

Church of the Brethren
Southern Ohio & Kentucky District
District Board Meeting

Date **1/28/2023** Location: **Brethren Retirement Community**
Facilitator: Todd Reish Recorder: Susan Liller

Attendees			
Attend ✓	Name (voting members)	Attend	Name (non-voting attendees)
✓	Todd Reish – Chair (2) 2024		Ty Pyles (Moderator) ex-officio
✓	Tom Bowser (2) 2023		Paula Ulrich (Moderator-elect) ex-officio
	Dennis Delk (2) 2023	✓	Becky Maurer (Standing committee) ex-officio (2) 2024
	Carrie Drees (2) 2023	✓	Susan Liller (clerk) ex-officio (1) 2025
✓	Sie Brock (1) 2023	✓ (zoom)	Scott Fitzgerald (Treasurer) ex-officio
✓	Dottie Woodard (1) 2023	✓ (zoom)	Nick Beam, Interim DE (staff) ex-officio
✓ (zoom)	Laura Brown (2) 2024	✓ (zoom)	Mary Boone, Dir.Dist.Com. (staff) ex-officio
	Sarah Friedrich (2) 2024	✓ (zoom)	Karen Dillon, Dir.Camping/Retreat Ministry (staff) ex-officio
✓	Staci Peterson (1) 2024		John Warner, BRC Administrator
	Fred Circle (1) 2024	✓ (zoom)	Gary Crim, District Attorney
✓	Mike Yingst (2) 2025		
✓	Phil Dell (1) 2025		
✓	Mindy Tipton (1)2025		
✓ (zoom)	Amy Hagar (1) 2025		
✓ (zoom)	Mike Meade (1) 2025		
	Vicki Ullery (Past-moderator)		

Agenda

- 1) Welcome & Devotions
- 2) Approvals
 - a) Agenda
 - b) Minutes of prior meeting
- 3) Commission Reports
 - a) Ministry - New Chair Person
 - b) Mission Renewal - Dottie Woodard
 - c) Shared Ministries - Mindy Tipton
 - d) Resource Development - Sarah Friedrich
 - e) Communication - Amy Hager
- 4) Staff Reports
 - a) Nick Beam DE
 - i) Updates on Bear Creek and Mack Memorial
 - b) Scott Fitzgerald
 - c) Mary Boone
 - d) Karen Dillon
- 5) Visioning Committee Update
 - a) Anna Schweitzer
- 6) Order of the Day (1:00pm)

AC Listening Session (MOM) with Irv & Nancy Heishman
- 7) Camping and Retreat Director

Church of the Brethren
Southern Ohio & Kentucky District
District Board Meeting

Date **1/28/2023** Location: **Brethren Retirement Community**

Facilitator: Todd Reish

Recorder: Susan Liller

Item	Discussion
1)	Todd welcomed us to Brethren Retirement Center Nick shared a devotion based on scripture from Mark: Jesus in the boat w/disciples during storm - highlighted theme of verses = fear
2)	Approvals <ul style="list-style-type: none"> a) Agenda <ul style="list-style-type: none"> i) Todd added under staff reports: <ul style="list-style-type: none"> (1) Business item: agreeing to resolution to Mack Memorial Property (2) Add Other at end: Brandon Grady, Pastor in PA, in charge of AC pre-conf, and are in need of child-care during pre-conf (not just baby-sitting) – would like names of volunteers (3) For Annual Conf – need children’s choir director. ii) Phil moved to approve agenda as amended, Tom seconded. Vote was unanimous to approve as amended b) Minutes of prior meeting <ul style="list-style-type: none"> i) Dries should be Drees ii) Mary will get Susan list of terms iii) Sie moved to accept minutes. Tom seconded. Vote was unanimous to approve minutes.
3)	Ministry Commission reports
3a)	Ministry Commission Carrie is stepping aside as chair. Sie is taking over. Nick reported that Pre-licensing form has been sent to a candidate.
3b)	Missional Renewal Dottie reported they have not met yet since the retreat.
3b1)	Racial Justice Team Todd reported that Jon Keller has stepped away from leading this and a new leader is needed to follow up on Annual Conference assignment. Mike Yingst reached out to Lucas Keller, Jon’s son, to see if he will take over. Waiting for answer. Dottie volunteered to join this team.
3c)	Shared ministries Have not met yet.
3d)	Resource Development Nick reported they met Jan.16 th . Generosity project is continuing and will have meeting Feb 3 rd with Marcia Shetler.
3e)	Communication. Amy reviewed her written report (attached). Committee is looking at supporting district ministers. Plans to look at information obtained at prior listening sessions. Want to collaborate with Vision team on their vision for communications. Will meet 3 rd Monday of Feb.
	Tom moved to accept these Commission reports. Staci seconded the motion. Motion passed unanimously.

