

**Southern Ohio District Church of the Brethren
Treasurer's Report
03/31/2019 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	490.14
GF - Net Income (Loss) to date	(38,503.96)
Transfers from WA Developed Area Fund	-
General Fund balance at 03/31/19	(38,013.82)

CRC -Balance January 1	109.72
CRC Net Income / (Loss) for period:	(8,556.46)
Transfers from WA Developed Area Fund	-
Ending Balance for CRC General Fund 03/31/19	(8,446.74)



Scott T. Fitzgerald, Treasurer

Southern Ohio District Church of the Brethren
Balance Sheet Compared to Prior Year (consolidated)
March 31, 2019 and 2018

		<u>3/31/2019</u>	<u>3/31/2018</u>
ASSETS			
Current Assets			
10010	Checking-First FB	6,441	2,562
10040	Checking-Farmers	36,890	8,181
10300	Money Market - First FB	3,284	30,276
10500	Cash-Web Works	-	(1,392)
	Total Current Asstes	<u>46,616</u>	<u>39,627</u>
Other Assets			
11500	Investments-Brethren Foundation	1,679,217	1,724,785
12110	Acc.Rec.-M.Shetler Insurance	1,189	482
12113	Acc.Rec.-District congregations	243	243
	Total Other Assets	<u>1,680,648</u>	<u>1,725,509</u>
Property, Plant, and Equipment			
18201	BDM Vans	53,200	53,200
	Total Property, Plant, and Equipment	<u>53,200</u>	<u>53,200</u>
TOTAL ASSETS		<u>1,780,464</u>	<u>1,818,336</u>
LIABILITIES and EQUITY FUNDS			
Current Liabilities			
20100	Credit Card Payable	35	304
21000	Accounts Payable	-	-
22101	Payroll Tax Liabilities -GF	2,598	5,003
	Total Current Liabilities	<u>2,633</u>	<u>5,307</u>
Equity Funds			
30000	Unrestricted Funds		
30100	General Fund in Banks	(101,613.82)	(55,143.39)
30200	General Fund in Foundation	63,600.00	26,000.00
	Total Unrestricted	<u>(38,013.82)</u>	<u>(29,143.39)</u>
31000	Board Designated		
31510	Board Operating Reserve Fund	52,122	54,122
31600	Reserve/WA-Developed Area Funds	139,943	199,614
	Total Board Designated	<u>192,065</u>	<u>253,735</u>

Southern Ohio District Church of the Brethren
Balance Sheet Compared to Prior Year (consolidated)
March 31, 2019 and 2018

	<u>3/31/2019</u>	<u>3/31/2018</u>
<u>32000 Donor Designated</u>		
32100 Brethren Disaster Ministries	108,801	85,744
32200 Southern Ohio History Fund -BF	91,852	90,421
32300 Senior High Youth fund -FFB	-	113
32350 Junior High Youth Fund -FFB	-	2,690
32370 Senior Adult fund -MM	-	485
32400 New Church Development fund -FFB	3,805	3,448
32401 New Church Dev-WilmingtonPlace fund -FFB	-	-
32450 Hispanic Ministries fund -ckg	-	4,336
38100 CRC-Camp & Retreat Commission	(8,447)	(5,582)
38401 Women's Retreat Fund	4,652	5,949
38450 Men's Retreat fund	3,152	3,494
Total Donor Designated	203,816	191,098
 <u>33100 Quasi-Endowment</u>		
33110 Ministry Cont.Educ. Quasi-Endow -BF	9,594	11,647
Total Quasi-Endowment	9,594	11,647
 <u>33200 Restricted Endowment</u>		
33210 Hartle Endowment -BF	12,623	12,092
33220 S.Ohio District Endowment -BF	34,020	34,585
33230 Endow-WA-Nature Conservancy Funds	1,294,050	1,285,647
Total Restricted Endowment	1,340,693	1,332,324
 <u>Miscellaneous Funds</u>		
34100 Empowering Congregations	2,698	25
34200 Empowering Leadership	4,597	72
34300 Empowering Emerging Ministries	7,270	70
39900 Pass-through Donations	1,911	-
Total Miscellaneous Funds	16,476	167
 <u>Equity In Land Buildings and Vans</u>		
38201 Equity in BDM Vans	53,200	53,200
Total Equity In Land Buildings and Vans	53,200	53,200
 Total Equity Funds	1,777,831	1,813,029
 <u>TOTAL LIABILITIES and EQUITY FUNDS</u>	1,780,464	1,818,336

