

Church of the Brethren
Statement of Income and Expense
Period Ended August 31, 2026

Exhibit 2
October 2026
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		Annual Budget	YTD Budget	YTD Actual
		Difference from Budget		
Core Ministries	Net Income (Expense)	<u>\$ (260)</u>	<u>\$ (259,196)</u>	<u>\$ (592,284)</u>
				<u>\$ (333,087)</u>
	Net Asset Balance	<u>\$ 1,973,702</u>		<u>\$ 1,381,678</u>
		Annual Budget	YTD Budget	YTD Actual
		Difference from Budget		
Material Resources	Net Income (Expense)	<u>\$ (10,000)</u>	<u>\$ (2,490)</u>	<u>\$ (12,105)</u>
				<u>\$ (9,615)</u>
	Net Asset Balance	<u>\$ (505,761)</u>		<u>\$ (507,866)</u>
		Annual Budget	YTD Budget	YTD Actual
		Difference from Budget		
Conference Office	Net Income (Expense)	<u>\$ (30,200)</u>	<u>\$ (20,130)</u>	<u>\$ 54,446</u>
				<u>\$ 74,577</u>
	Net Asset Balance	<u>\$ 343,631</u>		<u>\$ 428,277</u>

Church of the Brethren
STATEMENT OF INCOME AND EXPENSE
PERIOD ENDED AUGUST 31, 2026

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CORE MINISTRIES

	Annual Budget	YTD Budget	Actual	Variance
OVERHEAD INCOME				
Overhead Income				
Congregational Giving	\$ (1,413,000)	\$ (830,140)	\$ (797,895)	\$ (32,245)
Direct Gifts from Individuals	(687,000)	(312,011)	(363,031)	51,020
Ministry Enablement Contribution	(218,000)	(145,333)	(189,907)	44,574
Service Fees & Other Income	(161,000)	(107,333)	(41,910)	(65,423)
Bequest Quasi-Endowment Transfer	(1,450,000)	(966,667)	(974,448)	7,781
Endowment Investment Transfer	(407,000)	(271,333)	(268,672)	(2,661)
Savings Investment Transfer	(585,000)	(390,000)	(397,520)	7,520
BSC Quasi-Endowment Transfer	(222,000)	(148,000)	(149,104)	1,104
Gahagen Trust	(148,000)	(98,667)	(110,625)	11,958
Annual Conference Offering	(12,000)	(8,000)	(16,818)	8,818
Designated Funds Transfer	(150,000)	(100,000)	-	(100,000)
	(5,453,000)	(3,377,484)	(3,309,931)	(67,554)
DIRECTOR LEVEL EXPENSE				
General Secretary				
General Secretary	407,660	271,946	299,610	27,665
Mission Advancement	573,160	382,129	339,132	(42,997)
Publishing & Communications	577,930	385,352	432,957	47,605
Human Resources	159,760	106,560	102,304	(4,256)
Office of Peacebuilding & Policy	133,940	89,441	87,989	(1,452)
Discipleship & Leadership Formation	1,019,270	679,477	860,497	181,019
Global Mission	470,000	313,556	383,180	69,625
Service Ministries				
Brethren Volunteer Service	320,720	213,866	180,212	(33,654)
Organizational Resources				
Brethren Hist. Library/Archives	126,730	84,640	77,544	(7,096)
Finance	564,820	376,720	415,681	38,961
Information Technology	581,380	387,600	410,278	22,678
Buildings & Grounds - Elgin	503,690	335,793	308,219	(27,574)
Buildings & Grounds - NW	14,200	9,600	4,610	(4,990)
Total Director Level Expenses	5,453,260	3,636,681	3,902,214	265,534
BEGINNING NET ASSETS			1,973,962	
NET SURPLUS/(DEFICIT)	\$ (260)	\$ (259,196)	\$ (592,284)	\$ (333,087)
ENDING NET ASSETS			<u>\$ 1,381,678</u>	

Church of the Brethren
STATEMENT OF INCOME AND EXPENSE
PERIOD ENDED AUGUST 31, 2026

MATERIAL RESOURCES

	Annual Budget	YTD Budget	Actual	Variance
External Income	\$ -	\$ -	\$ -	\$ -
External Expenses	10,000	2,490	12,105	9,615
Internal (Income)/Expense	-	-	-	-
Beginning Net Assets			(495,761)	
Net Surplus/(Deficit)	(10,000)	(2,490)	(12,105)	(9,615)
Ending Net Assets			<u>\$ (507,866)</u>	

CONFERENCE OFFICE

	Annual Budget	YTD Budget	Actual	Variance
External Income	\$ (538,950)	\$ (359,300)	\$ (524,433)	\$ 165,135
External Expenses	588,150	392,100	496,003	103,904
Internal (Income)/Expense	(19,000)	(12,680)	(26,016)	13,337
Beginning Net Assets			373,831	
Net Surplus/(Deficit)	(30,200)	(20,130)	54,446	\$ 74,577
Ending Net Assets			<u>\$ 428,277</u>	

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BRETHREN DISASTER MINISTRIES

	Annual Budget	YTD Budget	Actual	Variance
EXTERNAL INCOME	\$ (39,000)	\$ (26,010)	\$ (20,547)	\$ (5,461)
EXTERNAL EXPENSES	734,060	489,380	431,447	(57,933)
PROJECT EXPENSE	930,000	620,000	698,714	78,714
INTERNAL (INCOME)/EXPENSE	(1,625,060)	(1,083,370)	(1,109,613)	26,243

BEGINNING NET ASSETS

NET SURPLUS/(DEFICIT)

ENDING NET ASSETS

-	-	-	-
		\$	-

Emergency Disaster Fund:

Beginning Balance at 1/1/26	2,670,617
Plus YTD Donations	1,475,131
Less Ministry Enablement Contribution	(132,942)
Less YTD Expenses	(1,123,867)
Ending Balance at 8/31/26	2,888,939

GLOBAL FOOD INITIATIVE

	Annual Budget	YTD Budget	Actual	Variance
EXTERNAL EXPENSES	\$ 238,770	\$ 159,180	\$ 99,840	\$ (59,340)
INTERNAL (INCOME)/EXPENSE	(238,770)	(159,180)	(99,840)	59,340
NET SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ -

Global Food Initiative Fund:

Beginning Balance at 1/1/26	394,278
Plus YTD Donations	228,752
Less Ministry Enablement Contribution	(20,493)
Less YTD Expenses/Grants	(93,407)
Ending Balance at 8/31/26	509,130