Church of the Brethren
Southern Ohio & Kentucky District
District Board Meeting

Date **1/28/2023** Location: **Brethren Retirement Community**

Facilitator: Todd Reish

Recorder: Susan Liller

4)	Staff reports
4a)	Nick Beam update (Interim District Executive): Nick asked if there were any questions concerning his written report (attached). Phil asked for comments on CODE retreat: Nick responded much time spent in connecting, heard reports from 3 Agencies (Bethany, On Earth Peace, Eder fin), plus Dave Steele, AC director Rhonda Pitman Gingrich. CODE worked on their communications & relationships with each other.
4ai)	Mack Memorial updates (see two attached resolutions) 1) Gary Crim, District Lawyer, presented Resolution No 2023-01: Ratification of Agreements on the Sale of the Mack Memorial Property. Tom Bowser moved to accept this resolution. Mike Yingst seconded the motion. Vote to approve this motion passed unanimously. 2) Gary Crim presented Resolution No. 2023-02: Sale of the Mack Memorial Property Mike Yingst moved to accept this resolution. Phill Dell seconded the motion. Vote to approve this motion passed unanimously.
4aii)	Bear Creek update Nick beam says Bear Creek will be sold soon. Gary is working with the Title company on the three parcels.
4b)	Scott Fitzgerald – Treasurer Scott reviewed the 12/31/2022 Year-end Financial statements (attached). In addition, he shared a graph showing trend of expenses, and income (attached). Contributions from churches have gone from 67,000 in 2017 to 37,000 in 2022. Some discussion followed about how to address congregational giving.
4c)	Mary Boone Mary reviewed her written report (attached). The next Together section of Messenger will go out the week after Easter. One call now – we didn't receive an invoice and Mary's having a hard time getting in contact with the person needed at One Call in order to prevent our service is not interrupted.
4d)	Karen Dillon – Director of Camping and Retreat This is Karen's last board meeting and report as Camping and Retreat Director. Over \$1,600 raised this past Cookie Camp to be used for Winter Blast (broken into 2 age groups). Karen will no longer be in the leadership role, but will make sure things get done for camp until a new Director is hired.
5)	Visioning Committee Update Todd reported that Committee has met once since the board retreat in November. Anna Schweitzer has joined the Visioning Committee. Anna is a Sr. in High School from Cedar Grove. The group is reading the book "Reorganized Religion." The second meeting has been scheduled in which they will talk about the book and review notes from listening sessions from around 2012.
6)	AC Listening Session (MOM) with Irv & Nancy Heishman Mom = Mixed Orientation Marriage Irv & Nancy would like to hold an Informational meeting at Annual Conference and would like for the Southern Ohio and Kentucky District to be the "sponsor" of the meeting.

Church of the Brethren
Southern Ohio & Kentucky District
District Board Meeting

Date **1/28/2023** Location: **Brethren Retirement Community**
Facilitator: Todd Reish Recorder: Susan Liller

	<p>This “meeting” is to share information, or for like people to connect (as opposed to Equipping Sessions).</p> <p>Irv and Nancy highlighted that The 1983 COB paper “Human Sexuality From A Christian Perspective” includes the following suggestion in the 7th recommendation/bullet point (page 10 of 1983 paper).</p> <p>“There are special ways in which the church can extend Christ-like comfort and grace to homosexual and bisexual persons. These include: . . .</p> <ul style="list-style-type: none"> • giving strong support to persons who seek to be faithful to their heterosexual marriage covenant, but for whom this is difficult because of struggles with homosexuality.” <p>Irv and Nancy say they fit into the category mentioned in this 7th recommendation.</p> <p>Irv and Nancy said they are concerned about the lack of support provided by the church which was promised in the paper’s suggestions for people in similar situations and that there is fear by people in these situations.</p> <p>Irv and Nancy said they are concerned about the impact on the church as a whole – the paper seems to be causing harm as Individuals are recommended to be celibate or convert - a “violent” stance because of the physical/emotional harm.</p> <p>Irv and Nancy said that surely, we can offer better options if we have healthy conversations.</p> <p>Irv and Nancy stated Three goals for the Annual Conference meeting:</p> <ul style="list-style-type: none"> • Give background to their own stories • Consider the effect of the current Annual Conference policy on people/the church • Vision what the future could and should look like <p>Per Nancy and Irv, the title of meeting is “Mismatch: Mixed Orientation Couple tells their story.”</p> <p>After Irv and Nancy left the room, the Board discussed the idea of sponsoring this meeting at AC. Some statements made by board members include:</p> <ul style="list-style-type: none"> • Not much good comes from not having conversations • This is sponsorship, not endorsement. • We will get feedback from the District • We need to minister to those hurting <p>Todd asked for the vote on the District sponsoring this Annual Conference meeting. One person voted no with the remaining members voting in favor of sponsoring this meeting.</p>
6)	<p>Camping and Retreat Director Nick updated the board that Carrie Drees has been hired as the camping and retreat director, beginning Feb. 1, 2023, starting her with the same salary as Karen. Carrie’s Board Position is now open and needs to be filled.</p>

