

**Southern Ohio / Kentucky District Church of the Brethren**  
**District Conference**  
**Saturday, October 7, 2023**  
169th District Conference  
West Charleston Church of the Brethren

Theme: "Grow with a growth that is of God"

"... the whole body, nourished and held together by its ligaments and tendons,  
grows with a growth that is from God." Colossians 2:19

Ty Pyles, Moderator

Traci Knechel Sturgis, Moderator-Elect

Nick Beam, Interim District Executive

Statistics of 2023 District Conference:

- Delegates registered = 91
- Total registrations = 123 + several guests not required to register

Ty Pyles, Moderator, opened the 169<sup>th</sup> District Conference.

Caleb Kragt, co-pastor of West Charleston COB, welcomed us to West Charleston.

Ty explained the 100 tree plants and the "mycorrhizal network" hanging from tables as we "Grow with a Growth" taken from Colossians 2:19.

Congregations were each invited to take 1 or 2 trees home.

Ty asked us to notice the themed quilts hanging around. Ty's wife made the quilt on the north wall – notice the trees as well as the peace quilt in the hallway and the small one in front of the stage.

Ty thanked everyone who helped put together this District Conference and those still working to see that it happens.

The opening devotion was led by Ty. He read from Katherine May's "Wintering," explaining how science mixes with the spiritual.

### **Seating of Delegates**

Seating and consecration of Delegates was led by Moderator-elect Tracy Knechel Sturgis.

### **Approval of Agenda**

Ty led in the Approval of the Agenda.

Ty asked for a vote on approval of the agenda adding Standing with people of color as the first item at 9:20 by Bruce Rosenberger. The vote passed by voice vote.

## **Recognition of East Dayton Fellowship as a Congregation**

Interim DE, Nick Beam led in recognizing East Dayton Fellowship as an official Congregation, moving from Fellowship status. The District Board has approved its recognition as a full congregation. Nick led the vote as it was passed by a clap vote.

## **Affirmation of 2024 Slate**

Vicki Ullery, head of Gifts Discernment, presented the slate in the delegate packet. Vicki thanked those who agreed to be on the slate. Moderator Ty Pyles led the vote, asking delegates to complete the ballots which were collected and counted by COB denominational helpers Stan Dueck and Nate Polzin.

The 2024 Slate was affirmed by a majority vote as noted below.

Moderator Elect – Tom Menke

Program and Arrangements – Isaac Zika (incumbent)

Program and Arrangements – Kathy Reynolds

District Board – Dottie Woodard (incumbent)

District Board – Sie Brock Jr. (incumbent)

District Board – Jon Keller

District Board – Rick Polhamus

District Board – J. Trent Smith

## **Commission Reports**

Missional Renewal Commission report (includes Racial Justice Team)

Missional Renewal report was presented by District Board member Dottie Woodard.

The commission is working to again bring in Jonathan Shively.

Racial Justice Team: Lucas Keller has been called to lead the Racial Justice Team. They participated in a trial run of the Standing with People of Color (SWPC) thinking process – gained first hand experience and suggestions. This process calls people to action.

Standing with People of Color: Bruce Rosenberger gave this update.

Bruce reminded us this started with a query from the Southern Ohio/ Kentucky District (SOKD) and has been assigned to SOKD to work on. The SOKD has been working closely with the Standing with People of Color study team appointed by Annual Conference. Bruce Invited everyone to the display table for the handout “Standing with People of Color – Crucial Christian Conversations” as it offers a process of thinking through our understanding racial justice by using seven discussion prompts.

Bruce reminded us that the call from Annual Conference included encouraging congregations to study the teaching of Jesus and how to apply it to racism, identifying and dismantling racism, and being Jesus in the neighborhood.

### Communication Commission report

A video report from Amy Hager, chair of the Communication Commission, was shared.

The Communication Commission is partnering with the Director of Communications, Mary Boone, looking at social media and a greater reach to people of the district.

There are 250 miles between the furthest churches in our district. As such, the commission is evaluating technology tools needed for each congregation.

The commission is also evaluating the current use of “together magazine,” an insert to the denomination’s Messenger magazine, including the cost of it.

### Shared Ministries Commission report

Board member and chair of Shared Ministries Commission, Mindy Tipton, introduced the three parts that make up the Shared Ministries Commission: BDM, Camping and Retreat Ministries, and Young Adults.

BDM (Brethren Disaster Ministries) of SOKD

Helen Wolf gave the report for the District’s BDM work. A written report from BDM of SOKD is attached to these minutes.

BDM is working to move from relief to help to hope. This includes partnering with Habitat for Humanity. 2023 saw some congregations adopting a week to provide volunteers. Helen encouraged people to consider volunteering as a congregation for 2024. More volunteers are needed to go on BDM rebuilding trips. There is no cost to the volunteers for these trips. Volunteers must be age 15 or older.

Children Disaster Services (CDS) is another part of BDM. CDS served in 5 disasters in 2023.

Church World Service (CWS) is yet another part of BDM and includes school kits, hygiene kits, and clean-up buckets. CWS awarded SOKD BDM an award for their service this year.

Kroger Community Rewards which can go toward SOKD BDM, along with other fundraising efforts are important to allow BDM to provide this help to others.

Moving from Disaster to Help to Hope.

## Camping and Retreat Ministries

Carrie Drees, Director of Camping and Retreats Ministries, gave this report in addition to the written report attached to these minutes.

In addition to summer camps, there was the Fall women's retreat (13 congregations, +2 from other denominations), two District Family Picnics, Cookie Camp will be in December, and Winter Blast will be two weekends in January.

Next year we will increase from one week of summer camp to two weeks of summer camp due to growth.

Next year's family camp will be moved to a November overnight family camp.

## Yount Adults Ministries

A video report from Laura Sellers, head of the Young Adults Ministries, was shared.

Laura explained there are a variety of activities throughout the year and all young adults are invited. Laura can be contacted at [mbsae37@hotmail.com](mailto:mbsae37@hotmail.com)

## District Staff Reports

### Interim District Executive – Nick Beam

Nick submitted a written report which is attached to these minutes.

Verbally, he highlighted that he is Interim DE of the “whole” district.

### Director of Communications – Mary Boone

Mary submitted a written report which is attached to these minutes.

Mary asked churches to give her church directories. This will enable all the people in the directories to receive the “together magazine” version of the COB's Messenger magazine twice a year free of charge. The Together magazine highlights different congregations within the SOKD.

Mary gave a heads-up that the Communications Commission plans to analyze technology in each congregation to see what the district can do to help improve things.

## District Board Report

Todd Reish, District Board Chair, gave the District Board report.

Todd concurs that Nick is very approachable. Your district board is representing you at the district level. He thanks those giving time on the district board.

Out of curiosity, Todd asked: “What is the responsibility of the District Board?”

Audience: Keep us headed in the right direction.

Audience: Support and serve congregations.

Todd: How do we serve and support congregation?

Responses by audience: hire staff, give leadership and direction, ensure good communication, create unity

Todd replied:

Creating unity – is not just the responsibility of the board – it belongs to each person in the district. We want you to partner with us in helping to bring unity within the district. We all have different thoughts, standings – but we are all children of God and need to offer love and grace to one another.

The District Board is the program arm of the district.

Communication was the key word back when Carl Eubank was working on the board. It is still the key today. We need to partner with communication. If the District board talks but no one listens, that is a breakdown. We need churches to pass on information from the district to individuals.

Todd thanked Tom Bowser and Dennis Delk for going off of the board and welcomed new members Trent Smith, Jon Keller, Rick Polhamus.

### **Visioning Team Report – Karen Garrett**

It is time for a new vision process.

The District Board was intentional in appointing a small, well diversified team.

Karen, Anna Schweitzer, Gale Stephenson, Sarah Friedrich, Dave Balmer, was Staci Peterson – replaced by Susan Liller when Staci moved, board chair (Todd), Interim DE (Nick), led by Stan Dueck (denomination).

Karen presented the road map used by the Visioning team. We are in the Discover phase. The team has looked at data from 2016 listening sessions, as well as information from the COB national yearbook data.

Our goal is not to figure out the vision ourselves but to bring others into this process.

Throughout 2024, we will meet with various groups and individuals to get input.

Today, we ask you to use the chart papers on the walls to write, in various decades, something significant from that decade that happened or was occurring in the district. In each decade, did you realize the district has hosted one or two annual conferences – interesting. The 2020-2030 paper on the wall is for you to write what you think the future should or will look like for the district. I encourage you to participate in this paper exercise as well as the meetings that will be announced throughout 2024.

We have been meeting at least monthly, mostly via zoom, but we have had two in-person meetings.

**Moderator Ty asked to affirm the reports that were given. Affirmation passed.**

### **Approval of 2022 District Conference minutes.**

After a morning break, the delegates voted to approve the 2022 District Conference minutes noting one change: the title of Nick should be “Interim District Executive” instead of “District Executive.”

### **Resource Development Commission Report**

District Board member Sarah Friedrich, chair of the Resource Development Commission, presented this report.

Sarah emphasized that “we don’t just do budgets.”

We help pastors and churches understand stewardship – using the Generosity Project (participants of Generosity project were acknowledged and thanked).

We also approve grant applications for Empowering Leadership & Empowering Congregations. We supported individuals going to Bethany and a Women with children ministry. We supported the East Dayton Fellowship, Prince of Peace COB, and Lower Miami COB. There are funds available for your congregation, up to \$3000, with at least ¼ of the cost being provided by the congregation.

We are the fund-raising arm of the district which includes sending out letters, etc.

Moderator Ty asked to affirm Sarah’s report. Affirmation passed.

### **Presentation of 2024 Budget/discussion/vote**

Scott Fitzgerald, District Treasurer, reviewed the 2022 Financial Statements (attached), the June 2023 Financial statements (attached), and presented the 2024 operating and camping/retreat budgets (attached).

Review of 2022 Financial statements:

The 2022 transfer from Board Discretionary Funds to cover General Fund expenses was \$50,100.

The 2022 transfer from Board Discretionary Funds to cover Camping/Retreat Fund expenses was \$29,600.

## Review of June 2023 Financial statements:

Donations are down compared to the previous year at the end of June.

Expenses are slightly higher compared to the previous year at the end of June.

As Scott moved from reviewing Financial Statements to presenting the budget, he emphasized that the budget comes from the District Board, not from Scott.

Scott first presented his narrative report (attached).

Houston, we have a problem. He said the district is still facing the same situation as when this statement was made back when the 2016 budget was presented.

The 2024 budget is similar to the 2023 budget.

There are changes due to no longer having rental income from the Bear Creek property and there no longer being expenses from the Bear Creek and Mack Memorial properties. A new line was added - line 61, Communications Development of \$15,000.

The Total amount to be transferred from the Nature Conservancy endowment funds will increase \$100 using the 5-yr rolling average (see line 87 of page 2 of the attached 2024 budget).

## Distribution of the transfer:

The District Board is recommending a change in the split of this distribution: (see Scott's attached written report for calculations). Adoption of this budget includes adopting the changes to this distribution.

## Distribution percentages for 2023 and prior years:

|                                |     |
|--------------------------------|-----|
| General Fund                   | 20% |
| Empowering Emerging Ministries | 20% |
| Empowering Leadership Grants   | 20% |
| Empowering Congregations       | 40% |

The funds allocated to Empowering Emerging Ministries, Empowering Leadership Grants, and Empowering Congregations Grants have not been fully utilized in the past. Therefore, the District Board is making the proposal that the percentages of this allocation be amended.

Recommended new distribution percentages beginning in year 2024:

|                                |     |
|--------------------------------|-----|
| General Fund                   | 25% |
| Empowering Emerging Ministries | 15% |
| Empowering Leadership Grants   | 15% |
| Empowering Congregations       | 25% |
| Camping & Retreat              | 20% |

Status of Congregational Separation Funds: This fund exists of funds received from congregations when they decide to leave the district/denomination. The final transfer from this fund to the general operating fund is being made in 2023. Then there will be no balance in this fund.

Scott then asked if there were any questions on budget numbers, the budget in general, or the change in percentage allocated related to the amount transfer from nature fund.

Caleb Kragt (West Charleston COB): We are not the only district that is balancing budgets from churches leaving or closing. That's hard, and not sustainable. When can the whole district body have a chance to take ownership of charting a different direction and not just the District Board? How do we fund the district if we, hopefully, stop closing/selling churches?

Tony Price (Cedar Grove COB): Lots of parentheses are in this report. What has the district done to understand the decrease in giving or no giving at all?

Todd Reish (Board chair) response: We search for answers all the time. The main reason the budget is not balanced is congregational giving is dwindling faster than congregations leaving the district. The congregational memberships are decreasing. We want the product but don't have the funds to support the product.

Tony Price (Cedar Grove COB): Has anyone asked: why are we not giving?

Todd Reish (Board chair): No.

Brad Boehringer (New Carlisle COB): Is there a method for determining the congregational apportionment and if the apportionment is met?

Scott Fitzgerald (District Treasurer): We tried to go by congregation membership numbers, but they are not reliable/updated by the congregations, so it is not viable. We would like to, but we don't have good numbers to do that.

Brad Boehringer (New Carlisle COB): What would it take for us to get more accurate numbers?

Scott Fitzgerald (District Treasurer): There's question about what numbers to use - members, attendance, giving units.

Todd Reish (Board chair): Membership numbers are usually much greater than the attendance numbers. Most allocation numbers come from membership which aren't reliable.

Brent Gindelberger (Prince of Peace COB): Bear Creek and Mack Memorial buildings were both sold. What amounts were received and where are these amounts shown in the Financial Statements?

Scott Fitzgerald (District Treasurer) responded to Brent: In the June 30, 2023 Financial Statements, Assets section, the buildings are listed on page 1 at their appraised value in the 2022 column (Bear Creek \$250,000 and Mack Memorial \$265,000). As of June 2023, the Mack Memorial building had been sold, increasing Money Market balance. When the buildings sell, the funds are moved from a Building asset to a Board Designated discretionary fund.

Todd Reish (Board chair): We struggle with the investments – especially when the market is not doing well. Should we continue to use the draw on the investments to operate the district or do we offer the sales funds to go to congregations as grants?

Traci Rabenstein (COB Mission Advancement): Yearbook stats: COB nationally total 927 congregations. We only have about 1/3 of congregations report back. We plan to talk with districts to find out what numbers are the best to gather and how to gather them. We are trying to streamline and work with districts on the numbers issue.

Tracy Sturgis (Lower Miami COB): No matter how many members there are, it matters how much pool of money is available based on makeup of members and the financial situation. Perhaps instead of an allocation based on number of people, congregations could consider a percent of their budget to be given to the district.

Tony Price (Cedar Grove): The Ashland Brethren have moved from apportionment to % of budget.

Traci Rabenstein (COB Mission Advancement): On the national level, we have asked churches why they aren't giving nationally. Why can't the district have the same conversations with the churches – ask why they are not giving to the district?

Moderator Ty: Am I feeling the move to vote?

Phil Reynolds (Painter Creek COB): I call the question.

Batina Balmer (Flat Creek COB): seconded the motion

Voice vote passed on accepting the call the question to vote.

Moderator Ty gave instructions for voting with a show of hands.

COB denominational leaders, Stan Dueck and Traci Rabenstein counted the hands, one table at a time.

**Motion to approve the 2024 budget Passed. 63 yes, 14 no, 9 abstain.**

## **Presentation of East Dayton Fellowship Ministry**

Moderator Ty and Interim Executive Director Nick, called forward the East Dayton Fellowship members who were present.

East Dayton Fellowship's (EDF) Lead Pastor, Zach Spidel, shared what happened this week at EDF as an example of what happens there. Hundreds of hot lunches were distributed, many received clothing and food pantry items, many homeless stopped by asking for assistance, addiction counseling was given, approximately 80 people met on Friday night for the weekly Narcotics Anonymous meeting, etc.

Nick then presented the donations of clothing to the East Dayton Fellowship members.

## **Ministry Commission Report/Recognition of Pastoral Anniversaries**

The Ministry Commission's written report, written by the chair, Sie Brock, and attached.

The Pastoral Anniversaries recognized this year are as follows:

Caleb Kragt - 5 years

Zach Spidel - 5 years

Lee Saylor - 10 years

Tracy Downs - 15 years

Barbara Menke - 15 years

Ben Walters - 15 years

## **Recognition of closing or departing congregations—West Alexandria, Prices Creek**

West Alex:

Bruce and Ruth Cunningham (West Alex COB): In 1921 West Alex came together from 2 house churches. Now they wish to leave the Southern Ohio/ Kentucky District and the Church of the Brethren denomination.