Southern Ohio District Church of the Brethren
District General Fund
Income Statement compared to Budget and Prior Year
For the Three Months Ended March 31, 2019

	3 months			2019 Annual Budget	Prior Year 3 months Jan-Mar '18
	Jan. - Mar. 2019				
	Actual	Budget	Difference		
Revenue:					
40105 Church self-allocations - GF	6,014	31,000	(24,986)	124,000	12,625
40601 New Ventures - Individuals	300	3,750	(3,450)	15,000	400
40602 New Ventures - Board & ex-officio	800	1,875	(1,075)	7,500	1,025
41005 District Conference Registrations	-	875	(875)	3,500	-
41010 District Conference Offering	-	750	(750)	3,000	-
41400 Endowment Income	-	550	(550)	2,200	-
41500 Miscellaneous Income	-	125	(125)	500	-
48901 Interest & Dividend Income - GF	2	3	(1)	10	2
Total Revenue	7,116	38,928	(31,812)	155,710	14,052
Expense:					
51005 District Executive Salary	16,441	16,441	-	65,763	16,116
51010 Director of Communications Salary	6,391	6,391	-	25,563	6,327
51012 Treasurer's Compensation	1,854	1,854	-	7,415	1,836
District Mission Ambassador		875		3,500	
51505 District Executive Pension	1,939	1,973	(34)	7,892	2,571
51506 District Executive Medical Insur.	2,659	1,750	909	7,000	3,134
51605 FICA Expense (GF)	677	631	46	2,523	659
51606 Workers' Compensation (GF)	71	44	27	175	94
51705 District Staff Travel	2,347	2,750	(403)	11,000	912
52100 Annual Conference Assessment	-	1,175	(1,175)	4,700	-
52105 Standing Committee Delegates		875	(875)	3,500	572
52200 Council of District Executives	900	225	675	900	-
52300 Brethren Heritage Center	1,000	375	625	1,500	-
52500 District Conference Expense	-	750	(750)	3,000	-
53100 TRIM Coordinator	400	400	-	1,600	400
53150 TRIM & EFSM Fees		500	(500)	2,000	1,380
53500 Ohio Council of Churches		229	(229)	915	915
54051 District Board Retreat Expense	-	63	(63)	250	-
54151 Liability Insurance Expense -GF	495	375	120	1,500	963
54205 Telephone & IT (GF)	621	750	(129)	3,000	634
54207 One Call Now	4,800	1,000	3,800	4,000	4,533
54301 Office Expense (GF)	198	1,000	(802)	4,000	550
54311 Credit Card Transaction fees	5	-	5	-	-
54370 Promotional/Fundraising Materials	4,822	-	4,822		1,786
District Deacon Ministry	-	750	(750)	3,000	-
Reconciliation Expenses	-	250	(250)	1,000	-
Total Expense	45,620	41,424	5,069	165,696	43,381
Net Income (Loss)	(38,504)	(2,497)	(36,881)	(9,986)	(29,329)
Transfer from/to Reserves/other funds					
Transfer from WA Developed Area Fund	-	-	-	-	-
Transfer from WA Nature Conservancy Fund	-	12,550	(12,550)	50,200	-
Transfer to Empowering Congregations	-	(5,020)	5,020	(20,080)	-
Transfer to Empowering Leadership	-	(2,510)	2,510	(10,040)	-
Transfer to Emerging Ministries	-	(2,510)	2,510	(10,040)	-
General Fund Increase (Decrease)	(38,504)	14	(39,391)	54	(29,329)