Church of the Brethren
Southern Ohio & Kentucky District
District Board Meeting

Date **1/28/2023** Location: **Brethren Retirement Community**

Facilitator: Todd Reish

Recorder: Susan Liller

	Although Nick has the authority to hire staff. Nick would like affirmation from the Board of this selection All board members voted yes to affirm this hiring.
	Next District Board mtg: Saturday, March 25 (location to be confirmed)
	Meeting adjourned at: 2:15pm

Item	Decisions
D1	Approved agenda with noted additions and Nov. Board Retreat minutes.
D2	Approved commission reports.
D3	Approved Resolution No 2023-01: Ratification of Agreements on the Sale of the Mack Memorial Property.
D4	Approved Resolution No. 2023-02: Sale of the Mack Memorial Property.
D5	Approved the District Board sponsoring a 2023 Annual Conference informational meeting to be led by Irv and Nancy Heishman. Title of meeting: Mismatch: Mixed Orientation Couple tells their story."
D6	Affirmed the hiring of Carrie Drees as the Camping and Retreat Director effective Feb. 1, 2023.

Follow-up Actions				
Item	Action	Due mm/dd/yyyy	Status	Owner
	Annual Conference Children's choir director. (suggestion: Geneva Price)			Nick
	Pre-conf. child care leaders needed Mon-Tue (suggestion: Heather)			Todd

Parking Lot					
No.	Item	Requester	Disposition	Comments	Date
1					
2					
3					

Next Meetings:

Saturday, March 25, 2023

Saturday, May 20, 2023

Saturday, July 22, 2023

Saturday, September 23, 2023

Saturday, November 4, 2023 (Board Retreat)

Southern Ohio/Kentucky Board Meeting
January 28, 2023
Brethren Retirement Community

10:00 – Welcome

10:05 – Devotions

10:15 – Approve Agenda

- Approve Minutes

10:25 – Commission Reports

- Ministry
 - o New Chair Person
- Mission Renewal
 - o Dottie Woodard
- Shared Ministries
 - o Mindy Tipton
- Resource Development
 - o Sarah Friedrich
- Communication
 - o Amy Hager

11:00 – Staff Reports

- Nick Beam DE
 - o Updates on Bear Creek and Mack Memorial
- Scott Fitzgerald
- Mary Boone
- Karen Dillon

11:30 – Visioning Committee Update

- Anna Schweitzer

12:00 – Lunch

1:00 – Order of the Day

- AC Listening Session (MOM) with Irv & Nancy Heishman

2:00 - Camping and Retreat Director

Communications Commission Report
January 28, 2023

The newly formed Communications Commission reviewed denominational polity to help provide direction on communication within the District. Staff requests review of what communication is working and what might be changed. A couple of ideas arose around inter congregational communication to share the good news of the District, and supporting the ministers in a geographically dispersed area. A few ministers are planning a district wide zoom Bible study that could bring members of congregations together under the shared leadership of pastors.

The Commission:

1. requests the data collected from prior listening sessions to provide further discernment on congregational and pastoral communication needs
2. seeks to learn from the Ministry Commission how we can best support connection with the pastors
3. looks to the Visioning Commission for thoughts regarding communication initiatives in the District

We look forward to collaborating with the District Board members this year.

Members:

Amy Hager, Chair

Mary Boone, Director Communication

Karen Garrett

Bettina Balmer

Resolution No. 2023-02
Sale of the Mack Memorial Property

Whereas the transfer from the Mack Memorial Church of the Brethren to the District Board of the Church of the Brethren of Southern Ohio has not been completed but is anticipated soon;

Whereas the District Board desires to complete the sale of the property at 1717 Salem Avenue, Dayton, Ohio, to Iglesia Hispana Emanuel before the next regular board meeting,

IT WAS RESOLVED to sell the property at 1717 Salem Avenue to Iglesia Hispana Emanuel or its designee for \$250,000.00 and to authorize Nick Bear, Interim District Executive, or Todd Reish, Board Chair, to execute the necessary documents to complete this transaction.

