

**Southern Ohio District Church of the Brethren  
Treasurer's Report  
6/30/2021 Financial Statements**

**Table of Contents:**

- P. 1: Balance Sheet Compared to Prior Year
- P. 2: Footnotes to Comparative Balance Sheet
- P. 3: General Fund Statement of Income Compared to Prior Year & Budget
- P. 4: Camping & Retreat Ministries Statement of Income Compared to Prior Year & Budget
- P. 5: Change in Fund/Equity Accounts
- P. 6: Giving by Churches (District General Fund)

**Fund Summaries for District General Fund & Camping & Retreat Ministries Fund:**

General Fund Balance at 1/1/21	267
General Fund - Net Income (Loss) for period	(37,515)
Transfers from Endow-WA-Nature Conservancy Fund (net of transfers to Empowering Funds)	-
Transfers from Reserve/WA-Developed Area Fund	-
C/Y Allocation of Congr. Sep. Payments	-
PPP Proceeds	22,900
<b>General Fund Balance at 6/30/21</b>	<b>(14,348)</b>
Camping & Retreat Ministries Fund Balance at 1/1/21	827
CRM Net Income / (Loss) for period:	(19,110)
C/Y Allocation of Congr. Sep. Payments	-
Transfers from Reserve/WA-Developed Area Fund	-
<b>Camping &amp; Retreat Ministries Fund Balance at 6/30/21</b>	<b>(18,283)</b>



Scott T. Fitzgerald, Treasurer

**Southern Ohio/Kentucky District Church of the Brethren**  
**Balance Sheet Compared to Prior Year (consolidated)**  
**June 30, 2021 and 2020**

	<u>6/30/2021</u>	<u>6/30/2020</u>
1 <b>ASSETS</b>		
2 Current Assets		
3     Checking-First FB	5,203	7,233
4     Checking-Farmers	3,231	27,097
5     Money Market - First FB	102,493	153,356
6     Cash-Web Works	55	210
7 <u>Accounts Receivable</u>	<u>(3,291)</u>	<u>1,647</u>
8     Total Current Assets	107,691	189,543
9		
10 Other Assets		
11     BDM Vans	127,924	127,924
12 <u>Brethren Foundation Investments</u>	<u>2,003,280</u>	<u>1,630,271</u>
13     Total Other Assets	2,131,204	1,758,195
14		
15 <b>Total Assets</b>	<b>2,238,895</b>	<b>1,947,738</b>
16		
17		
18 <b>LIABILITIES &amp; MEMBERSHIP EQUITY</b>		
19 Current Liabilities		
20     Credit Card Payable	1,481	934
21 <u>Payroll Tax Liabilities</u>	<u>2,463</u>	<u>2,124</u>
22     Total Current Liabilities	3,944	3,058
23		
24 Membership Equity		
25     Operating Funds		
26         General Fund	(14,348)	(11,838)
27 <u>Camping &amp; Retreat Ministries</u>	<u>(18,283)</u>	<u>(15,030)</u>
28         Total Spending Funds	(32,631)	(26,868)
29		
30     Board Designated Funds <sup>1</sup>	228,566	277,797
31     Donor Designated Funds <sup>2</sup>	176,553	163,457
32     Restricted Funds <sup>3</sup>	1,734,539	1,402,370
33 <u>Equity in Property</u>	<u>127,924</u>	<u>127,924</u>
34     Total Membership Equity	2,234,951	1,944,680
35		
36 <b>Total Liabilities and Membership Equity</b>	<b>2,238,895</b>	<b>1,947,738</b>

**Southern Ohio/Kentucky District Church of the Brethren**  
**Comparative Balance Sheet Footnotes**

		6/30/2021	6/30/2020
1	<sup>1</sup> <b>Board Designated Funds:</b> Funds that may be utilized at the Board's discretion.		
2			
3	Board Operating Reserve Fund	52,122	52,122
4	Reserve/WA-Developed Area Funds	59,130	79,079
5	Congregation Separation Fund	79,495	105,995
6	NYC Assistance Fund	30,785	18,445
7	Empowering Congregations Grant Fund	(3,000)	13,760
8	Empowering Leadership Grant Fund	(1,500)	1,380
9	Empowering Emerging Ministries	255	7,016
10	Bear Creek Fund	12,144	-
11	Mack Memorial Fund	(865)	-
12	<b>Total Board Designated Funds</b>	<b>228,566</b>	<b>277,797</b>
13			
14			
15	<sup>2</sup> <b>Donor Designated Funds:</b> Funds that are restricted to purposes as specified by the donor.		
16			
17	Brethren Disaster Ministries	43,100	52,414
18	Southern Ohio History Fund	120,399	98,932
19	New Church Development Fund	4,762	4,162
20	Women's Retreat Fund	4,425	4,252
21	Men's Retreat Fund	3,011	3,011
22	Pass-through Donations	856	686
23	<b>Total Donor Designated Funds</b>	<b>176,553</b>	<b>163,457</b>
24			
25			
26	<sup>3</sup> <b>Restricted Funds:</b> Funds that are restricted to purposes and amounts as directed by district conference.		
27			
28	Ministry Cont.Educ. Quasi-Endow	13,410	11,858
29	Hartle Endowment	16,276	13,051
30	S.Ohio District Endowment	43,349	34,655
31	Endow-WA-Nature Conservancy Fund	1,661,504	1,342,806
32	<b>Total Restricted Funds</b>	<b>1,734,539</b>	<b>1,402,370</b>

