 |
| 48901 Interest & Dividend Income - GF | 15 | 5 | 10 | 5 | 6 |
| Total Revenue | 96,756 | 98,605 | (1,849) | 98,605 | 104,724 |
| Expense: | | | | | |
| 51005 District Executive Salary | 64,098 | 64,098 | - | 64,098 | 63,552 |
| 51010 Director of Communications Salary | 25,059 | 25,059 | 0 | 25,059 | 24,811 |
| 51012 Treasurer's Compensation | 7,269 | 7,269 | (0) | 7,269 | 7,197 |
| 51505 District Executive Pension | 7,650 | 7,692 | 42 | 7,692 | 7,838 |
| 51506 District Executive Medical Insur. | 10,001 | 7,000 | (3,001) | 7,000 | 7,697 |
| 51605 FICA Expense (GF) | 2,725 | 2,473 | (252) | 2,473 | 2,497 |
| 51606 Workers' Compensation (GF) | 31 | 225 | 194 | 225 | 258 |
| 51705 District Staff Travel | 8,696 | 14,000 | 5,304 | 14,000 | 8,101 |
| 52100 Annual Conference Assessment | 4,652 | 4,850 | 198 | 4,850 | 4,769 |
| 52105 Standing Committee Delegates | 3,389 | 3,800 | 411 | 3,800 | 3,128 |
| 52200 Council of District Executives | 1,143 | 900 | (243) | 900 | 900 |
| 52300 Brethren Heritage Center | 1,000 | 1,000 | - | 1,000 | 1,000 |
| 52500 District Conference Expense | 2,275 | 2,000 | (275) | 2,000 | 2,752 |
| 53100 TRIM Coordinator | 1,600 | 1,600 | - | 1,600 | 1,600 |
| 53150 TRIM & EFSM Fees | 1,980 | 2,200 | 220 | 2,200 | 2,200 |
| 53500 Ohio Council of Churches | 915 | 915 | - | 915 | 915 |
| 54051 District Board Retreat Expense | - | 250 | 250 | 250 | - |
| 54151 Liability Insurance Expense -GF | 2,347 | 1,500 | (847) | 1,500 | 1,383 |
| 54205 Telephone & IT (GF) | 2,595 | 4,000 | 1,405 | 4,000 | 3,149 |
| 54207 One Call Now (Shared Ministries) | 3,645 | 5,000 | 1,355 | 5,000 | - |
| 54301 Office Expense (GF) | 3,433 | 2,200 | (1,233) | 2,200 | 1,805 |
| 54370 Promotional/Fundraising Materials | 4,012 | 3,000 | (1,012) | 3,000 | 3,676 |
| Total Expense | 158,514 | 161,031 | 2,517 | 161,031 | 149,230 |
| Net Income (Loss) | (61,758) | (62,426) | 668 | (62,426) | (44,506) |
| Transfer from/to Reserves/other funds | | | | | |
| Transfer from WA Developed Area Fund | 17,000 | 54,000 | 37,000 | 54,000 | 56,000 |
| Transfer from WA Nature Conservancy Fund | 25,000 | 44,000 | 19,000 | 44,000 | - |
| Transfer to Empowering Congregations | (3,000) | (17,600) | (14,600) | (17,600) | - |
| Transfer to Empowering Leadership | (1,000) | (8,800) | (7,800) | (8,800) | - |
| Transfer to Emerging Ministries | (1,100) | (8,800) | (7,700) | (8,800) | - |
| General Fund Increase (Decrease) | (24,858) | 374 | 26,568 | 374 | 11,494 |

