# 2020 Annual of the Baptist General Convention of the State of Oklahoma

# One hundred and fourteenth Annual Meeting First Baptist Church, Broken Arrow November 9, 2020

Blake Gideon, President Jeremy Freeman, First Vice President David Hooks, Second Vice President

No portion of the BGCO Annual may be used for solicitation, development or mailing lists, or any commercial purpose.

## **Organizational Dates of Oklahoma Baptist Bodies**

1876	The Baptist General Association of Indian Territory
1883	The Baptist Missionary and Educational Convention
1895	The Oklahoma Baptist State Convention
1898	The Oklahoma Baptist Convention
1906	The Indian Territory and Oklahoma Territory Conventions united at Shawnee, Oklahoma and formed the Baptist General Convention of Oklahoma

#### Historical Table Oklahoma Baptists Organized at Tahlequah, June 1, 1883

Year	Place	President	Recording Secretary	Assistant Recording Secretary	Corresponding Secretary	Preacher of Annual Sermon	Text
June 1883	Tahlequah	J. S. Murrow	W. P. Blake				
July 1884	High Hill	Daniel Rogers	A. Frank Ross			J. S. Murrow	
June 1885	Hillabee	Daniel Rogers	A. Frank Ross			Daniel Rogers	
July 1886	Sasakwa	Daniel Rogers	Samuel Rice			Wesley Smith	
Sept. 1887	S. Canadian	Daniel Rogers	A. F. Ross			R. J. Hogue	
Sept. 1888	Big Arbor	J. S. Murrow	Henry A. Martin			V. M. Thrasher	
Sept. 1889	Atoka	J. S. Murrow	F. B. Smith				
Sept. 1890	Atoka	J. S. Murrow	F. B. Smith			H. L. Moorehouse	
1891	Muskogee	J. S. Murrow	A. F. Ross			A. J. Essex	Colossians 1:27
1892	Oklahoma City	J. S. Murrow	W. P. Blake		M. L. Brown	S. H. Mitchell	Revelation 2:18
1893	S. McAlester	J. S. Murrow	W. P. Blake		M. L. Brown	D. Crosby	John 7:17
1894	Ardmore	J. S. Murrow	W. P. Blake		M. L. Brown	H. H. Cordell	Romans 1:14
1895	Vinita	J. S. Murrow	W. P. Blake		M. L. Brown	W. P. King	I Peter 4:11
1896	Oklahoma City	J. S. Murrow	W. P. Blake		W. P. Blake	W. P. Blake	I John 3:14
1897	S. McAlester	J. S. Murrow	W. P. Blake		J. F. Young	L. H. Holt	I Peter 2:21
1898	Duncan	J. S. Murrow	W. P. Blake		J. F. Young	W. M. Hays	Philippians 1:9-10
1899	Muskogee	J. S. Murrow	W. P. Blake		C. Stubblefield	L. L. Smith	
1900	Durant	J. S. Murrow	W. P. Blake		C. Stubblefield	J. N. Edwards	John 14:2
						J. W. Wright	
	Gen. Association	J. M. Green	W. P. Hill		L. W. Wright	A. G. Washburn	Titus 2:1
	Consolidated	J. C. Stalcup	W. P. Blake		C. Stubblefield		
1901	Muskogee	J. C. Stalcup	W. P. Blake		A. G. Washburn	J. M. Caves	Luke 10:25-37
					J. N. Edwards		
1902	S. McAlester	J. C. Stalcup	W. P. Blake		A. G. Washburn	J. M. Newman	Ephesians 2:10
					J. M. Newman		
1903	Duncan	J. C. Stalcup	W. P. Blake		J. C. Stalcup	J. M. B. Gresham	Romans 11:13
1904	Vinita	E. D. Cameron	W. P. Blake		J. C. Stalcup	C. Stubblefield	Luke 1:15
1905	Oklahoma City	E. D. Cameron	W. P. Blake		J. C. Stalcup	J. H. Bennett	Psalm 41:19
1906	Shawnee Union of State Bodies	J. A. Scott	W. P. Blake	L. W. Marks	J. C. Stalcup	H. A. Porter Wm. Crawford	John 6:67 Hebrews 13:8
NC	TE: Baptist General C	onvention of Oklahoma was	s organized in 1906 at Shaw	nee by the uniting of the two	Baptist Bodies in the State.		
1907	Ardmore	J. A. Scott	W. P. Blake	L. H. Holt	J. C. Stalcup	A. N. Hall	Isaiah 55:4
1908	Muskogee	H. M. Furman	W. P. Blake	L. H. Holt	J. C. Stalcup	J. A. Sutton	"Doctrine of Forgiveness"
1909	Chickasha	H. M. Furman	W. P. Blake	L. H. Holt	J. C. Stalcup	C. Helm Jones	Hebrews 10:12-13
1910	Enid	A. J. Holt	W. P. Blake	T. B. Harrell	J. C. Stalcup	J. R. Jester	Ephesians 3:14-21
1911	Durant	A. J. Holt	W. P. Blake	T. B. Harrell	J. C. Stalcup	C. Helm Jones	I Peter 2:21
1912	Shawnee	C. Stubblefield	W. P. Blake	T. B. Harrell	J. C. Stalcup	Wm. Crawford	"The Uplifted Christ"
1913	Chickasha	C. Stubblefield	W. P. Blake	E. D. Hamilton	J. C. Stalcup	H. H. Hulten	Hebrews 4:15
1914	Shawnee	C. Stubblefield	W. P. Blake	E. D. Hamilton	J. C. Stalcup	E. G. Butler	Matthew 28:18-20
1915	Tulsa	C. Stubblefield	W. P. Blake	E. D. Hamilton	J. C. Stalcup	L. E. Floyd	Jeremiah 6:16
1916	Oklahoma City	J. C. Stalcup	W. P. Blake	E. D. Hamilton	F. M. McConnell	G. H. Stigler	Philippians 4:4-6
1917	McAlester	J. C. Stalcup	W. P. Blake	E. D. Hamilton	F. M. McConnell	E. L. Compere	John 21:15-18
1918	Enid	J. C. Stalcup	W. P. Blake	E. D. Hamilton	F. M. McConnell	C. Stubblefield	Romans 11:13
1919	Shawnee	J. C. Stalcup	E. D. Hamilton	M. A. Summers	F. M. McConnell	A. Potter	Romans 8:28
1920	Blackwell	J. C. Stalcup	E. D. Hamilton	M. A. Summers	F. M. McConnell	S. J. Porter	Psalm 24
1921	Oklahoma City	J. C. Stalcup	E. D. Hamilton	D. N. Curb	F. M. McConnell	R. C. Miller	I Corinthians 1:30

**General Information - Page 4** 

Year	Place	President	Recording Secretary	Assistant Recording Secretary	Corresponding Secretary	Preacher of Annual Sermon	Text
1922	Altus	R. C. Miller	E. D. Hamilton	D. N. Curb	J. B. Rounds	Holmes Nichols	II Corinthians 3:18
1923	Ada	R. C. Miller	E. D. Hamilton	D. N. Curb	J. B. Rounds	W. W. Anderson	I John 2:2
1924	Chickasha	A. N. Hall	E. D. Hamilton	D. N. Curb	J. B. Rounds	A. N. Hall	John 14:16, Acts 1:8, Revelation 2:7
1925	Muskogee	A. N. Hall	E. D. Hamilton	John T. Daniel	J. B. Rounds	John A. Huff	
1926	Enid	A. N. Hall	E. D. Hamilton	John T. Daniel	J. B. Rounds	W. Lee Rector	I Corinthians 3:11
1927	Tulsa	A. N. Hall	E. D. Hamilton	John T. Daniel	J. B. Rounds	W. W. Chancellor	John 3:9
1928	Ardmore	A. N. Hall	E. D. Hamilton	John T. Daniel	J. B. Rounds	W. O. Leach	Matthew 16:18
1929	Shawnee	W. O. Leach	E. D. Hamilton	John T. Daniel	J. B. Rounds		
1930	Oklahoma City	W. O. Leach	E. D. Hamilton	John T. Daniel	J. B. Rounds	J. W. Hodges	John 1:1-14
1931	Okmulgee	W. O. Leach	E. D. Hamilton	John T. Daniel	J. B. Rounds	T. L. Holcomb	Genesis 45:23
1932	Ponca City	Andrew Potter	John T. Daniel	W. B. Smith	J. B. Rounds	T. P. Haskins	Job 13:15
					Title changed to Exec	cutive Secretary	
1933	Tulsa	C. C. Morris	John T. Daniel	W. B. Smith	Andrew Potter	T. W. Meaderis	I Corinthians 15:1-3
1934	Ada	C. C. Morris	John T. Daniel	W. B. Smith	Andrew Potter	J. W. Storer	II Kings 7:9
1935	Enid	C. C. Morris	John T. Daniel	W. B. Smith	Andrew Potter	Chesterfield Turner	Mark 1:38
1936	Oklahoma City	Rupert Naney	John T. Daniel	W. B. Smith	Andrew Potter	A. F. Wasson	Revelation 2:10
1937	McAlester	Rupert Naney	John T. Daniel	Roger Hebard	Andrew Potter	W. B. Harvey	Matthew 6:33
1938	Shawnee	Rupert Naney	John T. Daniel	Roger Hebard	Andrew Potter	T. G. Nanney	Genesis 1:26
1939	Muskogee	J. W. Storer	John T. Daniel	Roger Hebard	Andrew Potter	H. W. Stigler	"Changing Crews"
1940	Tulsa	J. W. Storer	John T. Daniel	Roger Hebard	Andrew Potter	Oren C. Reid	Jeremiah 37:13-18
1941	Oklahoma City	J. W. Storer	John T. Daniel	R. L. McClung	Andrew Potter	George C. Boston	"The Answer by Fire"
1942	Oklahoma City	Auguie Henry	John T. Daniel	J. A. Pennington	Andrew Potter	A. L. Lowther	Galatians 6:14-18
1943	Oklahoma City	Robert S. Kerr	John T. Daniel	J. A. Pennington	Andrew Potter	A. Hope Owen	Deuteronomy 33:25
1944	Tulsa	H. T. Wiles	John T. Daniel	J. A. Pennington	Andrew Potter	B. M. Jackson	Philippians 2:5-8
1945	Oklahoma City	T. B. Lackey	John T. Daniel	J. A. Pennington	Andrew Potter	C. C. Morris	I Corinthians 2:1-5
1946	Oklahoma City	R. C. Howard	John T. Daniel	J. A. Pennington	Andrew Potter	I. L. Yearby	Luke 13:34-35
1947	Tulsa	Harold K. Graves	John T. Daniel	J. A. Pennington	Andrew Potter	Rupert Naney	Matthew 16:18
1948	Muskogee	M. E. Ramay	John T. Daniel	Tom E. Carter	Andrew Potter	Robert S. Scales	I Timothy 1:1-17
1949	Oklahoma City	T. P. Haskins	John T. Daniel	Tom E. Carter	Andrew Potter	E. F. Hallock	Romans 5:1, Philippians 4:7, 9
1950	Tulsa	W. A. Carleton	John T. Daniel	Tom E. Carter	Andrew Potter	Frank Alee	Matthew 16:13-28
					Title changed to Exec	cutive Secretary-Treasurer	
1951	Oklahoma City	Anson Justice	John T. Daniel	J. Marvin Gaskin	T. B. Lackey	Horace Lee Janes	Hebrews 10:28
1952	Oklahoma City	Robert S. Scales	John T. Daniel	J. Marvin Gaskin	T. B. Lackey	Earl Stark	I Peter 4:15-16
1953	Tulsa	E. F. Hallock	John T. Daniel	Hale A. Dixon	T. B. Lackey	J. E. Kirk	II John 8
1954	Oklahoma City	W. A. Evans	John T. Daniel	Hale A. Dixon	T. B. Lackey	M. F. Ewton	Acts 1:1-12
1955	Tulsa	Max Stanfield	John T. Daniel	Hale A. Dixon	T. B. Lackey	Claybron Deering	I Samuel 7:3-12
1956	Oklahoma City	Thurmond George	John T. Daniel	Hale A. Dixon	T. B. Lackey	John T. Daniel	Joshua 1:1-9
1957	Tulsa	H. H. Hobbs	John T. Daniel	Hale A. Dixon	T. B. Lackey	H. H. Hobbs	Luke 24:46-53
1958	Oklahoma City	Leonard Stigler	John T. Daniel	Hale A. Dixon	T. B. Lackey	Harry Roark	Philippians 2:5-11
1959	Tulsa	J. Frank Davis	John T. Daniel	Hale A. Dixon	T. B. Lackey	Robert S. Jackson	Matthew 6:24-34, Luke 14:23-25
1960	Oklahoma City	C. Murray Fuquay	John T. Daniel	Hale A. Dixon	T. B. Lackey	M. E. Ramay	Malachi 3:1-6
1961	Tulsa	Hugh Bumpas	John T. Daniel	Hale A. Dixon	T. B. Lackey	H. Tom Wiles	Ephesians 1:1-14; 2:13-22
1962	Shawnee	M. J. Lee	John T. Daniel	Hale A. Dixon	T. B. Lackey	A. A. Davis	I Peter 1:1-12
1963	Oklahoma City	J. C. Segler	John T. Daniel	Hale A. Dixon	T. B. Lackey	Lowell Milburn	Hebrews 12:25-13:8
1964	Tulsa	Jack Carroll	John T. Daniel	Hale A. Dixon	T. B. Lackey	Warren C. Hultgren	Philippians 3:8-11
1965	Oklahoma City	Richard Hopper	John T. Daniel	Hale A. Dixon	T. B. Lackey	Weldon Marcum	Jeremiah 31:18

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Year	Place	President	Recording Secretary	Assistant Recording Secretary	Corresponding Secretary	Preacher of Annual Sermon	Text
1966	Tulsa	J. M. Gaskin	John T. Daniel	Hale A. Dixon	T. B. Lackey	David A. Hause	II Corinthians 8:9
1967	Oklahoma City	T. Hollis Epton	Hale A. Dixon	C. Eugene Thomas	T. B. Lackey	Jerold McBride	I John 1:37
1968	Tulsa	D. A. Williams	Hale A. Dixon	C. Eugene Thomas	T. B. Lackey	Stanley Jordan	II Chronicles 7:12-16;
					•	•	Isaiah 55:6-7
1969	Oklahoma City	J. P. Dane	Hale A. Dixon	C. Eugene Thomas	T. B. Lackey	Douglas Manning	Matthew 5:13-20
1970	Tulsa	J. P. Dane	Hale A. Dixon	C. Eugene Thomas	T. B. Lackey	Finley Tinnin	Hebrews 12:2, Philippians 2:8, I Corinthians 1:18; 2:2
1971	Oklahoma City	Forrest Siler	Hale A. Dixon	C. Eugene Thomas	Joe L. Ingram	L. E. Stith	Genesis 26:16-25
1972	Tulsa	Sam W. Scantlan	Hale A. Dixon	C. Eugene Thomas	Joe L. Ingram	James T. Draper	Matthew 28:18-20
					_	itive Director-Treasurer	
1973	Lawton	Lavonn Brown	Hale A. Dixon	C. Eugene Thomas	Joe L. Ingram	Robert S. Scales	Matthew 13:52
1974	Tulsa	Warren C. Hultgren	Hale A. Dixon	C. Eugene Thomas	Joe L. Ingram	Keith Wiginton	Deuteronomy 12
1975	Oklahoma City	Charles D. Graves	Hale A. Dixon	C. Eugene Thomas	Joe L. Ingram	Richard Hopper	John 14:12-14, Matthew 14:22-23
1976	Oklahoma City	Richard Douglass	Hale A. Dixon	C. Eugene Thomas	Joe L. Ingram	Robert N. Hammons	Acts 10
1977	Tulsa	Jerry Don Abernathy	Hale A. Dixon	C. Eugene Thomas	Joe L. Ingram	Bob Woods	Luke 12:49
1978	Oklahoma City	Jerry Don Abernathy	Hale A. Dixon	C. Eugene Thomas	Joe L. Ingram	J. C. Bunn	I Peter 1:3-5
1979	Tulsa	Bailey Smith	Hale A. Dixon	C. Eugene Thomas	Joe L. Ingram	Anson Justice	Acts 16:4-5
1980	Oklahoma City	Sam Pace	Hale A. Dixon	C. Eugene Thomas	Joe L. Ingram	Sam Pace	I Corinthians 14:8
1981	Tulsa	Keith Wiginton	Hale A. Dixon	C. Eugene Thomas	Joe L. Ingram	Charles D. Graves	Exodus 14:15
1982	Oklahoma City	William H. Cook	Hale A. Dixon	C. Eugene Thomas	Joe L. Ingram	Paul Box	I Peter 1:14-16
1983	Oklahoma City	William H. Cook	Hale A. Dixon	C. Eugene Thomas	Joe L. Ingram	Bill Elliff	Mark 6:45-52
1984	Oklahoma City	Wendell Estep	Gene Thomas	Eugene Stockwell	Joe L. Ingram	Hayes Wicker	Hebrews 11:31
1985	Oklahoma City	Wendell Estep	Gene Thomas	Eugene Stockwell	Joe L. Ingram	Warren C. Hultgren	Philippians 3:7-14
1986	Oklahoma City	Rod Masteller	Gene Thomas	Eugene Stockwell	William G. Tanner	J. V. Lobaugh	Exodus 15
1987	Oklahoma City	Rod Masteller	Gene Thomas	Eugene Stockwell	William G. Tanner	Gary Smith	Luke 24
1988	Oklahoma City	Rod Masteller	Gene Thomas	Eugene Stockwell	William G. Tanner	Ruffin Snow	Matthew 14:22-33
1989	Tulsa	Hoyt Aduddell	Eugene Stockwell	David N. Freeman	William G. Tanner	Tom Elliff	Acts 4
1990	Moore	Hoyt Aduddell	Eugene Stockwell	David N. Freeman	William G. Tanner	Keith Russell	Ezekiel 37:1-10
1991	Bethany	Anthony L. Jordan	Eugene Stockwell	David N. Freeman	William G. Tanner	Doug McClure	Revelation 21:1-4, 13-27
1992	Moore	Anthony L. Jordan	Eugene Stockwell	David N. Freeman	William G. Tanner	Russell Duck	II Corinthians 12:2-10
1993	Bethany	Keith Russell	Eugene Stockwell	David N. Freeman	William G. Tanner	Alton Fannin	Luke 9
1994	Oklahoma City	Keith Russell	Eugene Stockwell	David N. Freeman	William G. Tanner	W. C. (Nick) Garland	II Corinthians 12:1-10
1995	Edmond	Charles D. Graves	Eugene Stockwell	David N. Freeman	William G. Tanner	Eldridge Miller	Matthew 1:18-25
1996	Oklahoma City	Charles D. Graves	David N. Freeman	Marty Harkey	Anthony L. Jordan	Ron Rice	Exodus 32 & 33
1997	Bethany	Ted Kersh	David N. Freeman	Marty Harkey	Anthony L. Jordan	Jerry Fielder	Philippians 3:12-14
1998	Bethany	Ted Kersh	David N. Freeman	Marty Harkey	Anthony L. Jordan	Mack Roark	
1999	Oklahoma City	James M. Robinson	David N. Freeman	Marty Harkey	Anthony L. Jordan	Randall Adams	Philippians 1:3-8
2000	Edmond	James M. Robinson	David N. Freeman	Marty Harkey	Anthony L. Jordan	Lee Cooper	Joshua 10:1-13
2001	Broken Arrow	Wendell Lang	Lonnie Latham	Alan Quigley	Anthony L. Jordan	Ledtkey McIntosh	Acts 3:1-17
2002	Moore	Wendell Lang	Lonnie Latham	Lee Herring	Anthony L. Jordan	Kevin Clarkson	Genesis 32:22-31
2003	Oklahoma City	Wade Burleson	Lonnie Latham	Pat Wagstaff	Anthony L. Jordan	Doug Melton	Revelation 2
2004	Del City	Wade Burleson	Lonnie Latham	Pat Wagstaff	Anthony L. Jordan	Tom Elliff	Hosea 10:12
2005	Edmond	Robert H. Green	Lonnie Latham	Pat Wagstaff	Anthony L. Jordan	Jeff Moore	Mark 11:15-19
2006	Oklahoma City	Robert H. Green	Pat Wagstaff	Keith Jacobs	Anthony L. Jordan	Keith Wiginton	Hebrews 11:34-35
2007	Moore	Alton Fannin	Pat Wagstaff	Keith Jacobs	Anthony L. Jordan	Roger Ferguson	Isaiah 6:1-3, 8
2008	Broken Arrow	Alton Fannin	Pat Wagstaff	Keith Jacobs	Anthony L. Jordan	Ted Lam	Jonah 1:1
2009	Moore	Emerson Falls	Pat Wagstaff	Jeanie Wrather	Anthony L. Jordan	Hance Dilbeck	Ephesians and II Chronicles

#### **General Information - Page 6**

Year	Place	President	Recording Secretary	Assistant Recording Secretary	Executive Director- Treasurer	Preacher of Annual Sermon	Text
2010	Shawnee	Emerson Falls	Pat Wagstaff	Jeanie Wrather	Anthony L. Jordan	Doug Melton	I Peter 3:8-9
2011	Moore	Doug Melton	Pat Wagstaff	Debbie Thompson	Anthony L. Jordan	Michael Williamson	Acts 2:44
2012	Moore	Doug Melton	Pat Wagstaff	Debbie Thompson	Anthony L. Jordan	Bobby Kelly	Romans 8:18-39
2013	Broken Arrow	Nick Garland	Pat Wagstaff		Anthony L. Jordan	Larry Nigh	Acts 16:6-15
2014	Oklahoma City	Nick Garland	Pat Wagstaff		Anthony L. Jordan	Jeremy Freeman	Philippians 1:27 and 1 Timothy 1:1-11
2015	Oklahoma City	Hance Dilbeck	Pat Wagstaff		Anthony L. Jordan	Sam Dyer	John 4
2016	Oklahoma City	Hance Dilbeck			Anthony L. Jordan	Shane Hall	Matthew 6:9-13
2017	Oklahoma City	Joe Ligon			Anthony L. Jordan	Rick Frie	Acts 9:26-29
2018	Edmond	Joe Ligon			D. Hance Dilbeck Jr.	Keith Wiginton II	Acts 20:18-35
2019	Oklahoma City	Blake Gideon			D. Hance Dilbeck Jr.	Rusty McMullen	Philippians 1:12
2020	Broken Arrow	Blake Gideon			D. Hance Dilbeck Jr.	Andy Taylor	Acts 28:31

#### **General Information**

Place of meeting for 2020	First Baptist Church, Broken Arrow
Date	November 9
Annual Sermon	Andy Taylor
Alternate	
Executive Director-Treasurer	D. Hance Dilbeck Jr.

As stated in the constitution of the Baptist General Convention of Oklahoma, the executive director-treasurer serves as an officer of the convention.

## The following officers, boards and committees are listed as approved in the 2020 annual session.

#### **Officers**

Baptist General Convention of Oklahoma

President	Blake Gideon
First Vice President	Jeremy Freeman
Second Vice President.	David Hooks

## Oklahoma Baptists' Board of Directors

These are active board members at the time of publication of this book. Italics denotes persons who are not ordained ministers of the Gospel.

#### Three Year Term

Robby Bowen, Claremore, First Brayden Buss, Beggs, Crossroads Johnny Derouen, Muskogee, First Ray Earley, Durant, Silo Chris Fields, Clinton, First Jeremy Freeman, Newcastle, First Blake Gideon, Edmond, First Misael Gonzalez, Shawnee, Wallace Avenue Gary Harvanek, Atoka, First Kim Hays, Perry, First Dwayne Johnson, Pauls Valley, Trinity Don Laughlin, Howe, Springhill T.E. Legg-Jack, Oklahoma City, Northwest Jim Lehew, Oklahoma City, Emmaus Doug Matlock, Chickasha, First Joe Taylor, Sallisaw, First Rick Thompson, Bethany, Council Road Stefan Valdez, Sayre, First Charles Willis, Anadarko, First

#### Two Year Term

Jeanetta Bagwell, Ada, First James Biesiadecki, Bartlesville, First Trevor Bulls, Boise City, First DuWayne Colvin, Henryetta, First Russell Duck, Elk City, First Rob Hunt, Edmond, Henderson Hills Jess Jones, Jay, Piney Mike Keahbone, Oklahoma City, Cherokee Hills Andy Krebs, Fairland, First Gary Lillie, Nash, Bethel Hawley Rusty McMullen, McAlester, First Garry McNeill, Cherokee, First Bradley O'Dell, Valliant, Trinity Richard Pope, Altus, First Tony Rhone, Shawnee, Galilee J. Keith Rogers, Kingston, Texoma Southern Kevin Russell, Mannsville, First Michael Staton, Mustang, First Heath Tucker, Skiatook, First Paul White, Crawford, Magnolia

#### One Year Term

Bill Barnett, Seminole, Indian Nation Shawn Caldwell, Alva, First Todd Clark, Duncan, New Hope West Brenda Coon, Okemah, Buckeye Creek Linda Enlow, Sapulpa, First Justin Ford, Edmond, Oakdale Rick Frie, Jenks, First Nick Garland, Broken Arrow, First Ryan Goodman, Ardmore, First Susan Kannady, Kingfisher, First Norma Lee, McAlester, First Indian Dan Lewis, Pryor, Life Fellowship Tina Newberry, Keota, First Doug Passmore, Lawton, First East Micki Rogers, Stillwater, Eagle Heights Steve Sezate, Broken Arrow, Clearview LeRon West, Tulsa, Gilcrease Hills Woodrow Wilson, Ada, First Indian Gloria Yeckley, Owasso, First Vacancy

### Committees of the Board of Directors

#### **Executive Committee**

Blake Gideon, Chair

Jeanetta Bagwell Russell Duck Michael Staton
Hance Dilbeck Jeremy Freeman
Johnny Derouen David Hooks

#### **Church Resources Committee**

Johnny Derouen, Chair

Bill Barnett Dwayne Johnson Tina Newberry
Justin Ford Jess Jones LeRon West
Misael Gonzalez Mike Keahbone (VC) Gloria Yeckley
David Hooks Rusty McMullen Vacancy
Rob Hunt Garry McNeill

#### Communications/CP Committee

Jeanetta Bagwell, Chair

Robby Bowen Andy Krebs Joe Taylor
Shawn Caldwell Norma Lee Paul White
Brenda Coon T.E. Legg-Jack Vacancy
Ray Earley Gary Lillie
Chris Fields (VC) Bradley O'Dell

#### Committees of the Board of Directors

#### Finance Committee

#### Russell Duck, Chair

James BiesiadeckiSusan KannadyRick ThompsonTodd ClarkDon LaughlinHeath TuckerJeremy FreemanDoug MatlockVacancy

Rick Frie (VC) Tony Rhone Kim Hays Steve Sezate

#### **Support Services Committee**

Michael Staton, Chair

Trevor Bulls Gary Harvanek Kevin Russell
Brayden Buss Jim Lehew Stefan Valdez
DuWayne Colvin Dan Lewis Charles Willis
Linda Enlow Richard Pope (VC) Woodrow Wilson

Nick Garland J. Keith Rogers Ryan Goodman Micki Rogers

#### **Audit Committee**

Italics denotes persons who are not ordained ministers of the Gospel.

#### Three Year Term

Shannon Hester, Shawnee, Immanuel Larry Rhodes, Norman, Bethel Andy Taylor, Broken Arrow, Arrow Heights

#### Two Year Term

Paul Bauman, Tulsa, First Steve Hartgraves, Altus, First Robin Palesano, Oklahoma City, Southern Hills

#### One Year Term

James Little, Oklahoma City, Dickson Carolyn Sanders, Anadarko, First Will Wilson, Bethel Acres, New Hope

#### **Ethics & Religious Liberty Committee**

Italics denotes persons who are not ordained ministers of the Gospel.

#### Three Year Term

Mona Adkisson, Seminole, First Kenny Mossman, Oklahoma City, Emmaus Ryan Smith, Stillwater, Eagle Heights

#### Two Year Term

Tim Hare, Blackgum, First Jarrod Kendall, Wynnewood, First Ryan Redwine, Oklahoma City, Village

#### One Year Term

Michael McAfee, Bethany, Council Road Brian Myers, Ochelata, First Tim Prock, Collinsville, First

#### **Historical Commission**

Italics denotes persons who are not ordained ministers of the Gospel.

#### Three Year Term

Don Baxter, Oklahoma City, Quail Springs Mary Ellen Keeeton, Kingston, Willis Andy Latta, Tahlequah, First

#### Two Year Term

Terry Brooks, Lindsay, First Bill Haggard, Oklahoma City, Putnam City Leona Marion, Oklahoma City, Trinity

#### One Year Term

Lawrence Gresham, Marlow, Lakeside Luke Holmes, Tishomingo, First *Richard McCullough*, Perkins, Immanuel

### Oklahoma Baptist University

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MRS. LAURI FLUKE, Assistant Vice President for Finance and Administrative Services, 405-585-5130, lauri. fluke@okbu.edu

MRS. PAULA GOWER, Associate Vice President for Marketing and Communications, 405-585-5410, paula. gower@okbu.edu

DR. DAVID HOUGHTON, Dean, Paul Dickinson College of Business, Professor of Business, 405-585-4400, david. houghton@okbu.edu

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DR. CHRIS JONES, Dean, James E. Hurley College of Science and Mathematics, Professor of Chemistry, 405-585-4120, chris.jones@okbu.edu

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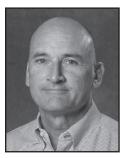


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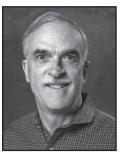
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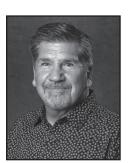
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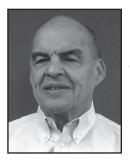
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#### D. Hance Dilbeck, Jr., Treasurer

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#### Bob Nigh, Historical Secretary

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#### Andy Latta, Recording Secretary

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#### Richard McCullough, Chairman

PO Box 517, Perkins, OK 74059 918-645-4128

# Oklahoma Women's Missionary Union Officers

Stacy Neuschafer, President Susan Baker, Vice President Heidi Jones, Secretary

#### Sooner Alcohol and Narcotic Education

#### Doug Henson, Executive Director

2224 Shadow Lake Drive, Oklahoma City, OK 73159 405-378-0297

The state convention cooperates with the work of SANE.

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#### J.D. Greear, President

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#### Marshall Ausberry, First Vice President

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#### Noe Garcia, Second Vice President

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#### John L. Yeats, Recording Secretary

400 East High St, Jefferson City, MO 65101

#### Kathy Litton, Registration Secretary

1627 Silver Creek Dr., Saraland, AL 36571

#### Ronnie Floyd, Treasurer

901 Commerce St, Nashville, TN 37203

#### Southern Baptist Convention Boards, Commission and Institutions

Followed by Oklahoma board members.