**Southern Ohio District of the Church of the Brethren
Camping & Retreat Commission
Income Statement Compared to Budget and Prior Year
For the Three Months Ended March 31, 2019**

	<u>3 months</u>			2019 Annual Budget	Prior Year 3 months Jan-Mar 2018
	Actual	Budget	Difference		
Revenues:					
<i>Camper revenue</i>					
48010 CRC - Camper receipts	700	4,250	(3,550)	17,000	1,000
48030 CRC - Camper scholarships used	-	-	-	-	-
48080 CRC - Camper refunds	-	-	-	-	-
Total camper revenue	700	4,250	(3,550)	17,000	1,000
<i>Camping program donations/fund-raisers:</i>					
48150 CRC - Church self-allocations	625	9,750	(9,125)	39,000	2,025
48190 CRC - Unrestricted Bequests/memorials	-	-	-	-	-
48304 CRC - Donations from individuals	-	-	-	-	360
48405 CRC - Golf outing income	-	625	(625)	2,500	-
48406 CRC - Golf outing - expenses	-	-	-	-	-
48408 CRC - Golf outing - 1/2 of Golf net Profit to BDM	-	-	-	-	-
48409 CRC - Cookie Camp Income	100	-	100	-	-
48851 CRC - Other Income	-	-	-	-	-
Total camping program donations/fund-raisers	725	10,375	(9,650)	41,500	2,385
TOTAL CRC REVENUE:	1,425	14,625	(13,200)	58,500	3,385
Expenses:					
General Fund balance at 09/30/17					
<i>Employee-related expenses for camp program:</i>					
51020 Director of Camping & Retreat Ministries Comm.	7,590	7,590	(0)	30,361	7,515
51025 Director of Volunteers	-	690	(690)	2,760	-
51616 Workers' Compensation	-	44	(44)	175	-
51617 FICA Expense	581	634	(53)	2,534	600
51715 Director's Travel expense	-	750	(750)	3,000	-
Total employee-related exp. for camping	8,171	9,708	(1,537)	38,830	8,115
<i>Camping expenses (non-employee related):</i>					
54040 Camp facility fees (CH=4155, B=2852.90)	930	3,250	(2,320)	13,000	-
54044 Camp-Winter Blast Expenses	629	-	629	-	785
54052 Camp expense - misc	-	1,000	(1,000)	4,000	-
Total camping expenses (non-employee)	1,559	4,250	(2,691)	17,000	785
<i>Camping program other expenses:</i>					
54054 Volunteer expense	-	-	-	-	-
54058 Storage Rental	-	200	(200)	800	-
54155 Insurance Expense	252	400	(148)	1,600	317
54206 Telephone & IT	-	-	-	-	-
54302 Office Expense (including postage)	-	-	-	-	68
Total camping program other expenses	252	600	(348)	2,400	385
TOTAL CRC EXPENSES:	9,981	14,558	(4,576)	58,230	9,285
Camping & Retreat Commission Net Income (Loss)	(8,556)	68	(8,624)	270	(5,900)
Transfer from/to Reserves/other funds					
Transfer from WA Developed Area Fund	-	-	-	-	-
Camping & Retreat Commission Net Increase/(Decrease)	(8,556)	68	(8,624)	270	(5,900)

Southern Ohio District Church of the Brethren
Change in Fund/Equity Accounts
For the Three Months Ended March 31, 2019