**Southern Ohio District of the Church of the Brethren
Camping & Retreat Ministries Commission
Income Statement Compared to Budget and Prior Year
For the Year Ended December 31, 2017**

| | 12 months Jan. - Dec. 2017 | | | 2017 | Prior Year |
|---|-------------------------------|-----------|----------------|------------------|----------------|
| | Actual | Budget | Difference | Annual Budget | Jan-Dec '16 |
| Revenue: | | | | | |
| <i>Camper Revenue</i> | | | | | |
| 48010 CRC - Camper receipts | 16,350 | 16,000 | 350 | 16,000 | 13,496 |
| 48080 CRC - Camper refunds | - | - | - | - | (50) |
| Total Camper Revenue | 16,350 | 16,000 | 350 | 16,000 | 13,446 |
| <i>Camping Program Donations/Fundraisers:</i> | | | | | |
| 48150 CRC - Church self-allocations | 12,389 | 14,000 | (1,612) | 14,000 | 12,060 |
| 48190 CRC - Unrestricted Bequests/memorials | | 700 | (700) | 700 | 742 |
| 48304 CRC - Donations from individuals | 1,330 | | 1,330 | - | 200 |
| 48405 CRC - Golf outing income | 9,305 | 1,500 | 7,805 | 2,500 | 3,525 |
| 48406 CRC - Golf outing - expenses | (3,245) | | (3,245) | (1,000) | - |
| 48408 CRC - Golf outing - 1/2 of Golf net Profit to BDM | (3,482) | | (3,482) | - | - |
| 48409 CRC - Cookie Camp Income | 1,969 | - | 1,969 | - | 1,502 |
| 48851 CRC - Other Income | 23 | - | 23 | - | 30 |
| Total Camping Program Donations/Fundraisers | 18,289 | 16,200 | 2,089 | 16,200 | 18,059 |
| Total Revenue | 34,639 | 32,200 | 2,439 | 32,200 | 31,505 |
| Expense: | | | | | |
| <i>Employee-Related Expenses for Camp Program:</i> | | | | | |
| 51020 Director of Camping & Retreat Ministries Comm. | 29,762 | 29,762 | (0) | 29,762 | 29,467 |
| 51025 Director of Volunteers | 2,706 | 2,706 | - | 2,706 | 2,679 |
| 51616 Workers' Compensation | 49 | 225 | (176) | 225 | 153 |
| 51617 FICA Expense | 2,458 | 2,484 | (26) | 2,484 | 2,459 |
| 51715 Director's Travel expense | 1,610 | 3,000 | (1,390) | 3,000 | 1,461 |
| Total Employee-Related Exp. for Camping | 36,586 | 38,177 | (1,591) | 38,177 | 36,219 |
| <i>Camping Expenses (Non-Employee Related):</i> | | | | | |
| 54040 Camp facility fees | 11,700 | 13,500 | (1,800) | 13,500 | 12,156 |
| 54052 Camp Expense - misc | 4,392 | 7,850 | (3,458) | 7,850 | 5,351 |
| Total Camping Expenses (Non-Employee) | 16,092 | 21,350 | (5,258) | 21,350 | 17,507 |
| <i>Camping Program Other Expenses:</i> | | | | | |
| 54054 Volunteer expense | - | - | - | - | 101 |
| 54058 Storage Rental | 770 | 800 | (30) | 800 | 770 |
| 54155 Insurance Expense | 200 | 1,600 | (1,400) | 1,600 | 1,118 |
| 54302 Office Expense (including postage) | 577 | 700 | (123) | 700 | 1,431 |
| Total Camping Program Other Expenses | 1,547 | 3,100 | (1,553) | 3,100 | 3,420 |
| Total Expense | 54,225 | 62,627 | (8,403) | 62,627 | 57,145 |
| Net Income (Loss) | (19,586) | (30,427) | 10,841 | (30,427) | (25,640) |
| Transfer from/to Reserves/other funds | | | | | |
| Transfer from WA Developed Area Fund | 18,000 | 30,500 | (12,500) | 30,500 | 24,000 |
| Camping & Retreat Commission Net Increase/(Decrease) | (1,586) | 73 | (1,659) | 73 | (1,640) |

WA FACILITIES/PROPERTY (carry-over from 2015):

| | |
|------------------------------|-------|
| 59032 WA-Phone Expense | 278 |
| 59035 WA-Electricity Expense | (394) |
| 59058 WA-Gas Tank Removal | 3,798 |
| TOTAL FACILITY EXPENSES: | 3,682 |