#### **Executive Committee**

#### Ronnie Floyd, President

901 Commerce St, Nashville, TN 37203 615-244-2355

www.sbc.net

#### Dave Bryan, Mustang

Alton Fannin, Ardmore

Micah Nix, Skiatook

Mike Scifres, Checotah

#### Guidestone Financial Resources

#### O.S. Hawkins, President

5005 LBJ Freeway, Ste 2200, Dallas, TX 75244 888-984-8433 www.gui

www.guidestone.org

Julie Dilbeck, Oklahoma City

James Scrivner, Ada

### Oklahoma and SBC Organizations

#### International Mission Board

Paul Chitwood, President

3806 Monument Ave

PO Box 6767, Richmond, VA 23230

800-999-3113

www.imb.org

Cheryl L. Wright, Shawnee

Douglas O. Melton, Oklahoma City

Chris Wall, Owasso

#### North American Mission Board

Kevin Ezell, President

4200 N Point Parkway, Alpharetta, GA 30022

770-410-6000

www.namb.net Midweste

Rick Frie, Jenks

Danny Ringer, Elk City

#### Lifeway Christian Resources

Ben Mandrell, President

One LifeWay Plaza, Nashville, TN 37234

615-251-2000

www.lifeway.com

Todd Fannin, Pryor

Greg Kannady, Kingfisher

#### **Ethics and Religious Liberty Commission**

Russell Moore, President

901 Commerce St, Ste 550, Nashville, TN 37203

615-244-2495 www.erlc.com

Justin Sampler, Inola

#### Seminary Extension

Randal A. Williams, Director

901 Commerce St, Ste 500, Nashville, TN 37203

615-242-2453

www.seminaryextension.org

www.wmu.com

#### Committee on Nominations

Jennifer Murray, Muskogee

Heath Tucker, Skiatook

# Associated Organizations of the Southern Baptist Convention

#### Woman's Missionary Union

Sandra Wisdom-Martin, Executive Director-Treasurer

PO Box 830010

Birmingham, AL 35242-0010

205-991-8100

# Southern Baptist Convention Seminaries

Followed by Oklahoma board members.

#### **Gateway Seminary**

Jeff P. lorg, President

3210 E Guasti Rd, Ontario, CA, 91761

415-380-1300

M. Dale Griffin, Shawnee

#### Midwestern Baptist Theological Seminary

Jason K. Allen, President

5001 N Oak Trafficway, Kansas City, MO 64118

800-944-6287 www.mbts.edu

John Mathena, Edmond

Larry W. Sheppard, Broken Arrow

#### New Orleans Baptist Theological Seminary

Jamie Dew, President

3939 Gentilly Blvd, New Orleans, LA 70126

504-282-4455 or 800-662-8701

www.nobts.edu

www.ggbts.edu

Jason Langley, Marietta

#### Southeastern Baptist Theological Seminary

Daniel L. Akin, President

PO Box 1889. Wake Forest, NC 27588

9190556-3101 www.sebts.edu

Jeremy Freeman, Newcastle

#### Southern Baptist Theological Seminary

R. Albert Mohler, Jr., President

2825 Lexington Rd, Louisville, KY 40280

502-897-4011 www.sbts.edu

Joe Ligon, Marlow

Harold Mathena, Edmond

#### Southwestern Baptist Theological Seminary

Adam W. Greenway, President

PO Box 22000, Fort Worth, TX 76122

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Mike Mings, Valliant

# CONSTITUTION OF THE BAPTIST GENERAL CONVENTION OF THE STATE OF OKLAHOMA

#### ARTICLE I - NAME

**Section 1. Name.** This body shall be known as the Baptist General Convention of the State of Oklahoma.

#### **ARTICLE II - OBJECT**

**Section 1. Submission.** This convention shall have no ecclesiastical authority or power whatever and shall never assume to write creeds or to exercise judicial or legislative control over the churches.

**Section 2. Cooperation.** This convention is a purely cooperative body and its purpose shall be to furnish a means by which the churches of Christ in their sovereign capacity can work together in promoting all denominational enterprises which they deem necessary in carrying out the Great Commission.

**Section 3. Statement of Faith.** This convention declares the Bible as the foundation for its faith and practice, and affirms as its confession of faith the Baptist Faith and Message, as revised and adopted in 2000 by the Southern Baptist Convention, as the doctrinal parameter for its cooperative work.

#### **ARTICLE III - CONSTITUENCY**

**Section 1. Constituency.** This convention shall consist of messengers elected by the Baptist churches cooperating with and contributing to the work of the convention.

**Section 2. Messengers.** Each church shall be entitled to three (3) messengers and one (1) additional messenger for every fifty (50) members, provided that no church shall have over ten (10) messengers. Mission-sponsoring churches shall be allowed one (1) additional messenger for each mission church sponsored, provided that the additional messenger must be drawn from the mission congregation.

#### **ARTICLE IV - OFFICERS**

**Section 1. Officers.** The officers of the convention shall be a president, a first vice president, a second vice president, an executive director-treasurer, and a senior associate executive director (if one shall be elected by the board of directors).

#### Section 2. Elections.

A. The president, first vice president, and second vice president shall be elected annually by the messengers of the convention and shall hold their respective offices until their successors are elected. The person receiving the majority of all votes shall be declared elected. No person shall be elected to the same office for more than two consecutive terms.

B. The executive director-treasurer shall be elected by majority vote of the messengers of the convention and shall serve until he resigns, is removed from office, or his successor is elected.

C. The senior associate executive director shall be elected by majority vote of the board of directors upon nomination by the executive director-treasurer and shall serve until he resigns, is removed from office, or his successor is elected.

**Section 3. Chief Executive Officer.** The chief executive officer of the convention shall be the executive director-treasurer. He shall supervise and administer all the affairs of the convention and all its activities, and shall represent and carry out the policies of the convention and the board of directors. He shall be an ex officio member of all boards and committees, including those of auxiliary corporations.

**Section 4. Convention Voting Method.** During election of officers at the convention, in races drawing more than one nominee, the presiding officer shall take care to ensure that the voting method accurately represents the will of the convention and, to that end, shall have the authority to require a standing counted vote and/or ballot vote at his own discretion.

**Section 5. Vacancies.** In addition to death, resignation, and removal from office, an office shall be deemed vacant if the individual holding said office is no longer a member of a church cooperating with and contributing to the work of the Baptist General Convention of Oklahoma.

#### Section 6. Succession.

A. Presidential Succession. Upon a vacancy in the office of president, the first vice president shall succeed to the presidency; upon a vacancy in the office of first vice president, the second vice president shall succeed to the office of first vice president; vacancies in the office of second vice president shall be filled by the board of directors.

B. Executive Director-Treasurer Succession. Upon a vacancy in the office of the executive director-treasurer, the senior associate executive director, if there be one, shall serve as interim executive director-treasurer until such time as the board of directors determines an executive director-treasurer-elect. Should there not be a senior associate executive director, the board of directors shall elect an interim executive director-treasurer to serve until an executive director-treasurer-elect is determined.

C. Other Offices. The board of directors shall fill any officer vacancies. Officers so elected shall serve until their successors are elected.

**Section 7. Duties.** The general duties of officers of the convention are listed in Bylaws, Article I, and other duties may be assigned by the convention and/or board of directors.

**Section 8. Limitations.** No person shall hold more than one office at a time.

#### Section 9. Removal from Office.

A. Not Convention-Elected. All officers and agents, other than those elected by the convention, hold office at the discretion of the board of directors and shall be subject to removal at any time by the affirmative vote of a majority of the entire board of directors.

B. Convention-Elected. The president, first vice president, second vice president, and executive director-treasurer shall be subject to removal at any time by a two-thirds vote of the entire board of directors, provided that the removal is considered at a special meeting of the board of directors called for that purpose.

### ARTICLE V - GENERAL CONVENTIONS AND THEIR PROCEEDINGS

**Section 1. Annual Meeting.** The convention shall hold its meetings annually at such time and place as it may determine.

**Section 2. Special Meetings.** Special meetings may be called by a majority of the entire board of directors, provided that one month's notice shall be provided to the churches.

**Section 3. Time and Location.** The time and place of meetings may be changed by the officers of the convention with the consent of the board of directors in case of an emergency deemed sufficient to justify the action.

**Section 4. Quorum.** Those messengers registered at duly called meetings of the convention shall constitute a quorum for the transaction of business.

**Section 5. Voting.** Each messenger elected in accordance with this constitution and bylaws shall be entitled to one vote. Voting by proxy shall not be allowed.

**Section 6. Terms of Office.** Officers elected at the annual meeting shall assume their offices upon the close of the convention at which they are elected.

**Section 7. Reports.** The proceedings of the convention, including the report of the board of directors, shall be made available annually to the churches.

**Section 8. Resolutions.** All resolutions, the adoption of which would result in the Baptist General Convention of the State of Oklahoma taking a position on an issue rather than taking an action, must be submitted to the Resolutions Committee at least 30 days prior to the scheduled annual meeting. The committee, in turn, will present resolutions to the annual convention.

**Section 9. Minutes.** The assistant to the executive director-treasurer shall record minutes of the convention.

#### ARTICLE VI - BOARD OF DIRECTORS

**Section 1. Function.** There shall be a board of directors elected by this convention through which this convention shall function in its cooperative work. The board of directors shall function as the convention at all times the convention is not in session.

**Section 2. Authority.** The business and property of the Baptist General Convention of the State of Oklahoma shall be managed and controlled by the board of directors. The board of directors herein provided for shall execute bonds, mortgages and other evidence of indebtedness by a three-fourths majority vote of the board of directors. It is understood that as many of these actions as practicable shall be presented to the general convention in annual session.

**Section 3. Composition.** The board of directors shall consist of sixty (60) members, plus the president, first vice president, and second vice president.

**Section 4. Election.** The board of directors shall be elected by a majority vote of the Baptist General Convention of the State of Oklahoma in its annual convention which meets from year to year.

**Section 5. Terms.** The board of directors shall consist of sixty (60) members, plus the president, first vice president and second vice president, who shall be chosen by the convention. The term of office for the sixty (60) members shall be three (3) years. Twenty (20) of them shall retire annually. Board members having served not more than one full term of three years shall be eligible for re-election to a second three-year term. Board members having served a second term shall be ineligible for re-election to this board for a period of two years.

Newly elected board members will begin their terms upon their election by the convention in annual session. Members elected during the year to fill unexpired terms will begin service upon the vote of the board of directors.

**Section 6. Diversity.** The membership of this board shall include no fewer than sixteen (16) persons who are not ordained ministers of the gospel, including at least eight (8) men and at least eight (8) women. In electing members of the board of directors, due regard shall be given to both geographical and numerical representation.

#### Section 7. Process.

A. Associational Area Members. The committee on nominations shall present one nominee for each recognized associational area. Additional nominee(s) shall be determined on the basis of one nominee for each additional 10,000 resident members of churches in a given associational area with the minimum being 20,000. Any board member elected from a specific associational area shall vacate the position when the person moves from that associational area.

B. At-Large Members. At-large members may be elected from any area of the state. The number of at-large positions shall vary in accordance with the number of members elected from specific associational areas. An at-large member who moves from one associational area to another within the state shall retain the position.

**Section 8. Officers of the Board.** The president, first vice president, and second vice president of the convention shall hold the same offices of the board of directors.

#### Section 9. Meetings of the Board.

A. Regular Meetings. The board of directors shall hold three (3) regular meetings per year. Regular meetings shall be scheduled by the president in consultation with the executive director-treasurer.

B. Special Meetings. The board of directors shall hold special meetings upon the call of the president or upon request of one-third of the entire board, provided that fifteen (15) days notice is provided to each board member.

C. Polling. In lieu of calling a special board meeting, the president and executive director-treasurer in emergency situations may poll the board by U.S. and/or electronic mail upon the appropriate committee's recommendation, and the matter shall be decided upon the unanimous vote of the membership of the board of directors.

D. Minutes. The assistant to the executive directortreasurer shall record minutes of the board of directors.

**Section 10. Quorum.** Thirty (30) members of the board of directors shall constitute a quorum for the transaction of business at all meetings of the board of directors.

**Section 11. Voting.** Each member of the board of directors shall be entitled to one vote. Voting by proxy shall not be allowed.

**Section 12. Attendance.** In case any member misses two consecutive meetings of the board without giving advance notification to the office of the executive director-treasurer, the member shall be considered as having resigned.

**Section 13. Vacancies.** In case of any vacancy on the board of directors, the remaining directors by an affirmative vote of a majority of those present and voting may elect a successor to hold the office for the unexpired portion of the vacated term.

**Section 14. Accountability.** The board of directors shall make a general report of all of its actions at the annual meeting of the Baptist General Convention of the State of Oklahoma.

**Section 15. Annual Meeting Date.** The board of directors for good cause may change the time and place for the annual meeting of the convention, taking care to duly notify churches of necessary changes.

**Section 16. Legal Counsel.** The board of directors shall have the power to appoint a general counsel to represent the board of directors in such legal matters it may deem necessary. The executive director-treasurer may retain legal counsel for specialized matters as necessary.

#### **ARTICLE VII - EXECUTIVE COMMITTEE**

**Section 1. Composition.** The president, first vice president, second vice president, executive director-treasurer, and chairmen of all standing committees of the board of directors shall serve as the executive committee of the board of directors.

**Section 2. Authority.** The executive committee shall function as the board of directors of the corporation for legal purposes when the board of directors is not in session, and the acts of said directors of the convention shall be sufficient to bind the convention for all legal purposes, provided their action shall at all times be subject to and governed by the acts of the convention or of the board of directors elected by the convention, acting in the convention's place and stead.

**Section 3. Actions.** The executive committee may perform such duties as may be referred to it for action from time to time by the board of directors. In addition, the executive committee may act upon matters that, in the judgment of the executive director-treasurer and the elected officers of the convention, require action before the next meeting of the board of directors. Such action by the executive committee shall be reported to the board of directors.

**Section 4. Minutes.** The assistant to the executive director-treasurer shall record minutes of the executive committee.

#### ARTICLE VIII - BOARDS, TRUSTEES, AND COMMITTEES, INCLUDING THOSE OF AUXILIARY CORPORATIONS

**Section 1. Creation.** The board of directors may establish auxiliary corporations working in connection with and in harmony with the Baptist General Convention of the State of Oklahoma. Such auxiliary corporations shall be subject to the general control of the board of directors of the convention.

**Section 2. Election.** This convention shall have power to elect such boards, trustees, and committees, including those of auxiliary corporations, as may be necessary for the handling of the affairs of the convention. All such boards, trustees, and committee members, including those of auxiliary corporations, shall be nominated to the convention in its annual session by the convention committee on nominations.

**Section 3. Reports.** These boards, trustees, and committees, including those of auxiliary corporations, shall make detailed annual reports of all transactions fully covering all work committed to them by this convention.

**Section 4. Conformity.** All boards, trustees, and committees, including those of auxiliary corporations, shall institute and maintain their corporate charters and other documents controlling policy and operation in harmony with and conformity to the constitution of the Baptist General Convention of the State of Oklahoma.

**Section 5. Authority.** No boards (with the exception of the Baptist General Convention of the State of Oklahoma board of directors), trustees, and/or committees, including those of auxiliary corporations, shall launch any expansion project, major expenditure of capital funds, creation of debt for capital needs, or any significant change in usual operations except upon authority given by a vote of the convention or the board of directors.

#### **Section 6. Standing Committees.**

A. Nominating Committee. The president shall appoint a fifteen (15) member nominating committee composed of persons from various geographical areas and size of churches. The committee shall meet at least twice: an orientation meeting prior to June 1 and a meeting to begin the nominating process prior to September 15. Between the two meetings, the committee shall provide opportunity for the general constituency to submit recommendations. The committee shall not recommend a fellow committee member or the member's spouse for nomination to any convention-elected position. All persons nominated by the committee shall be contacted prior to the annual session to affirm their willingness to serve if elected. The nominating committee shall recommend to the

convention in annual session:

i. persons to serve on the convention's board of directors and boards of all auxiliary corporations,
ii. nominations for the standing committees elected by the convention, and
iii. preacher for the following year's convention

**iii.** preacher for the following year's conventior annual meeting.

B. Standing Convention Committees. The Nominating Committee shall submit nominations for members of standing convention committees. Members of all standing convention committees will be elected for three-year rotating terms. The board of directors shall establish policies and procedures governing the composition and responsibilities of each standing committee. Standing convention committees include:

i. Ethics and Religious Liberty Committee,

ii. Historical Commission,

iii. Audit Committee, and

iv. other committees that may be necessary from time to time.

#### **Section 7. Special Committees.**

A. Authorization. The board of directors may authorize certain special committees as it may consider beneficial from time to time. The president shall appoint members to committees so authorized. The board of directors shall establish policies and procedures governing the composition and responsibilities of each special committee, including annual meeting committees.

B. Annual Meeting Committees. The president shall appoint the special committees related to the annual session over which he presides. The basic committees are

i. Credentials Committee,

ii. Resolutions Committee, and

iii. Tellers Committee.

**Section 8. Vacancies.** A member of any convention committee shall be considered as having resigned when missing two consecutive meetings without giving advance notification to the office of the executive director-treasurer.

#### **ARTICLE IX - DESIGNATED FUNDS**

**Section 1. Policy.** All funds paid into the treasury of the convention for any special object shall be applied according to the donors' designation.

#### **ARTICLE X - DISSOLUTION**

**Section 1. Distribution of Assets.** Upon the dissolution of this corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose.

### ARTICLE XI PARLIAMENTARY AUTHORITY

**Section 1. Authority.** The rules contained in the current edition of Robert's Rules of Order Newly Revised shall govern the Baptist General Convention of the State of Oklahoma in all cases to which they are applicable and in which they are not inconsistent with the law, constitution, bylaws, and any special rules of order the convention may adopt.

### ARTICLE XII - AMENDMENT OF CONSTITUTION

**Section 1. Method.** This constitution may be amended by a two-thirds vote of the messengers present and voting at any session of any regular annual meeting provided a) that the proposed amendment is submitted in writing at the previous annual meeting or b) that such amendment is recommended by the board of directors and published in the Baptist Messenger thirty (30) days prior to the meeting of the convention.

**Section 2. Exception.** Section 1 of Article II and this Section 2 of Article XII shall not be changed or amended but shall be held inviolate.

# BYLAWS OF THE BAPTIST GENERAL CONVENTION OF OKLAHOMA

#### **ARTICLE I - OFFICERS AND DUTIES**

**Section 1. President.** The president of the convention shall serve as president of the board of directors and shall preside at all meetings of the board, and by virtue of his office shall be a member of the executive committee and ex officio member of all boards and committees of the convention. He shall have general supervision of such matters as may be designated by the board of directors. He shall have authority to appoint all standing committees of the board of directors, in consultation with the first and second vice presidents and the executive director-treasurer of the convention. The president may delegate moderating responsibilities at meetings of the convention and/or board of directors.

**Section 2. First Vice President.** The first vice president of the convention shall serve as first vice president of the board of directors and as a member of the executive committee. He shall, in the absence of the president, preside at meetings of the board of directors and/or convention. He shall have such other duties as shall be assigned by the board of directors and/or convention.

**Section 3. Second Vice President.** The second vice president of the convention shall serve as second vice president of the board of directors and shall serve as a member of the executive committee. He shall, in the absence of the president and first vice president, preside at meetings of the board of directors and/or convention. He shall have such other duties as shall be assigned by the board of directors and/or convention.

#### Section 4. Executive Director-Treasurer.

A. Duties. The chief executive officer of the convention shall be the executive director-treasurer. He shall supervise and administer all the affairs of the convention and all its activities, and shall represent and carry out the policies of the board of directors and the executive committee of the convention. The executive

director-treasurer shall have custody of all the funds and securities of the Baptist General Convention of the State of Oklahoma, and when necessary or proper shall endorse, on behalf of the convention for collection, checks, notes, and other obligations, and shall deposit the same to the credit of the convention in such bank or depository as the board of directors may designate. The executive director-treasurer shall make annual reports of all funds or securities coming into his hands to the board of directors who shall audit and check the same and give the same their approval in writing. The executive director-treasurer shall employ members of the executive leadership team and staff.

#### B. Election.

i. Search Committee. A search committee of seven members of the board of directors shall be elected without nomination by the board of directors by secret ballot; the seven persons receiving the largest number of votes shall form the committee and the one receiving the largest number of all votes shall be chairman.

ii. Board Approval. When the committee has a nomination to make to the board, a meeting of the board of directors will be called to consider the recommendation, and the nominee may be elected by the board of directors by a majority vote, subject to approval of the convention.

iii. Convention Approval. The person elected by the board of directors shall serve as executive director-treasurer-elect until the convention next meets, at which time the election of such person shall be approved or disapproved by a majority vote of the convention.

**Section 5. Signing Authority.** The president, each of the vice presidents, the executive director-treasurer, the senior associate executive director, or other individuals as approved by the board of directors shall have the power and authority to sign documents affecting title to real estate owned by the convention, promissory notes, contracts, and other documents on behalf of the corporation, which do not obligate the corporation to pay more than 1 percent of the budget as approved at the Annual Meeting, the signatures of whom shall be attested as required by law. For documents that

obligate the corporation to pay more than 1 percent of the budget, two officer signatures shall be required, one of which must be the president or a vice president. Each of such officers shall have the power and authority to ratify on behalf of the corporation, as necessary, any documents signed by any other person acting on behalf of the corporation.

#### **ARTICLE II - ELECTRONIC MEETINGS**

**Section 1. Authorization.** The board of directors, executive committee, standing committees, and special committees are authorized to meet by telephone conference or through other electronic communications media so long as each participant may simultaneously hear each other and participate during the meeting.

### ARTICLE III - COMMITTEES OF THE BOARD OF DIRECTORS

**Section 1. Standing Committees.** The board of directors is authorized to create such standing committees as it may determine beneficial. The president, in consultation with the executive director-treasurer, shall appoint members of committees so created.

**Section 2. Special Committees.** The board of directors and the executive committee are authorized to create such special committees as it may determine are beneficial. The president, in consultation with the executive director-treasurer, shall appoint members of all committees so created.

**Section 3. Composition.** The president is authorized to appoint Oklahoma Baptists who are not members of the board of directors to committees of the board.

# ARTICLE IV - INDEMNIFICATION OF DIRECTORS, OFFICERS, EMPLOYEES, AND AGENTS

Section 1. Indemnification. The convention shall indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative by reason of the fact that he is or was a director, officer, employee or agent (including volunteers) of the convention, against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by him in connection with such action, suit or proceeding except that no indemnification shall be made in respect of any claim, issue or matter as to which such person shall have been adjudged to be liable for gross negligence or misconduct in the performance of this duty to the convention.

Section 2. Authorization of Indemnification. Any indemnification under this Article shall be made by the convention only as authorized in the specific case upon a determination that indemnification of the director, officer, employee or agent is proper in the circumstances because he has met the applicable standard of conduct set forth in this Article. Such determination shall be made: by the Board of Directors by a majority vote of a quorum consisting of directors who were not parties to such action, suit or proceedings; or if such quorum is not obtainable, or even if obtainable a quorum of disinterested directors so directs, by independent legal counsel in written opinion.

**Section 3. Non-Exclusive Indemnification.** The indemnification provided by this Article shall not be deemed exclusive of any other rights to which those seeking indemnification may be entitled under the convention's certificate of incorporation or constitution, statutes, regulations, and agreement, any insurance purchased by the convention, vote of the disinterested directors or otherwise, and shall continue as to a person who has ceased to be a director, officer, employee or agent of the convention and shall inure to the benefit of the heirs and personal representatives of such person.

**Section 4. Insurance.** The convention shall have power to purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the convention, against any liability asserted against him and incurred by him in any such capacity, or arising out of his status as such, whether or not the convention would have the power to indemnify him against such liability under the provision of this Article.

#### **ARTICLE V - AMENDMENT OF BYLAWS**

**Section 1. Method.** The convention shall have the power to amend these bylaws by a vote of two-thirds of the messengers present at any session of any annual meeting, or the board of directors shall have the power to amend the bylaws of the convention at any regular or specially called meeting by a vote of two-thirds of the entire membership of the board of directors, provided that the notice calling the board meeting shall specify that amendments to the bylaws will be voted upon at the particular meeting. In case of emergency, the bylaws may be amended at any general or special meeting of the board of directors without prior notice, provided that three-fourths of the entire membership of the board of directors votes affirmatively.

Revised November 2015

# BYLAWS OF THE BAPTIST FOUNDATION OF OKLAHOMA

#### PREAMBLE

The Baptist Foundation of Oklahoma declares the Bible as the foundation for its faith and practice, and affirms as its confession of faith, the Baptist Faith and Message, as revised and adopted in 2000 by the Southern Baptist Convention.

#### ARTICLE I Membership

1.1 Membership. Membership in The Baptist Foundation of Oklahoma (the "Corporation") shall consist of (1) resident Oklahoma Baptist entities that are cooperating with the Baptist General Convention of the State of Oklahoma, (2) entities residing outside of Oklahoma that are cooperating with a state Baptist convention with like beliefs and commitments as the Baptist General Convention of the State of Oklahoma, or (3) organizations that possess like beliefs and commitments as the Baptist General Convention of the State of Oklahoma. Members of this Corporation will not have any voting powers and will not have authority to conduct any business on behalf of this Corporation.

### ARTICLE II Board of Directors - Composition

2.1 Number and Qualifications. There shall be eighteen (18) elected Directors of this Corporation. Each Director shall be a member of a Baptist church affiliated and cooperating with the Baptist General Convention of the State of Oklahoma and a resident of the State of Oklahoma. The membership of the Board of Directors shall geographically represent the state of Oklahoma.

Of the eighteen (18) Directors, fifteen (15) shall be lay persons and three (3) shall be ordained ministers of the Gospel or in other church related vocations. At least five (5) of the Directors shall be women. To assure continuity, at least four (4) Directors shall be persons who have previously served at least one full term on the Board of Directors.

Prerequisite vocational and personal qualifications for nomination of lay Directors shall include, among other things, (1) extensive personal knowledge in business affairs which is gained from actual experience in conducting a business or profession; (2) an established good reputation in his or her section of the State as a sound and stable business or professional person, and (3) respect by the general public in his or her section of the State as a person who, if called to mind, would make sound financial investments and decisions and safeguard funds and property.

- 2.2 Election and Recommendations. At the annual session of the Baptist General Convention of the State of Oklahoma, the Committee on Nominations of the Baptist General Convention of the State of Oklahoma shall, in compliance with these Bylaws, nominate six (6) persons, of which three (3) shall be returning Directors and three (3) shall be new Directors, for election by the Baptist General Convention of the State of Oklahoma to the Board of Directors of the Corporation. Recognizing that the Chief Executive Officer of the Corporation is uniquely informed as to persons whose particular capabilities and dedication set them apart for such service, the Chief Executive Officer shall recommend to said Committee on Nominations those persons from the various sections of the State whom the Chief Executive Officer deems qualified to serve as Directors, with the full expectations that the Chief Executive Officer's recommendations shall be given foremost consideration by the Committee on Nominations.
- 2.3 Term and Eligibility for Re-election. The term for each Director shall be three (3) years commencing upon their election by the Baptist General Convention of the State of Oklahoma at its annual session. Directors having served not more than one full term of three (3) years shall be eligible for re-election to a second three (3) year term. Directors having served a

second term shall be ineligible for re-election to this board for a period of two years. During the two year absence, a former Director may serve as an Advisory Director.

- **2.4 Vacancies.** Vacancies on the Board of Directors shall be filled by the Board of Directors of the Baptist General Convention of the State of Oklahoma. The term for such appointment will be the unexpired term resulting from the vacancy commencing immediately upon appointment to the Board of Directors of the Corporation. The term the Director completes under this provision shall not count toward the term limits specified in Section 2.3.
- 2.5 Board Member Attendance. If a Director misses two (2) of the regularly scheduled meetings of the Board of Directors per calendar year, that Director will be considered to have resigned his or her position. At the discretion of the Chairperson, imposition of this rule may be waived and absences excused due to extenuating circumstances. The minutes will reflect any excused absences.
- 2.6 Ex Officio Director. The Executive Director-Treasurer of the Baptist General Convention of the State of Oklahoma shall be an ex officio, voting member of the Board of Directors. Such Executive Director-Treasurer, or his designee with vote, is entitled to attend all meetings of the Board of Directors, including any executive sessions of such meetings. The Executive Director-Treasurer shall be counted in determining a quorum. The Executive Director-Treasurer shall serve as a non-voting member of the Chief Executive Officer Search Committee of the Corporation.
- 2.7 Advisory Directors. Subject to the approval of the Board of Directors of the Corporation, the Chief Executive Officer shall appoint not more than six (6) persons to serve as Advisory Directors. The term for each Advisory Director is two (2) years commencing at the adjournment of the Annual Meeting of the Board of Directors. Advisory Directors shall serve in an advisory capacity to the Board of Directors and to the Committees of the Board of Directors. Advisory Directors shall not have the right to make motions or to vote. Advisory Directors shall not be counted in determining a quorum and have no right to receive notices of meetings.
- 2.8 Denominational Advisors. Other persons serving in an advisory capacity shall include at least one (1) representative of the Baptist General Convention of the State of Oklahoma other than the Ex Officio Director appointed in Section 2.6 above, at least one (1) representative of Oklahoma Baptist University, at least one (1) representative of Oklahoma Baptist Homes for Children, and at least one (1) representative of Baptist Village Communities of Oklahoma (collectively "Denominational Advisors"). Denominational Advisors shall serve in an advisory capacity to the Board of Directors and to the Committees of the Board of Directors. Denominational Advisors shall not have the right to make motions or to vote. Denominational Advisors shall not be counted in determining a quorum and have no right to receive notices of meetings.
- 2.9 Removal for Cause. Any member of the Board of Directors may be removed from office, for cause, by a majority vote of the Board of Directors of the Baptist General Convention of the State of Oklahoma. Advisory Directors or Denominational Advisors may be removed from office, for cause, by a majority vote of the Board of Directors of the Baptist Foundation of Oklahoma.
- **2.10** Convention Employee Not Elected Director. Except as provided in Section 2.6 above, an employee of the Baptist General Convention of the State of Oklahoma, its agencies or affiliated institutions, may not be elected as a Director of the Corporation. Should an elected Director of the Corporation become an employee of the Baptist General Convention of the State of Oklahoma, its agencies or affiliated institutions, his or her term of service on the Board will terminate immediately.

### ARTICLE III Duties of Directors

- **3.1 General Powers.** The business and affairs of the Corporation shall be administered by the Board of Directors of the Corporation except as otherwise provided in the Corporation's Certificate of Incorporation, these Bylaws or the laws of the State of Oklahoma.
  - 3.2 Chairperson of the Board. The Chairperson of the Board of Directors shall be

elected from among the Directors for a term of one (1) year or until a successor is elected. The Chairperson shall preside over all meetings of the Directors, shall be the Board's official spokesperson, and shall perform such other duties as ordinarily pertain to that office. The Chairperson shall be an ex officio, voting member of all Committees of the Board of Directors. The Chairperson shall appoint the Nominating Committee of the Board of Directors.

