

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

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**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	(39,515)
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>(16,348)</b>
Camping & Retreat Ministries Fund Balance at 1/1/21	827
CRM Net Income / (Loss) for period:	(18,210)
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>(17,383)</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	3,632	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	108,092	189,543
9		
10 Other Assets		
11     BDM Vans	127,924	127,924
Bear Creek Property	250,000	-
Mack Memorial Property	265,000	-
12 <u>Brethren Foundation Investments</u>	<u>2,003,280</u>	<u>1,630,271</u>
13     Total Other Assets	2,646,204	1,758,195
14		
15 <b>Total Assets</b>	<b><u>2,754,296</u></b>	<b><u>1,947,738</u></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	(16,348)	(11,838)
27 <u>Camping &amp; Retreat Ministries</u>	<u>(17,383)</u>	<u>(15,030)</u>
28         Total Spending Funds	(33,731)	(26,868)
29		
30     Board Designated Funds <sup>1</sup>	230,066	277,797
31     Donor Designated Funds <sup>2</sup>	176,554	163,457
32     Restricted Funds <sup>3</sup>	1,734,539	1,402,370
33 <u>Equity in Property</u>	<u>642,924</u>	<u>127,924</u>
34     Total Membership Equity	2,750,352	1,944,680
35		
36 <b>Total Liabilities and Membership Equity</b>	<b><u>2,754,296</u></b>	<b><u>1,947,738</u></b>

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

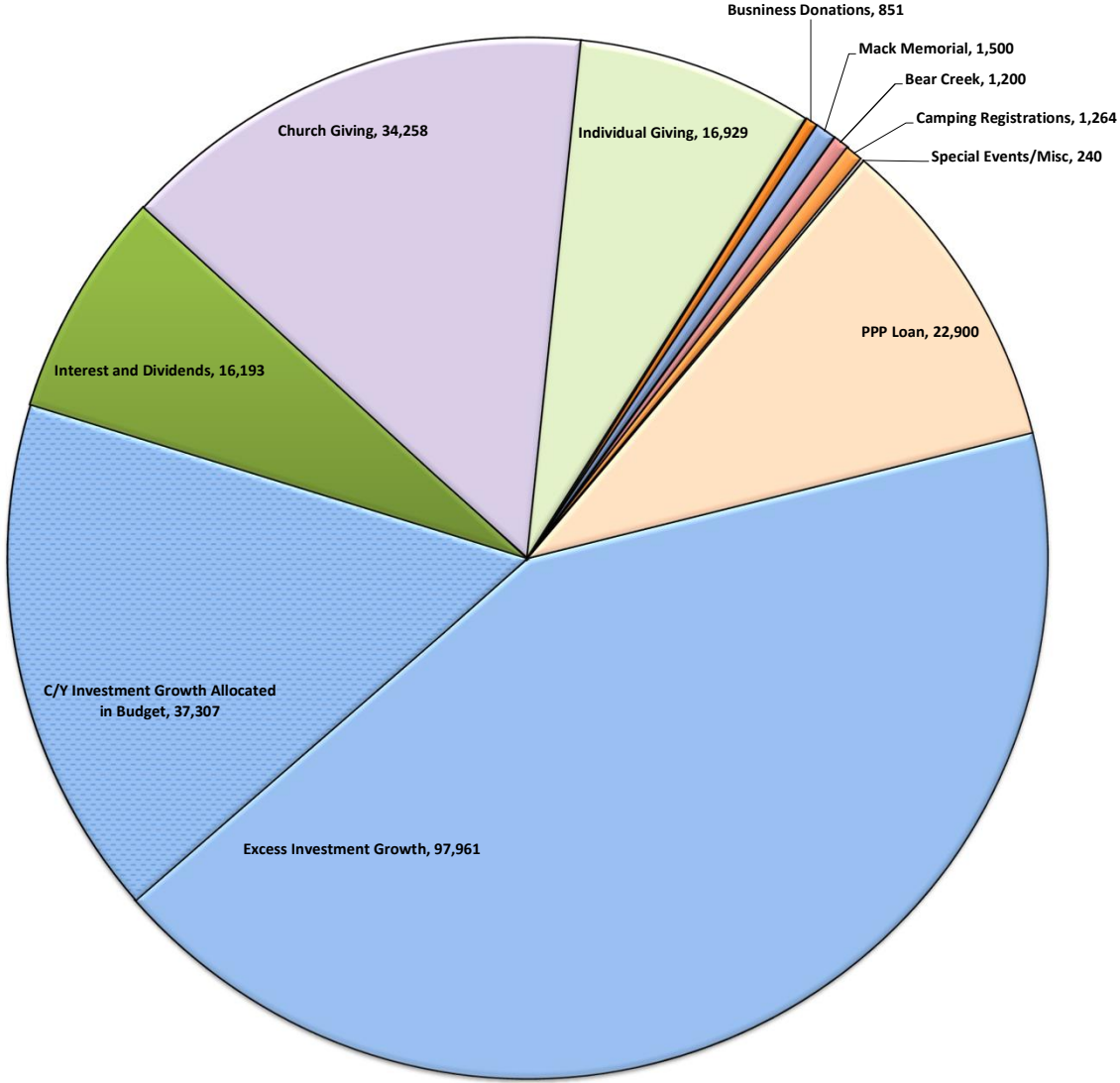
		<u>6/30/2021</u>	<u>6/30/2020</u>
1	<sup>1</sup> <b>Board Designated Funds:</b> Funds that may be utilized at the Board's discretion.		
2			
3	Board Operating Reserve Fund	52,122	52,122
4	Reserve/WA-Developed Area Funds	59,130	79,079
5	Congregation Separation Fund	79,495	105,995
6	NYC Assistance Fund	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	635	-
12	<b>Total Board Designated Funds</b>	<u><b>230,066</b></u>	<u><b>277,797</b></u>
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	43,101	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>	<u><b>176,554</b></u>	<u><b>163,457</b></u>
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>	<u><b>1,734,539</b></u>	<u><b>1,402,370</b></u>