**Southern Ohio District Church of the Brethren
Change in Fund/Equity Accounts
For the Year Ended December 31, 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 12/31/2017 |
|--|-----------------------|--------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|------------------------|-------------|-------------------|---------------------|-----------------------|
| General Fund | | | | | (See p.3 for more detail.) | | | | | | |
| 30100 · General Fund | 25,044 | 67,703 | 22,922 | | 4,115 | 15 | | 38,900 | | (158,514) | 185 |
| Board Designated Funds | | | | | | | | | | | |
| 31510 · Board Operating Reserve Fund | 56,148 | | | | | | | | | (2,027) | 54,122 |
| 31600 · Reserves/WA-Dev.Area Funds | 212,630 | (See page 8 for more detail.) | | | | 4,604 | 25,523 | (35,000) | (1,292) | (3,933) | 202,532 |
| Donor Designated Funds | | | | | | | | | | | |
| 32100 · Brethren Disaster-non-designated | 18,125 | 7,970 | 31,386 | | 12,719 | | | (17,835) | | (8,501) | 43,865 |
| 32120 · Brethren Disaster-Bucket kits | 3,556 | 25,063 | 16,129 | | | | | 1,500 | | (30,385) | 15,863 |
| 32125 · Brethren Disaster-Other kits | 320 | 346 | 1,440 | | | | | 10,500 | | (12,092) | 515 |
| 32132 · Brethren Disaster-New Windsor | (187) | | | | | | | 187 | | | - |
| 32150 · Brethren Disaster-Van | 819 | | | | | | | 3,300 | | (4,012) | 107 |
| 32152 · Brethren Disaster-Van Replacement Fund | 319 | | 30,000 | | 2,051 | | | (32,152) | | | 218 |
| 32153 · BDM - Van Replacement Invest Fund | - | | | | | 24 | (123) | 34,500 | | | 34,400 |
| 32200 · Southern Ohio History Fund | 83,548 | | | | | 1,883 | 10,444 | | (529) | (2,950) | 92,395 |
| 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 | 2,798 | 650 | | | | | | | | | 3,448 |
| 32450 · Hispanic Ministries | 4,336 | | | | | | | | | | 4,336 |
| 38101 · Camp & Retreat Ministries Fund | 1,904 | 12,389 | 1,080 | 21,628 | 2,851 | (See p.4 for more detail.) | | 18,000 | | (57,533) | 318 |
| 38401 · Women's Retreat Fund | 5,209 | | | 5,293 | | | | | | (4,643) | 5,859 |
| 38450 · Men's Retreat Fund | 1,452 | | | 1,770 | | | | | | (1,253) | 1,969 |
| 34100 · Empowering Congregations Fund | 25 | | | | | | | 3,000 | | (3,000) | 25 |
| 34200 · Empowering Leadership Fund | 25 | | | | | | | 1,000 | | (953) | 72 |
| 34300 · Empowering Emerging Ministries Fund | | | 130 | | | | | 1,100 | | (1,160) | 70 |
| Restricted Funds | | | | | | | | | | | |
| 33110 · Ministry Cont.Educ. Quasi-Endow | 13,250 | | | | | 287 | 1,600 | | (81) | (2,582) | 12,475 |
| 33210 · Hartle Endowment | 10,772 | | | | | 233 | 1,301 | | (66) | | 12,241 |
| 33220 · S.OH District Endowment | 32,592 | | | | | 708 | 3,934 | (2,000) | (199) | | 35,035 |
| 33230 · Endow-WA-Nature Conservancy Fund | 1,168,583 | | (See p.9 for more detail.) | | | 25,204 | 139,830 | (25,000) | (7,083) | | 1,301,535 |
| 38103 Equity in Land & Buildings | - | | | | | | | | | | - |
| 38201 Equity in Vans | 53,200 | | | | | | | | | | 53,200 |
| 39900 Pass-through Donations | 115 | | 9,064 | (See p.7 for more detail.) | | | | | | (9,179) | - |
| Total Funds (Equity) | \$ 1,698,113 | \$ 114,121 | \$ 112,150 | \$ 28,691 | \$ 21,737 | \$ 32,958 | \$ 182,509 | \$ - | \$ (9,249) | \$ (302,716) | \$ 1,878,314 |