- 3.3 Vice-Chairpersons of the Board. There shall be a First Vice-Chairperson and a Second Vice-Chairperson of the Board of Directors elected from among the Directors for a term of one (1) year or until successor(s) are elected. The First Vice-Chairperson shall possess the powers and perform the duties incumbent upon the Chairperson of the Board during the absence or incapacity of the Chairperson. The Second Vice-Chairperson shall possess the powers and perform the duties incumbent upon the Chairperson of the Board during the absence or incapacity of the Chairperson and the First Vice-Chairperson.
- 3.4 Duties. It shall be the duty of the Board of Directors to implement policies regarding the administration of all assets delivered to the Corporation by gift, devise, bequest, custody, in trust or otherwise. The Board of Directors shall also implement policies governing the distribution of assets in accordance with donor intent and applicable State and Federal law. The Board of Directors shall secure an audit of the Corporation annually. The Board of Directors shall make any reports requested by the Baptist General Convention of the State of Oklahoma regarding the management of assets entrusted to the Corporation.
- 3.5 Limitations by the Baptist General Convention of the State of Oklahoma. Notwithstanding any provision of these Bylaws to the contrary, the Directors shall not, except upon authority given by a vote of the Baptist General Convention of the State of Oklahoma or the Convention's Board of Directors: (a) launch any expansion project, major expenditure of capital funds as defined in Section 7.4, creation of debt for capital needs; (b) make any significant change in the Corporation's usual operations; or (c) take any action not in keeping with the purposes of the Baptist General Convention of the State of Oklahoma. No bond, mortgage or other evidence of debt shall be executed involving any of the property of the Baptist General Convention of the State of Oklahoma without the prior written approval of the Board of Directors of the Baptist General Convention of the State of Oklahoma.
- 3.6 Quorum and Voting. A quorum of the Board of Directors, Executive Committee and any other Committee appointed by the Board of Directors shall consist of at least a majority of the authorized number of Directors (if the Board of Directors) or a majority of the Directors entitled to vote (if a Committee). Each Director shall be entitled to one (1) vote. All matters properly coming before the Board of Directors, Executive Committee and any other Committee shall be determined by majority vote of those Directors present (if the Board of Directors) or of those Directors present who are entitled to vote (if a Committee) unless a greater number is specifically required by these Bylaws, the Certificate of Incorporation of the Corporation or the laws of the State of Oklahoma. Except as provided for in Section 2.6 above, a Director may not vote or act by proxy at any meeting of the Directors. In the absence of a quorum, those Directors or Committee members present may adjourn any meeting from time to time without further notice other than announcement at the meeting, until a quorum shall be present.
- **3.7 Compensation.** Directors shall not receive compensation for their services as such, although the reasonable expenses of the Directors for attendance at Board or Committee meetings may be paid or reimbursed by the Corporation.

### ARTICLE IV Meetings of the Board of Directors

4.1 Annual Meetings; Notice. The Annual Meeting of the Board of Directors shall be held during the month of December of each year. At the Annual Meeting the newly elected Directors shall be seated with their terms commencing upon adjournment of the Annual Meeting. Additionally, officers shall be elected for the ensuing year. No notice of the Annual Meeting of the Board of Directors is required where the Board of Directors has fixed a regular date, time and place for its Annual Meeting. Otherwise, the Chief Executive Officer will fix the date, time, and place of the Annual Meeting and the Secretary shall give notice of the date,

time and place of the Annual Meeting by email, mail or facsimile transmission more than ten (10) days before the Annual Meeting.

- **4.2 Regular Meetings; Notice.** Regular meetings of the Board of Directors shall be held in the months of January, April, July and October. No notice of regular meetings of the Board of Directors is required where the Board of Directors has fixed a regular date, time and place for its regular meeting. Otherwise, the Chief Executive Officer shall fix the date, time, and place of the meeting and the Secretary shall give notice of the date, time and place of each regular meeting by email, mail or facsimile transmission more than ten (10) days before the meeting.
- **4.3 Special Meetings; Notice.** Special meetings of the Board of Directors may be called by the Chairperson of the Board of Directors, the Chief Executive Officer, or by one third of the Directors then in office. The Secretary shall give notice of the date, time, place, and purpose or purposes of each special meeting by mail more than five (5) days before the meeting or by email, facsimile transmission or telephoning more than two (2) days before the meeting.
- **4.4 Meetings by Electronic Communication.** Both regular and special meetings of the Board of Directors may be conducted through electronic communication, teleconference, video conference or any other means approved by the Board of Directors. Meetings conducted through electronic communication, teleconference, video conference or other means shall be confirmed by minutes to be distributed to each Director for his or her approval at the next regular meeting of the Board of Directors.
- **4.5 Waiver of Notice of Meeting.** Attendance at any meeting waives notice of that meeting, and notice may also be waived in writing either before or after such meeting.
- 4.6 Parliamentary Authority. The rules contained in the current edition of Robert's Rules of Order Newly Revised shall govern the Corporation in all cases to which they are applicable and in which they are not inconsistent with these Bylaws and any special rules of order the Corporation may adopt.

#### ARTICLE V Committees

- **5.1 Designation of Committees.** The Board of Directors may designate one or more standing or special Committees to direct the business of the Corporation. The Chief Executive Officer shall recommend to the Board of Directors those Directors he deems best qualified to serve as Members, Chairperson, and Vice-Chairperson of the Committees. Each such Committee may exercise the authority granted to it through its Committee Charter. Each Committee shall consist of two (2) or more current Directors and such other persons as the Board may designate, who need not be members of the Board of Directors. Members of a Committee shall serve until the next Annual Meeting of the Board of Directors or until successor Committee Members are appointed in the event of a vacancy.
- **5.2 Duties.** All Committees are to report promptly to the Board of Directors and only take such action as is specifically designated in these Bylaws or in its Committee Charter setting forth its duties and responsibilities. Rules governing procedures for meetings of any Committee of the Board must be consistent with these Bylaws and shall be established by the Board of Directors or, in the absence thereof, by the Committee itself. If no rules are established, then the rules that govern the Directors shall govern each Committee.
- 5.3 Limitations on Committee Powers. No Committee shall have the authority of the Board of Directors to amend, alter, or repeal these Bylaws, or any policy or charter; to elect, appoint, or remove any member of any such Committee or any Officer or Director of the Corporation; to amend, alter, or repeal any resolution of the Board of Directors; or as otherwise may be prohibited by law.
- 5.4 Meetings of the Committees; Meetings by Electronic Communication. Regular and special meetings of the Executive Committee and any other Committee appointed by the Board of Directors may be called by the Chief Executive Officer, Chairperson or by one third of the Directors on the Committee. The Secretary of the Corporation shall give notice of the date, time, place, and purpose or purposes of each meeting by mail more than five (5) days

before the meeting or by electronic communication more than two (2) days before the meeting. Attendance at any meeting waives notice of that meeting, and notice may also be waived in writing either before or after such meeting. Both regular and special meetings of the Executive Committee or of any other Committees appointed by the Board of Directors may be conducted through electronic communication, teleconference, video conference or any other means approved by the Committee. Meetings conducted through electronic communication, teleconference, video conference or other means shall be confirmed by minutes which shall be distributed to each Director on the Committee prior to the next regular or special meeting of the Committee and shall be ratified by the acceptance of the minutes of such meeting by the majority of Directors on the Committee. In the event of an absence of a Committee member from a Committee meeting, the Chairperson of the Board of Directors may designate an alternate Committee member from the current Directors to that specific Committee meeting.

5.5 Executive Committee. The Executive Committee shall consider various matters including the annual budget to be acted upon by the Directors, and shall recommend actions to be taken from time to time by the Board of Directors. The Executive Committee shall consist of the Chairperson and Vice Chairpersons of the Board, and the Chairpersons of all standing Committees. The Chief Executive Officer and any employees of the Corporation designated by the Chief Executive Officer shall serve as ex-officio members without right to vote, and shall not be counted in determining a quorum. During the intervals between meetings of the Board of Directors, the Executive Committee shall possess and may exercise all the powers and functions of the Board of Directors in the management and direction of the affairs of the Corporation in all cases in which specific direction shall not have been given by the Board of Directors. All actions of the Executive Committee shall be reported to the Board of Directors at its next meeting succeeding such action.

#### ARTICLE VI Officers

- 6.1 Number and Qualifications. The Officers of the Corporation shall consist of the Chairperson of the Board of Directors, Vice-Chairpersons of the Board of Directors, the Chief Executive Officer, Presidents, the Secretary, the Treasurer and such other Officers as may be deemed necessary or desirable by the Corporation's Directors or by the laws of the State of Oklahoma. One person may hold more than one office at a time, except that no person may simultaneously hold the offices of Chief Executive Officer and Secretary. The Chief Executive Officer shall hold the office of Treasurer, unless otherwise designated by the Board of Directors.
- **6.2 Election.** The Chief Executive Officer shall be elected by the Directors of said Corporation and shall serve until a successor is elected. Presidents, Secretary, and Assistant Secretary, if any, shall be elected by the Directors of said Corporation with the advice and recommendation of the Chief Executive Officer, and shall serve until successors are elected. Other Officers who have the authority to bind the Corporation shall be selected by the Chief Executive Officer with the advice and consent of the Directors. No Officers, other than the Chairperson and Vice-Chairpersons, shall be members of the Board of Directors.
- **6.3 Authority and Duties.** The Chief Executive Officer of the Corporation shall have the authority and exercise the powers and perform the duties specified by the Board of Directors or these Bylaws. All other Officers of the Corporation shall have the authority and shall exercise the powers and perform the duties specified by the Chief Executive Officer, the Board of Directors, or these Bylaws.
- 6.4 Chief Executive Officer. The Chief Executive Officer shall be the chief executive and administrative officer of the Corporation. The Chief Executive Officer shall carry out the policies of the Board of Directors and shall make a full report to the Directors concerning all matters committed to the Board of Directors; and thereafter make reports to the Baptist General Convention of the State of Oklahoma. At least annually, the Chief Executive Officer shall make available for distribution all designated income, and shall furnish any interested institution any information requested concerning the investment of funds for such institution. With the exception of the Chairperson and Vice-Chairpersons of the Board of Directors, all other Officers, agents,

and employees shall report and be responsible to the Chief Executive Officer.

- 6.5 Chief Executive Officer Succession. Upon resignation, removal, incapacity, or absence of the Chief Executive Officer, the Senior Officer as determined by the Board of Directors shall serve as Interim Chief Executive Officer. The Interim Chief Executive Officer shall possess the powers and perform the duties incumbent upon the office of the Chief Executive Officer. The Interim Chief Executive Officer shall serve until such time as the Board of Directors assigns a substitute Interim Chief Executive Officer or appoints a Chief Executive Officer.
- 6.6 Treasurer. Subject to the provisions of these Bylaws and to such regulations as may from time to time be prescribed by the Board of Directors, the Treasurer shall be responsible for all assets of the Corporation; keep and render accurate account of all receipts and disbursements; deposit all monies in the name of the Corporation in such banks or depositories as designated by the Board of Directors; have the power to endorse for deposit all instruments received by the Corporation; and disburse funds of the Corporation as directed by the Board of Directors. In time of an emergency occasioned by the illness or inability of the Treasurer to act, the Board of Directors may designate particular Officers to perform the duties of Treasurer. The Treasurer shall make reports of all funds, securities and properties of the Corporation annually and whenever requested by the Board of Directors.
- **6.7 Presidents.** There shall be one or more Presidents, and within the area of duties and responsibilities prescribed for each of them by the Board of Directors upon recommendation of the Chief Executive Officer, each President shall assist the Chief Executive Officer in performing the work of the Corporation under the supervision of the Chief Executive Officer within the areas of his prescribed duties and responsibilities.
- **6.8** Secretary. The Secretary of the Corporation shall keep a record of all minutes of each meeting of the Board of Directors and shall perform all duties which are usual and incident to that office. The Secretary shall be the custodian of the corporate records and seal, shall furnish certifications of actions of the Board of Directors, Bylaws, and organizational documents, and shall perform such other duties as may be required by these Bylaws or as may be assigned by the Board of Directors or the Chief Executive Officer. In the absence of the Secretary, the Assistant Secretary, whether one or more, shall discharge the duties of the Secretary.

### ARTICLE VII Administration of Assets

- 7.1 Extent of Authority. Except as may be specifically provided elsewhere in these Bylaws, the Directors shall have and exercise full authority with reference to the investment, reinvestment and administration of all assets devised, bequeathed, given or transferred to the Corporation, and shall have authority to execute property transfers, assignments, contracts, deeds, oil and gas leases and mineral deeds, releases, receipts, acquittances, and any and all instruments that may be necessary in the administration of the property, and assets of the Corporation. The purchaser or transferee of property, real or personal, notes, bonds, or securities, shall not be required to look to the application of proceeds so long as such instrument or instruments so delivered to him or them are executed by the Chief Executive Officer or a President of the Corporation.
- 7.2 Designated Gifts. The Officers of the Corporation may accept on its behalf, in accordance with policies set by the Board of Directors, any designated contribution, grant, bequest, or devise consistent with its general tax-exempt purposes, as set forth in the Certificate of Incorporation. As so limited, donor designated contributions will be accepted for special funds, purposes, or uses. The Corporation shall retain sufficient control over all donated funds to assure that such funds will be used in a manner consistent with the restrictions contained in the gift and the Corporation's exempt purposes.
- 7.3 Undesignated Gifts. In the event that a gift is received by the Corporation without specific direction in the gift instrument as to its use, said funds will be placed in a permanent endowment trust (the "Undesignated Trust") to be managed according to the policies of the Corporation. The Corporation will provide an accounting of the Undesignated Trust to the Board of Directors of the Baptist General Convention of the State of Oklahoma at least annually. The

Convention shall have full and final authority as to the allocation of any distribution from the Undesignated Trust.

- 7.4 Loans. Provided the Corporation is in compliance with the Constitution of the Baptist General Convention of the State of Oklahoma, the Corporation may borrow such sums as may be necessary and essential to the routine, prudent, and efficient operation of the Corporation in carrying out its corporate purposes, provided that the aggregate amount of debt incurred by the Corporation, less any indebtedness due and owing to or obtained from the Baptist General Convention of the State of Oklahoma, shall not exceed the sum of Three Hundred Fifty Thousand Dollars (\$350,000); provided that, in the event the Corporation shall need to borrow sums in excess of the aggregate amount of Three Hundred Fifty Thousand Dollars (\$350,000) (exclusive of any amounts owed or obtained from the Baptist General Convention of the State of Oklahoma), which sum shall be determined to be a "Major Expenditure" under the Constitution of the Baptist General Convention of the State of Oklahoma, the Corporation shall obtain the prior written approval of the Board of Directors of the Baptist General Convention of the State of Oklahoma. In no event shall the Corporation give any security for such borrowing, to include mortgages and security interests in the personal property of the Corporation, without the prior written approval of the Board of Directors of the Baptist General Convention of the State of Oklahoma.
- No Purchase or Sale of Certain Property Without Approval by Board of Directors of Corporation and of Board of Directors of Baptist General Convention. No real property or personal property having a value in excess of \$350,000 may be purchased, acquired other than by gift, sold, transferred, assigned or conveyed by the Corporation other than in its fiduciary capacity, unless the Board of Directors of the Corporation and the Board of Directors of the Baptist General Convention of the State of Oklahoma approve such purchase or sale and determine that such purchase or sale shall be necessary or convenient and for the best interests of the Corporation. No acquisition, purchase, assignment, conveyance or transfer of such property or any interest therein either to or from the Corporation shall at any time be made by the Corporation other than in its fiduciary capacity until such purchase, acquisition, assignment, transfer or conveyance shall have been authorized by a vote of the Board of Directors of the Corporation at a duly called meeting, held pursuant to the provisions of these Bylaws, and shall have been authorized by a vote of the Board of Directors of the Baptist General Convention of the State of Oklahoma. No such transfer or conveyance shall be valid or binding upon the Corporation unless the vote by which the same is authorized shall have been entered and recorded in the records of the Corporation.
- 7.6 No Encumbrances of Property Without Approval of Board of Directors of Corporation and of Board of Directors of Baptist General Convention. The Corporation shall not pledge, hypothecate, mortgage, assign, or grant a security interest or lien in or to any real or personal property owned or to be acquired by the Corporation other than in its fiduciary capacity without the prior approval of the Board of Directors of the Corporation and of the Board of Directors of the Baptist General Convention of the State of Oklahoma. No such encumbrance shall be valid or binding upon the Corporation until such approval has been obtained by a vote of the Board of Directors of the Corporation at a duly called meeting, held pursuant to the provisions of these Bylaws, and shall have been authorized by a vote of the Board of Directors of the Baptist General Convention of the State of Oklahoma. No such encumbrance shall be valid or binding upon the Corporation unless the vote by which the same is authorized shall have been entered and recorded in the records of the Corporation.

### ARTICLE VIII Seal

The seal of the Corporation shall be circular in form around the outside border of which shall be inscribed the following:

"THE BAPTIST FOUNDATION OF OKLAHOMA 1946."

#### ARTICLE IX Miscellaneous

- **9.1 Indemnification.** The Corporation shall indemnify any present or former Director, Officer or employee against liabilities, judgments and all expenses incurred by reason of and arising out of his service to the Corporation, except as to matters in which he shall be adjudged to be liable for negligence or misconduct in the performance of his duties to the Corporation. This right of indemnification shall not be exclusive of any other right of such person, including but not limited to rights provided by Resolution of the Corporation and by the provision of Title 18, Section 1031 of the Oklahoma Statutes.
- 9.2 Loans to Directors and Officers Prohibited. No loans or advances, other than customary travel advances, shall be made by the Corporation to any of its Directors or Officers.
- 9.3 No Private Inurement. The Corporation is organized as a nonprofit corporation and is to be operated exclusively for one or more of the purposes specified in Section 501(c)(3) of the Internal Revenue Code, or the corresponding sections of any future federal tax code, and in the promotion of purposes stated in the Certificate of Incorporation of the Corporation. The net earnings of the Corporation shall be devoted exclusively to such charitable purposes and shall not inure to the benefit of any private individual. No Director or person from whom the Corporation may receive any property or funds shall receive or shall be entitled to receive any pecuniary profit from the operation thereof, and in no event shall any part of the funds or assets of the Corporation be paid as salary or compensation to, or distributed to, or inure to the benefit of any member of the Board of Directors or Advisors thereto; provided however, a Director, Advisory Director or Denominational Representative may, from time to time, be reimbursed for his or her actual and reasonable expenses incurred in connection with the administration of the affairs of the Corporation.
- 9.4 Permissible Activities. Notwithstanding any other provision of the Certificate of Incorporation of the Corporation or these Bylaws, the Corporation shall not engage in any activities that are not permitted by a nonprofit corporation exempt from federal corporate tax under Section 501(c)(3) of the Internal Revenue Code or by nonprofit corporation contributions which are tax deductible under 170(c)(2) of the Internal Revenue Code.
- 9.5 Books and Minutes. The Corporation shall keep correct and complete books and records of account and financial statements and shall also keep minutes of the proceedings of its Board of Directors and Committees. All books and records of the Corporation may be inspected by any Director for any proper purpose at any reasonable time.
- 9.6 Amendments. These Bylaws may be amended by a three-fourths vote of Directors present and voting at any regular meeting of this Corporation, provided that the notice of the meeting included notice of the proposed action. No amendment shall become effective until approved by the Baptist General Convention of the State of Oklahoma.
- 9.7 Severability. The invalidity of any provision of these Bylaws shall not affect the other provisions hereof, and in such event, these Bylaws shall be construed in all respects as if such invalid provisions were omitted.

IN WITNESS WHEREOF, the Amended Bylaws are duly executed on this 31st day of July, 2020.

ATTEST:

Kynda R Kliewer Secretary

# EIGHTH AMENDED and RESTATED BYLAWS

**OF** 

# BAPTIST VILLAGE RETIREMENT COMMUNITIES OF OKLAHOMA, INC.

As amended May 21, 1996, November 18, 2003, August 10, 2004, February 15, 2005, November 29, 2011, November 17, 2015, February 14, 2017, May 15, 2018

A not-for-profit corporation organized for charitable, religious, educational and scientific purposes in providing aged, sick or injured persons with housing, long term care and other services designed to meet their physical, social, psychological and spiritual needs and to contribute to their health, security, happiness, spiritual well-being and usefulness in longer living as mandated by the Scriptures as a ministry of the gospel of Jesus Christ.

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# EIGHTH AMENDED and RESTATED BYLAWS

OF

BAPTIST VILLAGE RETIREMENT COMMUNITIES OF OKLAHOMA, INC.

As amended May 21, 1996, November 18, 2003, August 10, 2004, February 15, 2005, November 29, 2011, November 17, 2015, February 14, 2017, May 15, 2018

#### **PREAMBLE**

Statement of Faith. The Corporation declares the Bible as the foundation for its faith and practice, and affirms as its confession of faith, the Baptist Faith and Message, as revised and adopted in 2000 by the Southern Baptist Convention.

#### ARTICLE I

#### OFFICES/MEMBERSHIP

- 1.01. <u>Registered Office</u>. The registered office shall be located at 3800 North May, Oklahoma City, Oklahoma 73112-6506.
- 1.02. <u>Principal Office</u>. The principal office of the Corporation is 3800 North May, Oklahoma City, Oklahoma 73112-6506.

The Board of Directors shall have full power and authority to change the principal office of the Corporation from one location to another as the Board of Directors deems advisable. Any such change shall be noted in the Bylaws by the Secretary in this section to state the new location.

1.03. Other Offices. The Corporation may also have offices at such other places within the State of Oklahoma as the Board of Directors may from time to time determine or the business of the Corporation may require.

#### ARTICLE II

#### **PURPOSES AND POWERS**

- 2.01. Purposes and Powers. A not-for-profit corporation organized for charitable, religious, educational and scientific purposes in providing aged, sick or injured persons with housing, long term care and other services designed to meet their physical, social, psychological and spiritual needs and to contribute to their health, security, happiness, spiritual well-being and usefulness in longer living as mandated by the Scriptures as a ministry of the gospel of Jesus Christ. This Corporation is an auxiliary corporation of the Baptist General Convention of the State of Oklahoma under the terms of Article VI of the Convention's bylaws. In furtherance of its general purpose, the Corporation shall perform any or all of the following:
- A. To operate one or more long term care health centers, assistance in living centers, residential living villages, adult day centers, respite care service or other housing for elderly persons.
- B. To provide medical and surgical aid and nursing or other services to the aged, sick, injured, destitute or otherwise needy persons.

BYLAWS BAPTIST VILLAGE RETIREMENT COMMUNITIES OF OKLAHOMA, INC. PAGE 1

- C. To engage in research and scientific and educational activities related to serving the aged, sick and injured in promoting long-term care and nursing.

  BYLAWS
- D. To promote cooperation and coordination between health professionals, providers, individuals and public agencies in community health planning efforts.
- E. To develop, produce, publish and make available items for educational purposes which will promote or improve the physical, social, psychological and spiritual needs of elderly persons.
- F. To seek out and investigate cases of worthiness, destitution and want, and to administer, in deserving cases, through means derived from contributions and from other sources as may be from time to time devised, such assistance as may in the discretion of the directors be deemed judicious and proper.
- G. To exercise any and all rights and powers which a corporation may now or hereafter exercise.

The purposes specified herein shall be construed both as purposes and powers and shall be in no wise limited or restricted by reference to, or inference from, the terms of any other clause in this or any other Article hereof, but the purposes and powers specified in each of the clauses herein shall be regarded as independent purposes and powers, and the enumeration of specific purposes and powers shall not be construed to limit or restrict in any manner the meanings of general terms or of the general powers of the Corporation; nor shall the expression of one thing be deemed to exclude another, although it be of like nature not expressed.

In carrying out the spirit and letter of the corporate purposes and objectives of the Corporation, as expressed in its Certificate of Incorporation and in these Bylaws, the Corporation shall have the following powers:

- A. To purchase and hold title in fee simple absolute any real estate, and to convey, sell, assign, transfer, mortgage, pledge, exchange or otherwise dispose of any such reality.
- B. To purchase and own personal property, which is suitable, necessary, useful or advisable for the transaction of the business of the Corporation,

- C. To enter upon, improve, develop, manage and otherwise deal with such real property.
- D. To solicit, collect, receive, accumulate, administer and disburse funds. To receive by gift, devise, bequest or otherwise, and to hold, barter, convey, exchange, expand, distribute, sell, invest, and otherwise dispose of all money or property, real, personal, or mixed, either absolutely or in trust to be used, either the principal or income therefrom, as may be directed in the furtherance of any of the above-mentioned purpose or any other purpose within its corporate powers;
- E. To prosecute or defend any actions or suits in which the Corporation is involved;
- F. To exercise any and all powers (including the borrowing of money and securing the same; the holding, administration, and disposition of property; the making of conveyances, assignments, and contracts; and incurring of obligations) which may be conferred by law, or which may be necessary, incidental or convenient to the general powers and object of this Corporation; and
- G. To exercise any and all powers authorized by the General Corporation Act of the State of Oklahoma.

#### ARTICLE III

#### **BOARD OF DIRECTORS**

3.01. <u>Powers/Exclusivity</u>. Subject to the limitations provided by law and the Certificate of Incorporation of this Corporation, all corporate powers and purposes shall be exercised by or under the authority of a Board of Directors, and the business and affairs of such Corporation shall be managed and conducted exclusively by the Board of Directors. Notwithstanding any provision of these Bylaws to the contrary, the Board of Directors shall not, except upon authority given by a vote of the Baptist General Convention of the State of Oklahoma or the Convention's Board of Directors: (a) launch any expansion project, major expenditure of capital funds, or creation of debt for capital needs; (b) make any significant change in usual operations; or (c) take any action not in keeping with the purposes of the Baptist General Convention of Oklahoma.

- 3.02. <u>Number of Directors</u>. The number of directors shall be twenty-one (21).
- 3.03. <u>Criteria for Selection of Directors</u>. A director shall be a member of a Baptist church cooperating with the Baptist General Convention of the State of Oklahoma, and shall be a resident of the State of Oklahoma.

The desired qualifications for service as directors of this Corporation shall include recognized effort and experience in Christian causes, knowledge of and ability in business affairs, and an interest in promoting the purposes of the Corporation.

The Board of Directors shall be geographically representative of the State of Oklahoma. Three (3) directors shall be ordained ministers or persons serving in church related vocations.

An employee of the Baptist General Convention of Oklahoma, its agencies or institutions, may not be elected as a director of the Baptist Village Retirement Communities of Oklahoma, Inc. Should an elected director of the Corporation become an employee of the Baptist General Convention of Oklahoma, its agencies or affiliated institutions, his/her term of service on the board will terminate.

#### 3.04. Election and Term of Office.

- A. <u>Election</u>. All directors shall be elected by the Baptist General Convention of the State of Oklahoma by a majority of those messengers present and voting at the annual meeting. These directors shall be nominated by the Convention's Committee on Nominations.
- B. Term of Office and Eligibility for Re-election. The term of each director shall be three (3) years commencing at the adjournment of the Annual Meeting of the Board of Directors. No director shall serve more than two (2) consecutive three (3) year terms. Directors who have served six (6) consecutive years consistent with this section shall be eligible for re-election to the board after a two (2) year absence from membership on the Board of Directors. During the two (2) year absence, a former director may serve as an advisor to the Board of Directors.
- 3.05. Ex Officio Members. The Executive Director of the Baptist General Convention of the State of Oklahoma shall be an ex officio, voting member of the Board of Directors. Such Executive Director-Treasurer, or his designee with vote, is entitled to attend all meetings of the Board of Directors, including any executive sessions of such meetings. The Executive Director-Treasurer shall not count as one of the elected directors. The Executive Director-Treasurer shall serve as a non-voting member of the Presidential Search Committee of the Corporation.

BYLAWS BAPTIST VILLAGE RETIREMENT COMMUNITIES OF OKLAHOMA, INC. PAGE 4 3.06. Advisors to the Board of Directors. Subject to the approval of the Board of Directors of the Corporation, the President shall appoint not more than six (6) persons to serve as advisors to the Board of Directors. The term for each advisor shall be one (1) year. Advisors shall serve in an advisory capacity to the Board of Directors and to the committees of the Board of Directors. Advisors shall not have the right to make motions or to vote. Advisors shall not be counted in determining a quorum and have no right to receive notices of meetings.

#### 3.07. Vacancies.

- A. Vacancies may be filled by a majority of the remaining directors of the Corporation then in office. Any interim director so chosen shall hold office until the next annual meeting of the Baptist General Convention of the State of Oklahoma. Any interim director so chosen shall also serve until such interim director's successor is duly elected and installed, unless such director resigns or is removed.
- B. A vacancy or vacancies in the Board of Directors shall be deemed to exist in the event of the death, resignation or removal of any director, or if the Board of Directors by resolution declares vacant the office of a director who has been declared of unsound mind by an order of court or convicted of a felony. In the event any person elected to the Board of Directors fails to attend two (2) consecutive meetings of the directors without giving advance notification to the Office of the President of the Corporation, his or her position on the Board may be deemed to have become vacant, at the discretion of the Board of Directors.
- C. Any director may resign effective on giving written notice to the Chairman of the Board of Directors unless notice specifies a later time for that resignation to become effective. If the resignation of a director is effective at a future time, the Board of Directors may elect a successor to take office when the resignation becomes effective.
- 3.08. Removal of Director(s). Any director may be removed, for cause, by a majority vote of the Board of Directors of the Baptist General Convention of the State of Oklahoma.
- 3.09. <u>Place of Meetings</u>. The Board of Directors may hold meetings, both regular and special, either within or without the State of Oklahoma at a place which has been designated from time to time by the Office of the President.
- 3.10. <u>Annual/Regular Meetings</u>. An annual meeting of the Board of Directors for the purpose of election of officers of the Corporation and the transaction of any other business as may be properly brought before such meeting shall be held in the month of November.

In addition to the annual meeting, the Board of Directors will hold a meeting in each other quarter of the calendar year.

Other regular meetings of the Board may be held at such time as shall from time to time be determined by the Board.

**BYLAWS** 

- 3.11. Quorum. At all meetings of the Board, a majority of directors shall constitute a quorum for the transaction of business, and the act of a majority of the directors present at any meeting shall be the act of the Board of Directors, except as may be otherwise specifically provided by law or by the Certificate of Incorporation. If a quorum shall not be present at any meeting of the Board of Directors, the directors present may adjourn the meeting from time to time, without notice other than announcement at the meeting, until a quorum shall be present.
- 3.12. <u>Voting</u>. Each director shall have one (1) vote on each matter presented to the Board for a vote. No director may vote by proxy.

#### 3.13. Special Meeting.

- A. Special meetings of the Board for any purpose or purposes may be called at any time by the Chairman of the Board or President, or if either of them are absent or unable to act, by any Vice Chairman, Vice President or Secretary, when, in such person's judgment, a matter of sufficient importance requires the immediate attention of the entire Board of Directors. By unanimous consent of the directors, special meetings of the Board may be held without notice at any time and place.
- B. Special meetings shall be called by the Chairman of the Board, President or Secretary in like manner and on like notice, if any, on the written request of a majority of directors.
- C. No business shall be considered at any special meeting other than the purposes mentioned in the notice unless the directors present waive this section.
- 3.14. <u>Continued Meetings</u>. A quorum of the directors may adjourn any directors' meeting to meet again at a stated day and hour; provided, however, that in the absence of a quorum a majority of the directors present at any directors' meeting, either regular or special, may adjourn to a later date but may not transact any business until a quorum has been secured. At any continued meeting at which a required number of directors shall be present, any business may be transacted which might have been transacted at the meeting as originally notified.
- 3.15. <u>Notice of Continued Meeting</u>. Notice of the time and place of holding an adjourned meeting which is to be continued at a later date need not be given to absent directors if the time and place is fixed at the adjourned meeting.