**Southern Ohio/Kentucky District Church of the Brethren**  
**General Fund**  
**Statement of Income and Expenses Compared to Prior Year and Budget**  
**For the 6 Months Ended June 30th**

	2021	2020	YTD Budget	Difference	2021 Annual Budget
<b>REVENUE</b>					
Church Self Allocations	22,670	23,063	35,000	(12,330)	70,000
Individual Donations	13,150	5,967	10,000	3,150	20,000
Donations from Businesses	1,684		-	1,684	-
	<u>37,504</u>	<u>29,030</u>	<u>45,000</u>	<u>(7,496)</u>	<u>90,000</u>
District Conference Income		-	3,250	(3,250)	6,500
Misc. Income	740	3,645	250	490	500
Interest	65	56	5	60	10
	<u>805</u>	<u>3,701</u>	<u>255</u>	<u>550</u>	<u>510</u>
<b>Total Revenue</b>	<b><u>38,309</u></b>	<b><u>32,731</u></b>	<b><u>48,505</u></b>	<b><u>(10,196)</u></b>	<b><u>97,010</u></b>
<b>EXPENSE</b>					
Salaries & Benefits	62,615	61,848	61,984	632	123,967
Payroll Taxes	1,662	1,629	1,650	13	3,299
	<u>64,277</u>	<u>63,477</u>	<u>63,633</u>	<u>644</u>	<u>127,266</u>
Office & Administrative Exp <sup>1</sup>	8,059	12,943	11,150	(3,091)	22,300
District & Annual Conference Expense	3,620	4,643	5,000	(1,380)	10,000
District Support <sup>2</sup>	(132)	6,500	5,658	(5,790)	11,315
<b>Total Expense</b>	<b><u>75,824</u></b>	<b><u>87,563</u></b>	<b><u>85,441</u></b>	<b><u>(9,617)</u></b>	<b><u>170,881</u></b>
<b>Operating Surplus/(Loss)</b>	<b><u>(37,515)</u></b>	<b><u>(54,832)</u></b>	<b><u>(36,936)</u></b>	<b><u>(580)</u></b>	<b><u>(73,871)</u></b>
<b>ADDITIONAL FUNDING</b>					
PPP Loan Proceeds <sup>3</sup>	22,900	21,900	-	22,900	-
C/Y Allocation of Congr Separation Fund	-	-	10,300	(10,300)	20,600
Allocation From Endowments <sup>4</sup>	-	12,080	6,270	(6,270)	12,540
Transfer from Board Operating Reserve Fund	-	-	14,125	(14,125)	28,250
Transfer from WA Developed Area Fund	-	9,010	6,250	(6,250)	12,500
	<u>22,900</u>	<u>42,990</u>	<u>36,945</u>	<u>(26,645)</u>	<u>73,890</u>
<b>Net Increase/(Decrease) in Fund</b>	<b><u>(14,615)</u></b>	<b><u>(11,842)</u></b>	<b><u>10</u></b>	<b><u>(27,225)</u></b>	<b><u>19</u></b>
Beginning Fund Balance	267	4			
<b>Ending Fund Balance</b>	<b><u>(14,348)</u></b>	<b><u>(11,838)</u></b>			

<sup>1</sup> Staff travel expenses, insurance, telephone/IT, postage, board retreat and fundraising materials.

<sup>2</sup> OneCallNow, Council of District Execs, Brethren Heritage Center, TRIM/EFSM Program, Ohio Council of Churches and District Deacons.

<sup>3</sup> Forgivable Loan as part of the Federal CARES Act.

<sup>4</sup> Annual allocation of income and growth based on calculation approved by past district conferences.