Southern Ohio District Church of the Brethren (District General Fund only)
Giving by Church Compared to Prior Year
For the Twelve Months Ended December 31, 2017

| | Actual Jan - Dec 2017 | Prior Year Actual Jan - Dec 2016 | Difference |
|--|--------------------------|--|----------------|
| Bear Creek Church of the Brethren | 1,830 | 1,550 | 280 |
| Beavercreek Church of the Brethren | 2,297 | 1,950 | 347 |
| Beech Grove Church of the Brethren | - | - | - |
| Bellefontaine Church of the Brethren | - | - | - |
| Bradford Church of the Brethren | 1,535 | 2,990 | (1,455) |
| Brookville Church of the Brethren | - | - | - |
| Castine Church of the Brethren | - | - | - |
| Cedar Grove Church of the Brethren | 1,200 | 1,900 | (700) |
| Charleston Church of the Brethren | - | - | - |
| Cincinnati Church of the Brethren | 1,500 | - | 1,500 |
| Circleville Church of the Brethren | 200 | - | 200 |
| Constance Church of the Brethren | 1,080 | 1,080 | - |
| Covington Church of the Brethren | 640 | 500 | 140 |
| Donnels Creek Church of the Brethren | 3,500 | 3,400 | 100 |
| East Dayton Church of the Brethren | 300 | - | 300 |
| Eaton Church of the Brethren | - | - | - |
| Emmanuel Church of the Brethren | - | 300 | (300) |
| Eversole Church of the Brethren | 4,380 | 7,080 | (2,700) |
| Flat Creek/Mud Lick Church of the Brethren | 1,600 | 1,200 | 400 |
| Good Shepherd Church of the Brethren | 1,000 | 1,000 | - |
| Gratis Church of the Brethren | - | - | - |
| Greenville Church of the Brethren | 880 | - | 880 |
| Happy Corner Church of the Brethren | 6,000 | 8,700 | (2,700) |
| Harris Creek Church of the Brethren | 610 | 550 | 60 |
| Living Peace Church of the Brethren | - | 1,500 | (1,500) |
| Lower Miami Church of the Brethren | 1,000 | 850 | 150 |
| Mack Memorial Church of the Brethren | 500 | 500 | - |
| New Carlisle Church of the Brethren | 3,000 | 2,408 | 592 |
| Oakland Church of the Brethren | 5,719 | 5,205 | 514 |
| Olivet Church of the Brethren | - | 125 | (125) |
| Painter Creek Church of the Brethren | - | - | - |
| Piqua Church of the Brethren | - | 100 | (100) |
| Pittsburg Church of the Brethren | - | - | - |
| Pleasant Hill Church of the Brethren | - | 88 | (88) |
| Potsdam Church of the Brethren | 1,000 | 1,000 | - |
| Prices Creek Church of the Brethren | - | - | - |
| Prince of Peace Church of the Brethren | 7,600 | 6,502 | 1,098 |
| Rock House Church of the Brethren | - | - | - |
| Salem Church of the Brethren | 4,125 | 3,375 | 750 |
| Sidney-Trinity Church of the Brethren | 630 | 600 | 30 |
| Stonelick Church of the Brethren | 200 | - | 200 |
| Stony Creek Church of the Brethren | - | - | - |
| Strait Creek Church of the Brethren | - | - | - |
| Trotwood Church of the Brethren | 4,327 | 5,991 | (1,663) |
| Troy Church of the Brethren | 1,300 | 4,127 | (2,827) |
| Union City Church of the Brethren | - | - | - |
| West Alexandria Church of the Brethren | 250 | 250 | - |
| West Charleston Church of the Brethren | 7,000 | 7,000 | - |
| West Milton Church of the Brethren | - | 1,400 | (1,400) |
| White Cottage Church of the Brethren | 500 | 500 | - |
| <i>Church of the Brethren - Elgin</i> | 2,000 | - | 2,000 |
| TOTAL | 67,703 | 73,720 | (6,017) |