- 3.16. Meetings by Electronic Communication. Members of the Board of Directors, or of any committee thereof, may conduct both regular and special meetings through electronic communication, teleconference, video conference or any other means approved by the Board of Directors. Meetings conducted through electronic communication, teleconference, video conference or other means shall be confirmed by minutes to be distributed to each director for approval at the next regular meeting of the Board of Directors. Such participation shall constitute presence in person at such meeting. Quorum requirements as specified in paragraph 3.11 shall apply.
- 3.17. Action Without Meeting. Unless otherwise restricted by the Certificate of Incorporation or these Bylaws, any action required or permitted to be taken at a meeting of the Board of Directors or of any committee thereof may be taken without a meeting, if a written consent to such action is signed by all members of the Board or of such committee as the case may be, and such written consent is filed with the minutes of proceedings of the Board or committee.
- 3.18. Fees and Compensation. No director (as such) of the Corporation shall receive, directly or indirectly, any salary or compensation from the Corporation, but may receive reimbursement for personal expenses actually incurred in carrying out their responsibilities as director.
- 3.19. <u>Maintenance and Inspection of Bylaws</u>. The Corporation shall keep at its principal office, the original or a copy of the Bylaws as amended to date, which shall be open to inspection by the directors at all times during office hours.
- 3.20. <u>Maintenance and Inspection of Other Corporation Records</u>. The accounting books and records and written actions and minutes of the proceedings of the Board of Directors and any committee or committees of the Board of Directors shall be kept at the principal office of the Corporation. The minutes and actions shall be kept in written form and the accounting books and records shall be kept either in written or in any other form capable of being converted into written form. Every director shall have the absolute right at any reasonable time to inspect all minutes, accounting books, records and documents of every kind and the physical properties of the Corporation.

#### ARTICLE IV

#### **NOTICES**

4.01. <u>Notice of Annual/Regular Meeting of Board of Directors</u>. The Secretary of the Corporation shall cause written notice of annual and regular meetings of the Board of Directors to be given to each member of the Board of Directors at least ten (10) days prior to any meeting of the Board of Directors. Such notices shall set forth the date, time and place of the

annual and regular meeting and shall be addressed to each director at the addresses that appear on the books of the Corporation or at such other address as supplied by such director. Delivery of notices shall be deemed sufficient if deposited in the United States Mail, postage prepaid; delivery of electronic transmission of facsimile copies, or personally delivered.

- 4.02. Notice of Special Meetings of Board of Directors. Except as specified in the paragraphs 3.16, 3.17 and 4.03, written notice of the place, date and hour and the purposes of all special meetings shall be delivered to each director. Notices to directors of special meetings shall be in writing and delivered personally or mailed to the directors at their addresses appearing on the books of the Corporation, or at such other address as may be supplied by said director for the purpose of notice. In case such notice is mailed or sent by facsimile transmission, it shall be deposited in the United States Mail or sent by facsimile transmission at least five (5) days prior to the time of the holding of the meeting. In case such notice is delivered personally, it shall be so delivered at least twenty-four (24) hours prior to the time of the holding of the meeting. Such mailing, facsimile transmission or delivery as provided above shall be due, legal and personal notice to such director.
- 4.03. <u>Waiver of Notice</u>. Whenever any notice is required to be given under the provisions of law or of the Certificate of Incorporation or of these Bylaws, a waiver in writing signed by the director to such notice, whether before or after the time stated therein, shall be deemed equivalent to notice. Attendance of a person at a meeting shall constitute a waiver of notice of such meeting, except when the person attends a meeting for the express purpose of objecting, at the beginning of the meeting, to the transaction of any business because the meeting is not lawfully called or convened.

#### ARTICLE V

#### OFFICERS

- 5.01. <u>Officers Designated</u>. The elective officers of this Corporation shall consist of a Chairperson of the Board of Directors, one or more Vice-Chairpersons, the President, one or more Vice-Presidents, a Secretary, and a Chief Financial Officer of the Corporation.
- 5.02. <u>Election Term.</u> The Chairperson of the Board and the Vice-Chairpersons of the Board shall be elected by the directors of the Corporation from among the directors of the Corporation for terms of one year and until their successors are elected. The President shall be elected by the directors of the Corporation and shall serve until his successor is elected. The Vice-Presidents, Secretary, and Chief Financial Officer shall be recommended by the President and elected by the directors and shall serve until their successors are elected.

5.03. <u>Designated Other Officers</u>. In addition to the above elective officers, the Board of Directors shall designate such additional other officers as it deems necessary or desirable, such as assistant secretaries, with such powers and duties as may be determined by the Board of Directors from time to time.

# 5.04. Removal and Resignation.

- A. Any officer may be removed, either with or without cause, by the Board of Directors, at any regular or special meeting thereof.
- B. Any officer may resign at any time by giving written notice to the Board of Directors, or to the President, or to the Secretary of the Corporation. Any such resignation shall take effect at the date of the receipt of such notice or at any later time specified therein; and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective.
- 5.05. <u>Vacancies</u>. If the office of any officer becomes vacant by reason of death, resignation, retirement, disqualification, removal from office, or otherwise, the Directors then in office, by a vote of a majority of the members of the Board, may choose a successor or successors, who shall hold office for the unexpired term in respect of which such vacancy occurred.
- 5.06. Filling More Than One Office. Any two offices of the Corporation may be held by the same person, except that no officer shall execute, acknowledge or verify any instrument in more than one capacity if the instrument is required by law or the Certificate of Incorporation or the Bylaws to be executed, acknowledged, or verified by two or more officers.

### ARTICLES VI

# **DUTIES OF OFFICERS**

- 6.01. <u>Chairperson of the Board</u>. The Chairperson of the Board of Directors shall preside over all meetings of the directors, shall be their official spokesperson, and shall perform such other duties as ordinarily pertain to that office.
- 6.02. <u>Vice-Chairpersons of the Board</u>. There shall be one or more Vice-Chairpersons of the Board of Directors. It shall be the duty of each of the Vice-Chairpersons to act for the Chairperson in the absence or incapacity of said Chairperson; and to perform such designated duties as may be determined by the Board of Directors.

- 6.03. <u>President</u>. The President shall be the Chief Executive Officer of the Corporation and, subject to the control of the directors, shall supervise and control generally all the business and affairs of the Corporation, including:
- A. He shall, after consulting with the Board of Directors, appoint all committees of the Board of Directors and shall be an ex-officio (nonvoting) member of each committee.
- B. He, or his designee(s), shall sign or countersign, as may be necessary all such bills, notes, checks, contracts and other instruments as may pertain to the ordinary course of the Corporation's business.
- C. He shall execute bonds, mortgages, and other contracts requiring a seal under the seal of the Corporation, except where required or permitted by law to be otherwise signed and executed and except where the signing and execution thereof shall be expressly delegated by the Board of Directors to some other officer or agent of the Corporation.
- D. At the annual meeting of the Board of Directors, he shall submit a complete report of the operations of the Corporation's affairs as existing at the close of each year and shall report to the Board of Directors from time to time all such matters coming to his attention and relating to the interest of the Corporation as should be brought to the attention of the Board.
- E. He shall have such usual powers and duties of supervision and management as may pertain to the Office of the President and shall have such other powers and duties as may be prescribed by the Board of Directors or the Bylaws.
- F. In connection with the annual report submitted by the Board of Directors, the President shall submit to the Convention for publication in its annual minutes a report of all income and disbursements.
- 6.04. <u>Vice-President</u>. There shall be one or more Vice-Presidents, and within the area of duties and responsibilities prescribed for each of them by the Board of Directors upon recommendation of the President, each Vice-President shall assist the President in performing the work of the Corporation under the supervision of the President within the areas of his prescribed duties and responsibilities.
- 6.05. <u>Secretary</u>. The Secretary of the Corporation shall keep a record of all minutes of each meeting of the Board of Directors, and shall perform all duties which are usual and incident to that office. The Secretary shall be the custodian of the corporate records and seal, shall furnish certifications of actions of the Board of Directors, bylaws and organizational documents, and shall perform other duties as may be required by these bylaws or as may be assigned by the Board of Directors or the President. In the absence of the Secretary, the Board approved designee shall discharge the duties of the Secretary.

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BAPTIST VILLAGE RETIREMENT COMMUNITIES
OF OKLAHOMA, INC.
PAGE 10

- 6.06. <u>Chief Financial Officer</u>. The Chief Financial Officer of the Corporations shall:
- A. Have the care and custody of all corporate funds, securities and properties of the Corporation, and shall keep full and accurate accounts of receipts and disbursements in books belonging to the Corporation;
- B. Deposit all monies, and other valuable effects, in the name and to the credit of the Corporation in such depositories as may be designated by the Board of Directors;
- C. Keep separate, apart, and inviolate all funds given to the Corporation in trust, or with limitations as to the income or use thereof, and the investments thereof shall be made as directed by the Board of Directors;
- D. Disburse the funds of the Corporation as may be ordered by the Board of Directors;
- E. Render to the President and directors, at the regular meetings of the Board or whenever they may require it, an account of all transactions made as Chief Financial Officer and of the financial condition of the Corporation.

# ARTICLE VII

# RECEIPT, INVESTMENT AND DISBURSEMENT OF FUNDS, ACCOUNTING OF ASSETS. BORROWING FUNDS AND AUDITORS AND AUDITS

- 7.01. <u>Funds</u>. The Board of Directors may from time to time authorize additional persons to draw upon the funds of the Corporation, whether by check or otherwise.
- 7.02. <u>Trust Funds</u>. All funds received by the Corporation in trust shall be turned over to The Baptist Foundation of Oklahoma for management. The Board of Directors shall insure that all funds received in trust for a specified purpose are used for the purpose for which they were given.
- 7.03. <u>Disbursement of Funds</u>. Except as funds are applied to the expenses of the routine operation of this Corporation, no funds or property of this Corporation shall be disbursed except for a proper corporate purpose and unless an adequate and full consideration is received for such disbursement.

Loans. This Corporation shall comply with the Constitution of the Baptist 7.04. General Convention of the State of Oklahoma and in accordance therewith the Corporation may borrow such sums as may be necessary and essential to the routine, prudent and efficient operation of the Corporation in carrying out its corporate purposes, provided that the aggregate amount of debt incurred by the Corporation, excluding any indebtedness due and owed to or obtained from the Baptist General Convention of the State of Oklahoma, shall not exceed the sum of Three Hundred Fifty Thousand Dollars (\$350,000.00); provided that in the event the Corporation shall need to borrow sums in excess of the aggregate amount of Three Hundred Fifty Thousand Dollars (\$350,000.00) (exclusive of any amounts owed to or obtained from the Baptist General Convention of the State of Oklahoma), which sum shall be determined to be a "Major Expenditure" under the Constitution of the Baptist General Convention of the State of Oklahoma, the Corporation shall obtain the prior written approval of the Board of Directors of the Baptist General Convention of the State of Oklahoma. In no event shall the Corporation give any security for such borrowing in excess of Three Hundred Fifty Thousand Dollars (\$350,000.00) (exclusive of any amounts owed to or obtained from the Baptist General Convention of the State of Oklahoma), to include mortgages and security interests in the personal property of the Corporation, without the prior written approval of the Board of Directors of the Baptist General Convention of the State of Oklahoma.

7.05. <u>Annual Report of Auditor</u>. The Chief Financial Officer shall submit to the directors an annual report of all income and disbursement prepared by an independent Certified Public Accountant firm. The auditor shall answer to and report to the Board of Directors through the Chief Financial Officer its findings pertaining to the Corporation audit.

### ARTICLE VIII

# COMMITTEES OF DIRECTORS

The Board of Directors may, by resolution passed by a majority of the whole Board, designate one or more committees, including but not limited to an Executive Committee, each committee to consist of three or more of the directors of the Corporation, which to the extent provided in the resolution, shall have and may exercise the powers of the Board of Directors in the management of the business and affairs of the Corporation, except where action of the Board of Directors is required by law, and may authorize the seal of the Corporation to be affixed to all papers that may require it. Such committee or committees shall have such name or names as may be determined from time to time by resolution adopted by the Board of Directors.

### ARTICLE IX

### **PROPERTY**

- 9.01. General Powers Regarding Property. Subject to Sections 9.02 and 9.03 below, the Corporation, acting through its Board of Directors, shall have the right to own, to buy or sell, to alienate or convey, and to mortgage or pledge any or all of its property, personal, real or mixed, in such way as the Board of Directors may in its judgment think is beneficial to the Corporation and in furtherance of its general purpose as declared in the Certificate of Incorporation and in these Bylaws, including the right to lend, rent, or lease any or all of its property on such terms as the Board of Directors may think is in furtherance of the main purpose for which the Corporation is established.
- 9.02. No Purchase or Sale of Certain Property Without Approval by Board of Directors of Corporation and of Board of Directors of Baptist General Convention. No real property or personal property having a value in excess of Three Hundred Fifty Thousand Dollars (\$350,000,00) may be purchased, acquired other than by gift, sold, transferred, assigned or conveyed by the Corporation, unless the Board of Directors of the Corporation and the Board of Directors of the Baptist General Convention of the State of Oklahoma approves such purchase or sale and determines that such purchase or sale shall be necessary or convenient and for the best interests of the Corporation. No acquisition, purchase, assignment, conveyance or transfer of such property or any interest therein either to or from the Corporation shall at any time be made by the Corporation until such purchase, acquisition, assignment, transfer or conveyance shall have been authorized by a vote of the Board of Directors of the Corporation at a duly called meeting, held pursuant to the provisions of these Bylaws, and shall have been authorized by a vote of the Board of Directors of the Baptist General Convention of the State of Oklahoma at a special or regular meeting. No such transfer or conveyance shall be valid or binding upon the Corporation unless the vote by which the same is authorized shall have been entered and recorded in the records of the Corporation.
- 9.03. No Encumbrances of Property Without Approval of Board of Directors of Corporation and of Board of Directors of Baptist General Convention. Except as provided in Section 7.04 of these Bylaws, the Corporation shall not pledge, hypothecate, mortgage, assign, or grant a security interest or lien in or to any real or personal property owned or to be acquired by the Corporation without the prior approval of the Board of Directors of the Corporation and of the Board of Directors of the Baptist General Convention of the State of Oklahoma. No such encumbrance shall be valid or binding upon the Corporation until such approval has been obtained by a vote of the Board of Directors of the Corporation at a duly called meeting, held pursuant to the provisions of these Bylaws, and shall have been authorized by a vote of the Board of Directors of the Baptist General Convention of the State of Oklahoma at a special or regular meeting. No such encumbrance shall be valid or binding upon the Corporation unless the vote by which the same is authorized shall have been entered and recorded in the records of the Corporation.

# ARTICLE X

# <u>LIABILITY: INDEMNIFICATION OF DIRECTORS,</u> OFFICERS, EMPLOYEES AND VOLUNTEERS

- 10.01. <u>Limited Liability</u>. To the maximum extent permitted by the General Corporation Act of the State of Oklahoma, and any other provision of Oklahoma law, as now existing or as it may hereafter be amended, no director of this Corporation shall be personally liable to this Corporation for monetary damages for breach of fiduciary duty as a director.
- 10.02. <u>Indemnification of Directors</u>. The Corporation shall indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative by reason of the fact that he is or was a director, officer, employee or agent of the Corporation, or is or was serving at the request of the Corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by him in connection with such action, suit or proceeding if he acted in good faith and in a manner he reasonably believed to be in or not opposed to the best interests of the Corporation, and, with respect to any criminal action or proceeding, and reasonable cause to believe that his conduct was not unlawful.
- 10.03. <u>Authorization of Indemnification</u>. Any indemnification under Section 10.02 of this Article (unless ordered by a court) shall be made by the Corporation upon a determination that indemnification of the director, officer, employee or agent is proper in the circumstances because he has met the applicable standard of conduct set forth in Section 10.02. Such determination shall be made by the Board of Directors by a majority vote of a quorum consisting of directors who were not parties to such action, suit or proceeding; or if such quorum is not obtainable, or, even if obtainable, a quorum of disinterested directors so directs, by independent legal counsel in a written opinion.
- 10.04. Non-Exclusive Indemnification. The indemnification provided by this Article shall not be deemed exclusive of any other rights to which those seeking indemnification may be entitled under the law of the State of Oklahoma, as now or hereafter enacted; the Certificate of Incorporation; any agreement; and any insurance purchased by the Corporation. Such rights shall continue as to a person who has ceased to be a director, officer, employee or agent and shall inure to the benefit of the heirs, executors and administrators of such a person.
  - 10.05. <u>Insurance</u>. The Corporation shall have power to purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the Corporation, or is or was serving at the request of the Corporation as a director, officer, employee

BYLAWS BAPTIST VILLAGE RETIREMENT COMMUNITIES OF OKLAHOMA, INC. PAGE 14 or agent of another corporation, partnership, joint venture, trust or other enterprise against any liability asserted against him and incurred by him in any such capacity, or arising out of his status as such, whether or not the Corporation would have the power to indemnify him against such liability under the provisions of this Article X.

# ARTICLE XI CONFLICT OF INTEREST

This Article XI applies to all directors, elected advisors to the Board of Directors, and officers of the Corporation. When determining if a conflict of interest exists, the interests of such person's spouse, parents, siblings, children, and any other relative who resides in the same household as the director, advisor, or officer are attributable to such director, elected advisor, or officer.

- 11.01. Conflict of Interest Defined. A director, elected advisor, or officer shall be considered to have a conflict of interest if such person has existing or potential financial or other interests which might impair or might reasonably appear to impair such person's independent, unbiased judgment in the discharge of his or her responsibilities. Such person will be deemed to have a conflict of interest if such person is an officer, employee, member, partner, director, or controlling shareholder of an entity that does business or competes with the Corporation. A director, elected advisor, or officer who is uncertain whether he or she has a conflict of interest may request the Board of Directors to determine whether a conflict of interest exists and the Board of Directors shall resolve the question by majority vote, with a requesting director abstaining.
- 11.02. <u>Disqualification Because of Conflict of Interest</u>. A director of this Corporation having a conflict of interest shall be disqualified from voting upon any transaction, contract or act of the Corporation involving such director. The fact that a director has a conflict of interest shall be disclosed or shall be made known to all of the directors, or to such members thereof as shall be present at any meeting of the Board of Directors at which action upon any such contract, transaction or act shall be taken. Any vote taken by the Board of Directors in violation of this provision is void. The minutes of such meeting shall reflect that a disclosure was made and that the director declared such conflict of interest.

# ARTICLE XII

# DISSOLUTION

12.01. <u>Dissolution</u>. The Corporation may be dissolved by an affirmative vote of a majority of all the directors of the Corporation then in office at a meeting called for the purpose of considering such a proposal or, if there be not any directors, by order of a court of competent jurisdiction.

BYLAWS BAPTIST VILLAGE RETIREMENT COMMUNITIES OF OKLAHOMA, INC. PAGE 15 12.02. <u>Disposition of Property</u>. Upon final dissolution of the Corporation or disbanding of the Corporation, title to the remaining assets of the Corporation shall be vested in the Baptist General Convention of the State of Oklahoma. In the event the Baptist General Convention of the State of Oklahoma shall not be an organization qualified as exempt under Section 501(c)(3) of the Internal Revenue Code upon dissolution or disbanding of the Corporation, then the remaining assets of the Corporation shall be distributed to such other like organizations which then qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code, as the Board of Directors of this Corporation may select and designate; and in no event shall any of said assets or property, in the event of dissolution thereof, go or be distributed to any private individuals, either for the reimbursement of any sum subscribed, donated or contributed by such private individuals, or for any other purpose.

### ARTICLE XIII

# FISCAL YEAR

The fiscal year shall be as the Board of Directors shall designate and may be changed from time to time as deemed for the best interests of the Corporation.

### ARTICLE XIV

# TAX EXEMPT STATUS

- 14.01. <u>Organization Exclusively for Tax-Exempt Purposes</u>. The Corporation is organized exclusively as a not-for-profit Corporation as defined in Section 501(c)(3) of the Internal Revenue Code of 1986, or the corresponding provisions of any future United States Internal Revenue Code.
- 14.02. Prohibitions to Assure Tax-Exempt Status. No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to, its directors, officers, or other private persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for service rendered and to make payments and distributions in furtherance of the purposes set forth in Article II hereof. No substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office. Notwithstanding any other provision of these Articles, the Corporation shall not carry on any other activities not permitted to be carried on by a corporation exempt under Section 50l(c)(3) of the Internal Revenue Code.

### ARTICLE XV

# **SEAL**

The seal of the Corporation shall consist of a flat-faced die with the following words and figures cut or engraved thereon:

# BAPTIST VILLAGE RETIREMENT COMMUNITIES OF OKLAHOMA, INC.

### OKLAHOMA CORPORATE SEAL

### ARTICLE XVI

# AMENDMENTS, SEVERANCE, CAPTIONS, CONSTRUCTION AND DEFINITIONS

- 16.01. Amendments. These Bylaws will be reviewed annually. They may be repealed, amended, or added to, at any meeting of the Board of Directors by the affirmative vote of a majority of the directors attending such meeting, or by written assent of a majority of the directors, so long as such amendments are not inconsistent with law, and so long as such amendments do not disqualify the Corporation under Section 501(c)(3) of the Internal Revenue Code, as amended, or the corresponding provision of any future United States Revenue Law. No amendment to these Bylaws shall become effective until approved by the Baptist General Convention of the State of Oklahoma at its annual meeting, or approved by the Board of Directors of the Convention.
- 16.02. <u>Severance</u>. If any phrase, clause, sentence, paragraph or provision of these Bylaws is void or illegal, it shall not impair nor affect the rest of these Bylaws and the directors do hereby declare that they would have adopted and approved the rest of these Bylaws if such void or illegal provision had been excluded therefrom.
- 16.03. <u>Captions</u>. The captions contained in these Bylaws are for convenience and reference and in no way define, describe, extend, or limit the scope or intent of these Bylaws or the intent of any provision contained herein.
- 16.04. <u>Construction and Definitions</u>. Unless the context otherwise require, the general provisions, rules of construction and definitions contained in the general provisions of the Oklahoma General Corporation Act shall govern the construction of these Bylaws.

President

# KNOW ALL MEN BY THESE PRESENTS:

That the undersigned, being the President and Secretary of the	above named
Corporation, incorporated, organized and existing under and by virtue of the laws of	of the State, do
hereby certify that the foregoing Amended and Restated Bylaws, consisting of	sixteen (XVI)
Articles, were duly approved and adopted as the Bylaws of the Corporation on this _	day
of, 2018, by a majority of the Board of Directors.	
	_

ATTESTITUTE OF AHOMA NORTH

udy M. Hyw Secretary

(Seal)

# RESTATED AND AMENDED BYLAWS

OF

# OKLAHOMA BAPTIST HOMES FOR CHILDREN, INC.

(As amended 12-5-95; 05-21-96; 06-22-99; 06-08-04, 05-13-05, 09-14-07; 12-04-09, 09.16.11; 12-02-16, 05-16-17)

The purposes of the Corporation shall be charitable, eleemosynary, religious, to provide care for children, and to provide preventive and redemptive services for children, parents and family as mandated by the scriptures as a ministry of the gospel of Jesus Christ



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# RESTATED AND AMENDED BYLAWS OF OKLAHOMA BAPTIST HOMES FOR CHILDREN, INC.

# ARTICLE I Offices/Membership

- **1.01.** Registered Office. The registered office shall be located at 3800 North May Avenue in Oklahoma City, Oklahoma 73112.
- **1.02. Principal Office.** The principal office of the Corporation is 3800 North May Avenue in Oklahoma City, Oklahoma 73112. The Board of Trustees shall have full power and authority to change the principal office of the Corporation from one location to another as the Board of Trustees deems advisable. Any such change shall be noted in the Bylaws by the Secretary in this section to state the new location.
- **1.03.** Other Offices. The Corporation may also have offices at such other places within the State of Oklahoma as the Board of Trustees may from time to time determine or the business of the Corporation may require.
- **1.04.** Members of Corporation. The subscribers of the original Certificate of Incorporation constitute the members of the Corporation upon organization, and for the purpose of adopting any bylaws, and transacting any other business. Hereafter, the duly elected Trustees of the Corporation shall be its members for all purposes.

# ARTICLE II PURPOSES AND POWERS

- 2.01. Purposes and Powers. The purposes of the Corporation shall be charitable, eleemosynary, religious, to provide care for children, and to provide preventive and redemptive services for children, parents and family as mandated by the scriptures as a ministry of the gospel of Jesus Christ which are in keeping with the purpose of the Baptist General Convention of the State of Oklahoma land as a Statement of Faith this Corporation declares the Bible as the foundation for its faith and practice, and affirms as its confession of faith the Baptist Faith and Message, as revised and adopted in 2000 by the Southern Baptist Convention, as the doctrinal parameter for its cooperative work. This Corporation is an auxiliary Corporation of the Baptist General Convention of the State of Oklahoma under the terms of Article VI of the Convention's Bylaws. In furtherance of its general purpose, the Corporation shall perform any or all of the following:
  - A. To provide and maintain facilities known as the Baptist Children's Homes and Boys Ranch Town or such other facilities as may be established for dependent, neglected, and/or needy children of the State of Oklahoma.

<sup>1</sup> Amended December 4, 2015

- B. To establish and maintain a child care program to meet the spiritual, physical, mental, and emotional needs of homeless and dependent children.
- C. To establish Christian homes in the State of Oklahoma as foster homes for children.
- D. To provide group care and treatment for children whose needs cannot at the time be adequately met in a family.
- E. To provide supportive and supplementary services for children in need of assistance while the child is living in his or her home with natural or foster parents.
- F. To provide and maintain facilities known as Hope Pregnancy Centers and/or such other facilities as may be established for providing help to women in crisis pregnancies, promoting sanctity of life and giving Christian witness.
- G. To secure and maintain Child Placement license, residential, and other licenses as needed.
- H. To exercise any and all rights and powers which a corporation may now or hereafter exercise

The purposes specified herein shall be construed both as purposes and powers and shall be in no wise limited or restricted by reference to, or inference from, the terms of any other clause in this or any other Article hereof, but the purposes and powers specified in each of the clauses herein shall be regarded as independent purposes and powers, and the enumeration of specific purposes and power shall not be construed to limit or restrict in any manner the meanings of general terms or of the general powers of the Corporation; nor shall the expression of one thing be deemed to exclude another, although it be of like nature not expressed.

In carrying out the spirit and letter of the corporate purposes and objectives of the Corporation, as expressed in its Certificate of Incorporation and in these Bylaws, the Corporation shall have the following powers:

- A. To purchase and hold title in fee simple absolute, without any remainder or reversion, any real estate, and to convey, sell, assign, transfer, mortgage, pledge, exchange or otherwise dispose of any such reality.
- B. To purchase and own personal property, which is suitable, necessary, useful or advisable for the transaction of the business of the Corporation,
- C. To enter upon, improve, develop, manage and otherwise deal with such real property.
- D. To receive by gift, devise, bequest or otherwise, and to hold, barter, convey, exchange, expand, distribute, sell, invest, and otherwise dispose of all money or property, real, personal, or mixed, either absolutely or in trust to be used, either the principal or income there from, as may be directed in the furtherance of any of the abovementioned purpose or any other purpose within its corporate powers;
- E. To prosecute or defend any actions or suits in which the Corporation is involved;
- F. To exercise any and all powers (including the borrowing of money and securing the same; the holding, administration, and disposition of property; the making of conveyances, assignments, and contracts; and incurring of obligations) which may be conferred by law, or which may be necessary, incidental or convenient to the general powers and object of this Corporation; and
- G. The Corporation is authorized to exercise any and all powers authorized by the General Corporation Act of the State of Oklahoma.

# ARTICLE III TRUSTEES

- 3.01. Powers/Exclusivity. Subject to the limitations provided by law and the Certificate of Incorporation of this Corporation, all corporate powers and purposes shall be exercised by or under the authority of a Board of Trustees, and the business and affairs of such Corporation shall be managed and conducted exclusively by the Board of Trustees. <sup>2</sup> Notwithstanding any provision of these Bylaws to the contrary, the Board of Trustees shall not, except upon authority given by a vote of the Baptist General Convention of the State Of Oklahoma or the Convention's Board of Directors: (a) launch any expansion project, major expenditure of capital funds, or creation of debt for capital needs; (b) make any significant change in usual operations; or (c) take any action not in keeping with the purposes of the Baptist General Convention of Oklahoma.
- Number of Trustees.<sup>3</sup> The number of voting Trustees shall be 4twenty-four (24). 3.02.
- Criteria for Selection of Trustees.<sup>5</sup> A Trustee shall be a member of a Baptist church 3.03. cooperating with the Baptist General Convention of the State of Oklahoma, and shall be a resident of the State of Oklahoma. <sup>6</sup> The desired qualifications for service as Trustees of this Corporation shall include recognized effort and experience in Christian causes, knowledge of and ability in business affairs, and a demonstrated interest in the mission of Oklahoma Baptist Homes for Children. The Board of Trustees shall be geographically representative of the State of Oklahoma.

Of the 24 Trustees, 19 (19) shall be lay persons and five (5) shall be ordained ministers of the Gospel/other church related vocations or their spouses. <sup>7</sup> To assure continuity, at least four (4) Trustees shall be persons who have previously served on the Board of Trustees, provided that such persons must not have served on the Board within one (1) year of their election.

An employee of the Baptist General Convention of the State of Oklahoma, its agencies or affiliated institutions, may not be elected as a trustee. Should an elected trustee of Oklahoma Baptist Homes for Children become an employee of the Baptist General Convention of the State of Oklahoma, its agencies or affiliated institutions, his/her term of service on the board will terminate.

<sup>&</sup>lt;sup>2</sup> Amended June 8, 2004.

<sup>&</sup>lt;sup>3</sup>Amended June 22, 1999.

<sup>4</sup> Amended September 16, 2011.

<sup>&</sup>lt;sup>5</sup>Amended May 21, 1996.

<sup>&</sup>lt;sup>6</sup> Amended May 13, 2005.

<sup>&</sup>lt;sup>7</sup> Amended May 13, 2005.

# 3.04. Election and Term of Office.

- A. <u>Election.</u> All trustees shall be elected by the Baptist General Convention of the State of Oklahoma by a majority of those messengers present and voting at the Annual Meeting. These trustees shall be nominated by the Convention's Committee on Nominations.
- B. Term of Office \*and Eligibility for Re-election. The term for each trustee shall be three (3) years commencing at the adjournment of the Annual Meeting of the BGCO Board of Directors. Board members having served not more than one full term of three years shall be eligible for re-election to a second three-year term. Board members having served a second term shall be ineligible for re-election to this board for a period of two years. Newly elected board members will begin their terms upon their election by the convention in annual session. Members elected during the year to fill unexpired terms will begin service upon the vote of the board of trustees.9 During the two (2) year absence, a former trustee may serve as an Advisory Trustee.
- 3.05. Ex Officio Members. The Executive Director of the Baptist General Convention of the State of Oklahoma shall be an ex officio, voting member of the Board of Trustees. Such Executive Director-Treasurer, the Executive Director-Treasurer's designee with vote, is entitled to attend all meetings of the Board of Trustees, including any executive sessions of such meetings. The Executive Director-Treasurer shall not count as one of the elected Trustees. The Executive Director-Treasurer shall serve as a non-voting member of the Presidential Search Committee of the Corporation. 10
- 3.06 Advisory Trustees. Subject to the approval of the Board of Trustees of the Corporation, the President shall appoint not more than six (6) persons to serve as Advisory Trustees. The term for each Advisory Trustee shall be one (1) year. Advisory Trustees shall serve in an advisory capacity to the Board of Trustees and to the Committees of the Board of Trustees. Advisory Trustees shall not have the right to make motions or to vote. Advisory Trustees shall not be counted in determining a quorum and have no right to receive notices of meetings.