Nick: It is with joyful blessings knowing West Alex will continue offering faithful discipleship of Jesus.

Prices Creek:

Don King & Connie Shiverdecker (Prices Creek COB): 1835 = formation of Prices Creek. It has seen 189 years of service. Prices Creek planted the Castine church and the Cedar Grove church. Prices creek is closing its doors. It now lives a new form as blessed memories, in its members, and in its district.

Bruce Rosenberger (Living Peace COB): I move that we accept the closing of the Prices Creek church remembering the ministries that have come from Prices creek.

Andrew Write (Oakland COB) seconded the motion.

Motion was approved (with one no vote from Don King).

### **On Earth Peace Report**

It is important to keep our eyes and vision focused on Jesus.

Mission stmt: We envision a world in Beloved Community, liberated from oppression, violence, and war.

We develop leaders who work for justice and peace. This is our primary goal. We do this with interns who are located throughout the world. We also offer Kingian non-violence training. On Earth Peace has been asked to train all members of the COB's Mission & Ministry Board in Kingian non-violence training. We organize to prevent gun violence. We are working toward a shift toward "Positive Peace"

### **Bethany Report**

Presented by Lori Grimes, Director of Student Development at Bethany

Enrollment has increased from 55 to 115 during my tenure at Bethany.

Bethany offers affordable education to all students: \$1,100 per semester for a student. Bethany BOLD is a new program at Bethany replacing Pathways. Please tap people on their shoulders to help send them along to Bethany.

### **Brethren Retirement Community (BRC) Report**

Presented by John Warner, BRC president.

I'm grateful for God's ongoing provision at BRC throughout our 120-year history. We recently added two new properties near the BRC home. We recently constructed two new homes at Mill ridge. We Continue renovating homes at Chestnut Village. We are hoping to roll out a capital campaign in 2024. We're deficiency free in 2023 survey.

We are in need of nurses: RNs & LPNs. We are focusing on expanding independent living as that is the area that is growing. We also focus on helping other care centers manage their operations. We will continue to stay grounded in our Brethren Values, providing care to charity care.

Continue to pray for us. We are always looking for volunteers. Join us in our Oct 19 Virtual Gala via Zoom 6-7pm.

## **Presentation of Query/Discussion/vote**

Query: Setting Aside the 1983 Paper on “Human Sexuality from a Christian Perspective” (The full query is attached)

Todd Reish (Board chair): This Query came from the Living Peace COB congregation to the District Board. The District Board approved it to be passed to District Conference. The District Board heard from Living Peace in May/June that the query was coming to the Board.

The District Board was responsible to ask, “is this the right time to pass it on to District Conference?” The District Board was not responsible for asking “does the District Board agree or disagree with the query’s content?”

The District Board did unanimously agree that it was time to pass it along to District Conference to decide on whether it is time to ask this query of Annual Conference.

Bruce Rosenberger (Living Peace COB): It is my opinion that the holy spirit has some humor. I am part of the Living Peace congregation in Columbus and the online Living Stream congregation in NW part of the US. Both congregations have lgbtqia+ and parents of lgbtqia+ in the congregations. And each of these people can tell a story about being hurt by the church. Because of pain experienced by lgbtqia+ folks, the Living Peace congregation, working with other congregations, worked to create this query.

After all of these years of conflict and misunderstanding, is it time to set aside the 1983 paper, along with other decisions associated with it, until such a time that the holy spirit?

“Therefore: We ask, is it time to rescind the 1983 paper “Human Sexuality from a Christian Perspective,” along with the other statements and portions of statements dependent upon that paper (noted above and in the footnotes of this query), and allow our districts, congregations and credentialed clergy freedom of discernment in their ministry with LGBTQ+ persons until such time as the Holy Spirit brings our denomination to a shared understanding?”

This is brought by the District Board so we can move to discussion without motion and second. The officers (Moderator, Moderator-elect, Clerk) of the conference have decided to limit speeches to 3 minutes each.

Barbara Sanders, Lower Miami (COB): We voted on July 16 to support the query as this supports our welcoming all who enter. Our welcome knows no boundaries of race, . . . sexual orientation. . . physical or mental abilities.

Lynn Philips Trinity Sidney (COB): I urge delegates to vote no on this query. Do you realize the impact passing this query will be? A yes vote will redefine what is a Christian marriage. We must dismiss this; it is our responsibility for being the church.

Shawn Wilges (Gratis COB): I hear talk of unity. No matter who you are, you would be welcome at Gratis. We are talking about unity for the sacrifice of scripture. Hebrews 13:8 has a problem with this. I stand against this query to rewrite this paper.

Irv Heishman (West Charleston COB): I was 23 when the 1983 paper was approved. At that time I was trying to conform/force myself to meet that paper. This has resulted in depression and suicidal thoughts. I got married in trying to honor the paper and brought my wife into a situation (mixed marriage) that was not fair to her. I am a gay man and came out several years ago. I hold scripture highly. For historical perspective: a century and a half ago the churches had similar discussions about having slaves – the quakers debated 8 yrs before making a statement against slaves. For 70 yrs the COB denomination debated whether women could break their own communion bread. We are in the beginnings of discussions of lgbqtia. I am in favor of the query because we are in the midst of this discussion.

Annette Somer (Trotwood COB): Shared a story of a gay man who found himself on both sides. I oppose the query. Churches need to be supportive while upholding scripture.

Brent Gindelberger (Prince of Peace COB): My comments have to do with the text of the query. Because other reports are referred to (e.g. 2017 CODE report) which we cannot amend, this query is not well worded. This is not the time to send this query.

Brad Boehringer (New Carlisle COB): Yes the query should be sent to Annual Conference. What would Jesus say and do right now? Let's keep the love of Christ in the room, no matter where you fall.

Sue Hofer (West Charleston COB): I'm in favor of sending the query to Annual Conference. Section IV, B of the 1983 paper says conversion of homosexuals to heterosexuals is possible. The president of a conversion therapy agency in 2012 later said conversion therapy is not possible. This is an example of things in the original paper that troubles me.

Phil Reynolds (Painter Creek COB): I'm in favor of sending this on. I'm broken hearted over the denomination's division of this. Both sides of this debate are devoted to the scriptures.

Dean Garret (Emanuel COB): I oppose sending the query to Annual Conference. Something doesn't seem right to set aside the entire paper since the paper says a lot of good things and that there are things that both sides can agree on. Our church decline will accelerate if we set aside this paper.

Ron Rife (Greenville COB): I oppose sending the query to Annual Conference.

I feel that since the 1983 paper was accepted by 2/3 majority should stand.

I make a motion that we utilize the 2/3 majority vote to confirm the credibility of this query to Annual Conference Standing Committee.

Carl Hill (Potsdam COB) = seconded Ron's motion.

Caleb Kragt (West Charleston COB): Can I ask the brother who made the motion to speak to why this should be 2/3?

Ron Rife (Greenville COB): There were discussion/listening sessions on this query held at New Carlisle COB and BRC. At BRC, it seemed like that 2/3 was a concern that to get a true sense of what the district is feeling, the query should have the same requirement that was needed for the paper.

Irv Heishman (West Charleston COB): This is a hard conversation. My feeling about the way we vote is that we be careful not to turn this, or maintain this, as a power play. Asking for a 2/3 vote feels like it violates the protection of a minority group by majority group.

Evelyn Shroyer (New Carlisle COB): We have voted many times today without using 2/3 majority so why should we now, because there are lots of emotions?

Rusty Curling (Trotwood COB): Are we asking this body to take a 2/3 vote to pass the query on to Annual Conference? Answer: Yes. Rusty: Then I think this motion is out of order.

Check with parliamentary - Fred Bernhard (Pleasant Hill COB) – this motion to ask for a 2/3 vote is out of order. We should go back to the original motion.

Sarah Friedrich (Living Peace COB): I'm in favor of passing this query because of the language in the 1983 paper that shames and blames.

Pat Krabacher (New Carlisle COB): I vote no on the query as this is not the time to focus on this topic. We have so many issues to deal with: violence, doctrine of discovery, etc. Our global COB community is following this query closely.

Dawn Wojcik (Trotwood COB): I ask you to please support this query. When I came to the Church of the Brethren, Trotwood COB helped me bury my partner. The paper is innovative for 1983 – it says we should talk about these issues, but it is outdated. Some of the statements in the paper are based on 1941 (or 1948) statement. I am gay, I am a Christian, I am a member of Trotwood COB.

Carl Hill (Potsdam COB): I have a different angle. I come from a church that is not of one mind. Bringing this topic up stirs up feelings and more anxieties. I say this is not the time to send the query. We don't have time to work on this if it is handed back to us.

Andrew Wright (Oakland COB): I think it is the time to send the query on. I would like more direction on how to talk to people about these things.

Tony Price (Cedar Grove COB). I call the question.

Evelyn Shroyer (New Carlisle COB) seconded the motion.

A vote was taken on the "call to question." Motion passed.

Ty Pyles (Moderator): Now we vote on the query.

The vote was taken by paper ballots that delegates received in their packets.

COB denominational leaders Stan Dueck and Traci Rabenstein collected the ballots.

### **Moderator Reflections**

As the ballots were being counted, Moderator Ty Pyles made the following comments.

Just as mycorrhizal fibers support the tree system, we are to carry encouragement, guidance, and support from one person to another.

We follow the sacrificial Jesus, who was hung from a tree in order to give us new life.

An image of the forest is a good image to think of when thinking about the church growing.

The forest grows deeper by sending roots into the ground: deeper (digging into scripture) and larger (by planting seeds) – that’s a growth from God.

Do not walk out “we won” or “we lost.” Walk out of here humbly.

### **Results of the vote:**

**COB denominational leaders Stan Dueck and Traci Rabenstein returned with vote results.**

**Yes = 44**

**NO = 44**

**The vote did not pass, the query will not be passed on to standing committee of annual conference.**

### **Passing of the Gavel**

Tracy Sturgis (Lower Miami COB):

Feel our feet on the ground. Look at the connections around us. Feel the connections of the spiders and take a deep breath of the Holy Spirit. We are right where we need to be.

Transition from underground rooted connection to the metaphor of breathing. Because breathing means we are in the present moment. Are we really breathing or just taking in air.

Linked by Love is the camping theme this coming year.

**Breathing in the Beloved** will be the 2024 District Conference theme.

Are we taking in God? How deeply can we take in God? We are God’s own. God is the ultimate. Are we discerning what we take in? Do we trust the knower of all?

Breathing in the beloved.

4:00 Adjournment

Submitted by Susan Liller, District Clerk

# 2023 District conference Schedule

October 6 & 7, 2013

West Charleston Church of the Brethren

*“Grow with a growth that is of God”*

## Friday, October 6

8:15-9:00 AM — Registration

9:00-Noon—Pastor’s and Church Leader’s session—“What’s Next God? Leaders in the wilderness looking for the promised land” by Jonathan Shively

Noon-1:00 PM Lunch

1:00-4:00 PM Pastors, Church Leaders, and Parishioners session

“Are we there yet, God? Recognizing the promise of vibrant communities of faith” by Jonathan Shively

4:00-6:45—Dinner/ Fellowship/visit displays

6:45— Worship music begins

Bible Study on Colossians 2:16-19 led by Ty Pyles

Guest speaker Nate Polzin

## Saturday, October 7

8:30 Gathering and Registration

8:50 Gathering music

9:00 Welcome/Announcements/Opening Devotion

Seating of Delegates/ Approval of Agenda/ Recognizing East Dayton as a Congregation/ Affirmation of the 2023 Slate

9:20 Commission Reports

Missional Renewal (includes Racial Justice Team)

Communications

9:30 Shared Ministries Report—

BDM—Burt and Helen

Camping and Retreat Ministries—Camp Sugarwood—Carrie Drees

Young Adults—Laura Brown—video

9:45 District Staff Reports  
Interim DE  
Director of Communications

10:00 District Board Report

10:10 Visioning Team Report

10:30 Break

10:40 Gathering music

10:45 Resource Development Commission Report  
Presentation of 2024 Budget/discussion/vote

11:45 Presentation of East Dayton Ministry

12:00 Lunch/Fellowship

1:00 Ministry Commission Report/Recognition of Pastoral Anniversaries

1:15 Recognition of closing or departing congregations—West Alexandria, Prices Creek? Others??

1:30 On Earth Peace Report

1:40 Bethany Report

1:50 Brethren Retirement Community Report

2:00 Break

2:10 Gathering music

2:15 Presentation of Query/Discussion/vote

3:30 Moderator Reflections

3:45 Passing of the Gavel

4:00 Adjourn

# Biographical Slate



## **Tom Menke**

Moderator Elect

**Tom Menke** is a member of the Oakland Church of the Brethren where he has served as their Finance Team Chair, their Facilities Team Chair, and their Leadership Team Chair.

He has also served on various committees dealing with communications and church organization assistance within the Southern Ohio/Kentucky District.

Tom believes God has prepared him for this role through his career and his church life as committee chairperson and board chair of other organizations and companies.

**Isaac Zika**

Program and Arrangements (Incumbent)

**Isaac Zika** is a member of the West Charleston Church of the Brethren where he has helped with Christian education and occasional music and worship leadership. He is a returning member of the Program and Arrangements Commission of the Southern Ohio/Kentucky District and has also served on the Refugee Resettlement Task Team. God has blessed him with musical talents and training which he has used to benefit the ministry of the Program and Arrangements Committee and the district. He is also engaged in theological research and writing.

**Kathy Reynolds**

Program and Arrangements

**Kathy Reynolds** is a member of the Lower Miami Church of the Brethren where she is currently secretary of the Leadership Team, formerly chair. She is also the church pianist. Kathy served on the District Board while Mark Flory-Steury was District Executive. She was a counselor at Woodland Altars for Performing Arts Camp, Horse Camp and has been on the Women's Retreat Planning Committee several years. God taught her during my career as a project leader at NCR and later technical instructor at the University of Dayton, that she doesn't have to do all tasks by herself. Teamwork is critical. There are always resources, assistants and mentors to help. Kathy shares, "God has given me many friends and contacts in the district, so I know there are many gifted and dedicated people to guide and help me. Excellent communication skills and the ability to follow

through are strengths that I have developed through my work career and through my service to the church."



**Dottie Woodard**

District Board

(Incumbent)

**Dottie Woodard** has been a member of the Happy Corner Congregation for almost 50 years. She has served on their Gifts Discernment Team, Ministries Coordinating Team, Monday Night Meal Leader, Donut Ministry, and the Worship Team.

Dottie is also finishing her first term on the district board and is currently serving as chair of the Missional/Renewal Commission.

Through prayer, reflection, and continuous learning, she is confident God will gift her with what is needed to contribute effectively to the SOK District Board, ensuring its growth and unity.



**Sie Brock Jr.**

District Board

(Incumbent)

**Sie Brock, Jr** is a member and pastor of the Stonelick Church of the Brethren. He is currently serving on the District Board and chair of the SOKD Ministry Commission. He shares, " Throughout my years of Ministry, I have found that in order to be able to encourage and help each other to excell and grow, you need to first build a relationship of confidence and trust."

**Jon Keller**

District Board

**Jon Keller** has served as pastor of the Troy Church of the Brethren for the last 10 years. Jon has been a part of Brethren Disaster Ministries and Camp Sugarwood Ministries. He is currently a member of the Racial Justice Team.

Jon shares, "I believe I can offer the gift of discernment with an inclusive, creative, and encouraging spirit."

**Rick Polhamus**

District Board

**Rick Polhamus** is a member of the Pleasant Hill Church of the Brethren where he has served as church board chair, deacon, youth leader, witness commission chair, Annual Conference delegate and in many other capacities.

Rick has led conflict transformation trainings, retreats insight sessions and workshops for the Southern Ohio/Kentucky District. He has also spoken at many churches about his work with Community Peacemaker Teams (formally Christian Peacemaker Teams)

Rick shares, "I have been blessed to have been given many opportunities to serve God and work for peace in many places around the work, often in leadership roles but also in every role possible."



## **J. Trent Smith**

District Board

**Trent Smith** is the current pastor of our Happy Corner Church of the Brethren where he has served for 11 years.

He is also a former District Board Member and has counseled at summer camp several times.

Trent shares, "I believe I have been gifted with patience and a good listening ear and with a desire to see this District be successful as we, together, see God's kingdom come to bear on this world. of our entire district. Most importantly, I continue to see the hand of God at work in amazing ways through the congregations of the Southern OH/KY District."