**Southern Ohio/Kentucky District Church of the Brethren**  
**Income Statement Compared to Prior Year (consolidated)**  
**Six Months Ended June 30, 2021 and 2020**

	<u>6/30/2021</u>	<u>6/30/2020</u>
<b>1 REVENUE</b>		
2 Church Self Allocations	34,258	35,859
3 Donations		
4 Individual Donations	16,929	13,957
5 Donations from Businesses	851	643
6 Total Donations	17,780	14,600
7		
8 District Conference Income	-	-
9 Camping Registrations	1,264	1,690
10 Women's Retreat	-	-
11 Men's Retreat	-	1,510
12 Special Events & Misc	240	3,645
13 Other Income		
14 Bear Creek Income	1,200	-
15 Mack Memorial Income	1,500	-
16 Pass Through Donations	-	60
17 Total Other Income	2,700	60
18		
19 Investment Income		
20 Interest & Dividends	16,193	18,000
21 Investment Growth	135,268	5,451
22 Total Investment Income	151,461	23,451
23		
24 Congregational Separation Payments	-	-
25 PPP Loan Proceeds	22,900	21,900
26		
27 <b>Total Revenue</b>	<b>230,603</b>	<b>102,715</b>
28		
29		
30 <b>EXPENSE</b>		
31 Payroll		
32 Salaries & Benefits	79,591	78,739
33 Payroll Taxes	2,969	2,973
34 Total Payroll	82,560	81,712
35		
36 Office & Administrative Expenses	10,436	15,516
37 District Ministry	5,597	19,756
38 Outreach	41,379	42,142
39 Camping & Retreat Ministries	1,948	1,196
40 Ministry Continuing Education	-	-
41 Women's Retreat Expenses	-	-
42 Men's Retreat Expenses	-	1,100
43 Investment Fees	5,315	4,726
44 Bear Creek Expenses	6,476	-
45 Mack Memorial Expenses	965	-
46 Pass-Through Expenses	-	1,285
47		
48 <b>Total Expense</b>	<b>154,676</b>	<b>167,433</b>
49		
50		
51 <b>Net Income</b>	<b>75,927</b>	<b>(64,718)</b>

