

Church of the Brethren
Statement of Income and Expense
Period Ended December 31, 2025 (Preliminary/Pre-Audit)

		<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Difference from Budget</u>
Core Ministries	Net Income (Expense)	\$ (20,720)	\$ (138,013)	\$ (117,293)
	Net Asset Balance	\$ 2,092,634	\$ 1,975,341	
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		<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Difference from Budget</u>
Material Resources	Net Income (Expense)	\$ (84,400)	\$ (225,417)	\$ (141,017)
	Net Asset Balance	\$ (354,576)	\$ (495,593)	
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		<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Difference from Budget</u>
Conference Office	Net Income (Expense)	\$ (38,950)	\$ (24,728)	\$ 14,222
	Net Asset Balance	\$ 359,609	\$ 373,831	

Church of the Brethren
STATEMENT OF INCOME AND EXPENSE
PERIOD ENDED DECEMBER 31, 2025 (PRELIMINARY/PRE-AUDIT)

Exhibit 2
March 2026
Page 2 of 5

CORE MINISTRIES

	Annual Budget	Actual	Variance
OVERHEAD INCOME			
Overhead Income			
Congregational Giving	\$ (1,439,000)	\$ (1,349,457)	\$ (89,543)
Direct Gifts from Individuals	(658,000)	(678,078)	20,078
Ministry Enablement Contribution	(224,000)	(287,638)	63,638
Service Fees & Other Income	(150,000)	(206,321)	56,321
Bequest Quasi-Endowment Transfer	(1,259,000)	(1,300,008)	41,008
Endowment Investment Transfer	(419,000)	(422,100)	3,100
Savings Investment Transfer	(592,000)	(589,188)	(2,812)
BSC Quasi-Endowment Transfer	(265,000)	(266,088)	1,088
Gahagen Trust	(148,000)	(147,500)	(500)
Annual Conference Offering	(12,000)	(16,129)	4,129
Designated Funds Transfer	(125,000)	(125,000)	-
	(5,291,000)	(5,387,507)	96,507
DIRECTOR LEVEL EXPENSE			
General Secretary			
General Secretary	404,830	442,081	37,251
Mission Advancement	564,650	450,825	(113,825)
Communications	565,770	583,151	17,381
Brethren Press	-	68,201	68,201
Human Resources	159,110	152,170	(6,940)
Office of Peacebuilding & Policy	137,600	135,757	(1,843)
Discipleship & Leadership Formation	1,015,740	1,013,416	(2,324)
Global Mission	447,260	517,960	70,700
Service Ministries			
Brethren Volunteer Service	298,900	298,720	(180)
Organizational Resources			
Brethren Hist. Library/Archives	118,440	106,740	(11,700)
Finance	554,830	616,937	62,107
Information Technology	569,330	648,360	79,030
Buildings & Grounds - Elgin	483,400	483,212	(188)
Buildings & Grounds - NW	(8,140)	7,991	16,131
Total Director Level Expenses	5,311,720	5,525,520	213,800
BEGINNING NET ASSETS		\$ 2,113,354	
NET SURPLUS/(DEFICIT)	\$ (20,720)	\$ (138,013)	(117,293)
ENDING NET ASSETS		\$ 1,975,341	

Church of the Brethren
STATEMENT OF INCOME AND EXPENSE
PERIOD ENDED DECEMBER 31, 2025 (PRELIMINARY/PRE-AUDIT)

MATERIAL RESOURCES

	Annual Budget	Actual	Variance
External Income	\$ (558,500)	\$ (596,266)	\$ 37,766
External Expenses	471,400	656,492	185,092
Internal (Income)/Expense	171,500	165,191	(6,309)
Beginning Net Assets		(270,176)	
Net Surplus/(Deficit)	(84,400)	(225,417)	(141,017)
Ending Net Assets		\$ (495,593)	