### **Mailing Address**

Southern Ohio/Kentucky District Church of the Brethren P O Box 785 Greenville, OH  
45331



September 2023

The work of Brethren Disaster Ministries (BDM) is ever in demand due to the record number of disasters. Our early support of survivors is in the form of Church World Service kits or childcare provided by Children's Disaster Services. Later many survivors need help with rebuilding their home due to having no insurance or being under insured. We are blessed with the organization and leadership at the national level of BDM and Church World Service. We work with them and have strong support from within the S. Ohio/Kentucky District. Together we serve Christ as we work to meet the needs of disaster survivors.

Since District Conference last October, 125 **volunteers** have been on 11 trips to rebuild homes damaged from floods and tornados. They served in Waverly, TN, Dawson Springs, KY, and Jackson, KY. These rebuilding trips cost S. Ohio/KY BDM about \$6,300 with the work valued at \$121,000. We received donations of 72 comforters from Salem and Olivet congregations. We have taken these to Eastern KY to help survivors of the flooding of July 2022. With Children's Disaster Services (CDS), there have been five deployments, with seven workers. These were to Missouri, Arkansas, Florida, Guam, and Hawaii. Locally, six volunteers helped with repairs after broken water pipes at Emmanuel Presbyterian Korean Church in Dayton.

As we **partner with Church World Service (CWS)**, 90 workers attended Sewing Bees, held monthly from February through October at Greenville COB and Eaton Community Church. The workers have sewn school bags and prepped supplies for the CWS kits. Since last District Conference, we have sent to the Brethren Service Center 528 cleanup buckets, 3,043 school kits, and 3,239 hygiene kits. These were assembled by 298 workers who attended the assemblies. About \$54,000 was spent by S. Ohio/KY BDM for these kits, buckets, and shipping from the Brethren Service Center to the point of need.

Many people have worked very hard **raising funds**, holding an annual Ice Cream Social, Golf Scramble, and parking cars at the Darke County Fair. These, along with Kroger Community Rewards, total about \$15,300. Many individuals and churches have also donated to S. Ohio/KY BDM, blessing the ministry through their faithful giving of resources. These funds make it possible for volunteers to go on trips at no cost to themselves. It also enables us to provide kits/buckets to Church World Service. We appreciate the prayer, encouragement, and financial support of our District, which makes this ministry possible.

For more information and involvement in BDM, you are invited to our **monthly meetings** held on the first Thursday of the month (except Aug. & Dec.) at Mill Ridge Village Community Center, 1000 Mill Ridge Circle, Union, OH. Fellowship time is at 6:30 PM, and the meeting begins at 7:00 PM. Please join us!

## District Conference Report 2023

Since beginning in February I have been very busy learning the ropes of the camping and retreat ministry. Thank you to those who have helped along the way. With the help of numerous volunteers and guidance from those who have been at this a while summer camps have been successful, and I look forward to a great winter season of Camping and Retreat.

We had 28 campers for Creative Arts Camp. They ranged in age from 8-16. We had almost 40 people volunteer in various ways during this 1 week of camp. Everyone had a great time learning about Fruitfull Faith, the fruit of the Spirit. Also during this week, the campers completed a service project for BDM. They assembled 263 School kits and 263 Hygiene Kits. They took a field trip to the Peace Museum, swam every day, hiked, had bible study, morning watch and vespers, as well as taking part in a variety of workshops to learn different creative skills. The campers were fed in mind, body, and soul and are looking forward to coming to camp next year.

Sewing and Crafting camp had 8 in attendance. Everyone had such a fun-filled time that several people said they would be inviting others to join them next year. Everyone worked on their choice of projects throughout the week and participated in daily devotions.

Quilt camp had 22 attendees this year, and because of interest I am expanding the quilt camp opportunities with a 3 day February day retreat. During Quilt Camp, campers made the camp quilt block, sewed dozens of pillowcases for children in need, and worked on a variety of other projects.

Women's Retreat will have 44 women attending to learn about Being the Hands and Feet of God, how Brethren have served and are serving others.

Two District Family Picnics were held. The first had 60 people in attendance; the second had about 45 people in attendance. We honored Karen Dillon at the first picnic for her time of service to the district as Director of Camping and Retreat Ministries. Many thanks to Dennis and Tammy Delk who made and served woodfired pizza and homemade ice cream.

Coming up in December will be Cookie Camp. I look forward to it being a success as it has in years past. In January, we will be back at Cricket Holler for two weekends of Winter Blast.

There were several camps that were canceled due to lack of interest: Adult/Child Camp, Family Camp, and Junior Discovery Camp. With Junior Discovery Camp, the campers that had signed up were invited to spend the week at camp during Creative Arts week, which they did. With the numbers of campers that we had, this next year's camps will be a bit different. Creative Arts camp will be split into two weeks: the first week for campers completing grades 3-6, and the second week for those completing grades 7 through 12. Also, for next year, Family Camp will be a Fall Family Gathering, an overnight experience in November at Cricket Holler.

Thank you to those who organized and participated in the annual Golf Scramble that benefited BDM and CRM. Your work and dedication to support these ministries is much appreciated.

Carrie Drees  
Director of Camping and Retreat Ministries

SOKD-COB

# INTERIM DISTRICT EXECUTIVE MINISTER'S REPORT 2023 DISTRICT CONFERENCE

How quickly time flies when you're having fun! As I approach two full years as your Interim District Executive Minister, I can't believe how fast the time has gone by. I suppose, of course, it's because it's how busy this job keeps me. Meetings, phone calls, e-mails, reading, visiting, preaching make the days pass by quickly. I enjoy and am blessed by almost all these things. To be sure, there have been some challenges along the way but that goes with the job.

I knew that when I started and have not been disappointed. 😊 But even in the midst of the challenges, I have seen God at work and felt God's presence. One thing I must constantly remind myself is that there are some things out of my control, and I have to be patient and trust in God for the outcome.

As you know we have a very diverse district, which isn't a bad thing. What we do struggle with is how to handle our diversity. It is unrealistic to think that we will agree on anything (think about our own families). I do believe that we spend more time focusing on our disagreements than on those things that we do agree upon. There are wonderful ministries happening in the district! We have churches sharing God's love and bringing people into a relationship with Jesus in their own unique ways. Praise God! As scripture reminds us, we all have different gifts, but it is the same Spirit that gives us those gifts and empowers us to use them. Seeing these different ministries and watching people using their different gifts is something to be celebrated. This gives me a deep sense of joy and thanksgiving that far outweighs the challenges.

It has also been a privilege to sit around the table with my colleagues on the Council of District Executives (CODE). We have met in person three times since our last District Conference. I am also part of a regional group of Midwest DE's who meet monthly by Zoom and once in person, in the fall, at Camp Mack. There are 24

of us representing all the districts of the denomination. While we have differing opinions about things there is a concentrated effort to work together for the good of the WHOLE denomination. If only that were true in the wider community. What a blessing to work alongside these wise and faithful church leaders.

Lastly, I would like to thank Mary Boone, my Administrative Assistant for all the help she gives me and for her faithful service to the district. I couldn't do many of the things I do without her assistance. Also, many thanks to our staff, our district board, our pastors, and all the people in the pews who support their local churches and district ministries. And finally, thank you to those who from time to time reach out to me with words of encouragement and support. You don't know how much that means!

Blessings to all!

Nick

## 2023 District Conference Report

Greetings!

I want to take this opportunity, first of all, to thank you for allowing me to serve this district as your Director of Communications. I continue to count this calling as one of my greatest blessings.

What does a director of communications do? One definition of communication is: “the imparting or exchanging of information or news”.

As your Director of Communications, I use several different tools to communicate with friends and members of the district as well as leadership of other districts and the denomination.

First, there is the electronic newsletter which comes out monthly via email to almost 1000 households. This is filled with information of what is happening in district ministries, including Disaster Ministries updates, Camping and Retreat Ministries Updates, and news from the District Board and other district commissions and task teams. It also includes news of events from our congregations, updates about pastoral changes within the district and prayer needs. If you are not receiving this newsletter and would like to, I encourage you to email your request to be added to our data base to the district email. If you would like to submit information to be included in the newsletter, the deadline is the 15th of the month preceding.

Tool #2 is a monthly publication which is emailed to church offices. This is designed to be printed and inserted into your church bulletin or newsletter. If you are not seeing this publication monthly, ask about it in your church office. There is a link in the newsletter where this can be accessed and printed off. Also in the newsletter is a link to a printable newsletter which can be printed off and shared if desired.

A third tool that I use is the district website. The address to our website is [www.sodcob.org](http://www.sodcob.org). On the website you can find the district calendar, news from our congregations, news from the district board including meeting information, board members, commission members and chairs, tools for your congregational ministry, tools for leaders, a district directory of church leadership and churches, links to denominational websites, and much, much more.

Fourth is a printed publication entitled “Together”. This magazine is delivered anyone whose address is in our data base. It comes to you twice a year and is found in the center of the “Messenger” which is published by the Church of the Brethren. We try to include inspirational articles, stories from our congregations, original artwork, poetry, or other writings, etc. The goal is to keep this publication timely but timeless. You won’t find events or announcements in this publication, unless it is an event that a congregation has held that served a positive purpose in their ministry and it could possibly be used in another congregational setting. If you are on our mailing list, you will receive the most recent issue in the next few days. We welcome you to submit articles, artwork, poetry to be published. If you would like to receive this mailing, or submit something for publication, or have a suggestion for future themes or articles, please email your submission/suggestion/request to the district email address.

A fifth tool which is a Facebook page. I have been and will continue to explore how to use social media more effective. A part of that exploration is to try and discover where our people are . . . Whether that’s Facebook, Instagram, Twitter, something different, or none of the above.

Added to my daily tasks is a trip to the post office in Greenville to collect and drop off mail. I then pass along any messages, record donations, respond to the donations, make bank deposits, and report deposits to the district treasurer.

In addition to these daily, weekly, and monthly responsibilities, I also attend commission meetings and take notes and publish minutes for some of the com-

missions. I'm especially active with the Resource Development Commission in preparing and mailing appeal letters, and other tasks that promote communication of our district story and the stories of our congregations.

I also communicate various information with the denomination. In the Church of the Brethren, the district is given the authority and responsibility for credentialing ministers. Part of that responsibility includes notifying the office of ministry of any pastoral changes including change of address, change of ministry location, change of ministry status such as retired, chaplaincy, pastor of a church, etc.

This year I have especially appreciated the addition of a Communications Commission. In partnership with this commission, we are looking at ways to further develop our communication. What will that look like? I'm not sure. We hope to look at the possibility of using the services of outside contractors to develop a video ministry, utilize social media. During the upcoming year, we plan to reach out to each of our congregations to assess your technological needs and explore ways we can help each of you to use technology to the extent that you are able and willing.

Staff contact information can be found on the district website. I try to reply to all messages in a timely manner. I will say that if you email me or call me outside of regular office hours of 9 AM-5 PM or over a weekend, I will respond the following day or on Monday morning. While I enjoy working from home, I need to put boundaries around my time or I find myself working 24-7.

A famous quote around the issue of communication is, "The single biggest problem with communication is the illusion that it has taken place." In spite of all of our efforts, I continue to hear the comment, "we need to communicate better." In the upcoming year, as always, we will look at ways we can improve. I am always open to suggestions, concerns, ideas etc. I would be glad to answer any questions . . .



## Report to District Conference 2023 Visioning Team

### Purpose Statement/Question:

What is the beneficial value the Southern Ohio/Kentucky District seeks to cocreate with all individuals interested in the future of the district?

### Team members:

Dave Balmer, Nick Beam (DE), Sarah Frederick, Karen Garrett, Todd Reish (board chair), Anna Schweitzer, and Gale Stephenson. Staci Peterson served until she was called to pastor in Northern Indiana, Susan Liller is replacing Staci on the team. Stan Dueck serves as facilitator/consultant.

The composition of the team is an attempt to represent a broad spectrum of geographical, generational, and theological diversity in our district.

We have been meeting at least monthly, mostly via zoom, but we have had two in-person meetings. We are using *Reorganized Religion; The Reshaping of the American Church and Why It Matters* as we consider the current state of church in America. We have reviewed the responses gathered by the district listening teams in 2016, which is our most recent and comprehensive data about accomplishments and concerns for the district. We also have data from the Denominational Yearbook to look at membership and attendance trends for our district. This information has helped us discern additional insight we need from individuals across the district.

### Next steps:

As we continue gathering data and work to answer our Purpose Statement/Question these are current plans:

1. Provide District Conference attendees the opportunity to record important events in the life of specific congregations and the district from the year 1970 through 2023, and record hopes for the future.
2. Plan for and implement conversations with groups and individuals across the district to gain deeper insight on the current concerns and hopes. We plan to start scheduling these discussions in early 2024 at a variety of locations and over a wide range of dates and times.
3. Plan a worship and fellowship event between District Conference 2023 and District Conference 2024, in order to connect and inspire members from across our District.

**Southern Ohio/Kentucky District Church of the Brethren**  
**Treasurer's Report**  
**12/31/2022 Financial Statements**

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

|  |           |
|--|-----------|
| General Fund Balance at 1/1/22                                   | 317       |
| General Fund - Net Income (Loss) for period                      | (87,516)  |
| Allocations from Endowments                                      | 16,580    |
| Transfer from Board Discretionary Fund                           | 50,100    |
| C/Y Allocation of Congr. Sep. Payments                           | 20,600    |
| <b>General Fund Balance at 12/31/22</b>                          | <b>81</b> |
|  |           |
| Camping & Retreat Ministries Fund Balance at 1/1/22              | 560       |
| CRM Net Income / (Loss) for period:                              | (35,998)  |
| Transfer from Board Discretionary Fund                           | 29,600    |
| C/Y Allocation of Congr. Sep. Payments                           | 5,900     |
| <b>Camping &amp; Retreat Ministries Fund Balance at 12/31/22</b> | <b>62</b> |

**Treasurers Notes:**

The year 2022 continued to see revenues fall short of budget. The district General Fund received only 58% of its budgeted support from the churches in the district. The General Fund had total revenue of \$67,888 which was only 70% of budget and 15% lower than 2021. While expenses for the year were 11% below budget, this was not enough to make up for the decrease in revenues. The net operating loss for the General Fund \$87,516 which was \$9,918 more than budget. This resulted in an additional \$9,100 being transferred from the Board Discretionary Fund to balance the General Fund at year end.

Camping & Retreat Ministries received only 38% of its budgeted support from churches but did see an increase in camper registrations; however, registrations were still only 71% of budget. CRM did have an additional \$5,156 in revenue from special activities such as Cookie Camp that resulted in an overall 79% of total revenue budgeted. CRM also was able to keep expenses 16% below budget, but that still resulted in a net operating loss for the year of \$35,998 which was \$5,768 more than budget. This in turn resulted in an additional \$4,600 being transferred from the Board Discretionary Fund to balance Camping & Retreat Ministries at year end.

The additional transfers from the Board Discretionary Fund results in the ending balance in the fund being \$41,341. This is \$20,659 below what the 2023 budget schedules transfers for of \$62,000. The other source of discretionary funds to transfer for the Board has been the Woodland Alters Developed Area Fund. After the decreases in the stock market over the last year, this fund currently has \$29,319. This fund has the potential to decrease further if the stock market continues its downward trajectory. In addition, if district revenues again drop further below budget, the funds available in these two funds may not be enough to balance the General Fund and Camping and Retreat Ministries. The easiest solution is the sale of the Bear Creek and Mack Memorial Properties. However, nothing can be counted on until it is completed. Without the funds from the sale of these properties, the Board would have to find additional funds to balance the General Fund and Camping and Retreat Ministries. These would have to be discussed and approved by the Board and potentially at District Conference. Even with the sale, the continued trend of revenues declining, even with expenses being cut, is an issue that the Board will need to address sooner rather than later.



