

Berean Baptist Church: Annual Report

July 1, 2019 to June 30, 2020

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A letter from Pastor Marcus

To my Berean church family,

This is my 7th time completing an annual report since accepting the call to serve this congregation as your pastor. Most years the exercise of writing this report is fairly straightforward with a remembrance of achievements and challenges the previous year brought. I could never have guessed how differently this past year would unfold compared to what my hopes and expectations were. As I looked back at last year's report, these statements stood out to me as being even more relevant and true than they were then: "Throughout this year, I have clung ever more tightly to the truth that 'Jesus Christ is the same yesterday, today and forever.' . . . We are faced every day with evidence that we live in an ever-changing world. The Church's mandate is to reach that world with the never-changing good news that Jesus is Lord. Paradoxically, this requires us to be nimble, flexible and ready to adapt in order to bring that good news to bear on the people around us in word and deed such that they rejoice with us in God's presence."

So many plans and dreams that we had a year ago have been radically shifted due to the events that have swept up our nation, but for us as a church it started before we even knew what a pandemic was. Last fall we adjusted what had been a search for a new part-time Children's Director to a search for a full-time Family Ministries Director when God called Jim and Jodi Bartels to step out of their role here at Berean to serve as missionaries in our community. That required flexibility and creativity from us as a congregation. Then in November, we were rocked by the sudden and tragic loss of Don VanderKolk which left a huge hole in his family, our church, and the NorthPointe school family. We had to pause so many of our plans and initiatives to help one another grieve and mourn in that difficult season and God showed Himself immensely faithful and gracious to us in the midst of it.

With the turn of the calendar to 2020 I was looking forward to advancing with plans that felt like they had been idle for a year or more. We were tremendously encouraged to conclude our search for a Family Ministries Director when we hired Josh Damsgaard at the end of February with a start date of Sunday, March 15, which ended up being the first Sunday we were shut down by the COVID-19 pandemic. For the next six months we learned what it meant to put our plans on hold and trust God's wisdom, provision and protection. The world around us has only gotten more troubled since then, and there are two basic ways we can respond. The first is to allow fear and despair to grip our hearts and push us to look out for ourselves. The other is to allow the challenge of this moment to push us sacrificially into new patterns and spaces and continue to reach people with the never-changing message that Jesus is alive. Our worship gatherings are probably forever altered, and many things we were excited about last year may never come to fruition. **God's mission, however, can never be thwarted or frustrated and my prayer is that we will follow the Spirit boldly in that work in the coming year, whatever change it brings.**

Deacon Board

Do not say, "Why were the old days better than these?" For it is not wise to ask such questions.—*Ecclesiastes 7:10 NIV*

We are reminded in Ecclesiastes that looking backwards is not wise, so as we look ahead, let's do so with eager anticipation of God's continued blessings upon Berean. The world around us needs to experience these blessings too, so let's make the most of this unique time to share the love, grace, and salvation that only comes through Jesus.

Over the last year, the Board's priorities were **staffing, small groups, and strategic planning**. Progress was made on the staffing situation with a re-defined Family Ministries role, filled by Josh Damsgaard in March. A Church Health Team was formed to assess and make recommendations on Holistic Small Groups, an area that requires strengthening to be a stronger church as evidenced by extensive Converge research. A component of strategic planning will be formulated by a team of a dozen working through a process by Converge known as Church Unique. These second two priorities were interrupted by some unexpected events of the last year but are on-track to continue making progress.

An expected result of the Church Unique Process is an increased focus and intentionality to God's specific call and purpose for Berean. This aligns very nicely with the transition we've been experiencing since March. How can we utilize this time and the unique qualities of Berean to reach more people with the Gospel? What will Berean look like 10-20 years from now?