Resolution No. 2023 -01
Ratification of Agreements on the Sale
of the Mack Memorial Property

Whereas the Board appointed a committee to negotiate the sale of the property at 1717 Salem Avenue, Dayton, Ohio

Whereas the committee has negotiated an Exclusive Right to Sell Contract with David Hamilton through eXp Realty dated January 16, 2023, and negotiated a Contract to Purchase Real Estate dated January 17, 2023;

IT WAS RESOLVED to ratify these two agreements on behalf of the District Board.



EXCLUSIVE RIGHT TO SELL CONTRACT Commercial/Industrial/Investment Real Estate



(Form approved by the Dayton Area Board of Realtors®. This is a legally binding contract.
If the provisions are not understood, legal advice should be obtained.)

- 1.
2. This Exclusive Right to Sell Contract ("Contract") is made between Nick Beam
3. one or more, whose address is _____ ("Owner," whether
4. _____ and eXp Realty
5. _____ ("Broker"), whose address is 300 E Business Way, Suite 200, Cincinnati, OH 45241
6. **1. EXCLUSIVE RIGHT TO SELL.** In consideration for Broker's efforts to procure a purchaser, and for Broker's acceptance of the duties as
7. Owner's exclusive agent, Owner grants to Broker the exclusive right to sell the real property (the "Property") located at and commonly known as:
8. 1717 Salem Avenue, Dayton, OH 45406
9. The Property includes all buildings, improvements, and real estate fixtures, and the following items of personal property (trade fixtures, furnishings,
10. equipment, etc.): _____
11. **2. LISTING PERIOD.** This Contract shall begin on the date first written above and shall expire at 12:00 Midnight on 07/31/2023
12. (the "Listing Period").
13. **3. TERMS OF SALE.** The Property will be offered for sale at a price of \$250000. Owner agrees to convey marketable title to the Property
14. by general warranty/limited warranty/fiduciary (circle as applicable; general warranty if nothing circled) deed with release of dower.
15. **4. BROKERAGE FEE.** If the Property is sold during the Listing Period, Owner shall pay Broker a brokerage fee of (insert dollar amount or
16. percentage of sales price) 10%. This right to a brokerage fee applies to any sale during the Listing Period, whether the Property is
17. sold through Broker, or by Owner's own efforts, or otherwise, and applies regardless of the amount of the sales price accepted by Owner. For
18. purposes of this Contract, the Property is deemed "sold" when (a) Owner receives a written offer to purchase the Property for not less than the
19. price stated in Paragraph 3, and otherwise upon the terms and conditions set forth in this Contract, from a ready, willing and able purchaser; or (b)
20. Owner conveys or enters into a contract to convey the Property on any other terms and conditions acceptable to Owner. In addition, Broker shall
21. be entitled to the same brokerage fee if the Property is sold within the 10 day period following the expiration of the Listing Period (the
22. "Terminal Period"), to any person (or anyone related to or affiliated with that person) (i) with whom Broker had made contact relative to the sale of
23. the Property before the expiration of the Listing Period and (ii) who is identified in a written statement provided by Broker to Owner within 10 days
24. after the expiration of the Listing Period.
25. **5. LEASE OF PROPERTY.** If, during the Listing Period, Owner enters into a lease of the Property, Owner shall pay Broker a leasing commission
26. of _____ % of the total scheduled rent for the initial term of the lease, such commission to be paid as follows: _____
27. _____ (e.g., in advance upon full execution of the lease).
28. "Scheduled rent" means the amount of rent stated in the lease for the initial term (or, when applicable, the term of the renewal, extension or
29. expansion) including base levels of taxes, insurance, common area maintenance, operating expenses and the like that are part of the rent, and
30. including rent adjustments in readily determinable amounts, but excluding costs paid separately by the tenant, either as a direct payment or as a
31. reimbursement to Owner, which are in addition to the amount of rent stated in the lease, and excluding amounts not readily determinable at the
32. time of calculation such as cost of living adjustments or additional charges based on increases in taxes, insurance, common area maintenance
33. charges or operating expenses occurring after the commencement of the term. A leasing commission calculated and payable in the same manner
34. shall be due to Broker upon any renewal or extension of the lease or expansion of the leased premises (including, but not limited to, any
35. amendment to the lease or execution of a new lease with the same tenant or an affiliated person or entity). These rights to a commission shall also
36. apply to any lease entered into during the Terminal Period where the tenant is a person (or anyone related or affiliated with that person) (a) with
37. whom Broker had made contact relative to the sale of the Property before the expiration of the Listing Period and (b) who is identified in a written
38. statement provided by Broker to Owner within 10 calendar days after the expiration of the Listing Period. This paragraph shall not apply to leases
39. of portions of the Property made in the ordinary course of business that do not affect Owner's desired sale of the Property as contemplated by this
40. Contract.
41. **6. OTHER BROKERS.** Owner authorizes Broker to list the Property in any Multiple Listing Service or other listing service or publication for
42. commercial/industrial/investment real estate. Owner authorizes Broker to offer compensation in accordance with Broker's company policy, which is
43. to offer compensation to other brokers procuring the buyer who are acting as agents of the buyer. Broker's policy is to offer compensation to
44. buyer agents in the following amount: 5%. Broker does not offer compensation to subagents. Owner (check
45. one) has has not received the Consumer Guide to Agency Relationships provided by Broker. If the Consumer Guide to Agency
46. Relationships provided by Broker so states, all licensees in the brokerage are hereby appointed to represent Owner.
47. **7. DUAL AGENCY.** If a prospective buyer of the Property is represented by Broker, or any agent of Broker, or if the prospective buyer is an
48. employee or agent of Broker, Broker will be considered a "dual agent" (that is, agent of both Owner and the buyer) in the transaction. If this
49. situation arises, Owner is willing to permit Broker's dual agency role, subject to Owner's consent as outlined in the Agency Disclosure Statement.
50. **8. OWNER'S REPRESENTATIONS.** Owner represents to Broker that (a) Owner is the sole owner of and has exclusive control of the Property; (b)
51. Owner is fully authorized and able to enter into and perform this Contract; (c) to the best of Owner's knowledge, there are no latent defects in the
52. Property, except as follows: _____
53. _____ and (d) to the best of Owner's knowledge, no
54. toxic, dangerous or other hazardous substances or hazardous wastes have been stored, disposed of, concealed within or released on or from the
55. Property, nor are there any other adverse environmental conditions affecting the Property, except as follows: _____
- 56.
57. The person signing this Agreement on behalf of Owner represents that he/she is fully authorized to do so and that this Agreement is binding upon
58. Owner.
59. **9. PROFESSIONAL ADVICE AND ASSISTANCE.** The parties acknowledge that the sale or lease of real estate involves many disciplines. While