Scott T. Fitzgerald, Treasurer

**Southern Ohio/Kentucky District Church of the Brethren**  
**Balance Sheet Compared to Prior Year (consolidated)**  
**December 31, 2022 and 2021**

|  | <u>12/31/2022</u> | <u>12/31/2021</u> |
|--|-------------------|-------------------|
| <b>ASSETS</b>                                  |                   |                   |
| Current Assets                                 |                   |                   |
| Checking-First FB                              | 9,129             | 1,886             |
| Checking-Farmers                               | 17,007            | 47,834            |
| Money Market - First FB                        | 23,609            | 137,558           |
| Cash-Web Works                                 | -                 | -                 |
| Accounts Receivable                            | 38                | -                 |
| Total Current Assets                           | 49,783            | 187,278           |
| Other Assets                                   |                   |                   |
| BDM Vans                                       | 127,924           | 127,924           |
| Bear Creek Property                            | 250,000           | 250,000           |
| Mack Memorial Property                         | 265,000           | 265,000           |
| Eder Financial Investments                     | 1,724,047         | 2,124,354         |
| Total Other Assets                             | 2,366,971         | 2,767,278         |
| <b>Total Assets</b>                            | <b>2,416,754</b>  | <b>2,954,556</b>  |
| <b>LIABILITIES &amp; MEMBERSHIP EQUITY</b>     |                   |                   |
| Current Liabilities                            |                   |                   |
| Credit Card Payable                            | 1,131             | 34                |
| Payroll Tax Liabilities                        | 2,890             | 3,012             |
| Total Current Liabilities                      | 4,021             | 3,046             |
| Membership Equity                              |                   |                   |
| Operating Funds                                |                   |                   |
| General Fund                                   | 81                | 317               |
| Camping & Retreat Ministries                   | 62                | 560               |
| Total Spending Funds                           | 143               | 877               |
| Board Designated Funds <sup>1</sup>            | 178,977           | 305,604           |
| Donor Designated Funds <sup>2</sup>            | 171,264           | 212,947           |
| Restricted Funds <sup>3</sup>                  | 1,419,425         | 1,789,158         |
| Equity in Property                             | 642,924           | 642,924           |
| Total Membership Equity                        | 2,412,733         | 2,951,510         |
| <b>Total Liabilities and Membership Equity</b> | <b>2,416,754</b>  | <b>2,954,556</b>  |

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

|   | <u>12/31/2022</u> | <u>12/31/2021</u> |
|---|-------------------|-------------------|
| <sup>1</sup> <b>Board Designated Funds:</b> Funds that may be utilized at the Board's discretion.                           |                   |                   |
| Board Discretionary Fund  | 41,341            | 121,041           |
| Reserve/WA-Developed Area Funds   | 29,319            | 64,251            |
| Congregation Separation Fund  | 26,495            | 52,995            |
| NYC Assistance Fund   | 70,037            | 52,965            |
| Empowering Congregations Grant Fund   | -                 | -                 |
| Empowering Leadership Grant Fund  | -                 | -                 |
| Empowering Emerging Ministries  | 10,184            | 4,166             |
| Bear Creek Fund   | (2,305)           | 7,816             |
| Mack Memorial Fund  | 3,906             | 2,370             |
| <b>Total Board Designated Funds</b>   | <b>178,977</b>    | <b>305,604</b>    |
| <sup>2</sup> <b>Donor Designated Funds:</b> Funds that are restricted to purposes as specified by the donor.                |                   |                   |
| Brethren Disaster Ministries  | 54,783            | 72,227            |
| Southern Ohio History Fund  | 103,695           | 127,320           |
| New Church Development Fund   | 4,762             | 4,762             |
| Women's Retreat Fund  | 3,857             | 4,771             |
| Men's Retreat Fund  | 3,311             | 3,011             |
| Pass-through Donations  | 856               | 856               |
| <b>Total Donor Designated Funds</b>   | <b>171,264</b>    | <b>212,947</b>    |
| <sup>3</sup> <b>Restricted Funds:</b> Funds that are restricted to purposes and amounts as directed by district conference. |                   |                   |
| Ministry Cont.Educ. Quasi-Endow   | 11,759            | 14,206            |
| Hartle Endowment  | 13,285            | 16,709            |
| S.Ohio District Endowment   | 35,250            | 44,487            |
| Endow-WA-Nature Conservancy Fund  | 1,359,131         | 1,713,756         |
| <b>Total Restricted Funds</b>   | <b>1,419,425</b>  | <b>1,789,158</b>  |

**Southern Ohio/Kentucky District Church of the Brethren**  
**Income Statement Compared to Prior Year**  
**Year Ended December 31, 2022 and 2021**

|   | <u>12/31/2022</u>     | <u>12/31/2021</u>     |
|---|-----------------------|-----------------------|
| <b>1 REVENUE</b>                        |                       |                       |
| 2 Church self-allocations               |                       |                       |
| 3 General Fund                          | 37,696                | 51,757                |
| 4 Camping & Retreat                     | 3,767                 | 8,100                 |
| 5 BDM                                   | 15,259                | 15,427                |
| 6 New Church Development                | -                     | 300                   |
| 7 Total Church Self Allocations         | <u>56,722</u>         | <u>75,584</u>         |
| 8                                       |                       |                       |
| 9 Donations from Individuals            |                       |                       |
| 10 General Fund                         | 22,996                | 24,197                |
| 11 Camping & Retreat                    | 1,095                 | 636                   |
| 12 BDM                                  | 7,002                 | 29,258                |
| 13 Empowering Congregations             | -                     | 85                    |
| 14 Empowering Emerging Ministries       | 206                   | 750                   |
| 15 Total Individual Donations           | <u>31,299</u>         | <u>54,926</u>         |
| 16                                      |                       |                       |
| 17 Donations from Businesses            |                       |                       |
| 18 General Fund                         | -                     | 684                   |
| 19 BDM                                  | 10,651                | 11,665                |
| 20 Total Donations from Businesses      | <u>10,651</u>         | <u>12,349</u>         |
| 21                                      |                       |                       |
| 22 Total Donations                      | <u>41,950</u>         | <u>67,275</u>         |
| 23                                      |                       |                       |
| 24 Camping Registrations                | 17,619                | 6,944                 |
| 25 District Conference Income           | 5,125                 | 990                   |
| 26 Other Income                         |                       |                       |
| 27 Women' Retreat                       | 3,381                 | 1,051                 |
| 28 Men's Retreat                        | -                     | -                     |
| 29 Special Events & Misc                | 20,725                | 146,076               |
| 30 Mack Memorial Revenue                | 3,300                 | 4,000                 |
| 31 Bear Creek Rental Income             | 2,400                 | 2,500                 |
| 32 PPP Loan Proceeds                    | -                     | 22,900                |
| 33 Total Other Income                   | <u>29,806</u>         | <u>176,527</u>        |
| 34                                      |                       |                       |
| 35 Interest & Dividend Income           | 35,893                | 32,501                |
| 36                                      |                       |                       |
| 37 <b>Total Revenue</b>                 | <u><b>187,115</b></u> | <u><b>359,821</b></u> |
| 39                                      |                       |                       |
| 40 <b>EXPENSE</b>                       |                       |                       |
| 41 Payroll Expenses                     |                       |                       |
| 42 Salaries & Benefits                  |                       |                       |
| 43 General Fund                         | 101,899               | 141,699               |
| 44 Camping & Retreat                    | 34,631                | 33,952                |
| 45 District Ministry - Hist Book Editor | 2,510                 | 1,960                 |
| 46 Total Salaries & Benefits            | <u>139,040</u>        | <u>177,611</u>        |

**Southern Ohio/Kentucky District Church of the Brethren**  
**Income Statement Compared to Prior Year**  
**Year Ended December 31, 2022 and 2021**

|    |   | <u>12/31/2022</u>       | <u>12/31/2021</u>     |
|----|---|-------------------------|-----------------------|
| 47 | Payroll Taxes                           |                         |                       |
| 48 | General Fund                            | 2,100                   | 3,359                 |
| 49 | Camping & Retreat                       | 3,957                   | 3,023                 |
| 50 | Total Payroll Taxes                     | <u>6,057</u>            | <u>6,382</u>          |
| 51 |   |                         |                       |
| 52 | Total Payroll Expenses                  | <u>145,097</u>          | <u>183,993</u>        |
| 53 |   |                         |                       |
| 54 | Office & Administrative Expenses        |                         |                       |
| 55 | General Fund                            | 28,534                  | 14,252                |
| 56 | Camping & Retreat                       | 2,892                   | 2,374                 |
| 57 | BDM                                     | 6,592                   | 5,632                 |
| 58 | Total Office & Administrative Expenses  | <u>38,018</u>           | <u>22,258</u>         |
| 59 |   |                         |                       |
| 60 | District Ministry                       | 22,967                  | 6,077                 |
| 61 | Outreach                                |                         |                       |
| 62 | BDM                                     | 58,897                  | 65,738                |
| 63 | National Youth Conference Grants        | 13,000                  | 300                   |
| 64 | Empowering Ministries Grants            | 8,268                   | 10,104                |
| 65 | Empowering Congregations Grants         | 7,187                   | 5,500                 |
| 66 | Empowering Leadership Grants            | 4,981                   | 3,125                 |
| 67 | Total Outreach                          | <u>92,333</u>           | <u>84,767</u>         |
| 68 |   |                         |                       |
| 69 | Camping & Retreat Expenses              | 20,089                  | 5,887                 |
| 70 | Women's Retreat Expenses                | 4,295                   | 705                   |
| 71 | Men's Retreat Expenses                  | (300)                   | -                     |
| 72 | Bear Creek Expenses                     | 12,521                  | 12,104                |
| 73 | Mack Memorial Expenses                  | 1,763                   | 1,730                 |
| 74 | Investment Fees                         | 10,446                  | 11,038                |
| 75 |   |                         |                       |
| 76 | <b>Total Expenses</b>                   | <u><b>347,229</b></u>   | <u><b>328,559</b></u> |
| 77 |   |                         |                       |
| 78 | <b>Income/(Deficit) from Operations</b> | <u><b>(160,114)</b></u> | <u><b>31,262</b></u>  |
| 79 |   |                         |                       |
| 80 | Unrealized Income/Expense               |                         |                       |
| 81 | Market Fluctuation                      | (378,663)               | 245,822               |
| 82 |   |                         |                       |
| 83 | <b>Net Income/(Deficit)</b>             | <u><b>(538,777)</b></u> | <u><b>277,084</b></u> |

**Southern Ohio/Kentucky District Church of the Brethren**  
**General Fund**  
**Statement of Income and Expenses Compared to Prior Year and Budget**  
**For the Year Ended December 31st**

|  | 2022            | 2021            | YTD<br>Budget   | Difference      | 2022 Annual<br>Budget |
|--|-----------------|-----------------|-----------------|-----------------|-----------------------|
| <b>REVENUE</b>                           |                 |                 |                 |                 |                       |
| Church Self Allocations                  | 37,696          | 51,757          | 65,000          | (27,304)        | 65,000                |
| Individual Donations                     | 22,996          | 24,197          | 25,000          | (2,004)         | 25,000                |
| Donations from Businesses                | -               | 684             | -               | -               | -                     |
|  | 60,692          | 76,638          | 90,000          | (29,308)        | 90,000                |
| District Conference Income               | 5,125           | 990             | 6,500           | (1,375)         | 6,500                 |
| Misc. Income                             | 2,020           | 340             | 500             | 1,520           | 500                   |
| Interest                                 | 51              | 129             | 10              | 41              | 10                    |
|  | 2,071           | 469             | 510             | 1,561           | 510                   |
| <b>Total Revenue</b>                     | <b>67,888</b>   | <b>78,097</b>   | <b>97,010</b>   | <b>(29,122)</b> | <b>97,010</b>         |
| <b>EXPENSE</b>                           |                 |                 |                 |                 |                       |
| Salaries & Benefits                      | 101,899         | 141,699         | 124,643         | (22,744)        | 124,643               |
| Payroll Taxes                            | 2,100           | 3,359           | 3,350           | (1,250)         | 3,350                 |
|  | 103,999         | 145,058         | 127,993         | (23,994)        | 127,993               |
| Office & Administrative Exp <sup>1</sup> | 28,534          | 14,252          | 25,300          | 3,234           | 25,300                |
| District & Annual Conference Expense     | 9,931           | 4,395           | 10,000          | (69)            | 10,000                |
| District Support <sup>2</sup>            | 12,940          | 782             | 11,315          | 1,625           | 11,315                |
| <b>Total Expense</b>                     | <b>155,404</b>  | <b>164,487</b>  | <b>174,608</b>  | <b>(19,204)</b> | <b>174,608</b>        |
| <b>Operating Surplus/(Loss)</b>          | <b>(87,516)</b> | <b>(86,390)</b> | <b>(77,598)</b> | <b>(9,918)</b>  | <b>(77,598)</b>       |
| <b>ADDITIONAL FUNDING</b>                |                 |                 |                 |                 |                       |
| PPP Loan Proceeds <sup>3</sup>           | -               | 22,900          | -               | -               | -                     |
| C/Y Allocation of Congr Separation Fund  | 20,600          | 20,600          | 20,600          | -               | 20,600                |
| Allocation From Endowments <sup>4</sup>  | 16,580          | 12,540          | 16,580          | -               | 16,580                |
| Transfer from Board Discretionary Fund   | 50,100          | 30,400          | 41,000          | 9,100           | 41,000                |
| Transfer from WA Developed Area Fund     | -               | -               | -               | -               | -                     |
|  | 87,280          | 86,440          | 78,180          | 9,100           | 78,180                |
| <b>Net Increase/(Decrease) in Fund</b>   | <b>(236)</b>    | <b>50</b>       | <b>582</b>      | <b>(818)</b>    | <b>582</b>            |
| Beginning Fund Balance                   | 317             | 267             |                 |                 |                       |
| <b>Ending Fund Balance</b>               | <b>81</b>       | <b>317</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 Year Ended December 31st**

|  | 2022            | 2021            | YTD<br>Budget   | Difference     | 2022 Annual<br>Budget |
|--|-----------------|-----------------|-----------------|----------------|-----------------------|
| <b>REVENUE</b>                           |                 |                 |                 |                |                       |
| Church Self Allocations                  | 3,767           | 8,100           | 10,000          | (6,233)        | 10,000                |
| Individual Donations                     | 1,095           | 636             | 700             | 395            | 700                   |
|  | 4,862           | 8,736           | 10,700          | (5,838)        | 10,700                |
| Camper Registrations                     | 12,464          | 6,944           | 17,500          | (5,036)        | 17,500                |
| Golf Outing <sup>1</sup>                 | 3,089           | 4,790           | 2,500           | 589            | 2,500                 |
| Misc. Income                             | 5,156           | -               | 1,500           | 3,656          | 1,500                 |
|  | 20,709          | 11,734          | 21,500          | (791)          | 21,500                |
| <b>Total Revenue</b>                     | <b>25,571</b>   | <b>20,470</b>   | <b>32,200</b>   | <b>(6,629)</b> | <b>32,200</b>         |
| <b>EXPENSE</b>                           |                 |                 |                 |                |                       |
| Salaries & Benefits                      | 34,631          | 33,952          | 34,631          | -              | 34,631                |
| Payroll Taxes                            | 3,957           | 3,023           | 2,849           | 1,108          | 2,849                 |
|  | 38,588          | 36,975          | 18,740          | 19,848         | 37,480                |
| Office & Administrative Exp <sup>2</sup> | 2,892           | 2,375           | 3,150           | (258)          | 3,150                 |
| Direct Camp Expenses                     | 20,089          | 5,887           | 21,800          | (1,711)        | 21,800                |
| <b>Total Expense</b>                     | <b>61,569</b>   | <b>45,237</b>   | <b>62,430</b>   | <b>(861)</b>   | <b>62,430</b>         |
| <b>Operating Surplus/(Loss)</b>          | <b>(35,998)</b> | <b>(24,767)</b> | <b>(30,230)</b> | <b>(5,768)</b> | <b>(30,230)</b>       |
| <b>ADDITIONAL FUNDING</b>                |                 |                 |                 |                |                       |
| C/Y Allocation of Congr Separation Fund  | 5,900           | 5,900           | 5,900           | -              | 5,900                 |
| Transfer from Board Discretionary Fund   | 29,600          | 18,600          | 25,000          | 4,600          | 25,000                |
| Transfer from WA Developed Area Fund     | -               | -               | -               | -              | -                     |
|  | 35,500          | 24,500          | 30,900          | 4,600          | 30,900                |
| <b>Net Increase/(Decrease) in Fund</b>   | <b>(498)</b>    | <b>(267)</b>    | <b>670</b>      | <b>(1,168)</b> | <b>670</b>            |
| Beginning Fund Balance                   | 560             | 827             |                 |                |                       |
| <b>Ending Fund Balance</b>               | <b>62</b>       | <b>560</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/Kentucky District Church of the Brethren**  
**Change in Fund/Equity Accounts**  
**Year Ended December 31, 2022**