CONFERENCE OFFICE

	Annual Budget	Actual	Variance
External Income	\$ (492,580)	\$ (484,085)	\$ (8,495)
External Expenses	549,700	527,445	22,255
Internal (Income)/Expense	(18,170)	(18,632)	(462)
Beginning Net Assets		398,559	
Net Surplus/(Deficit)	(38,950)	(24,728)	14,222
Ending Net Assets		\$ 373,831	

Church of the Brethren
STATEMENT OF INCOME AND EXPENSE
PERIOD ENDED DECEMBER 31, 2025 (PRELIMINARY/PRE-AUDIT)

BRETHREN DISASTER MINISTRIES

	Annual Budget	Actual	Variance
External Income	\$ (36,000)	\$ (15,854)	\$ (20,146)
External Expenses	713,210	687,206	(26,004)
Project Expense	1,508,600	1,169,580	(339,020)
Internal (Income)/Expense	(2,185,810)	(1,819,783)	(366,027)
Beginning Net Assets		-	
Net Surplus/(Deficit)	-	-	-
Ending Net Assets		<u>\$ -</u>	

Emergency Disaster Fund:	
Beginning Balance at 1/1/25	2,186,595
Plus YTD Donations	2,607,901
Less Ministry Enablement Contribution	(234,710)
Less YTD Expenses	(1,890,362)
Ending Balance at 12/31/25	<u>2,669,424</u>

GLOBAL FOOD INITIATIVE

	Annual Budget	Actual	Variance
External Expenses	\$ 237,340	\$ 210,300	\$ (27,040)
Internal (Income)/Expense	(237,340)	(210,300)	(27,040)
Net Surplus/(Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Global Food Initiative Fund:	
Beginning Balance at 1/1/25	340,698
Plus YTD Donations	278,136
Less Ministry Enablement Contribution	(25,032)
Less YTD Expenses/Grants	(199,524)
Ending Balance at 12/31/25	<u>394,278</u>

**CHURCH OF THE BRETHREN
 STATEMENT OF INCOME AND EXPENSE
 PERIOD ENDED DECEMBER 31, 2025 (PRELIMINARY/PRE-AUDIT)**

SPECIAL PURPOSE FUNDS

EMERGENCY DISASTER FUND

Activity Summary	<u>2023</u>	<u>2024</u>	<u>2025</u>
Beginning Balance as of January 1:	\$ 2,307,222	\$ 2,219,720	\$ 2,186,595
Plus Donations	1,882,738	1,841,862	2,607,901
Less Ministry Enablement Contribution	(169,419)	(165,764)	(234,710)
Less Expenses/Grants	<u>(1,800,821)</u>	<u>(1,709,223)</u>	<u>(1,890,362)</u>
Ending Balance as of December 31:	\$ 2,219,720	\$ 2,186,595	\$ 2,669,424

GLOBAL FOOD INITIATIVE FUND

Activity Summary	<u>2023</u>	<u>2024</u>	<u>2025</u>
Beginning Balance as of January 1:	\$ 215,686	\$ 231,290	\$ 340,698
Plus Donations	262,381	259,312	278,136
Less Ministry Enablement Contribution	(23,614)	(23,338)	(25,032)
Less Expenses/Grants	<u>(223,163)</u>	<u>(126,566)</u>	<u>(199,524)</u>
Ending Balance as of December 31:	\$ 231,290	\$ 340,698	\$ 394,278

EMERGING GLOBAL MISSION FUND

Activity Summary	<u>2023</u>	<u>2024</u>	<u>2025</u>
Beginning Balance as of January 1:	\$ 117,395	\$ 120,034	\$ 124,292
Plus Donations	2,900	24,280	47,580
Less Ministry Enablement Contribution	(261)	(1,646)	(680)
Less Expenses/Grants	<u>-</u>	<u>(18,376)</u>	<u>(39,915)</u>
Ending Balance as of December 31:	\$ 120,034	\$ 124,292	\$ 131,277