In January 2019, we offered the Saunders Court property to New Development Corporation (based in NE GR) to find a way to build an affordable house on this vacant lot. They will be presenting a plan to the city Zoning Board in the coming weeks for a home on this site. I am especially pleased to share that our contribution has been increased ten fold with a grant to make these plans a reality.

| Board Member | Term | Committee |
|-----------------------|--------------|--------------------------------|
| Gene Whittum | 2019-2020 | Shepherding |
| Brian Dentler | 2016-2020 | Shepherding |
| Cameron Van Wyngarden | 2017-2020 | Facilities, Systems, & Grounds |
| Gary Courtright | 2019 to 2021 | Local Outreach |
| Marc Gordon | 2018 to 2021 | Vice Chairman |
| Kurt Richter | 2018 to 2021 | Chairman |
| Carlos Rodriguez | 2018 to 2021 | Personnel |
| John Chapman | 2019 to 2022 | Local Outreach |
| Duane Culver | 2019 to 2022 | Finance |
| Bob Hoffman | 2017-2020 | Missions |

Please join me in thanking Brian Dentler, Bob Hoffman, Cameron Van Wyngarden, and Gene Whittum for their service to Berean as Board members. We welcome newcomers Tim Biemers and David DeBoer, welcome back Mark Fifer, and are encouraged to have Gary Courtright extend his term another year.

Shepherding

Committee Members: Brian Dentler (co-chair), Marc Gordon (co-chair), Roxann Shier, Winnie Playford, Gene Whittum, Jeanne Rathbun, Karen Meyers, Deb Chapman and Marcus Little

Purpose Statement: *Facilitate effective paths for responding to the spiritual, emotional, relational and physical needs of those who attend Berean.*

Our responsibilities include:

- Connection: tracking attendees, connecting new people to others, facilitating the formation of new small groups, identifying growth group liaisons, and guiding attenders along membership path.
- Prayer: keeping track of prayer requests and praying for the needs of attendees, coordinating prayer teams for Sunday mornings and Wednesday evenings.
- Resource: developing a network to meet the physical needs of attendees (childcare, transportation, moving, meals, counseling, etc.), and events (funeral luncheons, baby showers, etc.)
- Visitation: organizing and coordinating visitation to help shepherd those unable to attend.
- Benevolence: helping with internal financial needs, providing financial counseling.
- Curriculum: helping Pastor Marcus with feedback for upcoming sermon series, support, and direction for Youth & Family Ministries curriculum.

This past ministry season was an eventful one as we all have been apart due to the impact COVID has had on our daily lives. The ability to effectively shepherd our people has been tested in the traditional sense of how our committee has accomplished that task in the past. We continue to evaluate how to best organize our team and what can be done to make our ministry area more effective. This past ministry season saw the addition of Roxann Shier to the team and it has been great to see newer people plug into ministry.

The use of Church Community Builder software is being leveraged as we work to communicate with the congregation in these new times as well. Thank you, Brian, for your tireless work in rolling out that tool and continued upkeep. If you are not already utilizing this tool to stay connected, please make sure and see one of us to help you get plugged in to the software. This past ministry season also saw Aaron Wilson step into a more deliberate role for visitation. His heart for our church is evident and his work much appreciated. As he gets more settled into this role, he is seeking additional help for this ministry area. If you feel God is leading you to serve alongside Aaron and his team in this ministry, please do not hesitate to let him or Marc Gordon know.

These times have also allowed us to serve many folks through our benevolent ministry. The Lord has seen fit to boost our monetary ability in this area and it has been a true blessing to come along side many in need.

In closing, the Shepherding Committee has been tested this past ministry season and we are in need of additional help. If this is an area of ministry you feel God calling you to serve, please step forward and do not hesitate to ask if you have any questions on how you can participate.

As co-chairs of this committee, Brian and Marc wish to express our gratitude for the contributions made by each member of this team and for their deep concern for the well-being of those attending Berean Baptist Church.

Brian Dentler & Marc Gordon for the Shepherding Committee

Family Ministries

Youth

This was a year of transition as Jim Bartels, the former youth pastor and Family Ministries Director, stepped down on September 1, 2019 to pursue other ministry opportunities in the neighborhood. There was then a period of transition with Noah and Annaliese Bartels (not married at the time!) ultimately taking an interim leadership role as paid youth staff. They led the youth ministry under Marcus Little's supervision until mid-March 2020, when a new Family Ministries Director was hired. They continued to co-lead with Josh Damsgaard until their departure at the end of June 2020. Between activities, youth retreats and weekly youth groups, they did a great job maintaining the group's cohesiveness and spiritual growth under their leadership. Due to COVID, activities adjusted dramatically and began to be held over Zoom. By June the activities shifted again from Zoom to different parents' backyards. During this time events began to be discussed and planning for the Canoe Trip began.