|    | Fund/Equity Account                            | Balance<br>12/31/2021 | Donations<br>from<br>Churches | Donations<br>from<br>Individuals | Camp<br>Income | Other<br>Income | Interest &<br>Dividends | Market<br>Fluctuations | Transfers | Admin.<br>Fees | Other<br>Expenses | Balance<br>12/31/2022 |
|----|--|-----------------------|-------------------------------|----------------------------------|----------------|-----------------|-------------------------|------------------------|-----------|----------------|-------------------|-----------------------|
| 1  | <b>General Fund</b>                            |                       |                               |                                  |                |                 |                         |                        |           |                |                   |                       |
| 2  | 30100 · General Fund                           | 317                   | 37,696                        | 22,996                           |                | 7,145           | 51                      |                        | 87,280    |                | (155,404)         | 81                    |
| 3  | 38100 · Camp & Retreat Commission Fund         | 560                   | 3,767                         | 1,095                            | 12,464         | 8,245           |                         |                        | 35,500    |                | (61,569)          | 62                    |
| 4  | <b>Board Designated Funds</b>                  |                       |                               |                                  |                |                 |                         |                        |           |                |                   |                       |
| 5  | 31510 · Board Discretionary Fund               | 121,041               |                               |                                  |                |                 |                         |                        | (79,700)  |                |                   | 41,341                |
| 6  | 31601 · Reserves/WA-Dev.Area Funds             | 64,251                |                               |                                  |                |                 | 3,185                   | (37,213)               |           | (904)          |                   | 29,319                |
| 7  | 31650 · Congr Separation Pmt Fund 2019-2023    | 52,995                |                               |                                  |                |                 |                         |                        | (26,500)  |                |                   | 26,495                |
| 8  | 31701 · Natl Youth Conf Assistance Fund        | 52,965                |                               |                                  |                |                 |                         |                        | 30,072    |                | (13,000)          | 70,037                |
| 9  | 34100 · Empowering Congregations Fund          | -                     |                               |                                  |                |                 |                         |                        | 7,187     |                | (7,187)           | -                     |
| 10 | 34200 · Empowering Leadership Fund             | -                     |                               |                                  |                |                 |                         |                        | 4,981     |                | (4,981)           | -                     |
| 11 | 34300 · Empowering Emerging Ministries Fund    | 4,166                 |                               | 206                              |                |                 |                         |                        | 14,080    |                | (8,268)           | 10,184                |
| 12 | 31515 · Bear Creek Fund                        | 7,816                 |                               |                                  |                | 2,400           |                         |                        |           |                | (12,521)          | (2,305)               |
| 13 | 31520 · Mack Memorial Fund                     | 2,370                 |                               |                                  |                | 3,300           |                         |                        |           |                | (1,764)           | 3,906                 |
| 14 | <b>Donor Designated Funds</b>                  |                       |                               |                                  |                |                 |                         |                        |           |                |                   |                       |
| 15 | 32100 · Brethren Disaster-non-designated       | 55,188                | 14,959                        | 5,402                            |                | 25,615          |                         |                        | (50,500)  |                | (6,909)           | 43,755                |
| 16 | 32120 · Brethren Disaster-Bucket kits          | 4,639                 |                               |                                  |                |                 |                         |                        | 15,000    |                | (17,670)          | 1,969                 |
| 17 | 32125 · Brethren Disaster-Other kits           | 1,747                 |                               | 400                              |                |                 |                         |                        | 30,000    |                | (30,394)          | 1,753                 |
| 18 | 32140 · Brethren Disaster-Local Response       | 6,527                 | 300                           | 1,200                            |                |                 |                         |                        |           |                | (5,010)           | 3,017                 |
| 19 | 32150 · Brethren Disaster-Van                  | 251                   |                               |                                  |                |                 |                         |                        | 5,500     |                | (5,505)           | 246                   |
| 20 | 32152 · Brethren Disaster-Van Replacement Fund | 968                   |                               |                                  |                | 650             |                         |                        |           |                |                   | 1,618                 |
| 21 | 32153 · BDM - Van Replacement Invest Fund      | 2,907                 |                               |                                  |                |                 | 49                      | (517)                  |           | (14)           |                   | 2,425                 |
| 22 | 32200 · Southern Ohio History Fund             | 127,320               |                               |                                  |                |                 | 2,166                   | (22,648)               |           | (633)          | (2,510)           | 103,695               |
| 23 | 32400 · New Church Development                 | 4,762                 |                               |                                  |                |                 |                         |                        |           |                |                   | 4,762                 |
| 24 | 38401 · Women's Retreat Fund                   | 4,771                 |                               |                                  |                | 3,381           |                         |                        |           |                | (4,295)           | 3,857                 |
| 25 | 38450 · Men's Retreat Fund                     | 3,011                 |                               |                                  |                |                 |                         |                        |           |                | 300               | 3,311                 |
| 26 | <b>Restricted Funds</b>                        |                       |                               |                                  |                |                 |                         |                        |           |                |                   |                       |
| 27 | 33110 · Ministry Cont.Educ. Quasi-Endow        | 14,206                |                               |                                  |                |                 | 241                     | (2,523)                |           | (70)           | (95)              | 11,759                |
| 28 | 33210 · Hartle Endowment                       | 16,709                |                               |                                  |                |                 | 283                     | (2,973)                | (650)     | (84)           |                   | 13,285                |
| 29 | 33220 · S.OH District Endowment                | 44,487                |                               |                                  |                |                 | 756                     | (7,921)                | (1,850)   | (222)          |                   | 35,250                |
| 30 | 33230 · Endow-WA-Nature Conservancy Fund       | 1,713,756             |                               |                                  |                |                 | 29,162                  | (304,868)              | (70,400)  | (8,519)        |                   | 1,359,131             |
| 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>                    | \$ 2,951,510          | \$ 56,722                     | \$ 31,299                        | \$ 12,464      | \$ 50,736       | \$ 35,893               | \$ (378,663)           | \$ -      | \$ (10,446)    | \$ (336,782)      | 2,412,733             |

**Southern Ohio/Kentucky District Church of the Brethren** (District General Fund only)  
**Giving by Church Compared to Prior Year**  
**For the Year Ended December 31, 2022**

|    |  | Jan - Dec<br>2022 | Jan - Dec<br>2021 | Difference from<br>Prior Year |
|----|--|-------------------|-------------------|-------------------------------|
| 1  | Beavercreek Church of the Brethren     | 1,950             | 2,735             | (785)                         |
| 2  | Beech Grove Church of the Brethren     | 50                |                   | 50                            |
| 3  | Bellefontaine Church of the Brethren   |                   |                   | -                             |
| 4  | Brookville Church of the Brethren      | 1,032             | 1,032             | -                             |
| 5  | Cedar Grove Church of the Brethren     | 594               | 288               | 306                           |
| 6  | Charleston Church of the Brethren      |                   |                   | -                             |
| 7  | Cincinnati Church of the Brethren      |                   |                   | -                             |
| 8  | Circleville Church of the Brethren     |                   |                   | -                             |
| 9  | Constance Church of the Brethren       |                   | 1,100             | (1,100)                       |
| 10 | Covington Church of the Brethren       | 500               | 500               | -                             |
| 11 | Donnels Creek Church of the Brethren   |                   |                   | -                             |
| 12 | East Dayton Church of the Brethren     |                   |                   | -                             |
| 13 | Emmanuel Church of the Brethren        | 1,500             | 1,400             | 100                           |
| 14 | Eversole Church of the Brethren        | 2,830             | 3,314             | (484)                         |
| 15 | Flat Creek/ Church of the Brethren     | 1,600             | 1,600             | -                             |
| 16 | Good Shepherd Church of the Brethren   |                   |                   | -                             |
| 17 | Gratis Church of the Brethren          |                   |                   | -                             |
| 18 | Greenville Church of the Brethren      | 200               | 250               | (50)                          |
| 19 | Happy Corner Church of the Brethren    |                   | 7,000             | (7,000)                       |
| 20 | Harris Creek Church of the Brethren    | 550               |                   | 550                           |
| 21 | Living Peace Church of the Brethren    | 1,500             | 1,500             | -                             |
| 22 | Lower Miami Church of the Brethren     | 1,000             | 1,500             | (500)                         |
| 23 | Mud Lick Church of the Brethren        |                   | 500               | (500)                         |
| 24 | New Carlisle Church of the Brethren    | 3,000             | 7,113             | (4,113)                       |
| 25 | Oakland Church of the Brethren         | 6,055             | 125               | 5,930                         |
| 26 | Olivet Church of the Brethren          | 825               |                   | 825                           |
| 27 | Painter Creek Church of the Brethren   |                   | 75                | (75)                          |
| 28 | Piqua Church of the Brethren           |                   |                   | -                             |
| 29 | Pittsburg Church of the Brethren       |                   |                   | -                             |
| 30 | Pleasant Hill Church of the Brethren   |                   | 500               | (500)                         |
| 31 | Potsdam Church of the Brethren         | 1,500             |                   | 1,500                         |
| 32 | Prices Creek Church of the Brethren    |                   | 4,800             | (4,800)                       |
| 33 | Prince of Peace Church of the Brethren | 5,450             |                   | 5,450                         |
| 34 | Salem Church of the Brethren           |                   | 2,750             | (2,750)                       |
| 35 | Sidney-Trinity Church of the Brethren  | 500               | 250               | 250                           |
| 36 | Stonelick Church of the Brethren       | 250               | 500               | (250)                         |
| 37 | Strait Creek Church of the Brethren    |                   |                   | -                             |
| 38 | Trotwood Church of the Brethren        | 4,185             | 4,950             | (765)                         |
| 39 | Troy Church of the Brethren            | 875               | 875               | -                             |
| 40 | Union City Church of the Brethren      |                   | 100               | (100)                         |
| 41 | West Alexandria Church of the Brethren |                   |                   | -                             |
| 42 | West Charleston Church of the Brethren | 1,750             | 7,000             | (5,250)                       |
| 43 | West Milton Church of the Brethren     |                   |                   | -                             |
| 44 | White Cottage Church of the Brethren   |                   |                   | -                             |
|    | TOTAL                                  | 37,696            | 51,757            | (14,061)                      |

**Southern Ohio District Church of the Brethren  
Treasurer's Report  
6/30/2023 Financial Statements**

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

|   |                 |
|---|-----------------|
| General Fund Balance at 1/1/23  | 81              |
| General Fund - Net Income (Loss) for period   | (57,671)        |
| Transfers from Endow-WA-Nature Conservancy Fund<br>(net of transfers to Empowering Funds) | -               |
| Transfers from Reserve/WA-Developed Area Fund   | -               |
| C/Y Allocation of Congr. Sep. Payments  | -               |
| PPP Proceeds  | -               |
| <b>General Fund Balance at 6/30/23</b>  | <b>(57,590)</b> |
|   |                 |
| Camping & Retreat Ministries Fund Balance at 1/1/23                                       | 62              |
| CRM Net Income / (Loss) for period:   | (40,795)        |
| C/Y Allocation of Congr. Sep. Payments  | -               |
| Transfers from Reserve/WA-Developed Area Fund   | -               |
| <b>Camping &amp; Retreat Ministries Fund Balance at 6/30/23</b>                           | <b>(40,733)</b> |



Scott T. Fitzgerald, Treasurer

**Southern Ohio/Kentucky District Church of the Brethren**  
**Balance Sheet Compared to Prior Year (consolidated)**  
**June 30, 2023 and 2022**

|  | <u>6/30/2023</u> | <u>6/30/2022</u> |
|--|------------------|------------------|
| <b>ASSETS</b>                                  |                  |                  |
| Current Assets                                 |                  |                  |
| Checking-First FB                              | 23,479           | 23,267           |
| Checking-Farmers                               | 695              | 10,726           |
| Money Market - First FB                        | 191,691          | 41,604           |
| Cash-Web Works                                 | -                | -                |
| Accounts Receivable                            | 38               | 144              |
| Total Current Assets                           | 215,903          | 75,741           |
| Other Assets                                   |                  |                  |
| BDM Vans                                       | 127,924          | 127,924          |
| Bear Creek Property                            | 250,000          | 250,000          |
| Mack Memorial Property                         | -                | 265,000          |
| Brethren Foundation Investments                | 1,779,744        | 1,761,902        |
| Total Other Assets                             | 2,157,668        | 2,404,826        |
| <b>Total Assets</b>                            | <b>2,373,571</b> | <b>2,480,567</b> |
| <b>LIABILITIES &amp; MEMBERSHIP EQUITY</b>     |                  |                  |
| Current Liabilities                            |                  |                  |
| Credit Card Payable                            | 4,669            | 4,222            |
| Payroll Tax Liabilities                        | 2,646            | 2,559            |
| Total Current Liabilities                      | 7,315            | 6,781            |
| Membership Equity                              |                  |                  |
| Operating Funds                                |                  |                  |
| General Fund                                   | (57,590)         | (46,201)         |
| Camping & Retreat Ministries                   | (40,733)         | (17,466)         |
| Total Spending Funds                           | (98,323)         | (63,667)         |
| Board Designated Funds <sup>1</sup>            | 396,064          | 240,429          |
| Donor Designated Funds <sup>2</sup>            | 157,802          | 170,704          |
| Restricted Funds <sup>3</sup>                  | 1,532,789        | 1,483,396        |
| Equity in Property                             | 377,924          | 642,924          |
| Total Membership Equity                        | 2,366,256        | 2,473,786        |
| <b>Total Liabilities and Membership Equity</b> | <b>2,373,571</b> | <b>2,480,567</b> |

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

|   | <u>6/30/2023</u> | <u>6/30/2022</u> |
|---|------------------|------------------|
| <sup>1</sup> <b>Board Designated Funds:</b> Funds that may be utilized at the Board's discretion.                           |                  |                  |
| Board Operating Reserve Fund  | 266,936          | 121,041          |
| Reserve/WA-Developed Area Funds   | 38,827           | 29,712           |
| Congregation Separation Fund  | 26,495           | 52,995           |
| NYC Assistance Fund   | 70,037           | 39,965           |
| Empowering Congregations Grant Fund   | (4,500)          | (4,087)          |
| Empowering Leadership Grant Fund  | -                | (1,500)          |
| Empowering Emerging Ministries  | 7,184            | (3,280)          |
| Bear Creek Fund   | (8,915)          | 2,081            |
| Mack Memorial Fund  | -                | 3,502            |
| <b>Total Board Designated Funds</b>   | <b>396,064</b>   | <b>240,429</b>   |
| <sup>2</sup> <b>Donor Designated Funds:</b> Funds that are restricted to purposes as specified by the donor.                |                  |                  |
| Brethren Disaster Ministries  | 34,698           | 53,979           |
| Southern Ohio History Fund  | 111,068          | 104,229          |
| New Church Development Fund   | 4,762            | 4,762            |
| Women's Retreat Fund  | 3,107            | 3,567            |
| Men's Retreat Fund  | 3,311            | 3,311            |
| Pass-through Donations  | 856              | 856              |
| <b>Total Donor Designated Funds</b>   | <b>157,802</b>   | <b>170,704</b>   |
| <sup>3</sup> <b>Restricted Funds:</b> Funds that are restricted to purposes and amounts as directed by district conference. |                  |                  |
| Ministry Cont.Educ. Quasi-Endow   | 12,673           | 11,688           |
| Hartle Endowment  | 14,344           | 13,852           |
| S.Ohio District Endowment   | 38,067           | 36,878           |
| Endow-WA-Nature Conservancy Fund  | 1,467,705        | 1,420,978        |
| <b>Total Restricted Funds</b>   | <b>1,532,789</b> | <b>1,483,396</b> |