Broker's Initials Owner's Initials

DISTRICT BOARD - JAN. 28, 2023

INTERIM DISTRICT EXECUTIVE REPORT

Since our last board meeting on November 12, 2022, I have:

- ❖ Preached at Covington, Olivet and New Carlisle
- ❖ Visited Pleasant Hill, Trinity, Donnels Creek, and Eversole
- ❖ Conducted a licensing service for Eric Schmitt at New Carlisle
- ❖ Attended 20 meetings – commissions, churches and individuals
- ❖ Attended 1 CODE meeting by Zoom and 1 CODE meeting in Florida – left on January 5, meetings Jan. 7-11, returned on January 12
- ❖ Attended BRC Board meeting
- ❖ Helped with Cookie Camp
- ❖ Attended a Kingian Nonviolence webinar
- ❖ Helped to negotiate an agreement between John Edwards and the Trinity COB for John to be their interim pastor
- ❖ Attended an Ohio Council of Churches Bishops and Executives Fellowship gathering by Zoom
- ❖ Took 1 week of vacation between Christmas and New Years

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

Table of Contents:

- P. 1: Balance Sheet Compared to Prior Year
- P. 2: Footnotes to Comparative Balance Sheet
- P. 3: District Income Statement Compared to Prior Year
- P. 5: General Fund Statement of Income Compared to Prior Year & Budget
- P. 6: Camping & Retreat Ministries Statement of Income Compared to Prior Year & Budget
- P. 7: Change in Fund/Equity Accounts
- P. 8: Giving by Churches (District General Fund)

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
General Fund Balance at 12/31/22	81
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
Camping & Retreat Ministries Fund Balance at 12/31/22	62