Children

This year was a year of transition for the Treehouse ministry as well. Things like the addition of a Family Ministries Director, adjustments to scheduling, adjustments to check in, the addition of Remember and Celebrate, and the changes brought about by COVID. A volunteer survey went out to address scheduling for Growth Groups, which led to an improved schedule for the volunteers. A new check-in procedure was adopted with CCB that included a scanning check-in at the Treehouse desk and other scan out procedures. Remember and Celebrate become a church wide event with a lot of involvement on the part of the Children's Ministry volunteers. The format of the first Remember and Celebrate was hoped to be used throughout the year. Due to COVID the ministry adapted to conform to an online model with videos for Tru Blessings, Tru Wonder and Tru Story. A weekly email was created to equip parents with a brief introduction to the material, the video, some worksheets related to the lesson material, the At Home Weekly as well as questions to facilitate family learning. During this time, the children's team continued to assess the ministry's objectives, strategies and tactics in order to inform how the ministry would operate and improve. The check-in process has become smoother and some new furniture was added to reach our strategy of providing a welcoming environment.

Worship

The 2019-2020 year was one of obvious change. In many ways, the worship ministry, along with many other areas of ministry at Berean, had hit a comfortable plateau for the fall of 2019. Many areas of growth and positive change had taken place for years. The plateau was a nice breather, both being satisfied with where we had come and also taking a rest from pushing up the hill. We still had additional progress being made; new things were being built upon the foundations we had laid in different ministries.

When Covid hit, for the ministry and me personally, it felt like things fell apart. All the foundations we laid had seemed to crumble, as though the plateau slid back down the mountain. However, that was not true. The changes brought on by the pandemic were addressed because of the great foundations laid in the last few years. The worship team(s) were at a great level to jump right into creating "Stay-at-home" worship resources. Once able to be back in the church building, we moved toward the proper equipment for a full livestream of worship services. Many of the projects we worked on in the Capital Campaign (including Audio/Visual setups in classrooms and full Audio/Visual overhaul in the sanctuary) were the foundations to making the addition of livestream far less costly, significantly more professional, and ready to happen.

We certainly continue to feel the effects of the changes brought by the pandemic. But I have come to see that God prepared us to walk through this trial. I can feel the loss of some of the things we cannot do right now (choir for instance). But I know there are ways to prepare those things for a return during the continued pandemic.

Thank you for your support over the last 6 months and your continued prayers as we climb up the mountain. We will continue to seek the worship of our God.

Garth Dietlin

Assistant Pastor of Worship and Administration

Local Outreach

Committee Members: John Chapman (co-chair), Gary Courtright (co-chair), Bev Dentler, Annie Beimers, Bob Paasche

This year has been a foundational, mission oriented year. Our committee has spent several sessions taking stock of the various ongoing ministries related to contact with our direct community. Primarily, these revolve around the food pantry, benevolence (in coordination with the Shepherding Committee), after school programming and refugee resettlement. However, the team is also in pursuit of engaging the congregation in new ways and new connections as well. Each of these areas has, like the whole world, also been impacted by the pandemic.

Food Pantry: Our food pantry is essential to our community to continue the supply of fresh food to sustain families who need it. Bev Dentler and the staff continued to serve as volunteers were limited by the pandemic. When able, Carol Ertle, Bob Paasche, Winnie Playford, Darnell Riley, Aaron Wilson and Elaine Tainter with Jimmy, Johnny & Kenny have served nobly.

Benevolence: The virus's impact on our community changed which needs were met from the benevolent fund as well. Help with transportation and utilities is down significantly but housing remains the single largest category of need.

After School Program: Anne Beimers began the school year taking the reins of a "franchise" of an existing program, running it independently and ending the year in remote sessions by continuing to bless families by reaching the kids and parents at home. Our community has a need for after school childcare/tutoring and a program similar to this would fill a very tangible gap for our neighbors.

Refugee Resettlement: Bob and Linda Paasche continue to keep up with families that they have worked alongside in the past. We are thankful for them keeping in touch with these folks and continuing to love them!