**Southern Ohio/Kentucky District Church of the Brethren**  
**Income Statement Compared to Prior Year**  
**Six Months Ended June 30, 2023 and 2022**

|                                       | <u>6/30/2023</u>       | <u>6/30/2022</u>        |
|---------------------------------------|------------------------|-------------------------|
| <b>1 REVENUE</b>                      |                        |                         |
| 2 Church Self Allocations             | 23,785                 | 17,448                  |
| 3 Donations                           |                        |                         |
| 4 Individual Donations                | 4,829                  | 9,452                   |
| 5 Donations from Businesses           | <u>310</u>             | <u>338</u>              |
| 6 Total Donations                     | 5,139                  | 9,790                   |
| 7                                     |                        |                         |
| 8 District Conference Income          | -                      | -                       |
| 9 Camping Registrations               | 7,852                  | 4,987                   |
| 10 Women's Retreat                    | -                      | -                       |
| 11 Men's Retreat                      | -                      | -                       |
| 12 Special Events & Misc              | 2,184                  | 2,018                   |
| 13 Other Income                       |                        |                         |
| 14 Bear Creek Income                  | 1,300                  | 800                     |
| 15 Mack Memorial Income               | -                      | 2,100                   |
| 16 Pass Through Donations             | <u>-</u>               | <u>-</u>                |
| 17 Total Other Income                 | 1,300                  | 2,900                   |
| 18                                    |                        |                         |
| 19 Investment Income                  |                        |                         |
| 20 Interest & Dividends               | 21,274                 | 17,159                  |
| 21 Investment Growth                  | <u>75,595</u>          | <u>(373,136)</u>        |
| 22 Total Investment Income            | 96,869                 | (355,977)               |
| 23                                    |                        |                         |
| 24 Congregational Separation Payments | -                      | -                       |
| 25 PPP Loan Proceeds                  | -                      | -                       |
| 26                                    |                        |                         |
| 27 <b>Total Revenue</b>               | <b><u>137,129</u></b>  | <b><u>(318,834)</u></b> |
| 28                                    |                        |                         |
| 29                                    |                        |                         |
| 30 <b>EXPENSE</b>                     |                        |                         |
| 31 Payroll                            |                        |                         |
| 32 Salaries & Benefits                | 80,869                 | 68,134                  |
| 33 Payroll Taxes                      | <u>3,643</u>           | <u>2,910</u>            |
| 34 Total Payroll                      | 84,512                 | 71,044                  |
| 35                                    |                        |                         |
| 36 Office & Administrative Expenses   | 17,108                 | 11,513                  |
| 37 District Ministry                  | 10,946                 | 11,414                  |
| 38 Outreach                           | 36,410                 | 46,568                  |
| 39 Camping & Retreat Ministries       | 18,607                 | 3,514                   |
| 40 Ministry Continuing Education      | -                      | -                       |
| 41 Women's Retreat Expenses           | 750                    | 1,205                   |
| 42 Men's Retreat Expenses             | -                      | (300)                   |
| 43 Investment Fees                    | 4,931                  | 6,429                   |
| 44 Bear Creek Expenses                | 7,910                  | 6,535                   |
| 45 Mack Memorial Expenses             | 2,433                  | 968                     |
| 46 Pass-Through Expenses              | -                      | -                       |
| 47                                    |                        |                         |
| 48 <b>Total Expense</b>               | <b><u>183,607</u></b>  | <b><u>158,890</u></b>   |
| 49                                    |                        |                         |
| 50                                    |                        |                         |
| 51 <b>Net Income</b>                  | <b><u>(46,478)</u></b> | <b><u>(477,724)</u></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**

|  | 2023            | 2022            | YTD<br>Budget   | Difference      | 2023 Annual<br>Budget |
|--|-----------------|-----------------|-----------------|-----------------|-----------------------|
| <b>REVENUE</b>                             |                 |                 |                 |                 |                       |
| Church Self Allocations                    | 15,401          | 15,140          | 27,500          | (12,099)        | 55,000                |
| Individual Donations                       | 3,135           | 7,310           | 12,500          | (9,365)         | 25,000                |
| Donations from Businesses                  | -               | -               | -               | -               | -                     |
|  | 18,536          | 22,450          | 40,000          | (21,464)        | 80,000                |
| District Conference Income                 |                 |                 | 3,250           | (3,250)         | 6,500                 |
| Misc. Income                               | -               | 2,019           | -               | -               | -                     |
| Interest                                   | 1,616           | 46              | -               | 1,616           | -                     |
|  | 1,616           | 2,065           | -               | 1,616           | -                     |
| <b>Total Revenue</b>                       | <b>20,152</b>   | <b>24,515</b>   | <b>43,250</b>   | <b>(23,098)</b> | <b>86,500</b>         |
| <b>EXPENSE</b>                             |                 |                 |                 |                 |                       |
| Salaries & Benefits                        | 55,132          | 50,818          | 55,613          | (481)           | 111,225               |
| Payroll Taxes                              | 731             | 1,245           | 1,650           | (919)           | 3,299                 |
|  | 55,863          | 52,063          | 57,262          | (1,399)         | 114,524               |
| Office & Administrative Exp <sup>1</sup>   | 13,014          | 8,990           | 12,650          | 364             | 25,300                |
| District & Annual Conference Expense       | 2,713           | 2,785           | 5,000           | (2,287)         | 10,000                |
| District Support <sup>2</sup>              | 6,233           | 7,195           | 5,500           | 733             | 11,000                |
| <b>Total Expense</b>                       | <b>77,823</b>   | <b>71,033</b>   | <b>80,412</b>   | <b>(2,589)</b>  | <b>160,824</b>        |
| <b>Operating Surplus/(Loss)</b>            | <b>(57,671)</b> | <b>(46,518)</b> | <b>(37,162)</b> | <b>(20,509)</b> | <b>(74,324)</b>       |
| <b>ADDITIONAL FUNDING</b>                  |                 |                 |                 |                 |                       |
| PPP Loan Proceeds <sup>3</sup>             | -               | -               | -               | -               | -                     |
| C/Y Allocation of Congr Separation Fund    | -               | -               | -               | -               | 20,600                |
| Allocation From Endowments <sup>4</sup>    | -               | -               | 43,250          | (43,250)        | 17,220                |
| Transfer from Board Operating Reserve Fund | -               | -               | -               | -               | 36,500                |
| Transfer from WA Developed Area Fund       | -               | -               | -               | -               | -                     |
|  | -               | -               | 37,160          | (43,250)        | 74,320                |
| <b>Net Increase/(Decrease) in Fund</b>     | <b>(57,671)</b> | <b>(46,518)</b> | <b>(2)</b>      | <b>(63,759)</b> | <b>(4)</b>            |
| Beginning Fund Balance                     | 81              | 317             |                 |                 |                       |
| <b>Ending Fund Balance</b>                 | <b>(57,590)</b> | <b>(46,201)</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**

|  | 2023            | 2022            | YTD<br>Budget   | Difference      | 2023 Annual<br>Budget |
|--|-----------------|-----------------|-----------------|-----------------|-----------------------|
| <b>REVENUE</b>                             |                 |                 |                 |                 |                       |
| Church Self Allocations                    | 1,174           | 887             | 4,000           | (2,826)         | 8,000                 |
| Individual Donations                       | 75              | 75              | 500             | (425)           | 1,000                 |
|  | 1,249           | 962             | 4,500           | (3,251)         | 9,000                 |
| Camper Registrations                       | 7,852           | 1,987           | 5,000           | 2,852           | 10,000                |
| Golf Outing <sup>1</sup>                   | -               | -               | 1,500           | (1,500)         | 3,000                 |
| Misc. Income                               | 184             | 3,000           | 1,500           | (1,316)         | 3,000                 |
|  | 8,036           | 4,987           | 8,000           | 36              | 16,000                |
| <b>Total Revenue</b>                       | <b>9,285</b>    | <b>5,949</b>    | <b>12,500</b>   | <b>(3,215)</b>  | <b>25,000</b>         |
| <b>EXPENSE</b>                             |                 |                 |                 |                 |                       |
| Salaries & Benefits                        | 24,969          | 17,316          | 17,879          | 7,091           | 35,757                |
| Payroll Taxes                              | 2,912           | 1,665           | 1,468           | 1,445           | 2,935                 |
|  | 27,881          | 18,981          | 19,346          | 8,535           | 38,692                |
| Office & Administrative Exp <sup>2</sup>   | 3,592           | 1,480           | 1,325           | 2,267           | 2,650                 |
| Direct Camp Expenses                       | 18,607          | 3,514           | 7,400           | 11,207          | 14,800                |
| <b>Total Expense</b>                       | <b>50,080</b>   | <b>23,975</b>   | <b>28,071</b>   | <b>22,009</b>   | <b>56,142</b>         |
| <b>Operating Surplus/(Loss)</b>            | <b>(40,795)</b> | <b>(18,026)</b> | <b>(15,571)</b> | <b>(25,224)</b> | <b>(31,142)</b>       |
| <b>ADDITIONAL FUNDING</b>                  |                 |                 |                 |                 |                       |
| C/Y Allocation of Congr Separation Fund    | -               | -               | 2,950           | (2,950)         | 5,900                 |
| Transfer from Board Operating Reserve Fund | -               | -               | 12,750          | (12,750)        | 25,500                |
| Transfer from WA Developed Area Fund       | -               | -               | -               | -               | -                     |
|  | -               | -               | 15,700          | (15,700)        | 31,400                |
| <b>Net Increase/(Decrease) in Fund</b>     | <b>(40,795)</b> | <b>(18,026)</b> | <b>129</b>      | <b>(40,924)</b> | <b>258</b>            |
| Beginning Fund Balance                     | 62              | 560             |                 |                 |                       |
| <b>Ending Fund Balance</b>                 | <b>(40,733)</b> | <b>(17,466)</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**  
**Six Months Ended June 30, 2023**

|    | Fund/Equity Account                            | Balance<br>12/31/2022 | Donations<br>from<br>Churches | Donations<br>from<br>Individuals | Camp<br>Income | Other<br>Income | Interest &<br>Dividends | Market<br>Fluctuations | Transfers | Admin.<br>Fees | Other<br>Expenses | Balance<br>6/30/2023 |
|----|--|-----------------------|-------------------------------|----------------------------------|----------------|-----------------|-------------------------|------------------------|-----------|----------------|-------------------|----------------------|
| 1  | <b>General Fund</b>                            |                       |                               |                                  |                |                 |                         |                        |           |                |                   |                      |
| 2  | 30100 · General Fund                           | 81                    | 15,401                        | 3,135                            |                |                 | 1,616                   |                        |           |                | (77,823)          | (57,590)             |
| 3  | 38100 · Camp & Retreat Commission Fund         | 62                    | 1,174                         | 75                               | 7,852          | 184             |                         |                        |           |                | (50,080)          | (40,733)             |
| 4  | <b>Board Designated Funds</b>                  |                       |                               |                                  |                |                 |                         |                        |           |                |                   |                      |
| 5  | 31510 · Board Operating Reserve Fund           | 41,341                |                               |                                  |                |                 |                         | (40,879)               | 266,474   |                |                   | 266,936              |
| 6  | 31601 · Reserves/WA-Dev.Area Funds             | 29,319                |                               |                                  |                |                 | 1,451                   | 8,418                  |           | (361)          |                   | 38,827               |
| 7  | 31650 · Congr Separation Pmt Fund 2019-2023    | 26,495                |                               |                                  |                |                 |                         |                        |           |                |                   | 26,495               |
| 8  | 31701 · Natl Youth Conf Assistance Fund        | 70,037                |                               |                                  |                |                 |                         |                        |           |                |                   | 70,037               |
| 9  | 34100 · Empowering Congregations Fund          | -                     |                               |                                  |                |                 |                         |                        |           |                | (4,500)           | (4,500)              |
| 10 | 34200 · Empowering Leadership Fund             | -                     |                               |                                  |                |                 |                         |                        |           |                |                   | -                    |
| 11 | 34300 · Empowering Emerging Ministries Fund    | 10,184                |                               |                                  |                |                 |                         |                        |           |                | (3,000)           | 7,184                |
| 12 | 31515 · Bear Creek Fund                        | (2,305)               |                               |                                  |                | 1,300           |                         |                        |           |                | (7,910)           | (8,915)              |
| 13 | 31520 · Mack Memorial Fund                     | 3,906                 |                               |                                  |                |                 |                         |                        | (1,473)   |                | (2,433)           | -                    |
| 14 | <b>Donor Designated Funds</b>                  |                       |                               |                                  |                |                 |                         |                        |           |                |                   |                      |
| 15 | 32100 · Brethren Disaster-non-designated       | 43,755                | 7,210                         | 1,505                            |                |                 |                         |                        | (41,500)  |                | (3,034)           | 7,936                |
| 16 | 32120 · Brethren Disaster-Bucket kits          | 1,969                 |                               |                                  |                |                 |                         |                        | 20,000    |                | (12,917)          | 9,052                |
| 17 | 32125 · Brethren Disaster-Other kits           | 1,753                 |                               |                                  |                |                 |                         |                        | 20,000    |                | (11,476)          | 10,277               |
| 18 | 32140 · Brethren Disaster-Local Response       | 3,017                 |                               |                                  |                |                 |                         |                        |           |                | (497)             | 2,520                |
| 19 | 32150 · Brethren Disaster-Van                  | 246                   |                               | 114                              |                |                 |                         |                        | 1,500     |                | (1,488)           | 372                  |
| 20 | 32152 · Brethren Disaster-Van Replacement Fund | 1,618                 |                               |                                  |                | 310             |                         |                        |           |                |                   | 1,928                |
| 21 | 32153 · BDM - Van Replacement Invest Fund      | 2,425                 |                               |                                  |                |                 | 28                      | 167                    |           | (7)            |                   | 2,613                |
| 22 | 32200 · Southern Ohio History Fund             | 103,695               |                               |                                  |                |                 | 1,230                   | 7,218                  |           | (307)          | (768)             | 111,068              |
| 23 | 32400 · New Church Development                 | 4,762                 |                               |                                  |                |                 |                         |                        |           |                |                   | 4,762                |
| 24 | 38401 · Women's Retreat Fund                   | 3,857                 |                               |                                  |                |                 |                         |                        |           |                | (750)             | 3,107                |
| 25 | 38450 · Men's Retreat Fund                     | 3,311                 |                               |                                  |                |                 |                         |                        |           |                |                   | 3,311                |
| 26 | <b>Restricted Funds</b>                        |                       |                               |                                  |                |                 |                         |                        |           |                |                   |                      |
| 27 | 33110 · Ministry Cont.Educ. Quasi-Endow        | 11,759                |                               |                                  |                | 2,000           | 138                     | 810                    |           | (34)           | (2,000)           | 12,673               |
| 28 | 33210 · Hartle Endowment                       | 13,285                |                               |                                  |                |                 | 158                     | 941                    |           | (40)           |                   | 14,344               |
| 29 | 33220 · S.OH District Endowment                | 35,250                |                               |                                  |                |                 | 421                     | 2,502                  |           | (106)          |                   | 38,067               |
| 30 | 33230 · Endow-WA-Nature Conservancy Fund       | 1,359,131             |                               |                                  |                |                 | 16,232                  | 96,418                 |           | (4,076)        |                   | 1,467,705            |
| 31 | <b>38103 Equity in Land &amp; Buildings</b>    | 515,000               |                               |                                  |                |                 |                         |                        | (265,000) |                |                   | 250,000              |
| 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>                    | \$ 2,412,733          | \$ 23,785                     | \$ 4,829                         | \$ 7,852       | \$ 3,794        | \$ 21,274               | \$ 75,595              | \$ 1      | \$ (4,931)     | \$ (178,676)      | 2,366,256            |

**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, 2023**

|   | Jan - Jun<br>2023 | Jan - Jun<br>2022 | Difference from<br>Prior Year |
|---|-------------------|-------------------|-------------------------------|
| 1 Beaver Creek Church of the Brethren         |                   |                   | -                             |
| 2 Beech Grove Church of the Brethren          |                   |                   | -                             |
| 3 Bellefontaine Church of the Brethren        |                   |                   | -                             |
| 4 Brookville Church of the Brethren           | 630               | 258               | 372                           |
| 5 Cedar Grove Church of the Brethren          |                   |                   | -                             |
| 6 Charleston Church of the Brethren           |                   |                   | -                             |
| 7 Cincinnati Church of the Brethren           |                   |                   | -                             |
| 8 Circleville Church of the Brethren          |                   |                   | -                             |
| 9 Constance Church of the Brethren            |                   |                   | -                             |
| 10 Covington Church of the Brethren           | 500               | 500               | -                             |
| 11 Donnels Creek Church of the Brethren       |                   |                   | -                             |
| 12 East Dayton Church of the Brethren         | 1,488             |                   | 1,488                         |
| 13 Emmanuel Church of the Brethren            | 600               | 900               | (300)                         |
| 14 Eversole Church of the Brethren            | 1,415             | 1,415             | -                             |
| 15 Flat Creek/Mud Lick Church of the Brethren | 800               | 800               | -                             |
| 16 Good Shepherd Church of the Brethren       |                   |                   | -                             |
| 17 Gratis Church of the Brethren              |                   |                   | -                             |
| 18 Greenville Church of the Brethren          |                   |                   | -                             |
| 19 Happy Corner Church of the Brethren        |                   |                   | -                             |
| 20 Harris Creek Church of the Brethren        |                   |                   | -                             |
| 21 Living Peace Church of the Brethren        |                   |                   | -                             |
| 22 Lower Miami Church of the Brethren         |                   |                   | -                             |
| 23 New Carlisle Church of the Brethren        |                   |                   | -                             |
| 24 Oakland Church of the Brethren             | 3,557             | 3,027             | 530                           |
| 25 Olivet Church of the Brethren              |                   | 125               | (125)                         |
| 26 Painter Creek Church of the Brethren       |                   |                   | -                             |
| 27 Piqua Church of the Brethren               |                   |                   | -                             |
| 28 Pittsburg Church of the Brethren           |                   |                   | -                             |
| 29 Pleasant Hill Church of the Brethren       | 3,700             |                   | 3,700                         |
| 30 Potsdam Church of the Brethren             | 250               | 750               | (500)                         |
| 31 Prices Creek Church of the Brethren        |                   |                   | -                             |
| 32 Prince of Peace Church of the Brethren     |                   | 3,200             | (3,200)                       |
| 33 Rock House Church of the Brethren          |                   |                   | -                             |
| 34 Salem Church of the Brethren               |                   |                   | -                             |
| 35 Sidney-Trinity Church of the Brethren      | 125               | 250               | (125)                         |
| 36 Stonelick Church of the Brethren           |                   |                   | -                             |
| 37 Stony Creek Church of the Brethren         |                   |                   | -                             |
| 38 Strait Creek Church of the Brethren        |                   |                   | -                             |
| 39 Trotwood Church of the Brethren            | 2,336             | 2,165             | 171                           |
| 40 Troy Church of the Brethren                |                   |                   | -                             |
| 41 Union City Church of the Brethren          |                   |                   | -                             |
| 42 West Alexandria Church of the Brethren     |                   |                   | -                             |
| 43 West Charleston Church of the Brethren     |                   | 1,750             | (1,750)                       |
| 44 West Milton Church of the Brethren         |                   |                   | -                             |
| 45 White Cottage Church of the Brethren       |                   |                   | -                             |
| <b>TOTAL</b>                                  | <b>15,401</b>     | <b>15,140</b>     | <b>261</b>                    |