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>
1 ASSETS		
2 Current Assets		
3 Checking-First FB	9,129	1,886
4 Checking-Farmers	17,007	47,834
5 Money Market - First FB	23,609	137,558
6 Cash-Web Works	-	-
7 <u>Accounts Receivable</u>	<u>38</u>	<u>-</u>
8 Total Current Assets	49,783	187,278
9		
10 Other Assets		
11 BDM Vans	127,924	127,924
12 Bear Creek Property	250,000	250,000
13 Mack Memorial Property	265,000	265,000
14 <u>Eder Financial Investments</u>	<u>1,724,047</u>	<u>2,124,354</u>
15 Total Other Assets	2,366,971	2,767,278
16		
17 Total Assets	2,416,754	2,954,556
18		
19		
20 LIABILITIES & MEMBERSHIP EQUITY		
21 Current Liabilities		
22 Credit Card Payable	1,131	34
23 <u>Payroll Tax Liabilities</u>	<u>2,890</u>	<u>3,012</u>
24 Total Current Liabilities	4,021	3,046
25		
26 Membership Equity		
27 Operating Funds		
28 General Fund	81	317
29 <u>Camping & Retreat Ministries</u>	<u>62</u>	<u>560</u>
30 Total Spending Funds	143	877
31		
32 Board Designated Funds ¹	178,977	305,604
33 Donor Designated Funds ²	171,264	212,947
34 Restricted Funds ³	1,419,425	1,789,158
35 <u>Equity in Property</u>	<u>642,924</u>	<u>642,924</u>
36 Total Membership Equity	2,412,733	2,951,510
37		
38 Total Liabilities and Membership Equity	2,416,754	2,954,556

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

		12/31/2022	12/31/2021
1	¹ Board Designated Funds: Funds that may be utilized at the Board's discretion.		
2			
3	Board Discretionary Fund	41,341	121,041
4	Reserve/WA-Developed Area Funds	29,319	64,251
5	Congregation Separation Fund	26,495	52,995
6	NYC Assistance Fund	70,037	52,965
7	Empowering Congregations Grant Fund	-	-
8	Empowering Leadership Grant Fund	-	-
9	Empowering Emerging Ministries	10,184	4,166
10	Bear Creek Fund	(2,305)	7,816
11	Mack Memorial Fund	3,906	2,370
12	Total Board Designated Funds	178,977	305,604
13			
14			
15	² Donor Designated Funds: Funds that are restricted to purposes as specified by the donor.		
16			
17	Brethren Disaster Ministries	54,783	72,227
18	Southern Ohio History Fund	103,695	127,320
19	New Church Development Fund	4,762	4,762
20	Women's Retreat Fund	3,857	4,771
21	Men's Retreat Fund	3,311	3,011
22	Pass-through Donations	856	856
23	Total Donor Designated Funds	171,264	212,947
24			
25			
26	³ Restricted Funds: Funds that are restricted to purposes and amounts as directed by district conference.		
27			
28	Ministry Cont.Educ. Quasi-Endow	11,759	14,206
29	Hartle Endowment	13,285	16,709
30	S.Ohio District Endowment	35,250	44,487
31	Endow-WA-Nature Conservancy Fund	1,359,131	1,713,756
32	Total Restricted Funds	1,419,425	1,789,158

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>
1 REVENUE		
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 Total Revenue	<u>187,115</u>	<u>359,821</u>
38		
39		
40 EXPENSE		
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 Total Expenses	<u>347,229</u>	<u>328,559</u>
77		
78 Income/(Deficit) from Operations	<u>(160,114)</u>	<u>31,262</u>
79		
80 Unrealized Income/Expense		
81 Market Fluctuation	(378,663)	245,822
82		
83 Net Income/(Deficit)	<u>(538,777)</u>	<u>277,084</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 Budget	Difference	2022 Annual Budget
REVENUE					
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	-	-	-
	<u>60,692</u>	<u>76,638</u>	<u>90,000</u>	<u>(29,308)</u>	<u>90,000</u>
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
	<u>2,071</u>	<u>469</u>	<u>510</u>	<u>1,561</u>	<u>510</u>
Total Revenue	<u>67,888</u>	<u>78,097</u>	<u>97,010</u>	<u>(29,122)</u>	<u>97,010</u>
EXPENSE					
Salaries & Benefits	101,899	141,699	124,643	(22,744)	124,643
Payroll Taxes	2,100	3,359	3,350	(1,250)	3,350
	<u>103,999</u>	<u>145,058</u>	<u>127,993</u>	<u>(23,994)</u>	<u>127,993</u>
Office & Administrative Exp ¹	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 ²	12,940	782	11,315	1,625	11,315
Total Expense	<u>155,404</u>	<u>164,487</u>	<u>174,608</u>	<u>(19,204)</u>	<u>174,608</u>
Operating Surplus/(Loss)	<u>(87,516)</u>	<u>(86,390)</u>	<u>(77,598)</u>	<u>(9,918)</u>	<u>(77,598)</u>
ADDITIONAL FUNDING					
PPP Loan Proceeds ³	-	22,900	-	-	-
C/Y Allocation of Congr Separation Fund	20,600	20,600	20,600	-	20,600
Allocation From Endowments ⁴	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	-	-	-	-	-
	<u>87,280</u>	<u>86,440</u>	<u>78,180</u>	<u>9,100</u>	<u>78,180</u>
Net Increase/(Decrease) in Fund	<u>(236)</u>	<u>50</u>	<u>582</u>	<u>(818)</u>	<u>582</u>
Beginning Fund Balance	317	267			
Ending Fund Balance	<u>81</u>	<u>317</u>			

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

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

³ Forgivable Loan as part of the Federal CARES Act.