**Southern Ohio/Kentucky District Church of the Brethren  
Camping & Retreat Ministries  
Statement of Income and Expenses Compared to Prior Year and Budget  
For the 6 Months Ended June 30th**

	2021	2020	YTD Budget	Difference	2021 Annual Budget
<b>REVENUE</b>					
Church Self Allocations	2,022	3,361	5,000	(2,978)	10,000
Individual Donations	-	772	350	(350)	700
	<u>2,022</u>	<u>4,133</u>	<u>5,350</u>	<u>(3,328)</u>	<u>10,700</u>
Camper Registrations	864	1,690	8,750	(7,886)	17,500
Golf Outing <sup>1</sup>	-	-	1,250	(1,250)	2,500
Misc. Income	-	-	750	(750)	1,500
	<u>864</u>	<u>1,690</u>	<u>10,750</u>	<u>(9,886)</u>	<u>21,500</u>
<b>Total Revenue</b>	<b><u>2,886</u></b>	<b><u>5,823</u></b>	<b><u>16,100</u></b>	<b><u>(13,214)</u></b>	<b><u>32,200</u></b>
<b>EXPENSE</b>					
Salaries & Benefits	16,976	16,891	16,976	-	33,952
Payroll Taxes	1,307	1,344	1,399	(92)	2,797
	<u>18,283</u>	<u>18,235</u>	<u>18,375</u>	<u>(92)</u>	<u>36,749</u>
Office & Administrative Exp <sup>2</sup>	995	654	1,575	(580)	3,150
Direct Camp Expenses	2,718	1,966	10,900	(8,182)	21,800
<b>Total Expense</b>	<b><u>21,996</u></b>	<b><u>20,855</u></b>	<b><u>30,850</u></b>	<b><u>(8,854)</u></b>	<b><u>61,699</u></b>
<b>Operating Surplus/(Loss)</b>	<b><u>(19,110)</u></b>	<b><u>(15,032)</u></b>	<b><u>(14,750)</u></b>	<b><u>(4,361)</u></b>	<b><u>(29,499)</u></b>
<b>ADDITIONAL FUNDING</b>					
C/Y Allocation of Congr Separation Fund	-	-	2,950	(2,950)	5,900
Transfer from Board Operating Reserve Fund	-	-	11,875	(11,875)	23,750
Transfer from WA Developed Area Fund	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>14,825</u>	<u>(14,825)</u>	<u>29,650</u>
<b>Net Increase/(Decrease) in Fund</b>	<b><u>(19,110)</u></b>	<b><u>(15,032)</u></b>	<b><u>76</u></b>	<b><u>(19,186)</u></b>	<b><u>151</u></b>
Beginning Fund Balance	827	2			
<b>Ending Fund Balance</b>	<b><u>(18,283)</u></b>	<b><u>(15,030)</u></b>			

<sup>1</sup> Annual Golf Outing is a joint event between CRM & BDM with each receiving half of net profits from the event.

<sup>2</sup> Staff travel expenses, insurance, telephone/IT and postage.

**Southern Ohio District Church of the Brethren**  
**Change in Fund/Equity Accounts**  
**Year Ended June 30, 2021**

Fund/Equity Account	Balance 12/31/2020	Donations from Churches	Donations from Individuals	Camp Income	Other Income	Interest & Dividends	Market Fluctuations	Transfers	Admin. Fees	Other Expenses	Balance 6/30/2021
<b>General Fund</b>											
30100 · General Fund	267	22,670	13,150		25,324	65				(75,824)	(14,348)
38100 · Camp & Retreat Commission Fund	827	2,022		864						(21,996)	(18,283)
<b>Board Designated Funds</b>											
31510 · Board Operating Reserve Fund	52,122										52,122
31601 · Reserves/WA-Dev.Area Funds	52,877					690	5,791		(228)		59,130
31650 · Congr Separation Pmt Fund 2019-2023	79,495										79,495
31701 · Natl Youth Conf Assistance Fund	31,085									(300)	30,785
34100 · Empowering Congregations Fund	-									(3,000)	(3,000)
34200 · Empowering Leadership Fund	-									(1,500)	(1,500)
34300 · Empowering Emerging Ministries Fund	3,280		750							(3,775)	255
31515 - Bear Creek Fund	17,420				1,200					(6,476)	12,144
31520 - Mack Memorial Fund	100									(965)	(865)
<b>Donor Designated Funds</b>											
32100 · Brethren Disaster-non-designated	38,302	1,316	2,818					(10,000)		(2,690)	29,746
32120 · Brethren Disaster-Bucket kits	413	6,000						10,000		(14,075)	2,338
32125 · Brethren Disaster-Other kits	2,318									(530)	1,788
32140 · Brethren Disaster-Local Response	19,670	1,950	210							(15,803)	6,027
32150 · Brethren Disaster-Van	499									(319)	180
32152 · Brethren Disaster-Van Replacement Fund	1,613				166			(1,500)			279
32153 · BDM - Van Replacement Invest Fund	1,116					14	116	1,500	(4)		2,742
32200 · Southern Ohio History Fund	112,355					1,022	8,569		(337)	(1,210)	120,399
32400 · New Church Development	4,462	300									4,762
38401 · Women's Retreat Fund	4,425										4,425
38450 · Men's Retreat Fund	3,011										3,011
<b>Restricted Funds</b>											
33110 · Ministry Cont.Educ. Quasi-Endow	13,350					106	889		(35)	(900)	13,410
33210 · Hartle Endowment	15,013					139	1,170		(46)		16,276
33220 · S.OH District Endowment	39,944					376	3,153		(124)		43,349
33230 · Endow-WA-Nature Conservancy Fund	1,536,685					13,781	115,579		(4,541)		1,661,504
<b>38103 Equity in Land &amp; Buildings</b>	-										-
<b>38201 Equity in Vans</b>	127,924										127,924
<b>39900 Pass-through Donations</b>	856										856
<b>Total Funds (Equity)</b>	<b>\$ 2,159,429</b>	<b>\$ 34,258</b>	<b>\$ 16,928</b>	<b>\$ 864</b>	<b>\$ 26,690</b>	<b>\$ 16,193</b>	<b>\$ 135,267</b>	<b>\$ -</b>	<b>\$ (5,315)</b>	<b>\$ (149,363)</b>	<b>2,234,951</b>