**Southern Ohio/Kentucky District Church of the Brethren**  
**2023 District Budget vs Actual YTD 6/30/23**

|  | <u>Actual<br/>YTD</u> | <u>Approved<br/>2023 Budget</u> | <u>Budget<br/>YTD</u> | <u>Over/(Under)<br/>Budget</u> |
|--|-----------------------|---------------------------------|-----------------------|--------------------------------|
| <b>1 REVENUE</b>                           |                       |                                 |                       |                                |
| <b>2 Church self-allocations</b>           |                       |                                 |                       |                                |
| 3 General Fund                             | 15,401                | 55,000                          | 27,500                | (12,099)                       |
| 4 Camping & Retreat                        | 1,174                 | 8,000                           | 4,000                 | (2,826)                        |
| 5 BDM                                      | 7,210                 | 16,000                          | 8,000                 | (790)                          |
| 6 New Church Development                   | -                     | -                               | -                     | -                              |
| 7 <b>Total Church Self Allocations</b>     | <u>23,785</u>         | <u>79,000</u>                   | <u>39,500</u>         | <u>(15,715)</u>                |
| <b>9 Donations from Individuals</b>        |                       |                                 |                       |                                |
| 10 General Fund                            | 3,135                 | 25,000                          | 12,500                | (9,365)                        |
| 11 Camping & Retreat                       | 75                    | 1,000                           | 500                   | (425)                          |
| 12 BDM                                     | 1,619                 | 20,000                          | 10,000                | (8,381)                        |
| 13 Empowering Congregations                | -                     | -                               | -                     | -                              |
| 14 Empowering Emerging Ministries          | -                     | -                               | -                     | -                              |
| 15 <b>Total Individual Donations</b>       | <u>4,829</u>          | <u>46,000</u>                   | <u>23,000</u>         | <u>(18,171)</u>                |
| <b>16 Donations from Businesses</b>        |                       |                                 |                       |                                |
| 17 General Fund                            | -                     | -                               | -                     | -                              |
| 18 BDM                                     | 310                   | 500                             | 250                   | 60                             |
| 19 <b>Total Donations from Businesses</b>  | <u>310</u>            | <u>500</u>                      | <u>250</u>            | <u>60</u>                      |
| 20   |                       |                                 |                       |                                |
| 21 <b>Total Donations</b>                  | <u>5,139</u>          | <u>46,500</u>                   | <u>23,250</u>         | <u>(18,111)</u>                |
| 22   |                       |                                 |                       |                                |
| 23 <b>Camping Registrations</b>            | <u>7,852</u>          | <u>10,000</u>                   | <u>5,000</u>          | <u>2,852</u>                   |
| 24 <b>District Conference Income</b>       | <u>-</u>              | <u>6,500</u>                    | <u>3,250</u>          | <u>(3,250)</u>                 |
| 25 <b>Other Income</b>                     |                       |                                 |                       |                                |
| 26 Women' Retreat                          | -                     | 4,000                           | 2,000                 | (2,000)                        |
| 27 Men's Retreat                           | -                     | 1,500                           | 750                   | (750)                          |
| 28 Special Events & Misc                   | 2,184                 | 10,000                          | 5,000                 | (2,816)                        |
| 29 Mack Memorial Revenue                   | -                     | 6,000                           | 3,000                 | (3,000)                        |
| 30 Bear Creek Rental Income                | 1,300                 | 6,000                           | 3,000                 | (1,700)                        |
| 31 <b>Total Other Income</b>               | <u>3,484</u>          | <u>27,500</u>                   | <u>13,750</u>         | <u>(10,266)</u>                |
| 32   |                       |                                 |                       |                                |
| 33 <b>Interest &amp; Dividend Income</b>   | <u>21,274</u>         | <u>32,000</u>                   | <u>16,000</u>         | <u>5,274</u>                   |
| 34   |                       |                                 |                       |                                |
| 35 <b>TOTAL REVENUE</b>                    | <u>61,534</u>         | <u>201,500</u>                  | <u>100,750</u>        | <u>(39,216)</u>                |
| 36   |                       |                                 |                       |                                |
| 37   |                       |                                 |                       |                                |
| <b>38 EXPENSE</b>                          |                       |                                 |                       |                                |
| <b>39 Payroll Expenses</b>                 |                       |                                 |                       |                                |
| 40 Salaries & Benefits                     |                       |                                 |                       |                                |
| 41 General Fund                            | 55,132                | 111,225                         | 55,613                | (481)                          |
| 42 Camping & Retreat                       | 24,969                | 35,757                          | 17,879                | 7,091                          |
| 43 District Ministry - History Book Editor | 768                   | -                               | -                     | 768                            |
| 44 <b>Total Salaries &amp; Benefits</b>    | <u>80,869</u>         | <u>146,982</u>                  | <u>73,491</u>         | <u>7,378</u>                   |
| 45 Payroll Taxes                           |                       |                                 |                       |                                |
| 46 General Fund                            | 731                   | 3,299                           | 1,650                 | (919)                          |
| 47 Camping & Retreat                       | 2,912                 | 2,935                           | 1,468                 | 1,445                          |
| 48 <b>Total Payroll Taxes</b>              | <u>3,643</u>          | <u>6,234</u>                    | <u>3,117</u>          | <u>526</u>                     |
| 49   |                       |                                 |                       |                                |
| 50 <b>Total Payroll Expenses</b>           | <u>84,512</u>         | <u>153,216</u>                  | <u>76,608</u>         | <u>7,904</u>                   |

**Southern Ohio/Kentucky District Church of the Brethren**  
**2023 District Budget vs Actual YTD 6/30/23**

|   | Actual<br>YTD    | Approved<br>2023 Budget | Budget<br>YTD   | Over/(Under)<br>Budget |
|---|------------------|-------------------------|-----------------|------------------------|
| <b>Office &amp; Administrative Expenses</b>       |                  |                         |                 |                        |
| General Fund                                      | 13,854           | 25,300                  | 12,650          | 1,204                  |
| Camping & Retreat                                 | 2,752            | 2,650                   | 1,325           | 1,427                  |
| BDM   | 502              | 6,000                   | 3,000           | (2,498)                |
| <b>Total Office &amp; Administrative Expenses</b> | <b>17,108</b>    | <b>33,950</b>           | <b>16,975</b>   | <b>133</b>             |
| <b>District Ministry</b>                          | <b>10,946</b>    | <b>21,315</b>           | <b>10,658</b>   | <b>289</b>             |
| <b>Outreach</b>                                   |                  |                         |                 |                        |
| BDM   | 28,910           | 50,000                  | 25,000          | 3,910                  |
| National Youth Conference Grants                  | -                | 500                     | 250             | (250)                  |
| Empowering Ministries Grants                      | 3,000            | 14,620                  | 7,310           | (4,310)                |
| Empowering Congregations Grants                   | 4,500            | 29,240                  | 14,620          | (10,120)               |
| Empowering Leadership Grants                      | -                | 14,620                  | 7,310           | (7,310)                |
| <b>Total Outreach</b>                             | <b>36,410</b>    | <b>108,980</b>          | <b>54,490</b>   | <b>(18,080)</b>        |
| <b>Camping &amp; Retreat Expenses</b>             | <b>18,607</b>    | <b>14,800</b>           | <b>7,400</b>    | <b>11,207</b>          |
| <b>Women's Retreat Expenses</b>                   | <b>750</b>       | <b>4,000</b>            | <b>2,000</b>    | <b>(1,250)</b>         |
| <b>Men's Retreat Expenses</b>                     | <b>-</b>         | <b>1,500</b>            | <b>750</b>      | <b>(750)</b>           |
| <b>Bear Creek Expenses</b>                        | <b>7,910</b>     | <b>12,000</b>           | <b>6,000</b>    | <b>1,910</b>           |
| <b>Mack Memorial Expenses</b>                     | <b>2,433</b>     | <b>1,800</b>            | <b>900</b>      | <b>1,533</b>           |
| <b>Investment Fees</b>                            | <b>4,931</b>     | <b>6,000</b>            | <b>3,000</b>    | <b>1,931</b>           |
| <b>TOTAL EXPENSES</b>                             | <b>183,607</b>   | <b>357,561</b>          | <b>178,781</b>  | <b>4,827</b>           |
| <b>SURPLUS/(DEFICIT) FROM CURRENT OPERATIONS</b>  | <b>(122,073)</b> | <b>(156,061)</b>        | <b>(78,031)</b> | <b>(44,043)</b>        |
| Unrealized Income/Expense                         |                  |                         |                 |                        |
| Market Fluctuation                                | 75,595           | -                       | -               | 75,595                 |
| <b>Transfers from Endowments</b>                  |                  |                         |                 |                        |
| District & Hartle Endowments (General Fund)       | -                | 2,600                   | 1,300           | (1,300)                |
| Nature Conservancy Fund                           |                  |                         |                 |                        |
| General Fund                                      | -                | 14,620                  | 7,310           | (7,310)                |
| Outreach (Empowering Grants)                      | -                | 58,480                  | 29,240          | (29,240)               |
| Total Nature Conservancy Fund                     | -                | 73,100                  | 36,550          | (36,550)               |
| <b>Total Transfers from Endowments</b>            | <b>-</b>         | <b>75,700</b>           | <b>37,850</b>   | <b>(37,850)</b>        |
| <b>Additional Funding</b>                         |                  |                         |                 |                        |
| Congregation Separation Fund (final year 2023)    |                  |                         |                 |                        |
| General Fund                                      | -                | 20,600                  | 10,300          | (10,300)               |
| Camping & Retreat                                 | -                | 5,900                   | 2,950           | (2,950)                |
| Total Congregation Separation Fund                | -                | 26,500                  | 13,250          | (13,250)               |
| Board Discretionary Fund                          |                  |                         |                 | 0                      |
| General Fund                                      | -                | 36,500                  | 18,250          | (18,250)               |
| Camping & Retreat                                 | -                | 25,500                  | 12,750          | (12,750)               |
| Total Board Discretionary Fund                    | -                | 62,000                  | 31,000          | (31,000)               |
| <b>Total Transfer of Other Funds</b>              | <b>-</b>         | <b>88,500</b>           | <b>44,250</b>   | <b>(44,250)</b>        |
| <b>TOTAL SURPLUS/(DEFICIT)</b>                    | <b>(46,478)</b>  | <b>8,139</b>            | <b>4,070</b>    | <b>(50,548)</b>        |

## 2024 Proposed Budget Report

"Houston, we have a problem!" Those words were used in the movie about the Apollo 13 mission (the actual phrase used by Commander James A. Lovell is "Houston, we've had a problem" but has morphed into the more popular phrase) and has become part of our culture. Thus began one of the great crises-to-success stories in recent history. An Apollo space mission in great peril was saved by a team of people determined to find a solution.

This is somewhat the feeling being experienced by the District Board as seeking a solution to continue the mission of the district is in peril due to gradual reduction in financial support over the years. The board desires to continue working at sharing needed resources through staff and other means to carry out the work of assisting congregations, ministers, and others to carry out their God given mission.

These paragraphs were copied from the explanation of the proposed 2016 budget and they still apply today. We are still faced with a continued gradual reduction in support. We are still committed to carrying out the work of assisting congregations, ministers, and others to carry out their God given mission. To date, through God's grace, we have been able to do so. That does not mean that we, like all churches, are not facing challenges for our future. The District Board is committed to facing these challenges and working for the future. While the budget covers the upcoming year, the Board is aware of the ongoing concerns regarding finances for well beyond next year. On the upside, the district has been blessed with the resources it has and the Board is committed to being a responsible steward of those resources.

This year's budget does not vary much from the prior year's budget. We are continuing with a budgeted allocation from congregations of \$55,000 for the General Fund and \$8,000 for Camping and Retreat. This represents only 30.4% and 13.6% respectively of the budgeted expenses of these funds. Total budgeted income decreases \$12,000 from the elimination of rental income due to the sale of the Bear Creek and Mack Memorial properties.

The increases in budgeted expenses are due to the annual salary increases of 5.3% per annual conference recommendation and the addition of a \$15,000 expense line for "Communication Development" to assist the district and congregations to improve information sharing and leverage technology to communicate missions more effectively to individuals within the church and beyond. There is also a decrease in budgeted expenses for corresponding elimination of the maintenance expenses for Bear Creek and Mack Memorial corresponding with the sale of those properties.

The total budgeted amount to be transferred from the Nature Conservancy Fund has increased \$100 from the prior year (as calculated from the 5% of the rolling five-year average balance). While the total transfer has little change, the District Board is making the proposal to adjust the percentages of the allocation of this transfer. In the past, the amount transferred each year was split in the following manner:

|                                |     |
|--------------------------------|-----|
| General Fund                   | 20% |
| Empowering Emerging Ministries | 20% |
| Empowering Leadership Grants   | 20% |
| Empowering Congregations       | 40% |

However, the funds allocated to Empowering Emerging Ministries, Empowering Leadership Grants and Empowering Congregations Grants have not been fully utilized in the past. The District Board is making the proposal that the percentages of this allocation be amended to the following:

|                                |     |
|--------------------------------|-----|
| General Fund                   | 25% |
| Empowering Emerging Ministries | 15% |
| Empowering Leadership Grants   | 15% |
| Empowering Congregations       | 25% |
| Camping & Retreat              | 20% |

While this still allocates significantly more funds than have been utilized for the grants in the past, it will allow for a more efficient use of the allocated funds from the Nature Conservancy Fund to areas of more urgent need. The budgeted transfers from endowments are \$2,600 from the Southern Ohio District Endowment and the Hartle Endowment which is the same as last year.

Additional funding to balance the General Fund and Camping & Retreat Ministries will come from the Board Discretionary Fund with budgeted transfers of \$73,800 and \$19,500 respectively. The Congregation Separation Fund that was established in 2019 when three large congregations left the district made its final transfer in 2023 and no longer exists to assist in the balancing of the funds.

While the Board Discretionary Fund continues to be the main source of additional funding, the Board is aware that at the current trend, this fund could be exhausted in 3-4 years. Given that most expenses for the district are inelastic or non-discretionary, without increased funding from congregations or other sources, additional action will have to be made as to how the district will move forward. I believe that this is a discussion that District Conference will have to address in the coming couple of years.