# 3.07 <u>Vacancies</u>.

- A. Vacancies may be filled by a majority of the remaining Trustees of the Corporation then in office. Any interim Trustee so chosen shall hold office until the next annual meeting of the Baptist General Convention of the State of Oklahoma. Any interim Trustee so chosen shall also serve until such interim Trustee's successor is duly elected and shall qualify, unless such Trustee resigns or is removed.
- B. A vacancy or vacancies in the Board of Trustees shall be deemed to exist in the event of the death, resignation or removal of any Trustee, or if the Board of Trustees by resolution declares vacant the office of a Trustee who has been declared of unsound mind by an order of court or convicted of a felony. In the event any person elected to the Board of Trustees fails to attend two (2) consecutive meetings of the Trustees without giving advance notification to the Office of the President of the Corporation, his or her position on the Board may be deemed to have become vacant, at the discretion of the Board of Trustees.

<sup>10</sup> Amended June 8, 2004.

<sup>8</sup> Amended September 16, 2011.

<sup>9</sup> Amended May 16, 2017

- C. Any Trustee may resign effective on giving written notice to the Chairperson of the Board of Trustees, unless notice specifies a later time for that resignation to become effective. If the resignation of a Trustee is effective at a future time, the Board of Trustees may elect a successor to take office when the resignation becomes effective.
- **Removal of Trustee(s).** Any Trustee may be removed, for cause, by a majority vote at any meeting of the Board of Directors of the Baptist General Convention of the State of Oklahoma.
- 3.09 <u>Place of Meetings.</u> The Board of Trustees may hold meetings, both regular and special, either within or without the State of Oklahoma at a place which has been designated from time to time by the Office of the President.
- **Annual/Regular Meetings.** An annual meeting of the Board of Trustees for the purpose of election of officers of the Corporation and the transaction of any other business as may be properly brought before such meeting shall be held on the first <sup>11</sup>Friday in December of each year. In addition to the annual meeting, the Board of Trustees will hold a meeting in each other quarter of the calendar year. Other regular meetings of the Board may be held at such time as shall from time to time be determined by the Board.
- Quorum. At all meetings of the Board of Trustees, Executive Committee and any other Committee appointed by the President, a majority of Trustees (if the Board of Trustees) shall constitute a quorum for the transaction of business, and the act of a majority of the Trustees (if a Committee) present at any meeting shall be the act of the Board of Trustees, Executive Committee and any other Committee shall be determined by majority vote of those Trustees present (if the Board of Trustees) or of those Trustees present who are entitled to vote (if a Committee) except as may be otherwise specifically provided by these Bylaws, the Certificate of Incorporation of the Corporation or the laws of the State of Oklahoma. If in the absence of a quorum, those Trustees or Committee members present may adjourn any meeting from time to time, without further notice other than announcement at the meeting, until a quorum shall be present. Without a quorum, no action can be taken.12
- **Yoting.** Each Trustee shall have one (1) vote on each matter presented to the Board for a vote. No Trustee may vote by proxy.
- 3.13 Special Meetings.
  - A. Special meetings of the Board for any purpose or purposes may be called at any time by the Chairperson of the Board or President, or if either of them are absent or unable to act, by any Vice-Chairperson, Vice-President or Secretary, when, in such person's judgment, a matter of sufficient importance requires the immediate attention of the entire Board of Trustees. By unanimous consent of the Trustees, special meetings of the Board may be held without notice at any time and place.
  - B. Special meetings shall be called by the Chairperson of the Board, President or Secretary in like manner and on like notice, if any, on the written request of twelve (12) trustees.
  - C. No business shall be considered at any special meeting other than the purposes mentioned in the notice unless the trustees present waive this section.
- 3.14 <u>Continued Meetings.</u> A quorum of the Trustees may adjourn any Trustees' meeting to meet again at a stated day and hour; provided, however, that in the absence of a quorum a majority of the Trustees present at any Trustees' meeting, either regular or special, may adjourn to a

<sup>&</sup>lt;sup>11</sup> Amended December 7, 2004.

<sup>&</sup>lt;sup>12</sup> Amended December 4, 2009

- later date but may not transact any business until a quorum has been secured. At any continued meeting at which a required number of trustees shall be present, any business may be transacted which might have been transacted at the meeting as originally notified.
- 3.15 <u>Notice of Continued Meetings.</u> Notice of the time and place of holding an adjourned meeting which is to be continued at a later date need not be given to absent Trustees if the time and place is fixed at the adjourned meeting.
- 3.16 Meetings by Electronic Communication. Members of the Board of Trustees or of any Committee thereof, may conduct their meetings that enable all persons participating in the meeting to hear through electronic communication, teleconference, video conference or any other means approved by the Board of Trustees. Meetings conducted through electronic communication, teleconference, video conference or other means shall be confirmed by minutes to be distributed to each Trustee for his/her-approval at the next regular meeting of the Board of Trustees. Such participation shall constitute presence in person at such meeting.
- 3.17 <u>Action without Meeting.</u> Unless otherwise restricted by the Certificate of Incorporation or these Bylaws, any action required or permitted to be taken at a meeting of the Board of Trustees or of any Committee thereof may be taken without a meeting, if a written consent to such action is signed by all members of the Board or of such Committee as the case may be, and such written consent is filed with the minutes of proceedings of the Board or Committee.
- **3.18** <u>Fees and Compensation.</u> No Trustee (as such) of the Corporation shall receive, directly or indirectly, any salary or compensation from the Corporation, but may receive reimbursement for personal expenses actually incurred in carrying out their responsibilities as Trustee.
- 3.19 <u>Maintenance and Inspection of Amended Bylaws.</u> The Corporation shall keep at its principal office, the original or a copy of the Bylaws as amended to date, which shall be open to inspection by the Trustees at all times during office hours.
- 3.20 Maintenance and Inspection of Other Corporation Records. The accounting books and records and written actions of and minutes of the proceedings of the Board of Trustees and any Committee or Committees of the Board of Trustees shall be kept at the principal office of the Corporation. The minutes and actions shall be kept in written form and the accounting books and records shall be kept either in written or in any other form capable of being converted into written form. Every Trustee shall have the absolute right at any reasonable time to inspect all minutes, accounting books, records and documents of every kind and the physical properties of the Corporation.

# ARTICLE IV NOTICES

4.01. Notice of Annual/Regular Meetings of Board of Trustees. The Secretary of the Corporation shall cause written notice of annual and regular meetings of the Board of Trustees to be given to each member of the Board of Trustees at least ten (10) days prior to any meeting of the Board of Trustees. Such notices shall set forth the date, time, and place of the annual and regular meeting and shall be addressed to each Trustee at the addresses that appear on the books of the Corporation or at such other address as supplied by such trustee. Delivery of notices shall be deemed sufficient if deposited in the United States Mail, postage prepaid;

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<sup>13</sup> Amended September 16, 2011.

- delivery of electronic communication, transmission of facsimile copies; or personally delivered.
- 4.02. Notice of Special Meetings of Board of Trustees. Except as specified in the paragraphs 3.16, 3.17 and 4.03, written notice of the place, date, hour, and the purposes of all special meetings shall be delivered to each Trustee. Notices to Trustees of special meetings shall be in writing and delivered personally or mailed to the Trustees at their addresses appearing on the books of the Corporation, or at such other address as may be supplied by said Trustee for the purpose of notice. In case such notice is mailed or sent by, or facsimile transmission, it shall be deposited in the United States Mail, or sent by facsimile transmission in the place in which the principal office of the Corporation is located at least five (5) days prior to the time of the holding of the meeting. In case such notice is delivered personally, it shall be so delivered at least twenty-four (24) hours prior to the time of the holding of the meeting. Such mailing, facsimile transmission, or delivery as provided above shall be due, legal, and personal notice to such trustee.
- **4.03.** Waiver of Notice. Whenever any notice is required to be given under the provisions of law or of the Certificate of Incorporation or of these Bylaws, a waiver in writing signed by the Trustee to such notice, whether before or after the time stated therein, shall be deemed equivalent to notice. Attendance of a person at a meeting shall constitute a waiver of notice of such meeting, except when the person attends a meeting for the express purpose of objecting, at the beginning of the meeting, to the transaction of any business because the meeting is not lawfully called or convened.

# ARTICLE V OFFICERS

- **5.01.** Officers Designated. The elective officers of this Corporation shall consist of a Chairperson of the Board of Trustees, one or more Vice-Chairpersons, the President, one or more Vice-Presidents, a Secretary, and a Chief Financial Officer of the Corporation.
- **Election Term.** The Chairperson of the Board and the Vice-Chairpersons of the Board shall be elected from among the members of the Trustees for terms of one (1) year and until their successors are elected. The President shall be elected by the Trustees of said Corporation and shall serve until his successor is elected. The Vice-Presidents, Secretary, and Chief Financial Officer shall be recommended by the President and elected by the Trustees and shall serve until their successors are elected.
- **5.03.** <u>Designated Lesser Officers.</u> In addition to the above elective officers, the Board of Trustees shall designate such additional lesser officers as it deems necessary or desirable, such as assistant secretaries with such powers and duties as may be determined by the Board of Trustees from time to time.
- 5.04. Removal and Resignation.
  - A. Any officer of the Corporation, other than the President, may be removed, with or without cause, by a majority vote of the Board of Trustees at any regular or special meeting thereof. The President of the Corporation may only be removed and/or have his employment terminated, with or without cause, by a super majority vote of seventy-five percent (75%) or more of the entire Board of Trustees 14

<sup>&</sup>lt;sup>14</sup> Amended September 14, 2007.

- B. Any officer may resign at any time by giving written notice to the Board of Trustees, or to the President, or to the Secretary of the Corporation. Any such resignation shall take effect at the date of the receipt of such notice or at any later time specified therein; and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective.
- **5.05.** <u>Vacancies.</u> If the office of any officer becomes vacant by reason of death, resignation, retirement, disqualification, removal from office, or otherwise, the Trustees then in office, by a vote of a majority of the members of the Board, may choose a successor or successors, who shall hold office for the unexpired term in respect of which such vacancy occurred.
- **5.06. Filling More Than One Office.** Any two offices of the Corporation may be held by the same person, except that no officer shall execute, acknowledge or verify any instrument in more than one capacity if the instrument is required by law or the Certificate of Incorporation or the Bylaws to be executed, acknowledged or verified by two or more officers.

# ARTICLE VI DUTIES OF OFFICERS

- **6.01.** Chairperson of the Board. The Chairperson of the Board of Trustees shall preside over all meetings of the Trustees; shall be their official spokesperson and shall perform such other duties as ordinarily pertain to that office.
- **6.02.** <u>Vice-Chairpersons of the Board.</u> There shall be one or more Vice-Chairpersons of the Board of Trustees. It shall be the duty of each of the Vice-Chairpersons to act for the Chairperson in the absence or incapacity of said Chairperson; and to perform such designated duties as may be determined by the Board of Trustees.
- **6.03. President**. The President shall be the chief executive and administrative officer of the Corporation and, subject to the control of the Trustees, shall supervise and control generally all the business and affairs of the Corporation, including:
  - A. He shall, after consulting with the Board of Trustees, appoint all Committees of the Board of Trustees and shall be an ex officio (non-voting) member of each committee.
  - B. He shall, when acting with the approval of the Chairman of the Operations Committee, open bank accounts for the benefit of and in the name of the Corporation as the needs of the Corporation require, and the President, or the President's designee(s), shall sign or countersign, as may be necessary all such bills, notes, checks, contracts, and other instruments as may pertain to the ordinary course of the Corporation's business.<sup>15</sup>
  - C. He shall execute bonds, mortgages, and other contracts requiring a seal under the seal of the Corporation, except where required or permitted by law to be otherwise signed and executed and except where the signing and execution thereof shall be expressly delegated by the Board of Trustees to some other officer or agent of the Corporation.
  - D. He <sup>16</sup> shall submit a complete report of the operations of the Corporation's affairs as existing at the close of each year and shall report to the Board of Trustees from time

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<sup>&</sup>lt;sup>15</sup>Amended December 5, 1995.

- to time all such matters coming to his attention and relating to the interest of the Corporation as should be brought to the attention of the Board.
- E. He shall have such usual powers and duties of supervision and management as may pertain to the Office of the President and shall have such other powers and duties as may be prescribed by the Board of Trustees or the Bylaws.
- F. In connection with the annual report submitted by the Board of Trustees, the President shall submit to the Baptist General Convention of Oklahoma for publication in its annual minutes a report of all income and disbursements.
- G. Deleted in Amendment to Bylaws, December 5, 1995.
- **6.04.** <u>Vice-President.</u> There shall be one or more Vice-Presidents, and within the area of duties and responsibilities prescribed for each of them by the Board of Trustees upon recommendation of the President, each Vice-President shall assist the President in performing the work of the Corporation under the supervision of the President within the areas of his prescribed duties and responsibilities.
- 6.05. Secretary. The Secretary of the Corporation shall keep a record of all minutes of each meeting of the Board of Trustees. The Secretary shall be the custodian of the corporate records and seal, shall furnish certifications of actions of the Board of Trustees, Bylaws, and organizational documents, and shall perform such other duties as may be required by these Bylaws or as may be assigned by the Board of Trustees or the President which are usual and incident to that office. In the absence of the Secretary, the Board approved designee shall discharge the duties of the Secretary.
- **6.06. Chief Financial Officer.** The Chief Financial Officer of the Corporation shall:
  - A. Have the care and custody of all corporate funds, securities and properties of the Corporation, and shall keep full and accurate accounts of receipts and disbursements in books belonging to the Corporation;
  - B. Deposit all monies, and other valuable effects, in the name and to the credit of the Corporation in such depositories as may be designated by the Board of Trustees;
  - C. Keep separate, apart, and inviolate all funds given to the Corporation in trust, or with limitations as to the income or use thereof, and the investments thereof shall be made as directed by the Board of Trustees;
  - D. Disburse the funds of the Corporation as may be ordered by the Board of Trustees;
  - E. Render to the President and Trustees, at the regular meetings of the Board or whenever they may require it, an account of all transactions made as Chief Financial Officer and of the financial condition of the Corporation.
  - F. In the event the Chief Financial Officer is unable to perform his duties by reason of absence or incapacity, the President of the Corporation shall act as the Chief Financial Officer and shall be empowered to perform all of the duties required of the office.<sup>17</sup>

### **ARTICLE VII**

RECEIPT, INVESTMENT AND DISBURSEMENT OF FUNDS, ACCOUNTING OF ASSETS, BORROWING FUNDS AND AUDITORS AND AUDITS

<sup>&</sup>lt;sup>17</sup>Amended December 5, 1995.

- **7.01. Funds.** The Board of Trustees may from time to time authorize additional persons to draw upon the funds of the Corporation, whether by check or otherwise.
- 7.02. Deleted in Amendment to Bylaws, December 5, 1995.
- 7.03. Trust Funds. 18 Any funds received in trust or for a specific purpose shall be maintained by the Corporation in such a manner as to be able to account for such funds to insure they are being used for the purposes for which they were given. All funds received by the Corporation in trust shall be turned over to the Baptist Foundation of Oklahoma for management.
- **7.04.** <u>Disbursement of Funds</u>. Except as funds are applied to the expenses of the routine operation of this Corporation, no funds or property of this Corporation shall be disbursed except for a proper corporate purpose and unless an adequate and full consideration is received therefore.
- 7.05. Loans. This Corporation shall comply with the Constitution of the Baptist General Convention of the State of Oklahoma and in accordance therewith the Corporation may borrow such sums as may be necessary and essential to the routine, prudent, and efficient operation of the Corporation in carrying out its corporate purposes, provided that the aggregate amount of debt incurred by the Corporation, less any indebtedness due and owing to or obtained from the Baptist General Convention of the State of Oklahoma, shall not exceed the sum of Three Hundred Fifty Thousand Dollars (\$350,000.00); provided that, in the event the Corporation shall need to borrow sums in excess of the aggregate amount of Three Hundred Fifty Thousand Dollars (\$350,000.00) (exclusive of any amounts owed or obtained from the Baptist General Convention of the State of Oklahoma), which sum shall be determined to be a "Major Expenditure" under the Constitution of the Baptist General Convention of the State of Oklahoma, the Corporation shall obtain the prior written approval of the Board of Directors of the Baptist General Convention of the State of Oklahoma. In no event shall the Corporation give any security for such borrowing, to include mortgages and security interests in the personal property of the Corporation, without the prior written approval of the Board of Directors of the Baptist General Convention of the State of Oklahoma. 19
- 7.06. Annual Report of Auditor. The Audit Committee through the Committee Chair shall submit to the Trustees an annual report of all income and disbursements prepared by an independent Certified Public Accountant firm. The auditor shall answer to and report to the Audit Committee. The Committee Chair shall report to the Board of Trustees <sup>20</sup>its findings pertaining to the Corporation audit.

# ARTICLE VIII COMMITTEES OF TRUSTEES

The Board of Trustees may, by resolution passed by a majority of the whole Board, designate one or more Committees, including but not limited to an Executive Committee, each Committee to consist of three (3) or more of the trustees of the Corporation, which to the extent provided in the resolution, shall have and may exercise the powers of the Board of Trustees in the management of the business and affairs of the Corporation, except where action

<sup>&</sup>lt;sup>18</sup>Amended December 5, 1995.

<sup>19</sup> Amended June 8, 2004.

<sup>&</sup>lt;sup>20</sup> Amended December 4, 2009.

of the Board of Trustees is required by law, and may authorize the seal of the Corporation to be affixed to all papers that may require it. Such Committee or Committees shall have such name or names as may be determined from time to time by resolution adopted by the Board of Trustees.

# ARTICLE IX PROPERTY

- **9.01.** General Powers Regarding Property. Subject to Sections 9.02 and 9.03 below, the Corporation, acting through its Board of Trustees, shall have the right to own, to buy or sell, to alienate or convey, and to mortgage or pledge any or all of its property, personal, real or mixed, in such way as the Board of Trustees may in its judgment think is beneficial to the Corporation and in furtherance of its general purpose as declared in the Certificate of Incorporation and in these Bylaws, including the right to lend, rent, or lease any or all of its property on such terms as the Board of Trustees may think is in furtherance of the main purpose for which the Corporation is established.
- 9.02. No Purchase or Sale of Certain Property without Approval by Board of Trustees of Corporation and of Board of Directors of Baptist General Convention of the State of Oklahoma. <sup>21</sup> No real property or personal property having a value in excess of \$350,000.00 may be purchased, acquired other than by gift, sold, transferred, assigned or conveyed by the Corporation, unless the Board of Trustees of the Corporation and the Board of Directors of the Baptist General Convention of the State of Oklahoma approves such purchase or sale and determines that such purchase or sale shall be necessary or convenient and for the best interests of the Corporation. No acquisition, purchase, assignment, conveyance, or transfer of such property or any interest therein either to or from the Corporation shall at any time be made by the Corporation until such purchase, acquisition, assignment, transfer or conveyance shall have been authorized by a vote of the Board of Trustees of the Corporation at a duly called meeting, held pursuant to the provisions of these Bylaws, and shall have been authorized by a vote of the Board of Directors of the Baptist General Convention of the State of Oklahoma at a special or regular meeting. No such transfer or conveyance shall be valid or binding upon the Corporation unless the vote by which the same is authorized shall have been entered and recorded in the records of the Corporation 22
- 9.03. No Encumbrances of Property without Approval of Board of Trustees of Corporation and of Board of Directors of Baptist General Convention of the State of Oklahoma. The Corporation shall not pledge, hypothecate, mortgage, assign, or grant a security interest or lien in or to any real or personal property owned or to be acquired by the Corporation without the prior approval of the Board of Trustees of the Corporation and of the Board of Directors of the Baptist General Convention of the State of Oklahoma. No such encumbrance shall be valid or binding upon the Corporation until such approval has been obtained by a vote of the Board of Trustees of the Corporation at a duly called meeting, held pursuant to the provisions of these Bylaws, and shall have been authorized by a vote of the Board of Directors of the Baptist General Convention of the State of Oklahoma at a special or regular meeting. No such

<sup>&</sup>lt;sup>21</sup> Amended May 13, 2005.

<sup>&</sup>lt;sup>22</sup> Amended June 8, 2004.

encumbrance shall be valid or binding upon the Corporation unless the vote by which the same is authorized shall have been entered and recorded in the records of the Corporation. <sup>23</sup>

# ARTICLE X LIABILITY: INDEMNIFICATION OF TRUSTEES, OFFICERS, EMPLOYEES AND VOLUNTEERS

- **10.01.** <u>Limited Liability.</u> To the maximum extent permitted by the General Corporation Act of the State of Oklahoma, and any other provision of Oklahoma law, as now existing or as it may hereafter be amended, no Trustee of this Corporation shall be personally liable to this Corporation for monetary damages for breach of fiduciary duty as a trustee.
- 10.02. <u>Indemnification of Trustees.</u> The Corporation shall indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative, or investigative by reason of the fact that he is or was a Trustee, officer, employee, or agent of the Corporation, or is or was serving at the request of the Corporation as a Trustee, officer, employee, or agent of another corporation, partnership, joint venture, trust, or other enterprise, against expenses (including attorneys' fees), judgments, fines, and amounts paid in settlement actually and reasonably incurred by him in connection with such action, suit or proceeding if he acted in good faith and in a manner he reasonably believed to be in or not opposed to the best interests of the Corporation, and, with respect to any criminal action or proceeding, and reasonable cause to believe that his conduct was not unlawful.
- 10.03. <u>Authorization of Indemnification</u>. Any indemnification under Section 10.02 of this Article (unless ordered by a court) shall be made by the Corporation upon a determination that indemnification of the Trustee, officer, employee, or agent is proper in the circumstances because he has met the applicable standard of conduct set forth in Section 10.02. Such determination shall be made by the Board of Trustees by a majority vote of a quorum consisting of Trustees who were not parties to such action, suit or proceeding; or if such quorum is not obtainable, or, even if obtainable, a quorum of disinterested Trustees so directs, by independent legal counsel in a written opinion.
- 10.04. Non-Exclusive Indemnification. The indemnification provided by this Article shall not be deemed exclusive of any other rights to which those seeking indemnification may be entitled under the law of the State of Oklahoma, as now or hereafter enacted, the Certificate of Incorporation, any agreement; and any insurance purchased by the Corporation. Such rights shall continue as to a person who has ceased to be a trustee, officer, employee or agent and shall inure to the benefit of the heirs, executors, and administrators of such a person.
- 10.05. <u>Insurance</u>. The Corporation shall have power to purchase and maintain insurance on behalf of any person who is or was a Trustee, officer, employee or agent of the Corporation, or is or was serving at the request of the Corporation as a Trustee, officer, employee, or agent of another corporation, partnership, joint venture, trust or other enterprise against any liability asserted against him and incurred by him in any such capacity, or arising out of his status as such, whether or not the Corporation would have the power to indemnify him against such liability under the provisions of this Article X.

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<sup>&</sup>lt;sup>23</sup> Amended June 8, 2004.

# ARTICLE XI CONFLICT OF INTEREST

- 11.01. <sup>24</sup> **Definition.** A conflict of interest may occur when OBHC is contemplating entering into a transaction or arrangement that might benefit the private interest of an employee, Board of Trustee member, or other agent of OBHC or might result in a possible excess benefit transaction. A conflict of interest may also occur when OBHC is contemplating entering into a transaction or arrangement that might benefit the private interest of a member of the family of an employee, Board of Trustee member, or other agent of OBHC or might result in a possible excess benefit transaction. Such transactions and arrangements shall be handled in accordance with OBHC's Conflict of Interest Policy, which shall be established and set forth in OBHC's Policy Manual.
- 11.02. Deleted in Amendment to Bylaws, May 13, 2005.
- 11.03. Deleted in Amendment to Bylaws, May 13, 2005.

# ARTICLE XII DISSOLUTION

- **12.01. <u>Dissolution.</u>** The Corporation may be dissolved by an affirmative vote of a majority of all the Trustees of the Corporation then in office at a meeting called for the purpose of considering such a proposal or, if there be not any trustees, by order of a court of competent jurisdiction.
- 12.02. Disposition of Property. Upon final dissolution of the Corporation or disbanding of the Corporation, title to the remaining assets of the Corporation shall be vested in the Baptist General Convention of the State of Oklahoma. In the event the Baptist General Convention of the State of Oklahoma shall not be an organization qualified as exempt under Section 501(c)(3) of the Internal Revenue Code upon dissolution or disbanding of the Corporation, then the remaining assets of the Corporation shall be distributed to such other like organizations which then qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code, as the Board of Trustees of this Corporation may select and designate; and in no event shall any of said assets or property, in the event of dissolution thereof, go or be distributed to any private individuals, either for the reimbursement of any sum subscribed, donated, or contributed by such private individuals, or for any other purpose.

# ARTICLE XIII FISCAL YEAR

The fiscal year shall be as the Board of Trustees shall designate and may be changed from time to time as deemed for the best interests of the Corporation.

# ARTICLE XIV TAX-EXEMPT STATUS

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<sup>&</sup>lt;sup>24</sup> Amended May 13, 2005.

- **14.01.** Organization Exclusively for Tax-Exempt Purposes. The Corporation is organized exclusively as a not-for-profit (eleemosynary) corporation as defined in Section 501(c) (3) of the Internal Revenue Code of 1986, or the corresponding provisions of any future United States Internal Revenue Code.
- 14.02. Prohibitions to Assure Tax-Exempt Status. No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to, its Trustees, officers, or other private persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for service rendered and to make payments and distributions in furtherance of the purposes set forth in Article V hereof. No substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office. Notwithstanding any other provision of these Articles, the Corporation shall not carry on any other activities not permitted to be carried on by a corporation exempt under Section 501(c) (3) of the Internal Revenue Code.

# ARTICLE XV SEAL

The seal of the Corporation shall consist of a flat faced die with the following words and figures cut or engraved thereon:

"OKLAHOMA BAPTIST HOMES FOR CHILDREN, INC."
OKLAHOMA CORPORATE SEAL

# ARTICLE XVI <u>AMENDMENTS, SEVERANCE, CAPTIONS, CONSTRUCTION AND DEFINITIONS</u>

- 16.01. Amendments. These Bylaws will be reviewed annually. They may be repealed, amended, or added to, at any meeting of the Board of Trustees by the affirmative vote of a majority of the Trustees attending such meeting, or by written assent of a majority of the Trustees, so long as such amendments are not inconsistent with law, and so long as such amendments do not disqualify the Corporation under Section 501(c) (3) of the Internal Revenue Code, as amended, or the corresponding provision of any future United States Revenue Law. No amendment to these Bylaws shall become effective until approved by the Baptist General Convention of the State of Oklahoma at its annual meeting, or approved by the Board of Directors of the Convention. <sup>25</sup>
- **16.02.** Severance. If any phrase, clause, sentence, paragraph, or provision of these Bylaws is void or illegal, it shall not impair nor affect the rest of these Bylaws and the members and Trustees

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<sup>&</sup>lt;sup>25</sup> Amended June 8, 2004.

- do hereby declare that they would have adopted and approved the rest of these Bylaws if such void or illegal provision had been excluded there from.
- **16.03.** Captions. The captions contained in these Bylaws are for convenience and reference and in no way define, describe, extend, or limit the scope or intent of these Bylaws or the intent of any provision contained herein.
- **16.04.** Construction and Definitions. Unless the context otherwise requires, the general provisions, rules of construction, and definitions contained in the general provisions of the Oklahoma General Corporation Act shall govern the construction of these Bylaws.

# KNOW ALL MEN BY THESE PRESENTS:

That the undersigned, being the President and Secretary of the above named Corporation, incorporated, organized, and existing under and by virtue of the laws of the State, do hereby certify that the foregoing Bylaws, consisting of sixteen (16) Articles, were duly approved and adopted as the Bylaws of the Corporation on the 28th day of October 1993, by a resolution of a majority of the Board of Trustees.

IN WITNESS WHEREOF, the Amended Bylaws are duly executed on this day, May 16, 2017. ATTEST:

Greg McNeece, President

(Seal)

# BYLAWS OF THE OKLAHOMA BAPTIST UNIVERSITY A RELIGIOUS AND EDUCATIONAL CORPORATION

Adopted by the Board of Trustees in regular session on July 3, 1984, and amended in regular session on March 16, 1990, July 11, 1997, July 30, 2004, July 29, 2011 and amended in accordance with Article VI Meetings on September 15, 2009, February 7, 2014 and February 3, 2017.

## ARTICLE I

#### POWER OF TRUSTEES

### Section 1.

The Board of Trustees shall have the power to manage the property and business of The Oklahoma Baptist University (referred to in this and the following articles as "University") and shall have the power to carry out any other functions which are permitted by the Charter, or these Bylaws, except insofar as such powers may be limited by law. These powers shall include but shall not be limited to the following:

- 1. Appoint or remove the President of the University and Officers of the Board of Trustees in accordance with these Bylaws;
- 2. Approve degrees in courses upon recommendation of the faculty;
- 3. Approve the awarding of honorary degrees upon recommendation of any of the following: Faculty, President, or appropriate Board Committee;
- 4. Establish and review the educational programs of the University after review by the Board Committee on Academic Services or Special Committees of Review set up by the President and Chair of the Board in financial emergency situations;
- 5. Establish annually the budget of the University, which shall be submitted to it upon recommendation of the Board Business Services Committee;
- 6. Authorize the construction of new buildings and major renovations of existing buildings;
- 7. Authorize the sale and purchase of land, buildings or major equipment for the use of the University;
- 8. Institute and promote major fundraising efforts of the University;
- 9. Authorize any changes in tuition and fees within the University;
- 10. Authorize Officers or agents of the University to accept gifts for the University;
- 11. Authorize the incurring of debts by the University and securing thereof by mortgage and pledge of real and personal property, tangible and intangible;
- 12. Any other duties or responsibilities which obtain to it under the Charter of the University.

### Section 2.

Notwithstanding any provision of these Bylaws to the contrary, the Board of Trustees of the University shall not, except upon authority given by a vote of the Baptist General Convention of the State of Oklahoma or the Convention's Board of Directors: (a) launch any expansion project, major expenditure of capital funds, or creation of debt for capital needs; (b) change the Charter or Bylaws; (c) make any significant change in the University's usual operations; or (d) take any action not in keeping with the purposes of the Baptist General Convention of the State of Oklahoma.