New Adventures: The committee also examined ways of getting the congregation more involved with outreach as well. Developing a kit or a standard practice of inviting neighbors over, with thoughtful commentary from Becky Kerr, was a project stalled by the virus but not forgotten. We look forward to continuing to evolve this into a very simple, tangible idea to implement in your own neighborhood.

We thank you for the opportunity to serve our community. Continue to pray that we as a congregation would be a blessing to those in our community simply because Christ loves us!

John Chapman and Gary Courtright on behalf of the Local Outreach Committee

Missions

Committee Members: Robert Hoffman (Chair), Sam Oltz, Marilyn VanKuiken, Tom Rathbun, Tom Huizinga, Jessi Tunell, Carl Kaiser, Tina Wooden

Berean's Missionary Family:

For 2019-20, Berean's missionary family consisted of 12 active missionary families – 11 are members * (\$945 monthly support) of Berean and 2 are non-members (\$500 monthly support) that Berean supports. Jim and Jodi Bartels are currently at 50%** of member support level. These missionaries serve with a total of 10 different mission agencies. Monthly non-member support is also allotted for Converge affiliation.

| | | |
|----------------------------|----------------------|----------------------------|
| Awabdy, Mark & Leslie* | UAE | TEAM |
| Bartels, Jim & Jodi** | Grand Rapids, MI | Navigators |
| Broucek, David & Gwen * | South Carolina | South America Mission |
| Kara * | Nepal | Tiny Hands |
| Dye, Steve & Becky * | Berlin, Germany | ABWE |
| Fields, Phil & Gale * | Arkansas (Indonesia) | Pioneer Bible Translators |
| Hayden, Rob & Rhinda | Grand Rapids, MI | ABWE (Horizon Int'l Sch.) |
| Jewell, Greg & Roxanne* | South Africa | Youth for Christ |
| Kaiser, Carl & Amy * | Grand Rapids, MI | TEAM |
| Kerr, Glenn & Becky * | Grand Rapids, MI | Bibles International (BMM) |
| Shaffer, Joel & Sherilyn * | Grand Rapids, MI | Urban Transformation Min. |
| Gaylon & Mary Ann * | East Asia | CRU |

Missionary Changes in 2019-2020:

Linda Crouch retired in July and moved to Pension support. Support for New City Neighbors was dropped (support for Berean's neighborhood program was shifted to the churches program budget.)

Pension Fund

The Missionary Memorial Fund currently provides a small pension to nine retired missionary families: Marilyn Ahrens, Barb Adolph, Linda Crouch, Leland and Marcia Hovingh, Bev (Saunders) Johnson, John and Cora Lou Miller, Charlie and Kris Davis, Dave and Patty Zemmer, Dave and Mary Davis. (Carol Murr and Bob Breuker died)

Notable mission events, July 2019–June 2020:

- Missionary visits, interviews, and speakers at Berean during the year included: Linda Crouch, Steve and Becky Dye, Luke and Jessi Tunell, Jim and Jodi Bartels.
- Luke and Jessi Tunell reported on their short term missions experience in Jordan and sought the Committee's advice on future opportunities.
- Greg Jewell requested input regarding a move for their family in South Africa that would be closer to family and provide Greg with a better ministry opportunity. That move was approved and recommended to the Board and the church.
- The committee met with Annie Beimers and Holly Hetherington from New City Neighbors to discuss the changes regarding the switch in ministry regarding the Berean neighborhood program.
- The committee continues communication with Jim and Jodi Bartels regarding their fund raising. In July they reached 50% support level so the committee recommended that Berean support would begin at a 50% level.
- The committee continues in communication with the Kerrs regarding their service with Bibles International beyond retirement age. Recommendation for the Kerrs to continue with full member support for this fiscal year. This will be re-evaluated at the end of the year.
- Missions Conference held Oct 13-20; theme was "What shall I do with Jesus?" – Matt 27:22." Steve Dye was keynote speaker for both morning worship time and for Growth Group time on Oct 13. On the second Sunday, the Bartels shared their vision and ministry in the worship time and the Tunells shared a report on their ministry experience in Jordan and plans in the Growth Group time. The Annual Missions church dinner was held on the 13th.
- The Berean annual Christmas Gifts for Christ was continued to align with the Capital Campaign concept of "First Fruits," where 10% of the giving to the Capital Campaign would be designated to worthy mission and service projects on a monthly basis. The First Fruits gifts for this year are listed. First Fruits still has a \$300 balance.