**Southern Ohio District Church of the Brethren (District General Fund only)**  
**Giving by Church Compared to Prior Year**  
**For the 6 Months Ended June 30, 2021**

	Jan - Jun 2021	Members	Giving per Member	Jan - Jun 2020	Difference from Prior Year	
1	Beavercreek Church of the Brethren	35	145	0.24	1,000	(965)
2	Beech Grove Church of the Brethren		70	-		-
3	Bellefontaine Church of the Brethren		25	-		-
4	Brookville Church of the Brethren	258	120	2.15	258	-
5	Cedar Grove Church of the Brethren		288	-		-
6	Charleston Church of the Brethren		36	-	500	(500)
7	Cincinnati Church of the Brethren		23	-		-
8	Circleville Church of the Brethren		69	-		-
9	Constance Church of the Brethren	1,100	70	15.71		1,100
10	Covington Church of the Brethren	500	136	3.68		500
11	Donnels Creek Church of the Brethren		60	-		-
12	East Dayton Church of the Brethren		34	-		-
13	Emmanuel Church of the Brethren	800	19	42.11	800	-
14	Eversole Church of the Brethren		144	-	1,936	(1,936)
15	Flat Creek/Mud Lick Church of the Brethren	400	100	4.00	400	-
16	Good Shepherd Church of the Brethren		34	-		-
17	Gratis Church of the Brethren		29	-		-
18	Greenville Church of the Brethren		121	-	200	(200)
19	Happy Corner Church of the Brethren	5,000	196	25.51	3,000	2,000
20	Harris Creek Church of the Brethren		28	-	1,050	(1,050)
21	Living Peace Church of the Brethren	1,500	19	78.95		1,500
22	Lower Miami Church of the Brethren	1,500	61	24.59	1,000	500
23	New Carlisle Church of the Brethren	500	316	1.58	1,250	(750)
24	Oakland Church of the Brethren	3,027	623	4.86	3,027	0
25	Olivet Church of the Brethren	125	89	1.40		125
26	Painter Creek Church of the Brethren		33	-	30	(30)
27	Piqua Church of the Brethren	75	57	1.32		75
28	Pittsburg Church of the Brethren		63	-		-
29	Pleasant Hill Church of the Brethren		178	-	25	(25)
30	Potsdam Church of the Brethren	250	466	0.54		250
31	Prices Creek Church of the Brethren		87	-		-
32	Prince of Peace Church of the Brethren	2,300	157	14.65	2,000	300
33	Rock House Church of the Brethren		10	-		-
34	Salem Church of the Brethren		437	-		-
35	Sidney-Trinity Church of the Brethren	125	60	2.08	125	-
36	Stonelick Church of the Brethren	250	52	4.81		250
37	Stony Creek Church of the Brethren		56	-		-
38	Strait Creek Church of the Brethren		3	-		-
39	Trotwood Church of the Brethren	2,825	185	15.27	2,462	363
40	Troy Church of the Brethren		190	-		-
41	Union City Church of the Brethren	100	87	1.15		100
42	West Alexandria Church of the Brethren		74	-		-
43	West Charleston Church of the Brethren	2,000	134	14.93	3,500	(1,500)
44	West Milton Church of the Brethren		93	-		-
45	White Cottage Church of the Brethren		112	-		-
46	Ludlow Falls Church		N/A	N/A	500	N/A
	<b>TOTAL</b>	<b>22,670</b>	<b>5,389</b>	<b>4.21</b>	<b>23,063</b>	<b>(393)</b>