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

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

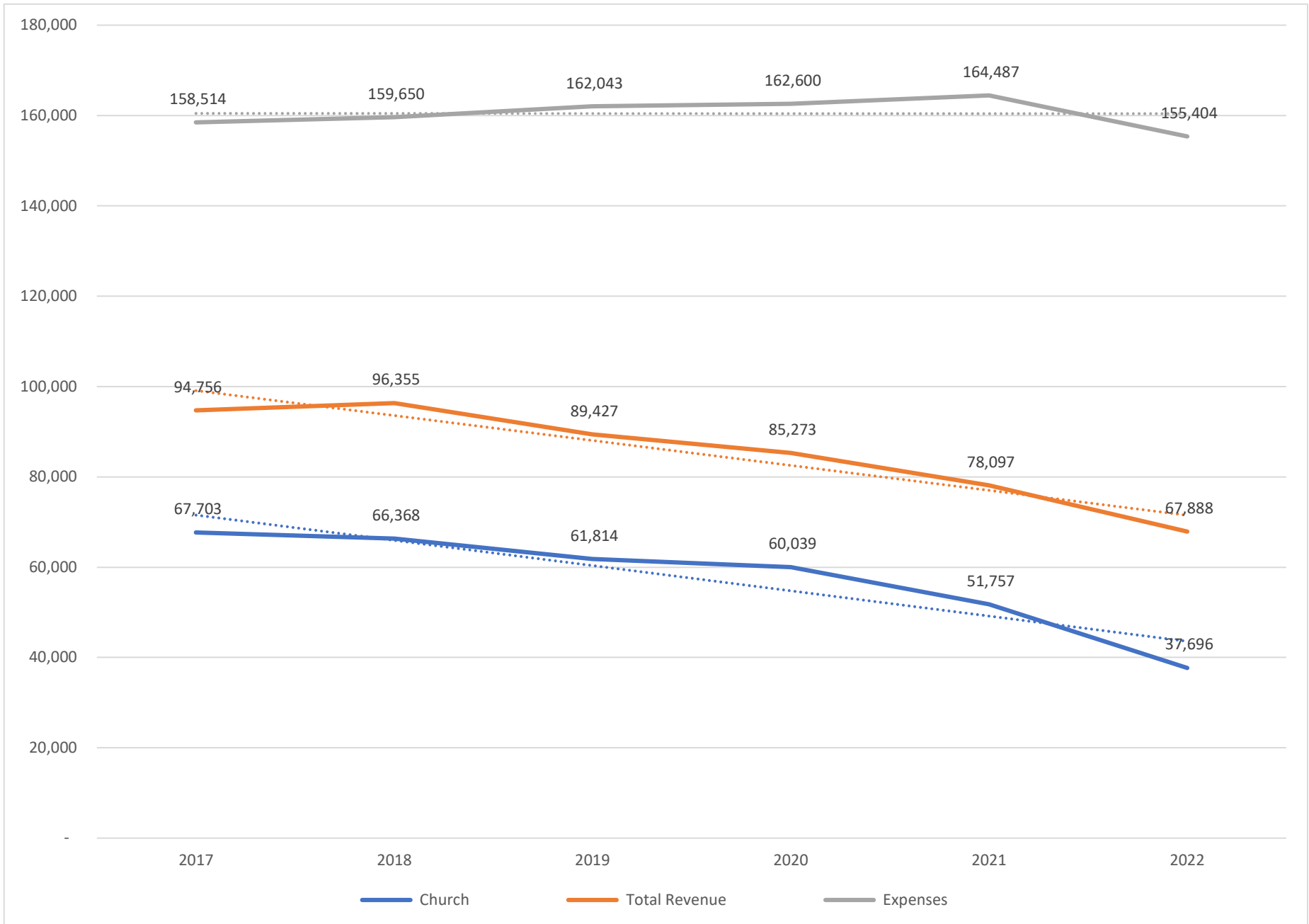
² Staff travel expenses, insurance, telephone/IT and postage.