| Date | Ministry |
|----------------|-----------------------|
| July 2019 | Lighthouseforteenmoms |
| August 2019 | Amani Sasa |
| September 2019 | Bartels Travel Funds |
| October 2019 | Samaritan's Purse |
| November 2019 | Greg Jewell |
| April 2020 | Amani Sasa |
| May 2020 | Coit Ave CRC |

- The traditional Christmas Gifts for Christ was joyfully re-established with a \$15,000 goal. The First Fruits funds and CGFC gifts were distributed as follows:
 - a) Award the following 10 organizations and individuals \$1500 each—Total \$15,000.
 - UTM – Man up
 - SIM – Designated for equipment for the reestablishment of radio station ELWA
 - Steve Dye – Internships
 - Alpha Women's Center
 - David's House
 - Berean Thursday after school program materials
 - Ideas Workshop (Jon Davis)
 - Life Together - Nicaragua Thursday Feeding program
 - Deaf Teen Quest
 - Bartels
 - b) Provide \$1000 Christmas gift for each member missionary (\$500 to Haydens)—Total \$10,500 (We have not given a raise in support since 2016)
 - c) Remaining \$9500 to divided as
 - 1). \$4500 to missionary emergency fund
 - 2.) \$5000 to be held in reserve to permit immediate Berean response to national and international disaster relief. To be used until this reserve is exhausted.
- Missionary of the Week was changed to Missionary of the Month to give more exposure to each missionary family. Mission videos are being presented.
- Each member missionary family was given a 3% raise for the new budget year.
- The committee is in the process of thinking about Missions work in the future. What are changes Berean can anticipate?

The Missions Committee would like to thank the congregation of Berean for the privilege of supporting our missionary families and for continuing Berean's commitment to world missions "in Jerusalem, and in all Judea and Samaria, and to the ends of the earth."

Robert Hoffman, Chair

Facilities and Systems

While 2019 was a fairly normal year for us, 2020 has been anything but. Though our committee was stalled on some projects due to Coronavirus earlier in 2020, we have actually been able to take advantage of an emptier building to get some projects taken care of over the summer. While some of these projects overlap with those of the Capital Campaign, our committee played a role in helping to see them through. These include: prepping the sanctuary for and installing video equipment; installing sound-reducing panels in the gymnasium; modifying the Tree House check-in station to create a quicker and smoother check-in process; and working through an emergency evacuation plan for the Tree House.

As we wrap up this series of projects around our church building and grounds and anticipate the world around us getting back to some sense of "normal," our Facilities Committee is continuing to look ahead for future needs and concerns. An immediate concern that was not evident when the Capital Campaign planning began was the need for repairs to the bell tower. Our committee has examined those needs, determined costs, and lined up contractors. We have decided to break up the project into phases over the course of multiple fiscal years to lessen the impact on our budget, and we are happy to report that Phase 1, which included work on the roof, was completed last year. We were hopeful to begin Phase 2 (which focuses largely on masonry repairs) this summer; unfortunately due to Coronavirus delaying our start, we were not able to begin as planned. We are still hopeful that we can secure a contractor who will be able to accomplish Phase 2 this coming spring, as we have budgeted for it this fiscal year.

This past January we held our third Winter Work Day to focus on larger indoor tasks like remodeling some of the classrooms in the Tree House, deep cleaning tables and chairs, general church cleaning, organizing some long-forgotten closet spaces, and polishing the balcony rail. Turnout for this day has historically been strong, and the Committee desires to make this a regular event on our church calendar to keep our building in good shape at minimal cost.

In addition to our Winter Work Day, we also held our annual spring cleanup. This year was a bit unusual as we were slightly hindered again by Coronavirus, but we were able to accomplish the main bulk of the work which helps to keep our grounds looking sharp all summer long.

Finally, we would like to thank everyone that volunteered during our winter and spring work days, providing numerous hours of labor to keep our building and grounds looking their best. Your time is much appreciated, and we look forward to working with you again in 2021.