**June 2021 Income Breakdown**

**Total Income: \$230,603**



**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	12,650	5,967	10,000	2,650	20,000
Donations from Businesses	684		-	684	-
	<u>36,004</u>	<u>29,030</u>	<u>45,000</u>	<u>(8,996)</u>	<u>90,000</u>
District Conference Income		-	3,250	(3,250)	6,500
Misc. Income	240	3,645	250	(10)	500
Interest	65	56	5	60	10
	<u>305</u>	<u>3,701</u>	<u>255</u>	<u>50</u>	<u>510</u>
<b>Total Revenue</b>	<b><u>36,309</u></b>	<b><u>32,731</u></b>	<b><u>48,505</u></b>	<b><u>(12,196)</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>(39,515)</u></b>	<b><u>(54,832)</u></b>	<b><u>(36,936)</u></b>	<b><u>(2,580)</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>(16,615)</u></b>	<b><u>(11,842)</u></b>	<b><u>10</u></b>	<b><u>(29,225)</u></b>	<b><u>19</u></b>
Beginning Fund Balance	267	4			
<b>Ending Fund Balance</b>	<b><u>(16,348)</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	501	772	350	151	700
	<u>2,523</u>	<u>4,133</u>	<u>5,350</u>	<u>(2,827)</u>	<u>10,700</u>
Camper Registrations	1,264	1,690	8,750	(7,486)	17,500
Golf Outing <sup>1</sup>	-	-	1,250	(1,250)	2,500
Misc. Income	-	-	750	(750)	1,500
	<u>1,264</u>	<u>1,690</u>	<u>10,750</u>	<u>(9,486)</u>	<u>21,500</u>
<b>Total Revenue</b>	<b><u>3,787</u></b>	<b><u>5,823</u></b>	<b><u>16,100</u></b>	<b><u>(12,313)</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>	996	654	1,575	(579)	3,150
Direct Camp Expenses	2,718	1,966	10,900	(8,182)	21,800
<b>Total Expense</b>	<b><u>21,997</u></b>	<b><u>20,855</u></b>	<b><u>30,850</u></b>	<b><u>(8,853)</u></b>	<b><u>61,699</u></b>
<b>Operating Surplus/(Loss)</b>	<b><u>(18,210)</u></b>	<b><u>(15,032)</u></b>	<b><u>(14,750)</u></b>	<b><u>(3,461)</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>(18,210)</u></b>	<b><u>(15,032)</u></b>	<b><u>76</u></b>	<b><u>(18,286)</u></b>	<b><u>151</u></b>
Beginning Fund Balance	827	2			
<b>Ending Fund Balance</b>	<b><u>(17,383)</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**

	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
1 <b>General Fund</b>											
2 30100 · General Fund	267	22,670	12,650		23,824	65				(75,824)	(16,348)
3 38100 · Camp & Retreat Commission Fund	827	2,022	501	1,264						(21,997)	(17,383)
4 <b>Board Designated Funds</b>											
5 31510 · Board Operating Reserve Fund	52,122										52,122
6 31601 · Reserves/WA-Dev.Area Funds	52,877					690	5,791		(228)		59,130
7 31650 · Congr Separation Pmt Fund 2019-2023	79,495										79,495
8 31701 · Natl Youth Conf Assistance Fund	31,085									(300)	30,785
9 34100 · Empowering Congregations Fund	-									(3,000)	(3,000)
10 34200 · Empowering Leadership Fund	-									(1,500)	(1,500)
11 34300 · Empowering Emerging Ministries Fund	3,280		750							(3,775)	255
12 31515 · Bear Creek Fund	17,420				1,200					(6,476)	12,144
13 31520 · Mack Memorial Fund	100				1,500					(965)	635
14 <b>Donor Designated Funds</b>											
15 32100 · Brethren Disaster-non-designated	38,300	1,316	2,818					(10,000)		(2,687)	29,747
16 32120 · Brethren Disaster-Bucket kits	413	6,000						10,000		(14,075)	2,338
17 32125 · Brethren Disaster-Other kits	2,318									(530)	1,788
18 32140 · Brethren Disaster-Local Response	19,670	1,950	210							(15,803)	6,027
19 32150 · Brethren Disaster-Van	499									(319)	180
20 32152 · Brethren Disaster-Van Replacement Fund	1,613				166			(1,500)			279
21 32153 · BDM - Van Replacement Invest Fund	1,116					14	116	1,500	(4)		2,742
22 32200 · Southern Ohio History Fund	112,355					1,022	8,569		(337)	(1,210)	120,399
23 32400 · New Church Development	4,462	300									4,762
24 38401 · Women's Retreat Fund	4,425										4,425
25 38450 · Men's Retreat Fund	3,011										3,011
26 <b>Restricted Funds</b>											
27 33110 · Ministry Cont.Educ. Quasi-Endow	13,350					106	889		(35)	(900)	13,410
28 33210 · Hartle Endowment	15,013					139	1,170		(46)		16,276
29 33220 · S.OH District Endowment	39,944					376	3,153		(124)		43,349
30 33230 · Endow-WA-Nature Conservancy Fund	1,536,685					13,781	115,579		(4,541)		1,661,504
31 <b>38103 Equity in Land &amp; Buildings</b>	-				515,000						515,000
32 <b>38201 Equity in Vans</b>	127,924										127,924
33 <b>39900 Pass-through Donations</b>	856										856
34 <b>Total Funds (Equity)</b>	\$ 2,159,427	\$ 34,258	\$ 16,929	\$ 1,264	\$ 541,690	\$ 16,193	\$ 135,267	\$ -	\$ (5,315)	\$ (149,361)	2,750,352



**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>