Southern Ohio/Kentucky District Church of the Brethren
Change in Fund/Equity Accounts
Year Ended December 31, 2022

Fund/Equity Account	Balance 12/31/2021	Donations from Churches	Donations from Individuals	Camp Income	Other Income	Interest & Dividends	Market Fluctuations	Transfers	Admin. Fees	Other Expenses	Balance 12/31/2022
General Fund											
30100 · General Fund	317	37,696	22,996		7,145	51		87,280		(155,404)	81
38100 · Camp & Retreat Commission Fund	560	3,767	1,095	12,464	8,245			35,500		(61,569)	62
Board Designated Funds											
31510 · Board Discretionary Fund	121,041							(79,700)			41,341
31601 · Reserves/WA-Dev.Area Funds	64,251					3,185	(37,213)		(904)		29,319
31650 · Congr Separation Pmt Fund 2019-2023	52,995							(26,500)			26,495
31701 · Natl Youth Conf Assistance Fund	52,965							30,072		(13,000)	70,037
34100 · Empowering Congregations Fund	-							7,187		(7,187)	-
34200 · Empowering Leadership Fund	-							4,981		(4,981)	-
34300 · Empowering Emerging Ministries Fund	4,166		206					14,080		(8,268)	10,184
31515 - Bear Creek Fund	7,816				2,400					(12,521)	(2,305)
31520 - Mack Memorial Fund	2,370				3,300					(1,764)	3,906
Donor Designated Funds											
32100 · Brethren Disaster-non-designated	55,188	14,959	5,402		25,615			(50,500)		(6,909)	43,755
32120 · Brethren Disaster-Bucket kits	4,639							15,000		(17,670)	1,969
32125 · Brethren Disaster-Other kits	1,747		400					30,000		(30,394)	1,753
32140 · Brethren Disaster-Local Response	6,527	300	1,200							(5,010)	3,017
32150 · Brethren Disaster-Van	251							5,500		(5,505)	246
32152 · Brethren Disaster-Van Replacement Fund	968				650						1,618
32153 · BDM - Van Replacement Invest Fund	2,907					49	(517)		(14)		2,425
32200 · Southern Ohio History Fund	127,320					2,166	(22,648)		(633)	(2,510)	103,695
32400 · New Church Development	4,762										4,762
38401 · Women's Retreat Fund	4,771				3,381					(4,295)	3,857
38450 · Men's Retreat Fund	3,011									300	3,311
Restricted Funds											
33110 · Ministry Cont.Educ. Quasi-Endow	14,206					241	(2,523)		(70)	(95)	11,759
33210 · Hartle Endowment	16,709					283	(2,973)	(650)	(84)		13,285
33220 · S.OH District Endowment	44,487					756	(7,921)	(1,850)	(222)		35,250
33230 · Endow-WA-Nature Conservancy Fund	1,713,756					29,162	(304,868)	(70,400)	(8,519)		1,359,131
38103 Equity in Land & Buildings	515,000										515,000
38201 Equity in Vans	127,924										127,924
39900 Pass-through Donations	856										856
Total Funds (Equity)	\$ 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 2022	Jan - Dec 2021	Difference from 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)



Director of Communications Report

January 28, 2023

As always, I would like to express my appreciation to all of you and my gratitude to God for the opportunity to serve the Southern Ohio/Kentucky District Church of the Brethren. I see this ministry as one of my greatest blessings.

—The spring, 2023 issue of “Together” magazine is in the editing stage. The theme is “Hearing God’s Voice within Community” and it will arrive in homes sometime during the week following Easter. The fall, 2023 theme will mirror our District Conference theme which is “Grow with a Growth that is of God”.

—Program and Arrangements Commission has not yet met to begin making plans for 2023 person district conference. Hopefully we will have a meeting scheduled soon.

—The Communications Commission has met twice. I am excited about this very good group and the progress we will make to continue improving communications.

—I have begun contacting congregations by phone to update leadership information for our data base. I hope to have contacted all congregations before the end of February.

—The One Call Now—Due to a glitch in their delivery system and our email, we did not receive the invoice in a timely manner. This may have resulted in your congregation receiving a message that your subscription was about to expire. We have been able to get things resolved with One Call Now and your service should continue without interruption.

—Annual Conference this year will be held in our district. As in the past when this was the case, I am assisting the conference volunteers by serving as Registration Coordinator, helping with registering attendees for special meals. I will be seeking a few volunteers to help out.

—As I state in almost every report, much of what I do is repetitive and routine, such as the usual tasks of collecting mail, processing deposits, monthly newsletter and bulletin inserts, etc.

—Once again, a document retention policy for the district and purging files has taken a back seat to more immediate needs.

I’m still so very grateful for the opportunity to serve Southern Ohio and Kentucky and look forward to new opportunities to be used by God in this ministry!!!!

Respectfully,

Mary Boone,

Director of Communications,

Southern Ohio/Kentucky District Church of the Brethren