Sincerely,

David DeBoer

Facilities Committee Chair

Financial Reports

Culver CPA Group
Grand Rapids, Michigan

ACCOUNTANTS' COMPILATION REPORT

To the Board of Deacons
Berean Baptist Church
Grand Rapids, Michigan

The Board is responsible for the accompanying financial statements of Berean Baptist Church (a nonprofit corporation), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities for the twelve months then ended and the twelve months ended June 30, 2019 in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any assurance on the financial statements.

Accounting principles generally accepted in the United States of America require that nonprofit organizations capitalize purchased property and equipment at cost and donated property and equipment at their fair market value, and they require that long-lived tangible assets be capitalized and depreciated. The Board has informed us that as property or equipment is purchased, they deduct it as an expense, and they do not capitalize nor include in receipts or expenses donated property and equipment. Consequently, they do not depreciate any property or equipment. The Board has not determined the effect of these departures on the financial statements.

The Board has elected to omit substantially all of the disclosures, the statement of cash flows, and the statement of functional expenses required by accounting principles generally accepted in the United States of America. If the omitted disclosures, the statement of cash flows, and the statement of functional expenses were included in these financial statements, they might influence the user's conclusions about the Church's financial position, and changes in net assets. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Supplementary Information

The supplementary information contained in the graphs is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of the Board. The information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such information.

We are not independent with respect to Berean Baptist Church.

Culver CPA Group

October 26, 2020

Berean Baptist Church
Statement of Financial Position
As of June 30, 2020

Assets

| | | |
|---|-----------|-----------------------|
| Cash & Cash Equivalents | \$ | 367,385 |
| Investments | | 331,156 |
| Investment Real Estate/Mortgage (net of depreciation) | | <u>82,652</u> |
| Total Assets | \$ | <u>781,193</u> |

Liabilities and Net Assets

| | | |
|--------------------------|----|--------------|
| Liabilities | \$ | <u>7,213</u> |
| Total Liabilities | | 7,213 |

Net Assets

Without Donor Restrictions

| | | | |
|---------------------|----|--------------|---------|
| General & Missions | \$ | 363,692 | |
| Vehicle Replacement | | <u>9,318</u> | 373,010 |

With Donor Restrictions

| | | |
|--------------------------------------|----------|----------------|
| Capital Campaign | 54,462 | |
| First-Fruits/CGFC | 1,306 | |
| Missions Emergency | 10,901 | |
| Missionary Memorial Fund - Principal | 334,301 | |
| Miss. Mem. Fd. -Accum. Interest | <u>0</u> | <u>400,970</u> |