### ARTICLE II

# MEMBERSHIP OF THE BOARD OF TRUSTEES

# Section 1.

The Board of Trustees of the University shall consist of thirty Trustees who shall be elected by the Baptist General Convention of the State of Oklahoma. Each Trustee shall be a member of a church affiliated with the Baptist General Convention of the State of Oklahoma. Fifty percent of the Trustees shall be from among the professional clergy (pastors, church staff, directors of missions, etc.) or their spouses and fifty percent shall be from among the lay members in the churches. The Nominating Committee of the Baptist General Convention of the State of Oklahoma shall, in compliance with these Bylaws, nominate ten persons, or additional persons as are necessary to fill the entire Board, for election to the Board of Trustees of the University by the Baptist General Convention of the State of Oklahoma at its Annual Meeting. The term of office shall be three years. Trustees having served not more than one full term of three years shall be eligible for re-election to a second three-year term. An employee of the Baptist General Convention of the State of Oklahoma, its agencies or affiliated institutions, may not be elected as a Trustee; and should an elected Trustee of the University become an employee of the Baptist General Convention of the State of Oklahoma, its agencies or affiliated institutions, term of service on the Board will terminate at the time of such employment.

# Section 2.

Vacancies in the office of the Trustees shall occur through resignation, ceasing to be a resident of the State of Oklahoma or member of a church affiliated with the Baptist General Convention of the State of Oklahoma, death of the Trustee, or as the result of inability or failure to act. Should a vacancy in the office of Trustees occur during the interval between the annual sessions of the Baptist General Convention of the State of Oklahoma, the vacancy may be filled by the Board of Directors of the Baptist General Convention of the State of Oklahoma at its next scheduled meeting.

In the event any member misses two (2) Board meetings in a year the member shall be considered as having resigned. At the discretion of the Chairperson, this rule may be waived and absences excused due to extenuating circumstances.

## Section 3.

No person shall be eligible for election prior to attaining the age of twenty-one (21) years.

# Section 4.

Any member of the Board of Trustees may be removed from office, for cause, at any meeting of the Board of Directors of the Baptist General Convention of the State of Oklahoma.

### Section 5.

The President of the University shall be an ex officio member of the Board of Trustees without power to vote and shall not be counted as a member of the Board of Trustees or any committee on which the President may serve for any purpose.

# Section 6.

The Executive Director-Treasurer of the Baptist General Convention of the State of Oklahoma shall be an ex officio, voting member of the Board of Trustees. Such Executive Director-Treasurer, or designee with vote, is entitled to attend all meetings of the Board of Trustees, including any executive sessions of such meetings. The Executive Director-Treasurer shall not count as one of the elected Trustees referenced in Article II, Section 1. The Executive Director-Treasurer shall serve as a non-voting member of the Presidential Search Committee of the University.

# Section 7.

Subject to the approval of the Board of Trustees of the University, the President may appoint a maximum of eight members to serve as Advisory Board members. In addition to the eight appointed Advisory Board members, other persons serving as Advisory Board members may be designated by the Board of Trustees. Advisory Board members shall serve in an advisory capacity to the Board of Trustees and to the Standing Committees of the Board of Trustees. Advisory Board members shall not be counted in determining a quorum, and shall not have the right to make motions or to vote in deliberations of the Board of Trustees or its Standing Committees.

#### ARTICLE III

### OFFICERS OF THE BOARD OF TRUSTEES AND UNIVERSITY CORPORATION

### Section 1.

The officers of the Board of Trustees shall consist of the Chair of the Board of Trustees, one or more Vice Chair(s), Secretary, one or more Assistant Secretaries, and Treasurer, all of whom shall be appointed by the President in consultation with the Chairperson of the Board. Officers of the Board shall be approved by the Board of Trustees for a term of one year beginning at the conclusion of the annual meeting of the Baptist General Convention of the State of Oklahoma.

# Section 2.

Officers of the Board of Trustees shall be members of the Board of Trustees. Officers of the Board of Trustees may succeed themselves in their office so long as they remain eligible to serve as a Trustee and are approved as such by the Board, and all officers shall hold offices until successors are appointed.

### Section 3.

In the event there is more than one Vice Chair, the Board of Trustees shall designate a First Vice Chair. Should the Chair of the Board be unable to perform duties, the First Vice Chair will fulfill the responsibilities of the Chair.

### Section 4.

All Officers of the Board of Trustees shall hold office at the discretion of the Board of Trustees and shall be subject to removal by affirmative vote of a majority of the entire membership of the Board of Trustees.

### ARTICLE IV

# POWERS AND DUTIES OF OFFICERS OF THE BOARD OF TRUSTEES

### Section 1.

The Chair of the Board of Trustees shall preside at all meetings of the Board of Trustees, sign all deeds, contracts, bonds, mortgages, and other papers evidencing the official acts of the Board of Trustees where the signature of a presiding officer is required by these Bylaws or by custom or practice, and shall call all special meetings of the Board of Trustees, give notice of the time and place of all meetings of the Board of Trustees as herein provided, appoint all committees and generally exercise such authority as is usually exercised by a Chair or President of the Board of Trustees of a religious corporation. The Chair shall also perform any further duties as may be determined or assigned by the Board of Trustees.

Subject to the restrictions set forth in Article IX the Chair of the Board of Trustees, with the approval of the Board of Trustees, may authorize the President or other officers of the University to sign all deeds, contracts, bonds, mortgages, and other papers evidencing the official acts of the Board of Trustees where the signature of a presiding officer is required by these Bylaws or by custom or practice, and to exercise the same authority with regard to signing such deeds, contracts, bonds, mortgages, and other papers evidencing the official acts of the Board of Trustees as may be exercised by the Chair of the Board of Trustees.

### Section 2.

The Vice Chair (or First Vice Chair) of the Board of Trustees shall perform all the duties of the office of Chair of the Board of Trustees in the absence of the Chair of the Board of Trustees, or as a result of the inability of the Chair of the Board of Trustees to perform duties.

# Section 3.

The Secretary of the Board of Trustees shall keep minutes of the meetings of the Board of Trustees; issue, or cause to be issued, notices of meetings under the direction of the Chair; have charge of the seal of the University and affix and attest the same to all instruments which may require the corporate seal of the University; and shall perform the duties usually performed by a secretary of the Board of Trustees of a religious corporation and any other duties which may be assigned to the secretary by the Board of Trustees.

### Section 4.

The Secretary of the Board of Trustees, with the approval of the Board of Trustees and the President of the University, may authorize an officer of the University and a person other than the Secretary of the Board of Trustees to affix the corporate seal to any diploma, transcript, or other instrument having to do with the administration of the affairs of the University, and to exercise the same authority with regard to the affixing of the corporate seal to such instrument as may be exercised by the Secretary of the Board of Trustees.

# Section 5.

The Assistant Secretary shall perform all the duties of the Secretary of the Board of Trustees in the absence of the Secretary or in the event of the inability of the Secretary to attend a meeting of the Board of Trustees or as a result of the inability of the Secretary to perform duties.

## Section 6.

The Treasurer of the University shall, with the Business Services Committee, manage the Board of Trustees' review of and action related to the Board's financial responsibilities, shall work with the President and Chief Financial Officer to ensure that appropriate financial reports are made to the Board, and maintain knowledge of the University's financial operations and personnel including but not limited to the annual budget.

# Section 7.

For the purpose of executing legal documents in compliance with the applicable laws of the State of Oklahoma, the Board of Trustees shall be synonymous with the term "Board of Directors" as used in Title 16 O.S. 2001 § 93. For the purpose of executing legal documents in compliance with Oklahoma Law, the office of Chair of the Board of Trustees shall be synonymous with the office of the President of a corporation; the office of Vice Chair of the Board of Trustees shall be synonymous with the office of the Vice President of a corporation; and the office of Secretary of the Board of Trustees shall be synonymous with the office of Secretary of a corporation.

### ARTICLE V

# POWERS AND DUTIES OF THE PRESIDENT OF THE UNIVERSITY

# Section 1.

The affairs of the University shall be administered by a President of the University who shall be elected by the Board of Trustees and hold office at the pleasure of the Board of Trustees under an Employment Agreement approved by the Board of Trustees. An evaluation shall be conducted annually by the Board of Trustees and/or its agents. Such evaluation shall also set the salary and compensation for the President for the term acceptable to the Board and the President.

# Section 2.

The President of the University shall be the Chief Executive and Operational Officer of the University and the official adviser to and executive agent of the Board of Trustees and its Executive Committee. The President of the University must be an active member of a church affiliated with The Baptist General Convention of the State of Oklahoma. The President shall, as educational and administrative head of the University, exercise a general superintendence over all the affairs of the institution, and bring such matters to the attention of the Board as are appropriate to keep the Board of Trustees fully informed to meet its policy-making responsibilities. The President shall have power, on behalf of the Board of Trustees, to perform all acts and execute all documents to make effective the actions of the Board or its Executive Committee. Except as otherwise provided in these Bylaws, the President shall be an ex officio member of all committees of the Board of Trustees without power to vote.

#### Section 3.

The President of the University shall have the power and authority to appoint officers to assist him in the administration of the affairs of the University, including such officers as Vice-Presidents, Deans, Directors, Registrars, and other such officers. The officers so appointed by the President of the University shall hold office for such periods of time as the President determines and the term of office shall be subject to the will of the President and the employment procedures of the Administrative and Staff Handbooks then in force.

#### Section 4.

The members of the faculty of the University shall be recommended by the President of the University and elected by the Board of Trustees.

#### Section 5.

In the event the office of President of the University becomes vacant, a special nominating committee of three Trustees shall be elected at a meeting of the Board. The committee, each of whom shall be in at least their third year of service, shall be elected by open nomination from the floor and secret ballot. At the next meeting of the Board of Trustees, this special nominating committee shall nominate seven Trustees to serve as members of the Presidential Search Committee with opportunity provided for nominations to be made from the floor. Election shall be by secret ballot. If the Chair of the Board of Trustees is not one of the seven members elected, the Chair shall join the Presidential Search Committee as a voting member. The Presidential Search Committee shall also include as ex officio, non-voting members the Executive Director-Treasurer of the Baptist General Convention of the State of Oklahoma, and one representative each (selected by the Trustees) of the Faculty, the Alumni Association and the Student body. In the event any Trustee serving on the Presidential Search Committee should cease being a Trustee for any reason except for the normal expiration of elected term, a vacancy shall result and the Executive Committee of the Board of Trustees shall appoint another to fill such vacancy. Trustees whose terms expire during the search process shall continue to serve on the Presidential Search Committee.

The Presidential Search Committee shall notify in writing all members of the Board of Trustees of the dates and times of the on-campus visit of the candidate to be recommended. A vita of the candidate shall accompany the notification. Members of the Board of Trustees shall have opportunity to participate in the on-campus visit. Before the Presidential Search Committee presents the candidate for election, an informal meeting of the candidate and the Board of Trustees shall be held.

#### Section 6.

The President of the University shall recommend to the Board on an annual basis for their approval a designee and alternate designee to serve as Acting President in the event the President is unable to perform duties. Such designee shall serve as Acting President until the Board of

Trustees or the Executive Committee appoints an Acting or Interim President or the President is able to resume the required duties.

#### ARTICLE VI

#### **MEETINGS**

#### Section 1.

The Board of Trustees shall hold three regular meetings each academic year and such other special meetings as may be called by the Chair of the Board of Trustees, or, upon absence of the Chair from the State of Oklahoma, by the Vice-Chair (or First Vice-Chair) of the Board of Trustees. The meetings each academic year shall be held as follows:

- September or October
- January or February
- May

At each meeting, the Board of Trustees shall receive reports and conduct any and all business that it may desire to consider concerning the affairs of the University, or its own affairs, including, but not limited to, orientation of newly-elected Trustees, election of faculty, and adoption of the University's strategic plan and budget.

The dates of regular meetings and of all special meetings, and the hour and place thereof, shall be selected by the Board of Trustees, and notice thereof shall be sent via written or other Board approved documented communication to each Trustee not less than seven days before the meeting. Notice of the time and place of all special meetings of the Board of Trustees shall be sent via written or other Board approved documented communication to each Trustee in such time and manner as the Board of Trustees deems reasonable and proper, except as hereinafter provided for amendment to the Bylaws. Notice of special meetings shall include a brief summary of the purpose of the meeting and the business item(s) for which the special meeting is called.

#### Section 2.

A quorum of the Board of Trustees, Executive Committee and any other committee shall consist of at least a majority of the elected Trustees (if the Board of Trustees) or a majority of the Trustees entitled to vote (if a committee). All matters properly coming before the Board of Trustees, Executive Committee and any other committee shall be determined by majority vote of those Trustees present (if the Board of Trustees) or of those Trustees present who are entitled to vote (if a committee), unless a greater number is specifically required by these Bylaws, the Charter of the University, or the laws of the State of Oklahoma.

The meetings of the Board of Trustees shall be in accordance with and governed by parliamentary law, insofar as is practicable, as laid down in the current edition of *Robert's Rules of Order*.

#### Section 3.

No notice of the time, place, or purpose of any meeting of the Board of Trustees, except for amendment of the Bylaws, whether prescribed by law, by the Charter or the Bylaws, need be given to any member of the Board who attends in person without objection due to lack of notice, or who in writing, executed and filed with the records of the meeting either before or after the holding thereof, waives such notice.

#### Section 4.

Any action required or permitted to be taken by the Board of Trustees or by any committee thereof may be taken without a formal meeting. Meetings may be conducted by mail, electronic communication, teleconference, videoconference or any other method the Trustees shall decide. Minutes of the meeting will be distributed for customary approval at the next regular meeting of the Committee or Board of Trustees. In addition, whenever a meeting is conducted by mail or electronic communication, signed ballots of individual Board members who participated in the meeting must be retained for a minimum of six (6) months and be available for review by any Board member.

#### Section 5.

Minutes of regular and special meetings will be recorded and maintained with the official documents of the Board of Trustees.

#### ARTICLE VII

#### **COMMITTEES**

#### Section 1.

There shall be the Standing Committees specified in this Article. Members and Chairs of Standing Committees shall be appointed by the Chair of the Board after consultation with the President, annually, at or following the October meeting of the Board of Trustees. Except as provided in these Bylaws the Chair of the Board shall be an ex officio voting member of all Standing and Chartered Committees. The President of the University shall be an ex officio nonvoting member of all Standing and Chartered Committees. Each Standing Committee shall include at least five Trustees, in addition to the Board Chair who serves as an ex officio voting member. Except where otherwise provided in this Article, the Board of Trustees may appoint non-trustees as additional resource persons to serve on individual committees, without voting privileges. Should a non-trustee be necessary to fill the specific criteria of a committee, such as the Audit Committee, the Board of Trustees will determine whether non-Trustees are eligible for appointment and their voting privileges on a specific committee. The Chair of each Standing Committee and a majority of its members shall be Trustees.

#### Section 2.

The Board of Trustees may at any time discontinue any of its Standing Committees for such time as may be determined, and the duties of any committee so discontinued shall be performed during such discontinuance by the Executive Committee.

#### Section 3.

The Chair of any committee, with the consent of the Chair of the Board, may request the President of the University to appoint an Administrative Officer of the University or a member of the administrative staff to serve as a liaison between the committee and the office of the President. Such liaison person shall assist the committee in carrying out its duties.

#### Section 4.

Except as provided in this Article, all Standing Committees shall meet at least once annually.

#### Section 5.

The Board of Trustees of the University shall be organized into the following committees:

The Executive Committee: The Executive Committee shall consist of the elected officers of the Board (Chair, Vice-Chair(s), Treasurer, Secretary) and the Chairs of the Trustee Standing Committees. The duty of the Executive Committee is to advise the President of the University concerning affairs of the University when the Board of Trustees is not in session, to make recommendations to the Board of Trustees and to perform such duties as may be referred to it by the Board of Trustees. The Executive Committee shall receive from the Secretary annually the record of attendance and participation by all Board members during the fiscal year preceding. In the event that a Trustee has failed to meet the responsibilities of service, the committee shall request from the Trustee an indication of desire for continuing service on the Board or intention to resign in light of the circumstances and report the response to the office of the Executive-Director Treasurer of the Baptist General Convention of the State of Oklahoma. The Executive Committee shall at all times be subject to and governed by the Board of Trustees of the University.

Trustee Committees: There shall be six Standing Committees of the Board: Academic Services Committee, Business Services Committee, Advancement and University Relations Committee, Campus Life Committee, Board Development and Governance Committee and Audit Committee. The committees and their Chairs shall be appointed by the Chair of the Board in consultation with the President of the University. Trustee Committees shall receive reports from University administrators and consider policies and recommendations regulating the life and function of the University.

#### Section 6. Academic Services Committee

The Academic Services Committee shall study and assess all academic programs, academic policies, academic personnel, and enrollment functions. Assessments shall determine the fiscal viability and missional propriety of all academically-related programs, policies, and personnel as well as recruiting and retention initiatives. The committee shall develop proposals and make recommendations regarding all academically-related matters to the Board of Trustees.

#### Section 7. Business Services Committee

The Business Services Committee shall review and recommend to the Board of Trustees annual operating and capital budget proposals, business management policies, property management policies and any other matters related to the business management of the University as may be required.

# Section 8. Advancement and University Relations Committee

The Advancement and University Relations Committee shall review and recommend fundraising, marketing, communication, alumni and public relations programs. The committee shall report and make recommendations to the Board of Trustees as may be required.

# Section 9. Campus Life Committee

The Campus Life Committee shall review all matters concerning religious activities and programs that promote spiritual growth and development at the University. The committee shall review matters affecting students of the University, other than those relating to the academic program, consider proposals on such matters, and report and make recommendations to the Board of Trustees as may be required.

#### Section 10. Board Development and Governance Committee

The Board Development and Governance Committee shall recommend policies to the Board pertaining to governance issues and processes including orientation and training of new Board members, the evaluation and improvement of the contribution of individual Board members and officers, and the recommendation of Bylaw changes. The committee may also submit names for the President's consideration in making recommendations to the Nominating Committee of the Baptist General Convention of the State of Oklahoma.

#### Section 11. Audit Committee

The Audit Committee shall be composed of members who have a basic understanding of finance and accounting and be able to read and understand fundamental financial statements. At least one member of the Committee shall have accounting or related financial management expertise. The Committee shall monitor the integrity of the University's financial reporting process and systems of internal controls regarding finance, accounting, and legal compliance related to those matters; monitor the independence and performance of the University's independent auditors

and provide an avenue of communication among the independent auditors, management, the University's financial officers and the Board of Trustees.

# Section 12. Special or ad hoc Chartered Committees

There may be such special or ad hoc committees as the Board of Trustees may from time to time establish for the discharge of particular duties. In the Charter of any such committees, the Board of Trustees will determine whether non-trustees are eligible for appointment and their voting privileges on the specific committee.

#### ARTICLE VIII

#### CONFLICTS OF INTERESTS

A Trustee shall be considered to have a conflict of interest if (a) such Trustee has existing or potential financial or other interests which impair or might reasonably appear to impair such member's independent, unbiased judgment in the discharge of their responsibilities to the University, or (b) such Trustee is aware that a family member (which for purposes of this paragraph will be a spouse, parents, siblings, children, and any other relative if the latter reside in the same household as the Trustee), or any organization in which such Trustee (or family member) is an officer, director, employee, member, partner, Trustee, or controlling stockholder, has such existing or potential financial or other interests. All Trustees shall disclose to the Board any possible conflict of interest at the earliest practicable time. No Trustee shall vote on any matter, under consideration at a Board or committee meeting, in which such Trustee has a conflict of interest. The minutes of such meeting shall reflect that a disclosure was made and that the Trustee having a conflict of interest abstained from voting. Any Trustee who is uncertain whether a conflict of interest exists in any matter may request the Board or committee to determine whether a conflict of interest exists, and the Board or committee shall resolve the question by majority vote.

#### ARTICLE IX

# ADMINISTRATOR OF PROPERTY

# Section 1. Contracts

The Board of Trustees may authorize any officer or agent of the University to enter into any contract or execute and deliver any instrument in the name of or on behalf of the University, and such authority may be general or confined to specific instances.

#### Section 2. Checks, Drafts, Other Payment Orders

All checks, drafts, or other orders for the payment of money, notes, or other evidences of indebtedness issued in the name of the University shall be signed by such officer or agent of the University and in such manner as shall from time to time be determined by the Board of Trustees.

#### Section 3. Bonding

The Board of Trustees shall require all officers, agents, or employees charged with responsibility for the custody of any of the funds of the University to give bonds in amounts the Board of Trustees deems appropriate, the cost thereof to be paid by the University.

# Section 4. Deposits

All funds of the University shall be deposited to the credit of the University in such banks, trust companies, or other depositories in accordance with an investment policy approved by the Board of Trustees.

#### Section 5. Gifts

The Board of Trustees may accept on behalf of the University any contribution, gift, bequest, or device for the general purpose or for any special purposes of the University, and may delegate this authority to appropriate corporate and/or administrative officers. These officers shall make regular reports to the Board of Trustees of all gifts accepted by them in the name of the University.

#### Section 6. Loans

Provided the University is in compliance with the Constitution of the Baptist General Convention of the State of Oklahoma, the University may borrow such sums as may be necessary and essential to the routine, prudent, and efficient operation of the University in carrying out its corporate purposes, provided that the aggregate amount of debt incurred by the University, less any indebtedness due and owing to or obtained from the Baptist General Convention of the State of Oklahoma, shall not exceed the sum of One Million Five Hundred Thousand Dollars (\$1,500,000); provided that, in the event the University shall need to borrow sums in excess of the aggregate amount of One Million Five Hundred Thousand Dollars (\$1,500,000) (exclusive of any amounts owed or obtained from the Baptist General Convention of the State of Oklahoma), which sum shall be determined to be a "Major Expenditure" under the Constitution of the Baptist General Convention of the State of Oklahoma, the University shall obtain the prior written approval of the Board of Directors of the Baptist General Convention of the State of Oklahoma. In no event shall the University give any security for such borrowing, to include mortgages and security interests in the personal property of the University, without the prior written approval of the Board of Directors of the Baptist General Convention of the State of Oklahoma.

Section 7. No Purchase or Sale of Certain Property Without Approval by Board of Trustees of University and of Board of Directors of Baptist General Convention of the State of Oklahoma.

No real property or personal property having a value in excess of One Million Five Hundred Thousand Dollars (\$1,500,000) may be purchased, acquired other than by gift, sold, transferred, assigned or conveyed by the University, unless the Board of Trustees of the University and the Board of Directors of the Baptist General Convention of the State of Oklahoma approve such purchase or sale and determine that such purchase or sale shall be necessary or convenient and for the best interests of the University. No acquisition, purchase, assignment, conveyance or transfer of such property or any interest therein either to or from the University shall at any time be made by the University until such purchase, acquisition, assignment, transfer or conveyance shall have been authorized by a vote of the Board of Trustees of the University at a duly called meeting, held pursuant to the provisions of these Bylaws, and shall have been authorized by a vote of the Board of Directors of the Baptist General Convention of the State of Oklahoma. No such transfer or conveyance shall be valid or binding upon the University unless the vote by which the same is authorized shall have been entered and recorded in the records of the University.

Section 8. No Encumbrances of Property without Approval of Board of Trustees of University and of Board of Directors of the Baptist General Convention of the State of Oklahoma.

The University shall not pledge, hypothecate, mortgage, assign, or grant a security interest or lien in or to any real or personal property owned or to be acquired by the University without the prior approval of the Board of Trustees of the University and of the Board of Directors of the Baptist General Convention of the State of Oklahoma. No such encumbrance shall be valid or binding upon the University until such approval has been obtained by a vote of the Board of Trustees of the University at a duly called meeting, held pursuant to the provisions of these Bylaws, and shall have been authorized by a vote of the Board of Directors of the Baptist General Convention of the State of Oklahoma. No such encumbrance shall be valid or binding upon the University unless the vote by which the same is authorized shall have been entered and recorded in the records of the University.

# Section 9. Dissolution.

In the event of the dissolution of the University, all of its property, whether real, personal or mixed, of whatsoever nature and wherever situated, shall vest immediately in the Baptist General Convention of the State of Oklahoma, subject to disposition by said Convention. In the event the Baptist General Convention of the State of Oklahoma shall not be an organization qualified as exempt under Section 501(c)(3) of the Internal Revenue Code upon dissolution or disbanding of the University, then the remaining assets of the University shall be distributed to such other like organizations which then qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code, as the Board of Trustees of this University may select and designate; and in no event shall any of said assets or property, in the event of dissolution thereof, go or be distributed to any private individuals, either for the reimbursement of any sum subscribed, donated or contributed by such private individuals, or for any other purpose.

#### ARTICLE X

#### BYLAW AMENDMENT

#### Section 1.

These Bylaws may be amended by the Board of Trustees at any meeting, regular or special, by a vote to amend constituting two-thirds of the members present at such a meeting, provided that the notice calling the Board meeting shall announce that amendments to the Bylaws will be voted upon and proposed amendments accompany the notice. No amendment to these Bylaws shall become effective until approved by the Baptist General Convention of the State of Oklahoma at its annual meeting, or approved by the Board of Directors of the Convention.

#### Section 2.

These Bylaws shall stand in the place and stead of and shall be substituted for all other and former Bylaws of the Board of Trustees of the University which have heretofore been adopted.

#### Section 3.

Prior to each January or February meeting of the Board of Trustees, the Board Development and Governance Committee shall review these Bylaws and suggest any necessary changes thereto.

#### Section 4.

The corporate Charter of the University or its Bylaws cannot be changed without final approval of the Baptist General Convention of the State of Oklahoma or its Board of Directors.

#### ARTICLE XI

#### **MISCELLANEOUS**

# Section 1. Indemnification

Each Trustee and Officer of the University shall be indemnified by the University against all expenses actually and necessarily incurred by such Trustee or Officer in connection with the defense of any action, suit, or proceeding to which the Trustee or Officer has been made a part by reason of being or having been such Trustee or Officer except in relation to matters as which such Trustee or Officer shall be adjudicated in such action, suit, or proceeding to be liable for gross negligence or willful misconduct in the performance of duty.

# Section 2. Fiscal Year

The fiscal year of the University shall begin the first day of each June and end the last day of May of the next following year.

# Section 3. Severability

The invalidity of any provision of these Bylaws shall not affect the other provisions hereof, and in such event, these Bylaws shall be construed in all respects as if such invalid provision(s) were omitted.

# 114<sup>th</sup> Annual Meeting Oklahoma Baptists First Baptist Church, Broken Arrow November 10, 2020

Theme: Unhindered

Blake Gideon, President Jeremy Freeman, First Vice President David Hooks, Second Vice President

Due to the COVID-19 pandemic, the 2020 Annual Meeting was abbreviated to a single afternoon session only for the purpose of taking care of essential business.

Monday afternoon, November 10, 2020

Pre-session music was provided by the Ada Student Worship Team, First Church, Ada, who are also members of the Oklahoma Student Worship Choir. A Singing Churchmen and Singing ChurchWomen virtual choir video was also presented.

- 1. President Blake Gideon, pastor of First Church, Edmond, called the meeting to order at 1:00 p.m.
- 2. Matt Brooks, pastor of First Church, Broken Arrow, brought greetings from the host church.
- 3. Shane Meshaya, pastor of First Church, Armstrong, read Scripture from Romans 8:35-39.
- 4. Jim Reed, pastor of Southside Church, Poteau, led in prayer.
- 5. Present Blake Gideon introduced the parliamentarian for the meeting, C. J. Cavin, member of First Church, Luther.
- 6. President Blake Gideon announced the start of the business session.
- 7. Credentials Committee Chairman Heath Tucker, pastor of Waterloo Road Church, Edmond, presented the following motion: "The Credentials Committee moves that the 417 messengers registered to date as duly elected messengers from the churches under the terms set forth in Article III of the Oklahoma Baptists' Constitution, and such other messengers who shall register during the convention, constitute the 2020 meeting of Oklahoma Baptists on this 10<sup>th</sup> day of November 2020." Without objection, the report was adopted.
- 8. President Blake Gideon presented the following motion: "The Executive Committee moves that the printed program for the 114<sup>th</sup> Annual Meeting of Oklahoma Baptists be distributed among the messengers and others in attendance, and that it serve as a guideline for the meeting. The President's Address, Executive Director-Treasurer's Address, and the Annual Sermon shall be fixed items. Also, that the 115<sup>th</sup> Annual Meeting of Oklahoma Baptists be held November 15-16, 2021, at Southern Hills Baptist Church in Oklahoma City."

Without objection, both reports were adopted and the adopted program follows:

# 114th Annual Meeting Oklahoma Baptists First Baptist Church, Broken Arrow

THEME: Unhindered Scripture: Acts 28:31

# Blake Gideon, President Jeremy Freeman, First Vice President David Hooks, Second Vice President

12:45	Pre Service Music Ada Student Worship Tear SCM/SCV	m/Members of OSWC V Virtual Choir Video
1:00	Call to Order	Blake Gideon
	Greetings	Matt Brooks
	Scripture	Shane Meshaya
	Prayer	Jim Reed
	Recognition of Guests	Joe Ligon
1:10	Business Session Appointment of Committees Report of Credentials Committee Approval of Printed Agenda and Rules	Heath Tucker
1:15	Music/Worship	Amy Frazier
1:30	President's Address	Blake Gideon
2:00	Prayer Time	
2:10	The Baptist Foundation of Oklahoma Report	Robert Kellogg
2:20	Oklahoma Baptist Homes for Children Report	Greg McNeece
2:30	Business Session Report of the Board of Directors Financial Plan Presentation Election of Officers	Russell Duck
2:55	Music/Worship	Randy Lind
3:00	Executive Director-Treasurer Address	Hance Dilbeck
3:30	Church Relations Group Report	James Swain

3:45	Church Resources Group Report
4:00	Baptist Village Communities Report
4:10	Oklahoma Baptist University ReportHeath Thomas Oklahoma Prison Divinity Program Report
4:30	Business Session Election of Officers
4:40	Remembering the 1921 Tulsa Race Massacre
5:00	Music/Worship Broken Arrow, First Catalyst Choir and Band Kevin Price, director
5:10	Annual Sermon
5:40	Closing Remarks
	Closing Prayer

#### **Program Personnel**

Brooks, Matt — pastor, Broken Arrow, First

Dilbeck, D. Hance, Jr. — executive director-treasurer, Oklahoma Baptists

Duck, Russell — retired pastor, Elk City, First; chairman, Finance Committee, Oklahoma Baptists

Frazier, Amy — worship leader, Del City, First Southern

Freeman, Jeremy – pastor, Newcastle, First; first vice president, Oklahoma Baptists

Gideon, Blake — pastor, Edmond, First; president, Oklahoma Baptists

Hooks, David — pastor, Oklahoma City, Bryant Avenue; second vice president, Oklahoma Baptists

Kellogg, Robert — chief executive officer, The Baptist Foundation of Oklahoma, Oklahoma Baptists

Ligon, Joe — senior associate executive director, Oklahoma Baptists

McNeece, Greg — president, Oklahoma Baptist Homes for Children, Oklahoma Baptists

Meshaya, Shane — pastor, Armstrong, First

Pierce, Bill — president, Baptist Village Communities, Oklahoma Baptists

Price, Kevin — minister of music, Broken Arrow, First

Quigley, Alan — associate executive director, Church Resources Group, Oklahoma Baptists Reed, Jim — pastor, Poteau, Southside

Scrivani, Mike — pastor, Bartlesville, Highland Park; chairman, Nominating Committee, Oklahoma Baptists

Swain, James — associate executive director, Church Relations Group, Oklahoma Baptists Thomas, Heath —president, Oklahoma Baptist University, Oklahoma Baptists

OSWC — Oklahoma Student Worship Choir, Oklahoma Baptists

SCM — Singing Churchmen of Oklahoma, Oklahoma Baptists

SCW — Singing ChurchWomen of Oklahoma, Oklahoma Baptists

Acknowledgements

Cavin, C.J. – member, Luther, First; parliamentarian

DeMoss, Mark — pastor, Oklahoma City, Capitol Hill; chairman, Tellers Committee, Oklahoma Baptists

9. President Blake Gideon announced the appointment of committees. Names and committees were displayed on the screen:

Credentials Committee: Heath Tucker, chairman, Waterloo Road Church, Edmond; Matt Bradshaw, First Church, Elk City; Eric Costanzo, South Tulsa Church, Tulsa; Ray Earley, Silo Church, Durant; Richard Forney, New Joy Fellowship, Tulsa; Misael Gonzalez, First Church, Owasso; Monty Hale, Washington-Osage Association; Garry McNeill, First Church, Durant; Michael Staton, First Church, Mustang

Nominating Committee: Mike Scrivani, chairman; Highland Park Church, Bartlesville; James Bond, First Church, Stroud; Teresa Brady, First Church, Wilburton; Shelley Brown, First Church, Atwood; Trevor Bulls, First Church, Boise City; Debbie Cruce, First Church, Tulsa; Harold Gaches, First West Church, Lawton; Janet Hays, First Church, Perry; Nick Johnson, First Church, Snyder; Mauricio Mejia, Northwest Church, Oklahoma City; Danny Ringer, Great Plains Association; Scott Watkins, First Church, Kingfisher; LeRon West, Gilcrease Hills Church, Tulsa; Pete Wilson, First Church, Broken Bow

Resolutions Committee: Matt Brown, chairman, Bethel Church, Norman; Mark Boyd, Frisco Association; Vern Charette, First Church, Coweta; Rick Frie, First Church, Jenks; David Hooks, Bryant Avenue Church, Oklahoma City; Smokey Hurst, First Church, Sapulpa; Pam Lang, Surrey Hills, Yukon; Rob Lindley, Northwest Church, Oklahoma City; Doug Melton, Southern Hills Church, Oklahoma City; Dale Roland, Concord Community Church, Tulsa; Stefan Valdez, First Church, Sayre; Cameron Whaley, Aspen Park Church, Tulsa

Tellers Committee: Mark DeMoss, chairman, Capitol Hill Church, Oklahoma City; Preston Collins, Union Association; James Poulain, First Church, Holdenville; Chris Wall, First Church, Owasso; Jason Yarbrough, First Church, Glenpool

Without objection, the report was adopted.

