

**Church of the Brethren**  
**Statement of Income and Expense**  
**Period Ended April 30, 2026**

		<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Difference from Budget</u>
<b>Core Ministries</b>	<b>Net Income (Expense)</b>	\$ (260)	\$ (72,564)	\$ 323,405	\$ 395,969
	<b>Net Asset Balance</b>	\$ 1,973,702		\$ 2,297,367	
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		<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Difference from Budget</u>
<b>Material Resources</b>	<b>Net Income (Expense)</b>	\$ (10,000)	\$ (2,490)	\$ (11,993)	\$ (9,503)
	<b>Net Asset Balance</b>	\$ (505,761)		\$ (507,754)	
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		<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Difference from Budget</u>
<b>Conference Office</b>	<b>Net Income (Expense)</b>	\$ (30,200)	\$ (10,060)	\$ 102,326	\$ 112,386
	<b>Net Asset Balance</b>	\$ 343,631		\$ 476,157	

**Church of the Brethren**  
**STATEMENT OF INCOME AND EXPENSE**  
**PERIOD ENDED APRIL 30, 2026**

**CORE MINISTRIES**

	Annual Budget	YTD Budget	Actual	Variance
<b>OVERHEAD INCOME</b>				
<b>Overhead Income</b>				
Congregational Giving	\$ (1,413,000)	\$ (446,027)	\$ (433,701)	\$ (12,326)
Direct Gifts from Individuals	(687,000)	(187,423)	(243,960)	56,537
Ministry Enablement Contribution	(218,000)	(72,667)	(122,937)	50,270
Service Fees & Other Income	(161,000)	(53,667)	(48,517)	(5,150)
Bequest Quasi-Endowment Transfer	(1,450,000)	(483,333)	(487,224)	3,891
Endowment Investment Transfer	(407,000)	(135,667)	(134,336)	(1,331)
Savings Investment Transfer	(585,000)	(195,000)	(198,760)	3,760
BSC Quasi-Endowment Transfer	(222,000)	(74,000)	(74,552)	552
Gahagen Trust	(148,000)	(49,333)	(73,750)	24,417
Annual Conference Offering	(12,000)	(4,000)	-	(4,000)
Designated Funds Transfer	(150,000)	(50,000)	-	(50,000)
	<b>(5,453,000)</b>	<b>(1,751,117)</b>	<b>(1,817,737)</b>	<b>66,620</b>
<b>DIRECTOR LEVEL EXPENSE</b>				
<b>General Secretary</b>				
General Secretary	407,660	135,973	136,503	530
Mission Advancement	573,160	191,064	157,879	(33,185)
Publishing & Communications	577,930	192,676	153,893	(38,783)
Human Resources	159,760	53,280	48,654	(4,626)
Office of Peacebuilding & Policy	133,940	44,721	39,271	(5,450)
<b>Discipleship &amp; Leadership Formation</b>	<b>1,019,270</b>	<b>345,080</b>	<b>89,800</b>	<b>(255,280)</b>
<b>Global Mission</b>	<b>470,000</b>	<b>156,778</b>	<b>192,558</b>	<b>35,780</b>
<b>Service Ministries</b>				
Brethren Volunteer Service	320,720	106,933	81,423	(25,510)
<b>Organizational Resources</b>				
Brethren Hist. Library/Archives	126,730	42,320	38,982	(3,338)
Finance	564,820	188,360	191,887	3,527
Information Technology	581,380	193,800	192,139	(1,661)
Buildings & Grounds - Elgin	503,690	167,896	156,941	(10,956)
Buildings & Grounds - NW	14,200	4,800	14,403	9,603
<b>Total Director Level Expenses</b>	<b>5,453,260</b>	<b>1,823,681</b>	<b>1,494,332</b>	<b>(329,348)</b>
<b>BEGINNING NET ASSETS</b>			<b>1,973,962</b>	
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$ (260)</b>	<b>\$ (72,564)</b>	<b>\$ 323,405</b>	<b>\$ 395,969</b>
<b>ENDING NET ASSETS</b>			<b><u>\$ 2,297,367</u></b>	

**Church of the Brethren**  
**STATEMENT OF INCOME AND EXPENSE**  
**PERIOD ENDED APRIL 30, 2026**

**MATERIAL RESOURCES**

	Annual Budget	YTD Budget	Actual	Variance
External Income	\$ -	\$ -	\$ -	\$ -
External Expenses	10,000	2,490	11,993	9,503
Internal (Income)/Expense	-	-	-	-
Beginning Net Assets			(495,761)	
Net Surplus/(Deficit)	(10,000)	(2,490)	<u>(11,993)</u>	(9,503)
Ending Net Assets			<u><u>\$ (507,754)</u></u>	

**CONFERENCE OFFICE**

	Annual Budget	YTD Budget	Actual	Variance
External Income	\$ (538,950)	\$ (179,650)	\$ (275,395)	\$ 95,745
External Expenses	588,150	196,040	161,532	34,508
Internal (Income)/Expense	(19,000)	(6,330)	11,537	(17,867)
Beginning Net Assets			373,831	
Net Surplus/(Deficit)	(30,200)	(10,060)	<u>102,326</u>	\$ 112,386
Ending Net Assets			<u><u>\$ 476,157</u></u>	

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**BRETHREN DISASTER MINISTRIES**

	Annual Budget	YTD Budget	Actual	Variance
EXTERNAL INCOME	\$ (39,000)	\$ (12,970)	\$ (118,072)	\$ (105,102)
EXTERNAL EXPENSES	734,060	244,690	191,132	\$ (53,558)
PROJECT EXPENSE	930,000	310,000	379,146	69,146
INTERNAL (INCOME)/EXPENSE	(1,625,060)	(541,720)	(441,456)	(100,264)
BEGINNING NET ASSETS			-	
NET SURPLUS/(DEFICIT)	-	-	-	-
ENDING NET ASSETS			<u>\$ -</u>	

<b>Emergency Disaster Fund:</b>	
Beginning Balance at 1/1/26	2,670,617
Plus YTD Donations	1,009,363
Less Ministry Enablement Contribution	(90,843)
Less YTD Expenses	(466,768)
Ending Balance at 4/30/26	<u>3,122,369</u>

**GLOBAL FOOD INITIATIVE**

	Annual Budget	YTD Budget	Actual	Variance
EXTERNAL EXPENSES	\$ 238,770	\$ 79,600	\$ 53,658	\$ (25,942)
INTERNAL (INCOME)/EXPENSE	(238,770)	(79,600)	(53,658)	(25,942)
NET SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<b>Global Food Initiative Fund:</b>	
Beginning Balance at 1/1/26	394,278
Plus YTD Donations	152,139
Less Ministry Enablement Contribution	(13,599)
Less YTD Expenses/Grants	(52,923)
Ending Balance at 4/30/26	<u>479,895</u>