Total Net Assets 773,980

Total Liabilities and Net Assets \$ 781,193

See Accountants' Compilation Report

Berean Baptist Church Statement of Activities

| | 12 Months Ended <u>Jun. 30, 2020</u> | 12 Months <u>Budget</u> | <u>Variance</u> | <u>Pct</u> |
|---|---|----------------------------|------------------|------------|
| NET ASSETS WITHOUT DONOR RESTRICTIONS | | | | |
| Contributions, Revenue & Gains | | | | |
| General & Missions | \$ 637,504 | \$ 650,000 | \$ (12,496) | (1.9) % |
| Net Investment Return (Real Estate) | 8,072 | 0 | 8,072 | - % |
| Net Assets Released from Restrictions | <u>221,355</u> | | | |
| Total Contributions, Revenue & Gains | 866,931 | 650,000 | (4,424) | (0.7) % |
| Budgeted Expenses | | | | |
| Administrative | 258,896 | 310,192 | (51,296) | (16.5) % |
| Building & Property | 116,564 | 139,892 | (23,328) | (16.7) % |
| Ministry Costs | 76,791 | 75,242 | 1,549 | 2.1 % |
| Missions | <u>127,466</u> | <u>124,675</u> | 2,791 | 2.2 % |
| Total Budgeted Expenses | 579,717 | 650,001 | (70,284) | (10.8) % |
| Designated Expenditures | | | | |
| Building Projects | 147,935 | | | |
| Non-Budget | 4,777 | | | |
| Designated Payments | 17,828 | | | |
| Missions Emergency Fund | 1,000 | | | |
| First Fruits / CGFC Payments | 37,500 | | | |
| Retired Missionary Support (MMF) | <u>12,315</u> | | | |
| Total Designated Expenditures | <u>221,355</u> | | | |
| Total Expenses | <u>801,072</u> | <u>650,001</u> | | |
| Increase (Decrease) in Net Assets without Donor Restrictions | 65,859 | <u>\$ -1</u> | <u>\$ 65,860</u> | 10.1 % |
| NET ASSETS WITH DONOR RESTRICTIONS | | | | |
| Contributions, Revenue & Gains | | | | |
| Capital Campaign (net of First Fruits) | \$ 3,072 | | | |
| Other Desig. Receipts | 28,528 | | | |
| First Fruits / CGFC Receipts | 12,978 | | | |
| Youth Missions | 970 | | | |
| Miss. Mem. Contributions | 6,573 | | | |
| Miss. Mem. Investment Income | 1,469 | | | |
| Net Assets Released from Restrictions | <u>(221,355)</u> | | | |
| Increase (Decrease) in Net Assets With Donor Restrictions | <u>(167,765)</u> | | | |
| Increase (Decrease) in Net Assets | (101,906) | | | |
| NET ASSETS AT BEGINNING OF YEAR | <u>875,885</u> | | | |
| Net Assets at End of Year | <u>\$ 773,979</u> | | | |

See Accountants' Compilation Report

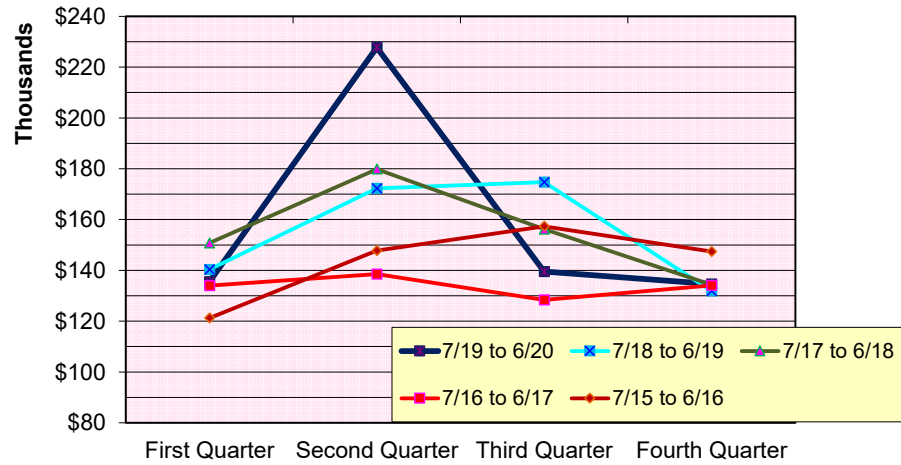
**Berean Baptist Church
Statement of Activities**