President Blake Gideon reported that due to the abbreviated schedule, the Resolutions Committee will not be presenting any resolutions this year. However, Gideon stated that Oklahoma Baptists uphold last year's resolution against abortion, and we still call on state legislators to end abortion immediately.

- 10. Amy Frazier, worship leader from First Southern Church, Del City, led in congregational singing.
- 11. President Blake Gideon led in prayer prior to sharing his presidential address from Acts 8:1-40, and Acts 28:30-31. The Gospel is the answer to persecution from without, perversion from within, and prejudice all around.
- 12. Dr. Hance Dilbeck, executive director-treasurer of Oklahoma Baptists, led in a time of corporate prayer. Dr. Joe Ligon, senior executive director of Oklahoma Baptists, voiced prayer.
- 13. Dr. Hance Dilbeck expressed thanks to President Blake Gideon for the work he has done serving as president of Oklahoma Baptists.
- 14. Robert Kellogg, president of The Baptist Foundation of Oklahoma, stated that in the face of significant COVID-19 headwinds, the Foundation has prospered and advanced in its mission. Through the Foundation's 25x25 plan, \$171 million has been distributed to ministry, more than \$29 million in 2019 and the Foundation is on pace to meet the 2020 pre-COVID distribution target of \$20.4 million. Kellogg announced that the Baptist Foundation of Oklahoma will now be known as WatersEdge. This new name serves as an umbrella for the organization's two branches: WatersEdge Advisors and WatersEdge Ministry Services. WatersEdge Advisors will focus on serving individuals and families, while WatersEdge Ministry Services will continue to focus on meeting the needs of

- churches, ministries, and other nonprofit Christian organizations. Kellogg concluded by stating that they are changing their name, but not who they are. WatersEdge remains committed to serving and strengthening Oklahoma Baptists. A video was shown following Kellogg's report that illustrates the name change.
- 15. A video highlighting the various ministries of Oklahoma Baptist Homes for Children was shown describing how this ministry dealt with the COVID-19 pandemic through the changes of school, foster care parent training, Hope Pregnancy Centers, and the launch of their new mobile unit. President Greg McNeece shared that OBHC has been serving children and families for 117 years. More than 11,700 have been served through OBHC homes through the years and on average for the past 20 years, there are 103 souls annually who come to know Christ. McNeece reported that academically, their students have excelled. OBHC does not take federal or state resources. OBHC students attend local churches and receive daily devotions from house parents. Hope Pregnancy Centers work to help parents give life to a child and many find Jesus as their Lord and Savior.
- 16. President Blake Gideon announced the start of the business session. Jeremy Freeman, first vice president, pastor of First Church, Newcastle, presented the motion to accept the 2020 Board of Directors Report; the report was accepted.
- 17. Dr. Hance Dilbeck presented the report of the board of directors. Dilbeck thanked messengers and guests for being in attendance at this year's annual meeting and then played the video that was shown during the 2019 Annual Meeting announcing the name change and mission vision. Dilbeck mentioned that 2019 was a year of realignment and 2020 was to be a year of action. The year has not gone as planned with COVID restrictions – cancellation of summer camps, cutting the convention's budget by 27 percent, and recalibration of the four big goals set in 2019. Opportunities were presented in 2020 that accelerated the shift in strategy from pushing to pulling contextually. Expect in 2021 to continue on the same path so we can excel more to encourage one another to advance the Gospel. It has been a year of pruning, but that has placed us in a great season of growth. Dilbeck stated that convention staff is 20 percent smaller than when he became executive director. Relationships are strong across the state as well as with our Southern Baptist partners. Oklahoma Baptists provide missionaries and funding to get the Gospel to the nations. Our focus and priority is relationships with pastors and churches. Oklahoma Baptists have a strong financial standing due to convention staff and board of directors who were responsible stewards of the funds. In 2020, we are only 5 percent below this time in 2019, which is remarkable considering the circumstances. Dilbeck gave homage to the late Arthur Blount as a faithful servant who touched the world for Jesus Christ.
- 18. Russell Duck, chairman of the Finance Committee, presented the 2021 Financial Plan and made the motion to adopt the 2021 Financial Plan as presented. The report was received with no objection.
- 19. President Blake Gideon opened the floor for nominations for president.
  - a. Jeremy Freeman, pastor of First Church, Newcastle, nominated Todd Fisher, pastor of Immanuel Church, Shawnee.
  - b. Bob Green, messenger from New Life Church, Broken Arrow, nominated LeRon West, pastor of Gilcrease Church, Tulsa.
  - c. Chris Gore, messenger from First Church, Beggs, nominated Bill Ascol, pastor of Bethel Church, Owasso.

Gideon gave voting instructions. Ballots were gathered by members of the Tellers Committee. Because of the ballot vote, it was announced that the results of the presidential election will be revealed at the 4:30 business session.

- 20. Worship in song was led by Randy Lind.
- 21. Dr. Hance Dilbeck shared the 2020 Executive Director-Treasurer's address from 1 Corinthians 1:10-31. The New Testament church had divisions among them. The first word of our mission statement, "We" is the biggest challenge Oklahoma Baptists face, but "we" find unity in the message of the cross. The message of the cross forms the center of our faith and kills our pride.
- 22. Randy Lind led the congregation to sing, "When I Survey the Wondrous Cross."

- 23. James Swain, associate executive director and Church Relations Group leader, presented the report of the Church Relations Group. The Church Relations Group started 2020 with a great deal of excitement not knowing that in the middle of March everything would change. With COVID, strategies were affirmed. Our regional partners were prepared to step in and made over 100 contacts with pastors in a matter of just a few days. The Church Relations and Church Resources Groups began to plan how to celebrate Easter without being able to gather together as a group. This group also helped churches know of resources that were available to assist them to navigate COVID and then began to talk about best practices for how to plan to reopen. One focus of this year has been the health of Oklahoma pastors offering help and encouragement. Swain announced an initiative of prayer called "Urgent Prayer for Desperate Times." Swain finished his report with prayer for pastors and churches.
- 24. Alan Quigley, associate executive director and Church Resources Group leader, shared the Church Resources Group Report. Quigley reported that the Resource Group is made up of 10 ministry areas that are designed to be equipping resources for the local church and assisted with everything from video training on how to broadcast a worship service online to personal evangelism training groups. Difficult decisions were made regarding the men's and women's retreats and summer camps. In place of summer camps, the Falls Creek Programming staff provided the Falls Creek Road Show that traveled across the state with 11 stops. From the Road Show, 120 professions of faith and 107 called to ministry decisions were recorded. Disaster Relief (DR) responded to hurricanes Laura and Delta in Louisiana, and Sally in Alabama. Oklahoma DR is still responding to recent ice storm requests. Ouigley introduced DR and Chaplaincy Director Don Williams; Don Whitnah from Newalla, Countryside, who has served in DR for 12 years; Nelson Camp from Valliant, Trinity, who has served since 2009 and played a huge part in the development of the Frisco Baptist DR Team. Camp was presented the Oklahoma Baptists Disaster Relief Volunteer of the Year award. Quigley also reported that this spring Oklahoma Baptists partnered with the North American Mission Board for church planting in Oklahoma; Douglas Melton, pastor of Southern Hills Church, Oklahoma City, was introduced as the Send Oklahoma Network Director. Melton introduced Ray Strauss, pastor of Community Church, Edmond; Rusty Gunn, pastor of Church that Matters, Sand Springs; and Julio Crespo, pastor of Iglesia Bautista Central, Oklahoma City, who each spoke about their roles with church planting.
- 25. Dr. Hance Dilbeck recognized Dr. Bill Pierce for 30 years of service as president of the Baptist Village Communities. Dilbeck, alongside OBHC President Greg McNeece, OBU President Heath Thomas, and WatersEdge CEO Robert Kellogg, presented Dr. Pierce with a Texas Ranger's jersey that had his name and the #30 to represent his 30 years of service.
- 26. Pierce then shared the report of the Baptist Village Communities (BVC). Pierce stated that there are hundreds of BVC team members who have served and are serving so faithfully over the last months. BVC has been blessed by chaplains and ministers of the Gospel who live in BVC communities who are serving so faithfully: Barry and Nancy Norwood, Larry Adams, Chris Finley were just a few mentioned. There is a wonderful spirit of cooperation that exists among Oklahoma Baptists, who, when there was an outbreak of COVID at Baptist Village of Hugo, came running to assist. Pierce reported that there will be more financially challenged days ahead more challenging than has been see in the last few years because of rapidly accelerating technology, and changes that have been under consideration for years came to fruition faster than under normal conditions. BVC is hopeful to be able to re-start a Capital Fundraising Campaign in 2021 that is focused on bringing affordable assisted living services to rural areas. Pierce thanked Oklahoma Baptists who are a part of churches that have ministered to people of BVC over these months or ministered to any retirement community or a shutin. The BVC report closed with a video that shows love, joy, and hope in serving the Lord in a Baptist Village in these times.
- 27. Dr. Heath Thomas, president of Oklahoma Baptist University (OBU), reported that the state of OBU is strong and our Lord is doing great things among the students, faculty, and staff. Thomas shared stories of recent graduates Jillian Murphy Deaton, Luke Jarboe, and Misael Gonzalez. Thomas

announced a \$1,000,000 scholarship for ministry students, which is an investment in the future leadership of our churches through OBU; half of these funds will be devoted to pastor's children. We are committee to strengthen our churches by creating a pipeline of future leaders. Thomas shared that 99 percent of the graduating class have gained employment or matriculated into graduate school despite the COVID-19 pandemic and economic challenges. This fall, 87 percent of classes met in person rather than online. Thomas celebrated that OBU's long-serving electrician gave his heart and life to the Lord Jesus in September and was baptized in Shawnee Lake that very afternoon. This fall there are 417 freshmen and 1,763 total students amidst the challenges of COVID. Thomas stressed that OBU is called to equip leaders who rise to bow heart and knee to Jesus Christ in every sphere of life. Thomas announced that in the messenger backpack there is an OBU Viewbook and asked messengers to share that book with a high school student.

- 28. Dr. Hance Dilbeck shared an overview about the Oklahoma Prison Divinity program through OBU, which is a part of this year's state missions offering; a brief video was shown. Dr. Thomas shared additional information stating that there are 25,000 men and women in prison across Oklahoma. The goal is that these students in this program will be designated as field ministers and serve in prisons across the state. Dr. Bruce Perkins was introduced as the Lexington Prison director of this program and Thomas shared that he has already begun meeting with these students. The program is funded for four years thanks to donors.
- 29. President Blake Gideon announced the start of the final business session of the day. There was a runoff vote between Todd Fisher and LeRon West. Gideon asked messengers to get the #2 green ballot, complete the ballot with the name of the person, and submit to the tellers.
- 30. President Blake Gideon asked for nominations for first vice president.

  Michael Staton, pastor of First Church, Mustang, nominated Michael Butler, pastor of First Church, Chickasha. There were no other nominations. Michael Butler was elected first vice president by acclamation.
- 31. President Blake Gideon asked for nominations for second vice president.
  - a. Andy Taylor, pastor from Arrow Heights Church, Broken Arrow, nominated Jason Yarbrough, pastor of First Church, Glenpool.
  - b. Nick Atyia, pastor of First Church, Seminole, nominated Ryan Smith, pastor at Eagle Heights Church, Stillwater.

Jason Yarbrough was elected second vice president by majority vote.

32. Mike Scrivani, chairman of Oklahoma Baptists' Nominating Committee and pastor of Highland Park Church, Bartlesville, presented the report of the Nominating Committee. With no objection, the report was received. The report is as follows:

# 2020 REPORT OF NOMINATING COMMITTEE

Article VIII Section 6 of the Convention's Constitution empowers the president to appoint a 15-member Nominating Committee composed of persons from various geographical areas and size churches. The committee shall meet at least twice: an orientation meeting prior to June 1 and a meeting to begin the nominating process prior to September 15. Between the two meetings, the committee shall provide opportunity for the general constituency to submit recommendations. Article IV Section 3 of the Convention's Constitution authorizes the Executive Director-Treasurer to serve as an ex officio member of all boards and standing committees, including those of auxiliary corporations, and the governing documents of each Oklahoma Baptist affiliate conform to that policy. Your committee submits the following names for your consideration.

# **BOARD OF DIRECTORS, OKLAHOMA BAPTISTS**

According to the Convention's Constitution and Bylaws relative to the Board of Directors, due regard shall be given to both geographical and numerical representation; there shall be at least one nominee for each recognized associational area; additional nominees shall be determined on the basis of one nominee for each additional 10,000 resident church

members in a given associational area with the minimum being 20,000. Of the sixty board members, there shall be at least sixteen persons who are not ordained ministers of the Gospel, including at least eight men and eight women.

#### THREE YEAR TERM

- +Lin Brister, Tulsa, Parkview
- +Shawn Caldwell, Alva, First
- +Darci Coffman, Bixby, Evergreen
- +Nicolas Cornejo, Kingfisher, Emanuel
- +Ron Fleming, Sardis
- +Justin Ford, Oklahoma City, Oakdale
- +Mirandy Ford, Mounds, First
- +Esther Gee, Okmulgee, Belvin
- +Sophia Geiger, Snyder, First
- +Rick Geist, Seminole, First

- +Ryan Goodman, Ardmore, First
- +Carol Hedrick, Owasso, First
- +Dan Lewis, Pryor, Life Fellowship
- +Jordy McKaskle, Marlow, First
- +Brian Meister, Oklahoma City, Cherokee Hills
- +Kale Murphree, Duncan, First
- +Tina Newberry, Keota, First
- +Doug Passmore, Lawton, First East
- +Suzanne Russell, Connerville, Okchamali
- +LeRon West, Tulsa, Gilcrease Hills

#### TWO YEAR TERM

Robby Bowen, Claremore, First Brayden Buss, Beggs, Crossroads +Vern Charette, Coweta, First Ray Earley, Durant, Silo Chris Fields, Clinton, First Jeremy Freeman, Newcastle, First Blake Gideon, Edmond, First Misael Gonzalez, Owasso, First Gary Harvanek, Atoka, First Kim Hays, Perry, First Dwayne Johnson, Pauls Valley, Trinity Don Laughlin, Howe, Springhill T.E. Legg-Jack, Oklahoma City, Northwest Jim Lehew, Oklahoma City, Emmaus Doug Matlock, Chickasha, First +Scott Melton, Ponca City, Northeast Joe Taylor, Sallisaw, First Rick Thompson, Bethany, Council Road Stefan Valdez, Sayre, First Charles Willis, Anadarko, First

#### ONE YEAR TERM

Jeanetta Bagwell, Ada, First
James Biesiadecki, Bartlesville, First
Trevor Bulls, Boise City, First
DuWayne Colvin, Henryetta, First
Russell Duck, Elk City, First
Rob Hunt, Edmond, Henderson Hills
Jess Jones, Jay, Piney
Mike Keahbone, Lawton, First
Andy Krebs, Fairland, First
Gary Lillie, Nash, Bethel Hawley

Rusty McMullen, McAlester, First Garry McNeill, Durant, First Bradley O'Dell, Valliant, Trinity Richard Pope, Altus, First Tony Rhone, Shawnee, Galilee J. Keith Rogers, Kingston, Texoma Southern Kevin Russell, Mannsville, First Michael Staton, Mustang, First Heath Tucker, Edmond, Waterloo Road Paul White, Crawford, Magnolia

#### BOARD OF TRUSTEES, OKLAHOMA BAPTIST UNIVERSITY

Oklahoma Baptist University Bylaws Article II documents membership requirements for its thirty member Board of Trustees. Of the trustees elected each year, 50 percent must be from among the professional clergy (pastors, church staff, directors of missions, etc.) or their spouses and 50 percent must be lay persons.

#### THREE YEAR TERM

- +Steve Bagwell, Ada, First
- +Matt Brooks, Broken Arrow, First
- +Matt Brown, Norman, Bethel
- +Steve Daniel, Broken Bow, First
- +Diana Erwin, Elgin, Crossroads

- +Ingrid Jackson, Oklahoma City, Village
- +Robert Morris, Tulsa, First
- +Owen Nease, Oklahoma City, Emmaus
- +Scott Watkins, Kingfisher, First
- +Chad Wilsie, Bethany, Council Road

#### TWO YEAR TERM

Ryan Aldrich, Shawnee, Immanuel Nick Atyia, Seminole, First Ron Davis, Muskogee, First Michael Gabbert, Bixby, Evergreen Corey Holland, Marlow, First Caleb Scott, Pauls Valley, Trinity Ben Stewart, Newcastle, First A.J. Tiger, Henryetta, Silver Springs Craig Towery, Sentinel, First Will Wilson, Bethel Acres, New Hope

#### ONE YEAR TERM

Stephen Allen, Jenks, First Eric Costanzo, Tulsa, South Tulsa Sam Garlow, Shawnee, First Bryan Gilbert, Oklahoma City, Brookwood Bill Gwartney, Edmond, North Pointe John Lee, Tahlequah, Park Hill Ronda Mikles, Elk City, First Les Miller, Edmond, Henderson Hills Don Scott, Nicoma Park, First Brian Waddell, Mountain View, First

#### BOARD OF DIRECTORS, THE BAPTIST FOUNDATION OF OKLAHOMA

Article II of the Foundation's Bylaws describes geographical, vocational and personal qualifications of the eighteen directors. It specifies that fifteen shall be lay persons and three shall be ordained ministers of the Gospel or in other church related vocations. At least five shall be women. In addition, four must have previous service on the board.

#### THREE YEAR TERM

- +Oleta Bryant, Hugo, Emmanuel +Court Diffee, Bethany, Council Road
- +Dustin Hayt, Midwest City, Eastwood

- +Greg Kannady, Kingfisher, First +Renee Lingo, Yukon, Trinity
  - +Keith Wiginton, Claremore, First

#### TWO YEAR TERM

Karig Culver, Enid, First Todd Fisher, Shawnee, Immanuel Keith Johnson, Velma Randy Kendrix, Madill, First Carry Pfrehm, Ardmore, First Sherri Wall, Midwest City, First

#### **ONE YEAR TERM**

Scott Craddick, Hinton, First Ray Foreman, Tulsa, South Tulsa Nancy Hemphill, Duncan, Immanuel

Randy Ice, Oklahoma City, Village Justin King, Oklahoma City, Oakdale Lindel Pettigrew, Chickasha, First

#### BOARD OF TRUSTEES, OKLAHOMA BAPTIST HOMES FOR CHILDREN

Bylaws Article III of Oklahoma Baptist Homes for Children addresses geographical requirements of the trustees and stipulates that of the twenty-four trustees, nineteen shall be lay persons and five shall be ordained ministers of the Gospel or others in church related vocations or their spouses. In addition, at least four must have previous service on the board.

#### THREE YEAR TERM

- +Candace Bennight, Fletcher, First
- +Dan Calhoun, Tulsa, Southwood
- +Connie Collins, Eufaula, First
- +Henriatta Collins, Owasso, First

- + Jaqueline Jemison, Oklahoma City, St. John Missionary
- +Stewart Kennedy, Edmond, First
- +Kristy Nofsinger, Bartlesville, Highland Park
- +John Workun, Bethany, First

#### TWO YEAR TERM

Jan Bradstreet, Oklahoma City, Quail Springs Antonio Cordoves, Oklahoma City, Iglesia Central Tommy Hardin, Madill, First Kellie Muller, Altus, Martha Road Mark Olmstead, Verdigris, First Aaron Reed, Antlers, First Edie Stewart, Duncan, Immanuel Lori Sutton, Broken Arrow, Arrow Heights

#### ONE YEAR TERM

Angela Arthaud, Keyes, First Mark DeMoss, Oklahoma City, Capitol Hill Tamara Goeken, Cherokee, First Robert Johnston, Frederick, First Connie Quattlebaum, Leedey, First D. Jaye Rose, Kingfisher, First Doug White, Tulsa, South Tulsa Michael Williams, Ringling, First

# BOARD OF DIRECTORS, BAPTIST VILLAGE COMMUNITIES OF OKLAHOMA

Baptist Village Communities of Oklahoma Bylaws Article III provides criteria for selection of directors including geographical location, personal and vocational requirements. Of the twenty-one elected directors, three shall be ordained ministers or persons serving in church related vocations.

#### THREE YEAR TERM

- +Kevin Bell, Ada, First
- +Rob Johnson, Loco, First
- + Will Johnson, Snyder, First
- +Andy McPherson, Weatherford, First

- +Dawn Ann Mendenhall, Crescent, Central
- +Tony Mikles, Elk City, First
- +Jimmie Musick, Sentinel, First

#### TWO YEAR TERM

Glenn Alley, Hollis, First Dennis Curtis, Hugo, First Lee Gordon, Bethany, First Jim Holmes, Cordell, First Sheila Jordan, Tecumseh, First Michael Matlock, Prague, First Trey Smart, Lawton, First East

#### **ONE YEAR TERM**

Jean Barrett, Tulsa, First
Eddie Miller, Sand Springs, Broadway
Marty Morrow, Hobart, First
Karen Myers, Oklahoma City, Quail Springs

Jim Sheetz, Dewey, Bluestem Dennis Taylor, Okmulgee, First Matthew Trentham, Balko, First

#### **AUDIT COMMITTEE**

#### THREE YEAR TERM

- +Kevin Baker, Altus, Martha Road
- +Stacie Simunek, Kingfisher, First
- +Paula York, Sand Springs, Broadway

#### TWO YEAR TERM

Shannon Hester, Shawnee, Immanuel Larry Rhodes, Norman, Bethel

Andy Taylor, Broken Arrow, Arrow Heights

#### ONE YEAR TERM

Paul Bauman, Tulsa, First Steve Hartgraves, Altus, First

Robin Palesano, Oklahoma City, Southern Hills

#### ETHICS & RELIGIOUS LIBERTY COMMITTEE

#### THREE YEAR TERM

- +Tim Prock, Collinsville, First
- +Jeremy Smith, Midwest City, Eastwood
- +Mitzi Woodson, Stigler, First

# Mona Adkisson, Seminole, First

Kenny Mossman, Oklahoma City, Emmaus Ryan Smith, Stillwater, Eagle Heights

#### ONE YEAR TERM

Tim Hare, Blackgum, First Jarrod Kendall, Wynnewood, First Ryan Redwine, Oklahoma City, Village

#### **HISTORICAL COMMISSION**

#### THREE YEAR TERM

- +Mark Hamm, Moore, First
- +Lee Herring, Sand Springs, Broadway
- +Bill Rowland, Okmulgee, Calvary

#### TWO YEAR TERM

TWO YEAR TERM

Don Baxter, Oklahoma City, Quail Springs Mary Ellen Keeton, Kingston, Willis Andy Latta, Tahlequah, First

#### ONE YEAR TERM

Terry Brooks, Lindsay, First Bill Haggard, Oklahoma City, Putnam City Leona Marion, Oklahoma City, Trinity

#### +Nominees

Italics denotes persons who are not ordained ministers of the Gospel.

#### 2021 CONVENTION

**Preacher:** + Charlie Blount, Moore, First

Alternate: + Jeremy Smith, Midwest City, Eastwood

Respectfully submitted,

Mike Scrivani, Chairman Janet Hays James Bond Nick Johnson Teresa Brady Mauricio Mejia Shelley Brown Danny Ringer Trevor Bulls Scott Watkins Debbie Cruce LeRon West Harold Gaches Pete Wilson

- 33. Dr. Hance Dilbeck announced that the tellers are still counting the presidential ballots and that the results will be reported at a later time in the program
- 34. Dr. Hance Dilbeck spoke to the commemoration of the 1921 Tulsa Race Massacre. He stated that the call to remember is a major theme of the Word of God; there are a lot of reasons why we should remember. Pastor Anthony Scott, pastor of North Tulsa Church, Tulsa, was featured in a six-minute video with Dilbeck discussing the history of this tragic event and why Oklahoma Baptists need to be engaged. Scott expressed that Oklahoma Baptists need to be praying for true and ultimate healing, and that beyond the memorials and commemoration, that there are real tangible things that happen so we can move forward. Scott called for prayer for racial healing and for an example to be set for the healing across the nation. Members of the African American Fellowship leadership came to the stage for a presentation from Dr. Heath Thomas, OBU. Thomas announced the 1921 Scholarship for African American men and women; each year, the officers of the African American Fellowship will present nominees for the recipients of this scholarship. Dilbeck asked pastors and church staff members who serve in the Tulsa area to stand and then asked messengers to pray for these ministers. Mark Dance, Oklahoma Baptists' East Central regional ministry partner, led in prayer.
- 35. President Blake Gideon announced that Todd Fisher was elected as the 2021 Oklahoma Baptist president.
- 36. The choir of First Church, Owasso, led in congregational singing.
- 37. Andy Taylor, pastor of Broken Arrow, Arrow Heights, delivered the annual sermon from 2 Timothy 2:1-9. Taylor shared that you must return to your purpose, remind yourself of the price, reignite your proclamation, and preach the Word!
- 38. Dr. Hance Dilbeck made closing remarks and presented plaques to the outgoing officers Blake Gideon, president; Jeremy Freeman, first vice president; and David Hooks, second vice president, in appreciation for their service as convention officers during the past year.
- 39. Dr. Hance Dilbeck recognized the newly elected officers Todd Fisher, president; Michael Butler, first vice president; and Jason Yarbrough, second vice president.
- 40. President Blake Gideon closed the meeting and passed the gavel to incoming President Todd Fisher.
- 41. David Hooks, pastor of Bryant Avenue Church, Oklahoma City, closed the meeting with prayer.
- 42. The annual meeting adjourned at 6:10 p.m.