Fund/Equity Account	Balance 12/31/2018	Donations from Churches	Donations from Individuals	Camp Income	Other Income	Interest & Dividends	Market Fluctuations	Transfers	Admin. Fees	Other Expenses	Balance 3/31/2019
General Fund					(See page 3 for more General Fund Income Statement detail.)						
30100 · General Fund	490	6,014	1,100			2				(45,620)	(38,014)
Board Designated Funds											
31510 · Board Operating Reserve Fund	54,122									(2,000)	52,122
31600 · Reserves/WA-Dev.Area Funds	120,573					793	18,846			(268)	139,943
Donor Designated Funds											
32100 · Brethren Disaster-non-designated	35,409	1,507								(9,802)	27,114
32120 · Brethren Disaster-Bucket kits	15,673										15,673
32125 · Brethren Disaster-Other kits	6,299									(2,745)	3,554
32150 · Brethren Disaster-Van	1,090										1,090
32152 · Brethren Disaster-Van Replacement Fund	893		20,000		5,000						25,893
32153 · BDM - Van Replacement Invest Fund	31,991					215	3,320		(47)		35,478
32200 · Southern Ohio History Fund	82,850					574	9,159		(131)	(600)	91,852
32300 · Senior High Youth Fund	-										-
32350 · Junior High Youth Fund	-										-
32370 · Senior Adult Funds	-										-
32400 · New Church Development	3,805										3,805
32450 · Hispanic Ministries	-										-
38100 · Camp & Retreat Commission Fund	110	625		700	100	(See p.4 for more CRC Fund detail.)				(9,981)	(8,447)
38401 · Women's Retreat Fund	4,652										4,652
38450 · Men's Retreat Fund	3,744				1,430					(2,021)	3,152
34100 · Empowering Congregations Fund	6,998					(See p.7 for more Empowering Grant Funds detail.)				(4,300)	2,698
34200 · Empowering Leadership Fund	5,697									(1,100)	4,597
34300 · Empowering Emerging Ministries Fund	7,820									(550)	7,270
Restricted Funds											
33110 · Ministry Cont.Educ. Quasi-Endow	8,310					67	1,235		(18)		9,594
33210 · Hartle Endowment	11,382					76	1,181		(17)		12,623
33220 · S.OH District Endowment	30,436					213	3,420		(49)		34,020
33230 · Endow-WA-Nature Conservancy Fund	1,166,056					8,274	121,448		(1,727)		1,294,050
38103 Equity in Land & Buildings	-										-
38201 Equity in Vans	53,200										53,200
39900 Pass-through Donations	1,911										1,911
Total Funds (Equity)	\$ 1,653,510	\$ 8,146	\$ 21,100	\$ 700	\$ 6,530	\$ 10,214	\$ 158,609	\$ -	\$ (1,990)	\$ (78,988)	1,777,831

Southern Ohio District Church of the Brethren (District General Fund only)
Giving by Church compared to Self-allocation and Prior Year
For the Three Months Ended March 31, 2019