| | 12 Months Ended Jun. 30, 2020 | 12 Months Ended Jun. 30, 2019 | Increase (Decrease) | Pct |
|---|----------------------------------|----------------------------------|------------------------|----------|
| NET ASSETS WITHOUT DONOR RESTRICTIONS | | | | |
| Contributions, Revenue & Gains | | | | |
| General & Missions | \$ 637,504 | \$ 619,295 | \$ 18,209 | 2.9 % |
| Net Investment Return (Real Estate) | 8,072 | 8,722 | (650) | (7.5)% |
| Net Assets Released from Restrictions | <u>221,355</u> | <u>251,060</u> | <u>(29,705)</u> | (11.8)% |
| Total Contributions, Revenue, & Gains | 866,931 | 879,077 | (12,146) | (1.4)% |
| Budgeted Expenses | | | | |
| Administrative | 258,896 | 293,763 | (34,867) | (11.9)% |
| Building & Property | 116,563 | 105,255 | 11,308 | 10.7 % |
| Ministry Costs | 76,792 | 52,131 | 24,661 | 47.3 % |
| Missions | <u>127,467</u> | <u>146,536</u> | <u>(19,069)</u> | (13.0)% |
| Total Budgeted Expenses | 579,718 | 597,685 | (17,967) | (3.0)% |
| Designated Expenditures | | | | |
| Building Projects | 147,936 | 205,946 | (58,010) | (28.2)% |
| Non-Budget | 4,776 | 0 | 4,776 | - % |
| Designated Payments | 17,828 | 19,861 | (2,033) | (10.2)% |
| Missions Emergency Fund | 1,000 | 1,253 | (253) | (20.2)% |
| First Fruits / CGFC Payments | 37,500 | 12,600 | 24,900 | 197.6% |
| Retired Missionary Support (MMF) | <u>12,315</u> | <u>11,400</u> | <u>915</u> | 8.0 % |
| Total Designated Expenditures | <u>221,355</u> | <u>251,060</u> | <u>(29,705)</u> | (11.8)% |
| Total Expenses | <u>801,073</u> | <u>848,745</u> | <u>(47,672)</u> | (5.6)% |
| Increase (Decrease) in Net Assets without Donor Restrictions | 65,858 | 30,332 | 35,526 | 117.1% |
| NET ASSETS WITH DONOR RESTRICTIONS | | | | |
| Contributions, Revenue & Gains | | | | |
| Capital Campaign (net of First Fruits) | 3,072 | 214,875 | (211,803) | (98.6)% |
| Other Desig. Receipts | 28,529 | 17,199 | 11,330 | 65.9 % |
| First Fruits / CGFC Receipts | 12,978 | 24,635 | (11,657) | (47.3)% |
| Youth Missions | 970 | 0 | 970 | - % |
| Miss. Mem. Contributions | 6,573 | 5,260 | 1,313 | 25.0 % |
| Miss. Mem. Investment Income | 1,469 | 11,279 | (9,810) | (87.0)% |
| Net Assets Released from Restrictions | <u>(221,355)</u> | <u>(251,060)</u> | <u>29,705</u> | (11.8)% |
| Increase (Decrease) in Net Assets With Donor Restrictions | <u>(167,764)</u> | <u>22,188</u> | <u>(189,952)</u> | (856.1)% |
| Increase (Decrease) in Net Assets | (101,906) | 52,520 | (154,426) | (294.0)% |
| NET ASSETS AT BEGINNING OF YEAR | <u>875,885</u> | <u>823,365</u> | <u>52,520</u> | 6.4 % |
| Net Assets at End of Year | <u>\$ 773,979</u> | <u>\$ 875,885</u> | <u>\$ (101,906)</u> | (11.6)% |

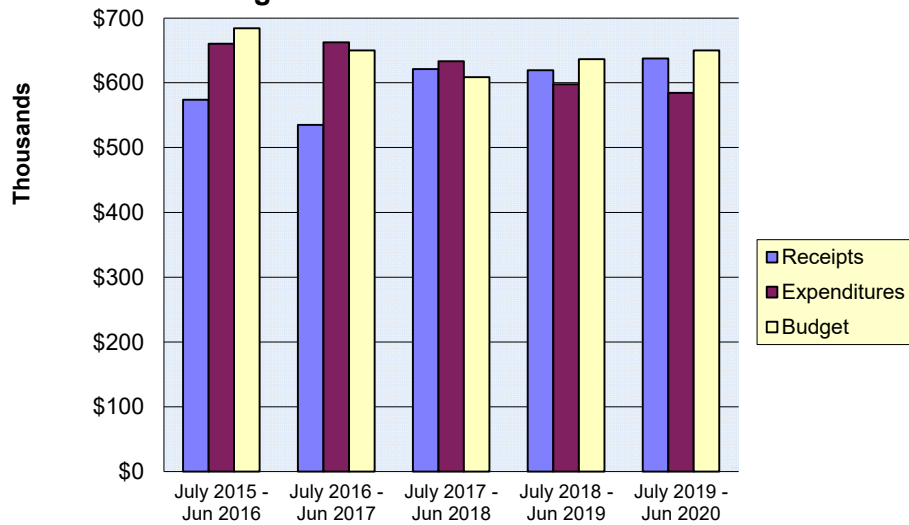
See Accountants' Compilation Report

Berean Baptist Church

General & Missions Fund Receipts



Comparison of Receipts to Expenditures and Budget for General & Missions Fund



See accountant's report.