Sincerely,



Scott T Fitzgerald  
Treasurer

# Endowment Income Transfer 2024

| Balance at:   | Hartle Endowment | Southern Ohio<br>Dist<br>Endowment |
|---|------------------|------------------------------------|
| 12/31/2018  | 11,381.93        | 30,436.45                          |
| 12/31/2019  | 13,403.07        | 35,773.09                          |
| 12/31/2020  | 15,012.97        | 39,944.21                          |
| 12/31/2021  | 18,373.73        | 49,522.07                          |
| 12/31/2022  | 13,934.90        | 37,099.88                          |
| Total   | <u>72,106.60</u> | <u>192,775.70</u>                  |
| 5 year average  | <u>14,421.32</u> | <u>38,555.14</u>                   |
| 5% of 5-yr avg  | <u>721.07</u>    | <u>1,927.76</u>                    |
| <b>2,600.00 = 2024 Endowment income to be transferred to Gen Fund</b> |                  |                                    |

|                | WA-Nature Consv      |  |
|----------------|----------------------|--|
| 12/31/2018     | 1,166,055.65         |  |
| 12/31/2019     | 1,374,663.75         |  |
| 12/31/2020     | 1,536,684.81         |  |
| 12/31/2021     | 1,815,155.99         |  |
| 12/31/2022     | 1,429,530.68         |  |
| Total          | <u>7,322,090.88</u>  |  |
| 5 year average | <u>1,464,418.18</u>  |  |
| 5% of 5-yr avg | <u>73,220.91</u>     |  |
|                | <b>73,200.00</b>     | <b>2024 WA-Nature Consv to be transferred</b>      |
|                | <del>14,640.00</del> | <del>20% General Fund</del>                        |
|                | <del>29,280.00</del> | <del>40% Empowering Congregations Grant Fund</del> |
|                | <del>14,640.00</del> | <del>20% Empowering Leadership Grant Fund</del>    |
|                | <del>14,640.00</del> | <del>20% Empowering Emerging Ministries Fund</del> |
| Proposed %'s   | <b>18,300.00</b>     | <b>25% General Fund</b>                            |
|                | <b>14,640.00</b>     | <b>20% Camping &amp; Retreat Fund</b>              |
|                | <b>18,300.00</b>     | <b>25% Empowering Congregations Grant Fund</b>     |
|                | <b>10,980.00</b>     | <b>15% Empowering Leadership Grant Fund</b>        |
|                | <b>10,980.00</b>     | <b>15% Empowering Emerging Ministries Fund</b>     |

**Southern Ohio/Kentucky District Church of the Brethren**  
**Proposed 2024 District Budget**

|  | Proposed<br>2024 Budget | Approved<br>2023 Budget | 2022 Actual    |
|--|-------------------------|-------------------------|----------------|
| <b>1 REVENUE</b>                           |                         |                         |                |
| <b>2 Church self-allocations</b>           |                         |                         |                |
| 3 General Fund                             | 55,000                  | 55,000                  | 37,696         |
| 4 Camping & Retreat                        | 8,000                   | 8,000                   | 3,767          |
| 5 BDM                                      | 16,000                  | 16,000                  | 15,259         |
| 6 New Church Development                   | -                       | -                       | -              |
| <b>7 Total Church Self Allocations</b>     | <b>79,000</b>           | <b>79,000</b>           | <b>56,722</b>  |
| <b>9 Donations from Individuals</b>        |                         |                         |                |
| 10 General Fund                            | 25,000                  | 25,000                  | 22,996         |
| 11 Camping & Retreat                       | 1,000                   | 1,000                   | 1,095          |
| 12 BDM                                     | 20,000                  | 20,000                  | 7,002          |
| 13 Empowering Emerging Ministries          | -                       | -                       | 206            |
| <b>14 Total Individual Donations</b>       | <b>46,000</b>           | <b>46,000</b>           | <b>31,299</b>  |
| <b>15 Donations from Businesses</b>        |                         |                         |                |
| 16 General Fund                            | -                       | -                       | -              |
| 17 BDM                                     | 500                     | 500                     | 10,651         |
| <b>18 Total Donations from Businesses</b>  | <b>500</b>              | <b>500</b>              | <b>10,651</b>  |
| <b>20 Total Donations</b>                  | <b>46,500</b>           | <b>46,500</b>           | <b>41,950</b>  |
| <b>22 Camping Registrations</b>            | <b>10,000</b>           | <b>10,000</b>           | <b>17,619</b>  |
| <b>23 District Conference Income</b>       | <b>6,500</b>            | <b>6,500</b>            | <b>5,125</b>   |
| <b>24 Other Income</b>                     |                         |                         |                |
| 25 Women' Retreat                          | 4,000                   | 4,000                   | 3,381          |
| 26 Men's Retreat                           | 1,500                   | 1,500                   | -              |
| 27 Special Events & Misc                   | 10,000                  | 10,000                  | 20,725         |
| 28 Mack Memorial Revenue                   | -                       | 6,000                   | 3,300          |
| 29 Bear Creek Rental Income                | -                       | 6,000                   | 2,400          |
| 30   | -                       | -                       | -              |
| <b>31 Total Other Income</b>               | <b>15,500</b>           | <b>27,500</b>           | <b>29,806</b>  |
| <b>33 Interest &amp; Dividend Income</b>   | <b>32,000</b>           | <b>32,000</b>           | <b>35,893</b>  |
| <b>35 TOTAL REVENUE</b>                    | <b>189,500</b>          | <b>201,500</b>          | <b>187,115</b> |
| <b>38 EXPENSE</b>                          |                         |                         |                |
| <b>39 Payroll Expenses</b>                 |                         |                         |                |
| 40 Salaries & Benefits                     |                         |                         |                |
| 41 General Fund                            | 115,888                 | 111,225                 | 101,899        |
| 42 Camping & Retreat                       | 40,863                  | 35,757                  | 34,631         |
| 43 District Ministry - History Book Editor | 2,500                   | -                       | 2,510          |
| <b>44 Total Salaries &amp; Benefits</b>    | <b>159,251</b>          | <b>146,982</b>          | <b>139,040</b> |
| 45 Payroll Taxes                           |                         |                         |                |
| 46 General Fund                            | 3,642                   | 3,299                   | 2,100          |
| 47 Camping & Retreat                       | 452                     | 2,935                   | 3,957          |
| <b>48 Total Payroll Taxes</b>              | <b>4,094</b>            | <b>6,234</b>            | <b>6,057</b>   |
| <b>50 Total Payroll Expenses</b>           | <b>163,345</b>          | <b>153,216</b>          | <b>145,097</b> |

**Southern Ohio/Kentucky District Church of the Brethren**  
**Proposed 2024 District Budget**

|   | Proposed<br>2024 Budget | Approved<br>2023 Budget | 2022 Actual      |
|---|-------------------------|-------------------------|------------------|
| <b>Office &amp; Administrative Expenses</b>       |                         |                         |                  |
| General Fund                                      | 25,300                  | 25,300                  | 28,534           |
| Camping & Retreat                                 | 2,650                   | 2,650                   | 2,892            |
| BDM   | 6,000                   | 6,000                   | 6,592            |
| <b>Total Office &amp; Administrative Expenses</b> | <b>33,950</b>           | <b>33,950</b>           | <b>38,018</b>    |
| <b>District Ministry</b>                          | <b>21,315</b>           | <b>21,315</b>           | <b>22,967</b>    |
| <b>Outreach</b>                                   |                         |                         |                  |
| BDM   | 50,000                  | 50,000                  | 58,897           |
| Communications Development                        | 15,000                  | -                       | -                |
| National Youth Conference Grants                  | 500                     | 500                     | 13,000           |
| Empowering Emerging Ministries                    | 10,980                  | 14,620                  | 8,268            |
| Empowering Congregations Grants                   | 18,300                  | 29,240                  | 7,187            |
| Empowering Leadership Grants                      | 10,980                  | 14,620                  | 4,981            |
| <b>Total Outreach</b>                             | <b>105,760</b>          | <b>108,980</b>          | <b>92,333</b>    |
| <b>Camping &amp; Retreat Expenses</b>             | <b>14,800</b>           | <b>14,800</b>           | <b>20,089</b>    |
| <b>Women's Retreat Expenses</b>                   | <b>4,000</b>            | <b>4,000</b>            | <b>4,295</b>     |
| <b>Men's Retreat Expenses</b>                     | <b>1,500</b>            | <b>1,500</b>            | <b>(300)</b>     |
| <b>Bear Creek Expenses</b>                        | <b>-</b>                | <b>12,000</b>           | <b>12,521</b>    |
| <b>Mack Memorial Expenses</b>                     | <b>-</b>                | <b>1,800</b>            | <b>1,763</b>     |
| <b>Investment Fees</b>                            | <b>6,000</b>            | <b>6,000</b>            | <b>10,446</b>    |
| <b>TOTAL EXPENSES</b>                             | <b>350,670</b>          | <b>357,561</b>          | <b>347,229</b>   |
| <b>SURPLUS/(DEFICIT) FROM CURRENT OPERATIONS</b>  | <b>(161,170)</b>        | <b>(156,061)</b>        | <b>(160,114)</b> |
| <b>Transfers from Endowments</b>                  |                         |                         |                  |
| District & Hartle Endowments (General Fund)       | 2,600                   | 2,600                   | 2,500            |
| Nature Conservancy Fund                           |                         |                         |                  |
| General Fund                                      | 18,300                  | 14,620                  | 14,080           |
| Camping & Retreat                                 | 14,640                  | -                       | -                |
| Outreach (Empowering)                             | 40,260                  | 58,480                  | 56,320           |
| Total Nature Conservancy Fund                     | 73,200                  | 73,100                  | 70,400           |
| <b>Total Transfers from Endowments</b>            | <b>75,800</b>           | <b>75,700</b>           | <b>72,900</b>    |
| <b>Additional Funding</b>                         |                         |                         |                  |
| Congregation Separation Fund (final year 2023)    |                         |                         |                  |
| General Fund                                      | -                       | 20,600                  | 20,600           |
| Camping & Retreat                                 | -                       | 5,900                   | 5,900            |
| Total Congregation Separation Fund                | -                       | 26,500                  | 26,500           |
| Board Discretionary Fund                          |                         |                         |                  |
| General Fund                                      | 73,800                  | 36,500                  | 50,100           |
| Camping & Retreat                                 | 19,500                  | 25,500                  | 29,600           |
| Total Board Discretionary Fund                    | 93,300                  | 62,000                  | 79,700           |
| <b>Total Transfer of Other Funds</b>              | <b>93,300</b>           | <b>88,500</b>           | <b>106,200</b>   |
| <b>TOTAL SURPLUS/(DEFICIT)</b>                    | <b>7,930</b>            | <b>8,139</b>            | <b>18,986</b>    |

## **Ministry Commission Report for October 7th 2023**

This year of 2023, the Ministry Commission would like to thank everyone for continuing to give us the support, whether spiritually, monetarily or by other means, to continue this journey. Throughout the year we come together and facilitate meetings for many different situations that arise in ministry. Whether it be a small or large group gathering, we are always looking to be the best servants for God and with each other.

It is wonderful to see those who have been feeling the call to ministry and who have been genuinely and diligently working to become either licensed or ordained. Often times there are those who have been feeling the call into ministry but may be unsure or perhaps may just need a tap of encouragement from someone that will change their life forever.

I would like to encourage all of you to take the time to think about someone you may know that could be feeling God calling upon them. There might be someone who you can aide in this calling from God and you may be able to lead them into their ministry.

Throughout this year we have had some ministers retire, some who have moved to other areas, and some who have moved to other districts. We have also had those who have come to be licensed and or ordained. At this time, I would like you to remember the ministry calling circles that we have and how supportive they can be for others during these changes. Please continue to be encouraging and supportive to others as we serve God and one another. We would also like to thank those who have or continue to be mentors to others.

We are excited to be a part of the new year of possibilities that come as we minister together!

Ministry chair,

Sie Brock Jr.

## Query: Setting Aside the 1983 Paper on “Human Sexuality from a Christian Perspective”

*Whereas:* More than forty years have passed since the 1983 Annual Conference paper “Human Sexuality from a Christian Perspective” was approved, during which time Section IV.B. “Homosexual Persons and Sexuality” has continued to be a source of pain and controversy<sup>1</sup> in our denomination.

*Whereas:* Key positive directives in that section—“intensifying efforts to understand ... challenging openly the widespread fear, hatred, and harassment ... engaging in open, forthright conversation ... advocating the right of [LGBTQ+ persons] to jobs, housing, and legal justice”<sup>2</sup>—have been largely ignored by most of our denomination and our leadership.

*Whereas:* Many Brethren who have taken those positive directives seriously, combined with renewed study of scripture, often come to the position of disagreeing as a matter of conscience with the lines saying that “covenant relationships between [LGBTQ+] persons” are “not acceptable.”<sup>3</sup>

*Whereas:* The two words “not acceptable” were part of a narrowly approved amendment replacing the committee's more accurate wording that the body is “not of one mind” on the issue, and have become both the narrow focus of interpretation of the 1983 paper and been mistaken for enforceable *polity* rather than a *policy* position (which is subject to forbearance and meant to persuade on its intrinsic merit).

*Whereas:* The language of the paper is problematic for the work of our denomination in both its dated understandings of sexuality and terminology (“homosexual/s” instead of “LGBTQ+ persons”); and its implicit support for conversion therapy (which is condemned by all major psychological, psychiatric, and medical associations because of the harm it causes, and is now illegal in many states and localities<sup>4</sup> where members of our denomination are concentrated).

*Whereas:* Attempts to enforce and impose a particularly narrow and condemning interpretation of the paper on congregations and districts conscientiously objecting to this approach have been harmful and divisive, and have taken time and energy away from our common ministries.

- 1 This history includes (but is by no means limited to) the disagreements resulting in the 2002 Statement “Licensing/Ordination of Homosexual Persons to the Ministry in the Church of the Brethren”; the events of the 2011 Annual Conference in Grand Rapids where credible death threats were made against one sister on account of her sexual orientation, and a reaffirmation of the 1983 paper in its entirety; and the process leading to the 2017 Report, “Authority of Annual Conference Regarding Accountability of Ministers, Congregations, and Districts.”
- 2 “Human Sexuality from a Human Perspective,” 1983, section IV.B.4 “The Church's Response,” in a bulleted list near the end of that section.
- 3 Ibid., just before the list of directives mentioned above.
- 4 “List of U.S. jurisdictions banning conversion therapy.” Wikipedia, [https://en.wikipedia.org/wiki/List\\_of\\_U.S.\\_jurisdictions\\_banning\\_conversion\\_therapy](https://en.wikipedia.org/wiki/List_of_U.S._jurisdictions_banning_conversion_therapy) (accessed 15 May 2023).

*Whereas:* Standing Committee's recommendation not to license or ordain non-celibate LGBTQ+ persons in the 2002 Church of the Brethren Statement<sup>5</sup> is actually more harmful to LGBTQ+ persons than the original 1983 paper, driving persons gifted for ministry out of our denomination and driving others into hiding.

*Whereas:* The Leadership Team and Council of District Executives' "2017 Report" relies on both the 1983 paper and the 2002 Annual Conference Statement as it clarifies that "at this time, ministers and congregations are not authorized by Annual Conference to perform same sex weddings,"<sup>6</sup> which in some District interpretations prevents credentialed clergy in the Church of the Brethren from ministering to LGBTQ+ persons throughout the fullness of their lives, and is a further reason why some people are leaving a church that does not recognize and celebrate their life stories.

*Whereas:* Standing Committee has acknowledged that "theological differences around human sexuality have too often been manifested in bullying, violence, and a general sense of dismissal... Harsh, dismissive, unloving, and unforgiving behaviors toward one another cannot have a home among us."<sup>7</sup>

*Whereas:* We acknowledge that there has not been consensus in the denomination regarding anti-LGBTQ+ positions, and consequently, attempts to enforce them have been untenable, harmful to the church as a whole, and have felt to congregations and credentialed clergy called to minister to LGBTQ+ folks and especially LGBTQ+ Brethren themselves, as persecution and injustice.

*Therefore:* We ask, is it time to rescind the 1983 paper "Human Sexuality from a Christian Perspective," along with the other statements and portions of statements dependent upon that paper (noted above and in the footnotes of this query<sup>8</sup>), and allow our districts, congregations and credentialed clergy freedom of discernment in their ministry with LGBTQ+ persons until such time as the Holy Spirit brings our denomination to a shared understanding?

5 2002 Church of the Brethren Statement: Licensing/Ordination of Homosexual Persons to the Ministry in the Church of the Brethren.

6 2017 Report of the Leadership Team and the Council of District Executives on the Authority of Annual Conference and Districts regarding the Accountability of Ministers, Congregations, and Districts: "Accountability of Ministers."

7 "Standing Committee to make decision about 'time of confession and repentance' at 2023 Annual Conference." *Church of the Brethren Newsline*, March 2, 2023, <https://www.brethren.org/news/2023/standing-committee-to-make-decision/> (accessed 15 May 2023).

8 Notably,

- 2002 Church of the Brethren Statement: Licensing/Ordination of Homosexual Persons to the Ministry in the Church of the Brethren; and
- 2017 Report of the Leadership Team and the Council of District Executives on the Authority of Annual Conference and Districts regarding the Accountability of Ministers, Congregations, and Districts: "Accountability of Ministers."

Adopted by Living Peace Church of the Brethren June 25, 2023 and passed on to the Southern Ohio/Kentucky District Board.

Justin North, Living Peace Chair

Bruce Rosenberger, Living Peace Clerk