	Jan - Mar 2019	Prior Year Jan - Mar 2018	Difference
Bear Creek Church of the Brethren	300.00	300.00	-
Beavercreek Church of the Brethren	-	-	-
Beech Grove Church of the Brethren	-	-	-
Bellefontaine Church of the Brethren	-	-	-
Bradford Church of the Brethren	-	-	-
Brookville Church of the Brethren	-	-	-
Castine Church of the Brethren	-	-	-
Cedar Grove Church of the Brethren	200.00	200.00	-
Charleston Church of the Brethren	-	-	-
Cincinnati Church of the Brethren	-	-	-
Circleville Church of the Brethren	-	-	-
Constance Church of the Brethren	-	-	-
Covington Church of the Brethren	-	150.00	(150)
Donnels Creek Church of the Brethren	-	600.00	(600)
East Dayton Church of the Brethren	-	-	-
Eaton Church of the Brethren	-	-	-
Emmanuel Church of the Brethren	-	-	-
Eversole Church of the Brethren	-	160.00	(160)
Flat Creek/Mud Lick Church of the Brethren	-	400.00	(400)
Good Shepherd Church of the Brethren	-	-	-
Gratis Church of the Brethren	-	-	-
Greenville Church of the Brethren	-	-	-
Happy Corner Church of the Brethren	500.00	900.00	(400)
Harris Creek Church of the Brethren	-	550.00	(550)
Living Peace Church of the Brethren	-	-	-
Lower Miami Church of the Brethren	-	1,000.00	(1,000)
Mack Memorial Church of the Brethren	-	-	-
New Carlisle Church of the Brethren	250.00	750.00	(500)
Oakland Church of the Brethren	1,483.96	1,454.88	29
Olivet Church of the Brethren	-	-	-
Painter Creek Church of the Brethren	-	-	-
Piqua Church of the Brethren	-	60.00	(60)
Pittsburg Church of the Brethren	-	-	-
Pleasant Hill Church of the Brethren	210.00	-	210
Potsdam Church of the Brethren	-	-	-
Prices Creek Church of the Brethren	-	400.00	(400)
Prince of Peace Church of the Brethren	-	1,000.00	(1,000)
Rock House Church of the Brethren	-	-	-
Salem Church of the Brethren	-	1,375.00	(1,375)
Sidney-Trinity Church of the Brethren	-	125.00	(125)
Stonelick Church of the Brethren	-	-	-
Stony Creek Church of the Brethren	-	-	-
Strait Creek Church of the Brethren	-	-	-
Trotwood Church of the Brethren	1,320.00	1,450.00	(130)
Troy Church of the Brethren	-	-	-
Union City Church of the Brethren	-	-	-
West Alexandria Church of the Brethren	-	-	-
West Charleston Church of the Brethren	1,750.00	1,750.00	-
West Milton Church of the Brethren	-	-	-
White Cottage Church of the Brethren	-	-	-
TOTAL	6,013.96	12,624.88	(6,611)

Southern Ohio District Church of the Brethren

One Fund Details and Balances For the fund 34100 Empowering Congregations
 Printed: May 1, 2019 For the period 1/1/2019 to 3/31/2019

Date	Reference	Payee / Description	Memo	Amount
				Starting Balance:
				6,998.08
58200 Empowering Congregations Grant Expense				
2/14/2019	CHECK 9658	PRINCE OF PEACE CHURCH OF THE BRETHREN	Empowering Congregation	(2,800.00)
2/14/2019	CHECK 9659	CONSTANCE CHURCH OF THE BRETHREN	Empowering Congregation	(1,500.00)
Total 58200 Empowering Congregations Grant Expense				(4,300.00)
Total Changes to Fund Balance:				(4,300.00)
Ending Balance:				2,698.08

Southern Ohio District Church of the Brethren

One Fund Details and Balances For the fund 34200 Empowering Leadership
 Printed: May 1, 2019 For the period 1/1/2019 to 3/31/2019

Date	Reference	Payee / Description	Memo	Amount
				Starting Balance:
				5,697.00
58300 Empowering Leadership Grant Expense				
2/14/2019	CHECK 9657	CINCINNATI CHURCH OF THE BRETHREN	LEADERSHIP GRANT	(1,100.00)
Total 58300 Empowering Leadership Grant Expense				(1,100.00)
Total Changes to Fund Balance:				(1,100.00)
Ending Balance:				4,597.00

Southern Ohio District Church of the Brethren

One Fund Details and Balances For the fund 34300 Empowering Emerging Ministries
 Printed: May 1, 2019 For the period 1/1/2019 to 3/31/2019

Date	Reference	Payee / Description	Memo	Amount
				Starting Balance:
				7,820.25
58100 Empowering Ministries Expenses				
2/14/2019	CHECK 9656	TROTWOOD CHURCH OF THE BRETHREN	Ted & Company sponsorst	(550.00)
Total 58100 Empowering Ministries Expenses				(550.00)
Total Changes to Fund Balance:				(550.00)
Ending Balance:				7,270.25