Southern Ohio District Church of the Brethren

Income Statement

39900 Pass-through Donations

Printed: February 22, 2018

For the period 1/1/2017 to 12/31/2017

REVENUE

| | | |
|-------|--|----------|
| 49901 | Nigerian Crisis Fund received -Pass-thru | 8,310.00 |
| 49904 | One Great Hour of Sharing-received | 4.00 |
| 49907 | Brotherhood - COB General Offices | 750.00 |

TOTAL REVENUE 9,064.00

EXPENSE

| | | |
|-------|--|----------|
| 59901 | Nigerian Crisis Fund paid out -Pass-thru | 8,425.00 |
| 59904 | One Great Hour of Sharing-paid out | 4.00 |
| 59907 | Brotherhood - COB General paid out | 750.00 |

TOTAL EXPENSE 9,179.00

NET INCOME / (LOSS) (115.00)

| | |
|---|--------------------|
| Starting Balance for Pass-through Donations: | 115.00 |
| Net Income / (Loss) for period: | (115.00) |
| Direct transfers into or out of the fund: | 0.00 |
| Ending Balance for Pass-through Donations: | <u>0.00</u> |

Southern Ohio District Church of the Brethren

Income Statement

31600 Reserve/WA-Developed Area Funds

Printed: February 22, 2018

For the period 1/1/2017 to 12/31/2017

REVENUE

48900 Interest & Dividend Income

| | | |
|-------|--|----------|
| 48914 | Interest & Dividend Income - WADeveloped | 4,603.87 |
| | TOTAL Interest & Dividend Income | 4,603.87 |

48930 Market Fluctuation

| | | |
|-------|--|-----------|
| 48943 | Market Fluctuation -WA DevelopedAreaFund | 25,523.48 |
| | TOTAL Market Fluctuation | 25,523.48 |

TOTAL REVENUE **30,127.35**

EXPENSE

59609 Reconciliation Expenses 3,932.85

59800 Investment Admin Fees

| | | |
|-------|---|----------|
| 59813 | Investment Admin Fees - WADevelopAreaFund | 1,292.43 |
| | TOTAL Investment Admin Fees | 1,292.43 |

TOTAL EXPENSE **5,225.28**

NET INCOME / (LOSS) **24,902.07**

| | |
|---|--------------------|
| Starting Balance for Reserve/WA-Developed Area Funds | 212,630.01 |
| Net Income / (Loss) for period: | 24,902.07 |
| Direct transfers into or out of the fund: | (35,000.00) |
| Ending Balance for Reserve/WA-Developed Area Funds: | 202,532.08 |

Southern Ohio District Church of the Brethren

Income Statement

33230 Endow-WA-Nature Conservancy Fund

Printed: February 22, 2018

For the period 1/1/2017 to 12/31/2017

| REVENUE | | |
|----------------------------|--|-------------------|
| 48900 | Interest & Dividend Income | |
| 48913 | Interest & Dividend Income - NatConsFund | 25,203.69 |
| | TOTAL Interest & Dividend Income | <u>25,203.69</u> |
| 48930 | Market Fluctuation | |
| 48942 | Market Fluctuation -NatConsFund | 139,830.34 |
| | TOTAL Market Fluctuation | <u>139,830.34</u> |
| TOTAL REVENUE | | 165,034.03 |
| EXPENSE | | |
| 59800 | Investment Admin Fees | |
| 59812 | Investment Admin Fees - NatConsFund | 7,082.56 |
| | TOTAL Investment Admin Fees | <u>7,082.56</u> |
| TOTAL EXPENSE | | 7,082.56 |
| NET INCOME / (LOSS) | | 157,951.47 |

| | |
|--|---------------------|
| Starting Balance for Endow-WA-Nature Conservancy Fu | 1,168,583.04 |
| Net Income / (Loss) for period: | 157,951.47 |
| Direct transfers into or out of the fund: | (25,000.00) |
| Ending Balance for Endow-WA-Nature Conservancy Fur | 1,301,534.51 |