Total Messengers: 490

# Messengers Baptist General Convention of Oklahoma Annual Meeting – November 9, 2020 First Baptist Church, Broken Arrow

# 785 Total Messengers

# Association (# Messengers) Church (# Messengers)

Names of Messengers

Association (# Messengers)
Church (# Messengers)
Names of Messengers

Atoka-Coal(10)Caddo, FirstAtoka, Southside(3)Jeff SelfRandy HurtCartwright, FirstChris McDanielTroy PhilippsMatthew McIninchDurant, CalvaryCoalgate, First(4)Robby BowenJim LewisTim Bowen	(1)
Randy Hurt Chris McDaniel Troy Philipps Matthew McIninch Coalgate, First  (4) Cartwright, First Troy Philipps Durant, Calvary Robby Bowen	(1)
Chris McDaniel Troy Philipps Matthew McIninch Coalgate, First  (4)  Troy Philipps  Durant, Calvary  Robby Bowen	(1)
Coalgate, First (4) Robby Bowen	
Configure, 111st	(2)
T' D	
Tristan Robinson Durant, First	(2)
Jarrett Wieldt Ken Bartholomew	
Brock Woolf Garry McNeill	
Stringtown, McGee Valley (3) Durant, Silo	(1)
Amy Tallman Ray Earley	
Phil Tallman <u>Caddo</u>	<u>(4)</u>
Sharon Tallman Gracemont, First	(2)
Banner (5) Tom Kennedy	
Ada, First (4) Jerry Patterson	
Ryan Bauer Verden, First	(2)
Kevin Bell Debbie Greshem	
Brad Graves Lawrence Greshem	
Zac Hawkins <u>Capital</u>	<u>(85)</u>
Stonewall, First (1) Bethany First	(2)
J.P. Williams David Barrow	
Bryan (12) Gary Pershall	
Armstrong, First (2) Del City, Sunnylane Southern	(4)
Rick Campo Steven Cornelius	
Shane Meshaya Danny Gandara	
Bokchita, Yuba First (1) Joe Roberson	
Michael Moody Drew Sanford	
Caddo, Blue River (2) Edmond, Edmond Community	(1)
Mack Chambers Raymond Strauss	
Shirley Chambers	

Edmond, First	(6)	OKC, Cherokee Hils	(2)
Austen Covin		Brian Meister	
Chris Evans		Alan Quigley	
Blake Gideon		OKC, Gideon	(2)
Keith Haygood		Gregory Rogers	
Jonatan Miles		Sharron Rogers	
Ashton Wright		OKC, Iglesia Bautista Central	(4)
Edmond, Henderson Hills	(4)	Victor Contreras	
Stephanie Egert		Julio Crespo	
Alvaro Gomez		Davila Enrique	
Rob Hunt		William Reversat	
Brett Middleton		OKC, Northwest	(5)
Edmond, Waterloo Road	(3)	Hope Blair	
Reid Jackson		Chris Gulley	
Bill Pierce		Kyle Jernigan	
Heath Tucker		Rob Lindley	
Luther, First	(1)	Mauricio Mejia	
Derrick Carney		OKC, Portland Avenue	(2)
Midwest City, Country Estates	(1)	Harry Black	
Steve Holland		Ivetta Black	
Midwest City, Eastwood	(1)	OKC, Quail Springs	(9)
Jeremy Smith	, ,	Ray Anderson	
Midwest City, First	(3)	James Bradford	
Bob Bauer	, ,	Hance Dilbeck	
Mary Bauer		Julie Dilbeck	
Trey Graham		Brian Hobbs	
Mustang, Chisholm Heights	(1)	Brad Johnson	
David Baker		Jerry Ross	
Mustang, First	(1)	Stephen Rummage	
Michael Staton		Jerry Vaughan	
OKC, Bright City	(1)	OKC, Shields Boulevard	(4)
Amy Cordova		Florita Bostwick	
OKC, Britton	(2)	Gary Bostwick	
Rick Belicek		Luis Ruiz	
Sissy Belicek		Rosalba Ruiz	
OKC, Bryant Avenue	(1)		
Martin Hooks			
OKC, Capitol Hill	(3)		
Jake Cribbs			
Mark DeMoss			
Alex Meyer			

OKC, Southern Hills	(8)	Cherokee Strip	<u>(5)</u>
Clayton Hammonds		Enid, Emmanuel	(1)
Jeremy Johnson		Matt Spann	
Douglas Melton		Enid, Garland Road	(1)
Tommy Merritt		Billy Benson	
Kerry Russell		Perry, First	(2)
James Swain		Mark Davis	
Pablo Villa		Kim Hays	
Randy Whittall		Ringwood, First	(1)
OKC, Trinity	(2)	Dale Hamm	
Tobin Jackson		<u>Chi-Ka-Sha</u>	<u>(2)</u>
Lanette James		Connerville, Okchamali	(2)
OKC, True Light	(2)	Charley Russell	
Pastor Rollins		Suzanne Russell	
Travis Rollins		<b>Choctaw-Chickasaw</b>	<u>(2)</u>
Piedmont, First	(4)	McAlester, First Indian	(2)
Josh Gresham		Yulonda Mathis	
Lyndall Jones		Kathryn Young	
Timothy Livingston		<u>Cimmaron</u>	<u>(21)</u>
Ryan Taber		Bristow, First	(2)
Yukon, Canadian Valley	(1)	DJ Carney	
Dale Griffin		Dre Carney	
Yukon, Trinity	(5)	Cleveland, Westport	(1)
Baron Cage		Austin Goudeau	
Cody Dunbar		Cushing, First	(4)
Brian Lee Grider		Don Ethridge	
Nick Hendren		Mary Ann Ethridge	
Brian Mills		Alyssa Martin	
<u>Central</u>	<u>(6)</u>	Michael Martin	
Cashion, First	(2)	Drumright, First	(1)
Debby Jorgenson		Scott Morie	
Kenneth Jorgenson		Kellyville, First	(1)
El Reno, First	(2)	Dustin Long	
Grant Findley		Mannford, Lakeside Southern	(1)
Holden McCracken		Eli Gardner	
Kingfisher, First	(1)	Morrison, Hilltop Country	(1)
Scott Watkins		Jacob McCullough	
Watonga, First	(1)	Mounds, First	(4)
Emmitt McKenzie		Ben Drost	
<u>Cherokee</u>	<u>(2)</u>	Mirandy Ford	
Jay, Piney	(2)	<b>Brandon Pendleton</b>	
Anita Jones		Leslie Pendleton	
Jess Jones			

Perkins, Immanuel	(2)	Cookson	(2)
Claudia Andrews		Cherie Russell	
Marla Cavanaugh		Kevin Russell	
Stillwater, Eagle Heights	(2)	Muldrow, First	(1)
Brent Prentice		Mark Porter	
Ryan Smith		Sallisaw, First	(5)
Stillwater, Southside	(2)	Annette Brown	
Deanna Armstrong		Ray Brown	
Ivan Armstrong		Harry Roth	
<b>Comanche-Cotton</b>	<u>(15)</u>	Susanne Roth	
Cache, First	(1)	Joe Taylor	
Luke Harper		Tahlequah, First	(3)
Chattanooga, First	(2)	Jake Adams	
Derek McMurtry		Buddy Hunt	
Valerie McMurtry		Mike Murray	
Fletcher, First	(2)	Tahlequah, Grace	(2)
Brent Bennight		Ryan Galdamez	
Candi Bennight		Joe Schmidt	
Lawton, Central	(3)	Tahlequah, Park Hill	(1)
Jared Byrns		John Lee	
Bob Hupp		<u>Enon</u>	<u>(4)</u>
Rick Kitzrow		Ardmore, First	(2)
Lawton, First East	(1)	Bill Bergstrom	
Troy Taylor		Robert Wilson	
Lawton, Friendship	(2)	Ardmore, Mary Niblack	(1)
Velma Wilson		Derek Crawford	
Walter Wilson		Healdton, First	(1)
Lawton, Northside	(2)	Bob Clyde	
Michael Williamson		<u>Frisco</u>	<u>(11)</u>
Sharon Williamson		Antlers, First	(2)
Walters, First	(2)	Aaron Reed	
Jack Jacob		Vonda Reed	
Todd Pyle		Hugo, Emmanuel	(2)
Craig-Mayes	<u>(2)</u>	Mike Bryant	
Locust Grove, First	(1)	Oleta Bryant	
Blake Wallace		Hugo, First	(3)
Pryor, Life Fellowship	(1)	Mark Boyd	
Dan Lewis		Chelsea Davis	
East Central	<u>(15)</u>	Jeremy Davis	
Blackgum, First	(1)	Sawyer, First	(1)
Tim Hare		Otis Cayton	- •

Valliant, First	(1)	Poteau, Southside	(2)
Michael Mings		Jim Reed	
Valliant, Trinity	(2)	Marsha Reed	
Nelson Camp		<u>Mullins</u>	<u>(9)</u>
Bradly O'Dell		Comanche, First	(2)
<u>Grady</u>	<u>(4)</u>	LeAnna Hall	
Chickasha, First	(4)	Mark Hall	
Michael Butler		Comanche, Patterson	(1)
Brad Duncan		Trent Young	
Glenette Russell		Duncan, Fair	(2)
Tim Russell		Shawn Kirk	
<b>Great Plains</b>	<u>(8)</u>	Ronnie Null	
Cheyenne, First	(2)	Duncan, First	(3)
Debra Hooper		Ryan Johnson	
Dennis Hooper		Jordan McCullough	
Elk City, First	(2)	Bryan Pain	
Matt Bradshaw		Duncan, Immanuel	(1)
Russell Duck		Todd Davison	ν-/
Snyder, First	(4)	Muskogee	(22)
Sophia Geiger		Checotah, First	<u>(22)</u> (5)
Debbie Johnson		Hannah Bacon	(5)
Nick Johnson		Debbie Dennis	
Will Johnson			
<u>Kay</u>	<u>(8)</u>	Stephen Dennis Glen Neal	
Kildare	(3)		
Russ Aday	(0)	Kathy Neal	(1)
Guy Fox		Council Hill, Elm Grove	(1)
Helen Fox		Rick LaBounty	(2)
	(4)	Coweta, First	(2)
Ponca City, First	(4)	Vern Charette	
Jeff MacKinnon		Garry Leach	(2)
Brent McCoy		Fort Gibson, First	(2)
Aaron Robertson		Nate Capps	
Michael Taylor	(4)	Luke Leatherman	(4)
Ponca City, Northeast	(1)	Haskell, First	(1)
Guy Cooper	<b>(=)</b>	Gary McKeen	(4)
<u>LeFlore</u>	<u>(5)</u>	Hulbert, First	(1)
Bokoshe, First	(1)	Ryan Yount	4-3
Sam Watkins		Muskogee, Boston Avenue	(1)
Heavener, First	(2)	Donnie Echols	
Corry Duncan		Muskogee, Eastern Heights	(2)
Brock Hardin		Darren Wallace	
		Nikki Wallace	

Okay, First	(1)	<u>Northeastern</u>	<u>(22)</u>
Gary Stevens		Commerce, First	(4)
Tahlequah, Crescent Valley	(3)	Tim Osborn	
<b>Brooks Deatherage</b>		Whitney Osborn	
Chadd Pendegraft		Diann Patterson	
Shane Treagesser		Steve Patterson	
Wagoner, First	(3)	Grove, Elk River	(2)
Garrett Black		Scott Hill	
Nathan Otto		T.J. Stephens	
Mark Pointer		Grover, First	(5)
North Canadian	<u>(20)</u>	Ash Lynn Rasor	
Beggs, Crossroads	(4)	Daniel Rasor	
Brayden Buss		Jimmie Roberts	
Kylie Fisher		Michelle Roberts	
Gary Honeycutt		Jeremy Watters	
Justin Wells		Jay, New Hope	(1)
Beggs, First	(3)	Joe Wilkerson	
Brian Barnes		Kansas, Crossties	(1)
Christopher Gore		Henry MaGee	
Jacob Jackson		Kansas, First	(2)
Dustin, First	(2)	Justin Jones	
Bob Fowler		Terry Wofford	
Colleen Fowler		Miami, Eastside	(1)
Kiefer, First	(1)	Bob Wilson	
Matthew Collier	` ,	Miami, Immanuel	(1)
Morris, Trinity	(1)	Mark Nickles	
Kendell Hamilton		Miami, Micronesian	(1)
Okemah, First	(1)	Silas Namelo	
Clayton Griggs		West Siloam Springs, Calvary	(4)
Okmulgee, Calvary	(2)	Wes Flaugh	
Bill Rowland		Randy Fleming	
Teresa Rowland		Sam Johnson	
Okmulgee, Second	(1)	Hank McNatt	
Steve Gallagher		<u>Northwestern</u>	<u>(2)</u>
Paden, First	(2)	Mooreland, First	(2)
Jonah Melton		Brice Rasmussen	
Terry Pittman		Brian Spade	
Preston, First	(3)	<u>Pittsburg</u>	<u>(7)</u>
Linda Lynde		Eufaula, Oak Ridge	(1)
Berry Norwood		Bill Rea	
Nancy Norwood		McAlester, Calvary	(2)
•		Anna Dominic	
		Rick Dominic	

McAlester, First	(2)	Claremore, North Park Trinity	(3)
Rusty McMullen		Ethan Croyle	
Naaman Renard		Graydon Croyle	
McAlester, Frink	(1)	Dale Marsh	
Monty Thompson		Inola, Calvary	(3)
McAlester, Victory Park	(1)	Collin Coffee	
Jody Domingue		Harry Rogers	
Pottawatomie-Lincoln	<u>(19)</u>	Chad Thompson	
Bethel Acres, New Hope	(1)	Inola, First	(3)
Chris Joines		Randy Holt	
Earlsboro, First	(1)	Thomas Jones	
Mark Streetman		Justin Sampler	
McLoud, Hillside	(2)	Tulsa, Lynn Lane	(1)
Wes Bates		Keith Stone	
Wesley Bates		Salt Fork	<u>(1)</u>
Meeker, First	(2)	Nash, Bethel Hawley	(1)
Phillip Hogan		Gary Lillie	
Joe Jones		Sans Bois	<u>(1)</u>
Prague, First	(1)	Red Oak, First	(1)
Mark Shieldnight	( )	Johnny Montgomery	
Praque, Pleasant Home	(1)	South Canadian	<u>(4)</u>
Nathan Howard	( )	Holdenville, First	(2)
Shawnee, Hilltop	(1)	David Gonzalez	
Gary Nickerson	( )	James Poulain	
Shawnee, Immanuel	(9)	Seminole, First	(1)
Cindi Draper	,	Nick Atyia	
Jamy Fisher		Seminole, Harvey Road	(1)
Todd Fisher		Timothy Green	
Aaron Fullbright		<b>Tulsa Metro Baptist Network</b>	<u>(79)</u>
Jason Henson		Bixby, Evergreen	(5)
Jared Landreth		Monica Allen	
John Nichols		Michael Gabbert	
James Wilder		May Hawley	
Mark Wright		Megan Schlagel	
Wellston, Trinity	(1)	Daniel Shlagel	
Lane Buckley	(=)	Bixby, Riverview	(3)
Rogers	<u>(13)</u>	Christopher Broeker	
Claremore, Memorial Heights	(3)	Andy Jobe	
Lisa Smith	(5)	Victor Mendoza	
Mark Smith		Broken Arrow, Arrow Heights	(2)
Phil Womack		Andy Taylor	
i iii womack		Wayne Tiller	

Broken Arrow, Aspen Park	(2)	Sapulpa, First	(1)
Sean Muzlijakovich		Smokey Hurst	
Cameron Whaley		Sapulpa, Foundation	(1)
Broken Arrow, Clearview	(2)	Kent Choate	
Zachary Garner		Sperry, First	(1)
Steve Sezate		Rick Kester	
Broken Arrow, First	(6)	Tulsa, Canyon Road	(2)
David Bell		Jeffrey Mathews	
Matt Brooks		Michael Peter	
Keli Evans		Tulsa, Concord	(1)
Robbie Evans		Dale Rolland	
Clint Morgan		Tulsa, Easton Heights	(1)
Ruqaya "Rockie" Naser		Terry Jarrard	
Broken Arrow, New Life	(2)	Tulsa, First	(3)
Bob Green		Charles Cruce	
Mike Hamilton		Debra Cruce	
Collinsville, First	(1)	Dave McPherson	
Joey Zodrow		Tulsa, Garnett Road	(2)
Glenpool, First	(1)	Bob Wall	
Jason Yarbrough	. ,	Luisa Wall	
Jenks, First	(1)	Tulsa, Gilcrease Hills	(4)
Drew Wright		Michael Mims	
Owasso, Bethel	(4)	LeRon West	
Bill Ascol		Marlene West	
Karen Ascol		Karim Williams	
Linda Hare		Tulsa, Harvard Avenue	(1)
Norman Hare		Richard McPheeters	
Owasso, Central	(2)	Tulsa, New Joy Fellowship	(3)
Clayton Chisum		Manita Forney	
Noah Mccormick		Richard Forney	
Owasso, First	(3)	Carol Jackson	
Chad Balthrop		Tulsa, Palabras De Vida	(3)
Misael Gonzalez		Sandor Berta	
Jonathan Watts		Dionicia De Berta	
Sand Springs, Broadway	(2)	Alexander Montero	
Blake Canterbury	. ,	Tulsa Parkview	(3)
Lee Herring		Steve Lewis	
Sand Springs, Church That Matters	(1)	Curt Payne	
Rusty Gunn	(-)	Stephen Shaw	
Sapulpa, Church Inside Out	(1)	Tulsa, Skelly Drive	(2)
Mike Lehew	(-)	Charlene Wiley	
TAULUS ECTICAN		Vance Wiley	

Tulsa, South Tulsa	(3)	Norman, Alameda	(1)
David Bender		Tristan Martin	
Eric Costanzo		Norman, Bethel	(1)
Judy Miles		Matt Brown	
Tulsa, Southern Hills	(1)	Norman, Franklin	(2)
Milton Olsen		Bradon Chenoweth	
Tulsa, Trinity	(1)	Brent Parson	
Rod Harris		Norman, Lakeview	(1)
Tulsa, View Acres	(1)	Mike Butler	
Hayden Dennis		Norman, Northeast	(1)
Tulsa, Woodland Acres	(7)	Preston Collins	
JT Carvell		Purcell, First	(1)
Sharon Carvell		Roy Lanten	
Kriss Haymes		Washington-Osage	<u>(20)</u>
Charlotte Hildebrant		Bartlesville, First	(4)
John McMinn		James Biesiadecki	
Jonathan Reichman		Manuel Duran	
Gary Sowersby		Barry McManus	
<u>Union</u>	<u>(23)</u>	, Dustin Owen	
Blanchard, Cole First	(1)	Bartlesville, Highland Park	(4)
Kurt Bloomstadt		Cindy Hale	` ,
Goldsby	(1)	Monty Hale	
Will Wilson	. ,	Dani Scrivani	
Moore, First	(4)	Mike Scrivani	
Doug Dees	. ,	Bartlesville, Southern	(2)
Mark Hamm		Dany Daniel	
Casey Howsden		Dexter Sutterfield	
Tyler Kelley		Dewey, First	(1)
Moore, First Indian	(2)	Mark Wright	(-)
Mary Fleming		Pawhuska, First	(1)
Ronnie Rleming		Justin Turney	(-)
Moore, Highland	(4)	Ramona, First	(3)
Loni Sadler		Lynn Nikkel	(3)
Deborah Smith		Peggy Nikkel	
Bob Thompson		David Vaughn	
Melanie Thompson		Skiatook, First	(5)
Moore, Regency Park	(3)	Martha Hoffman	(3)
Ron Fannin		Janae Jordan	
Keith Jacobs		Sheree Jordan	
Ronald Mimms		Daniel Neighbors	
Newcastle, First	(1)	Drew Posada	
Jeremy Freeman	(+)	5104 1 03444	
Jeremy recilian			

Western Oklahoma	<u>(4)</u>
Sentinel, First	(1)
Craig Towery	
Weatherford, Trinity	(3)
Tim Jefferson	
C.J. Smith	
Skylar Spradlin	
No Associational Affiliation	<u>(11)</u>
Edmond, Gateway	(1)
Daryl Reininger	
Jones, Living Word	(2)
Kathy Guthrie	
Vernon Guthrie	
Muskogee, Ekklesia	(4)
Brandon Allen	
Brett Baggett	
Daniel Chepkauskas	
Chris Rochell	
OKC, Christ Central	(1)
Chris Baker	
OKC, St. John Missionary	(1)
Major Jemison	
OKC, Unity Christian	(1)
Emmitt "Mickey" Greene	
Shawnee, Frontline	(1)
Matthew Emerson	

# Number of BGCO Convention Churches and Messengers by Association Baptist General Convention of Oklahoma Annual Meeting 2020

Association	Total Churches	Total Messengers	Association	Total Churches	Total Messengers
Atoka-Coal	3	10	Union	13	23
Banner	2		Washington Osage	e 7	20
Bryan	8		Western Oklahom		4
Caddo	2	4	No Association	7	11
Capital	29	85			
Central	4	. 6			
Cherokee	1	. 2			
Cherokee Strip	4	. 5			
Chi-Ka-Sha	1	. 2			
Choctaw-Chickasav	, 1	. 2			
Cimmaron	11	. 21			
Comanche-Cotton	8	15			
Craig-Mayes	2	2			
East Central	7	15			
Enon	3	4			
Frisco	6	11			
Grady	1	. 4			
Great Plains	3	8			
Kay	3	8			
LeFlore	3	5			
Mullins	5	9			
Muskogee	11	. 22			
North Canadian	10	20			
Northeastern	10	22			
Northwestern	1	. 2			
Pittsburg	5	7			
Pottawatomie-Linc	oln 9				
Rogers	5	13			
Salt Fork	1	. 1			
San Bois	1	. 1			
South Canadian	3	4			
Tulsa Metro	35	79			

#### 2020 REPORT OF THE OKLAHOMA BAPTISTS' BOARD OF DIRECTORS

Article VI of the Oklahoma Baptists' Constitution authorizes the Board of Directors to transact Convention business between sessions. The President and Vice Presidents are entrusted with the responsibility to sign legal documents of the Convention when signatures are required.

This report consists of actions taken by the Board subsequent to the 2019 Annual Meeting. Regular meetings of the Board were held March 10, June 25, and September 15, 2020.

To effectively accomplish its tasks in 2020, the Board was organized into four committees: the Church Resources Committee, the Communications/CP Committee, the Finance Committee, and the Support Services Committee. The President and Vice Presidents, in consultation with the Executive Director-Treasurer, determined the committee assignments. There is also an Executive Committee consisting of the President, Vice Presidents, Executive Director-Treasurer, and the other four Board committee chairs.

# Executive Committee - Blake Gideon, Chairman

Jeanetta Bagwell	Russell Duck	David Hooks
Hance Dilbeck	Jeremy Freeman	Michael Staton
Johnny Derouen		

#### Church Resources Committee - Johnny Derouen, Chairman

Bill Barnett	Dwayne Johnson	Tina Newberry
Justin Ford	Jess Jones	Doug Passmore+
Misael Gonzalez	Mike Keahbone (Vice Chair)	LeRon West
David Hooks	Rusty McMullen	Gloria Yeckley
Rob Hunt	Garry McNeill	

#### Communications/CP Committee – Jeanetta Bagwell, Chairman

Robby Bowen	Andy Krebs+	Bradley O'Dell
Shawn Caldwell	Norma Lee	Joe Taylor+
Brenda Coon	T.E. Legg-Jack	Paul White
Ray Earley	Gary Lillie	

Kay Laney Gary Line

Chris Fields (Vice Chair) French McLemore\*

#### Finance Committee - Russell Duck, Chairman

James Biesiadecki	Kim Hays	Steve Sezate
Rodney Briggs*	Susan Kannady	Rick Thompson
Todd Clark	Don Laughlin	Heath Tucker
Jeremy Freeman	Doug Matlock	

Tony Rhone

#### **Support Services Committee – Michael Staton, Chairman**

Trevor Bulls	Gary Harvanek	Micki Rogers
Brayden Buss	Jim Lehew	Kevin Russell
DuWayne Colvin	Dan Lewis	Stefan Valdez
Linda Enlow	Richard Pope (Vice Chair)	Charles Willis
Nick Garland	J. Keith Rogers	Woodrow Wilson

Ryan Goodman

Rick Frie (Vice Chair)

<sup>\*</sup>Asterisks indicate persons who resigned from the Board of Directors—Rodney Briggs and French McLemore resigned in March. Plus signs (+) specify names of those elected to fill vacancies.

#### THE EXECUTIVE COMMITTEE

The Bylaws call for an Executive Committee to act for the Board of Directors when the Board is not in session. In addition, the Executive Committee is authorized to act upon matters that, in the judgment of the Executive Director-Treasurer and the elected officers of the Convention, require action before the next meeting of the Board of Directors. Such matters are then reported to the Board of Directors. The Executive Committee makes recommendations and reports to the Board of Directors on matters pertaining to specific assignments by the Board of Directors, encourages and supports the Executive Director in his work, and serves as an "interagency" committee. The 2019-2020 Executive Committee consisted of the Convention President, Vice Presidents, Executive Director-Treasurer, and the other four Board committee chairs. The committee met for regularly scheduled meetings March 9, June 25, and September 15.

# DECEMBER 12, 2019 — EXECUTIVE COMMITTEE TELECONFERENCE REPORT —

- 1. BOARD VACANCIES FILLED—The Executive Committee approved John Workun, member of Bethany, First, to complete the one-year unexpired term of Kyle Hall on the Oklahoma Baptist Homes for Children Board of Trustees; Les Miller, member of Edmond, Henderson Hills, to complete the two-year unexpired term of Sheri Wagner on the Oklahoma Baptist University Board of Trustees; Joe Taylor, pastor of Sallisaw, First, to complete the three-year unexpired term of Buddy Hunt on the Oklahoma Baptists' Board of Directors; and Andy Krebs, pastor of Fairland, First, to complete the two-year unexpired term of Herb Young on the Oklahoma Baptists' Board of Directors.
- **2. BANK SIGNATURE CARD CHANGES APPROVED**—Donald S. Phillips was removed from the First United Bank and Trust Company in Durant and the Vision Bank in Davis.

#### MARCH REPORT—

- 1. BOARD VACANCIES FILLED—Directors approved that Doug Passmore, pastor of Lawton, First East, be elected to complete the one-year unexpired term of Patrick Latham on the Oklahoma Baptists' Board of Directors; that Laura Corbin, member of Tishomingo, First, be elected to complete the one-year unexpired term of Debbie White on The Baptist Foundation of Oklahoma Board of Directors; and that Renee Lingo, member of Yukon, Trinity, be elected to complete the one-year unexpired term of Shirley Pogue on The Baptist Foundation of Oklahoma Board of Directors.
- 2. BVC FIVE-YEAR CAPITAL FUNDRAISING CAMPAIGN APPROVED—Directors authorized the Baptist Village Communities to conduct a statewide Five-Year Capital Fundraising Campaign entitled "Shaping the Future" that has a recommended goal of \$15,000,000 and a challenge goal of \$18,000,000.

#### MARCH 31, 2020—EXECUTIVE COMMITTEE ZOOM MEETING REPORT—

No recommendations; discussion concerning the effects of the Covid-19 pandemic.

#### APRIL 7, 2020—EXECUTIVE COMMITTEE ZOOM MEETING REPORT—

- 1. OKLAHOMA BAPTISTS' PAYCHECK PROTECTION PROGRAM (PPP) APPLICATION APPROVED—Committee approved the application process for the PPP loan intended to provide forgivable loans to small business under the CARES Act in response to the COVID-19 pandemic, with the amount of indebtedness to be the maximum allowed but not to exceed \$3,000,000.
- 2. AFFILIATE PPP AUTHORIZATION APPROVED—Committee approved affiliate organizations be authorized to apply for the PPP or other loan program intended to provide forgivable loans to small business under the CARES Act in response to the COVID-19 pandemic, for the maximum amount allowed by and through the PPP. Indebtedness may be acquired on or after April 7, 2020, and no more than 90 days thereafter.

#### APRIL 16, 2020—EXECUTIVE COMMITTEE ZOOM MEETING REPORT—

- 1. FIRST FOUR WEEKS OF CAMP CANCELLED—The Executive Committee decided, due to the COVID-19 pandemic, that the first four weeks of Falls Creek Youth Camp and CrossTimbers Mission Adventure Camp be cancelled, and the remaining weeks of both camps begin Sunday, June 28.
- **2. BOARD MEETING RESCHEDULED**—The Executive Committee voted that the May 14 Board of Directors meeting be reschedule for June 25 due to the COVID-19 pandemic.

#### MAY 14, 2020—EXECUTIVE COMMITTEE ZOOM MEETING REPORT—

1. SUMMER CAMPS CANCELLED—The Executive Committee voted to cancel Falls Creek student camps, CrossTimbers children's camps, Indian Falls Creek, and LifeWay Collegiate Week for 2020 due to the COVID-19 pandemic.

#### MAY 28, 2020—EXECUTIVE COMMITTEE ZOOM MEETING REPORT—

No recommendations; the convention's financial standing, personnel reductions, and cost saving measures were discussed.

#### JUNE REPORT—

- 1. RATIFICATION OF ACTION TAKEN BY EXECUTIVE COMMITTEE—The Board of Directors ratified the following action taken by the Executive Committee: authorize the convention to apply for the Paycheck Protection Program with the amount of indebtedness to be the maximum allowed by not to exceed \$3,000,000 (4-7-20); the affiliate organizations be authorized to apply for the Paycheck Protection Program or other loan program for the maximum amount allowed, indebtedness may be acquired on or after April 7 and no more than 90 days thereafter (4-7-20); that the first four weeks of Falls Creek Youth Camp and CrossTimbers Mission Adventure Camp be cancelled due to the COVID-19 pandemic, and that the remaining weeks of both camps begin Sunday, June 28 (4-16-20); that the May 14, 2020, Oklahoma Baptists' Board of Directors meeting be rescheduled for June 25, 2020, due to the COVID-19 pandemic (4-16-20); that out of an abundance of caution, we not have Falls Creek student camps, CrossTimbers children's camps, Indian Falls Creek, or LifeWay Collegiate Week in the summer of 2020 (5-14-20).
- 2. NAMB CHURCH PLANTING PARTNERSHIP AGREEMENT APPROVED—Directors approved an agreement with the North American Mission Board; the Send Network church planting team will partner with Oklahoma Baptists for the purpose of planting new churches across the state of Oklahoma.

#### SEPTEMBER 2, 2020—EXECUTIVE COMMITTEE ZOOM MEETING REPORT—

This meeting was in preparation of the September 15 board of directors meeting. Recommendations approved to move forward to the full board are listed in the September Report.

#### SEPTEMBER REPORT—

1. 2020 ANNUAL MEETING SHORTENED SCHEDULE APPROVED—Directors unanimously approved an abbreviated schedule for the Annual Meeting to meet only on Tuesday afternoon, November 10, to conduct essential business. Essential business will include election of officers, report from the Nominating Committee, and presentation of the 2021 Financial Plan. The Resolutions Committee voted unanimously to bring no report in an abbreviated Annual Meeting.

- 2. BFO GRANTED PERMISSION TO OPEN LINE OF CREDIT—The Board of Directors granted permission to The Baptist Foundation of Oklahoma to open a line of credit with the Bank of Oklahoma in the amount of \$15,000,000 with a \$5,000,000 accordion feature for use in the following situation: 1) to support offering a line of credit to entity clients on substantially equal terms as those obtained by the Foundation (limited to \$15,000,000), or 2) to fund distributions, capital calls, church building loan advances, margin calls or the cumulative amount of the combined items that exceed the current level of cash on hand (limited to \$6,000,000).
- 3. BFO BYLAW REVISIONS APPROVED—Directors approved changes to the BFO Bylaws that include substituting the title Chief Executive Officer in place of President, revisions that allow for the appointment of one or more Presidents, language to clarify the role of the CEO as the head of the Corporation, and remove references to the position of Vice-President and instead allow the CEO to appoint other officers who have the authority to bind the corporation.
- **4. MEMORANDUM OF UNDERSTANDING ACCEPTED**—The Board of Directors approved a Memorandum of Understanding between The Baptist Foundation of Oklahoma and Oklahoma Baptists concerning the operation of the Ada Cabin at Falls Creek.

#### **CHURCH RESOURCES COMMITTEE**

The assignment of the Church Resources Committee is to make recommendations and reports to the Board of Directors on matters pertaining to Building Services, Children/CrossTimbers Program, Church Multiplication, Disaster Relief & Chaplaincy, Evangelism & Small Groups, Falls Creek Program, Student Evangelism & Missions, Worship & Music, Missions & Women's Ministries, and Family & Men's Ministries. Johnny Derouen, pastor of Muskogee, First, served as chairman. The committee met March 10, but due to COVID-19 did not meet in June or September.

#### MARCH REPORT—

- **1. EDNA MCMILLAN STATE MISSIONS OFFERING GOAL APPROVED**—The Board approved the State Missions Offering Goal of \$1,200,000.
- **2.** WEEK OF PRAYER FOR SPIRITUAL AWAKENING AMONG NATIVE AMERICAN PEOPLES— The Board approved recognizing July 26-31, 2020, as a week of prayer for spiritual awakening among Native American peoples.

#### COMMUNICATIONS/COOPERATIVE PROGRAM COMMITTEE

The assignment of the Communications/Cooperative Program Committee is to make recommendations and reports to the Board of Directors on matters pertaining to Baptist Messenger, Public Relations, Communications, Ethics & Religious Liberty, and Cooperative Program promotion. Jeanetta Bagwell, member of Ada, First, served as chairperson. The committee met March 10, but due to COVID-19 did not meet in June or September. The Communications/CP Committee presented no recommendations in 2020.

#### FINANCE COMMITTEE

The assignment of the Finance Committee is to make recommendations and reports to the Board of Directors on matters pertaining to Budget. Russell Duck, pastor of Elk City, First, served as chairman. The committee met March 10, June 24, and August 27, 2020.

#### MARCH REPORT—

- 1. 2021 COOPERATIVE PROGRAM ALLOCATIONS APPROVED—Directors approved the following:
  - 1. That the 2021 Cooperative Program allocation be distributed 43 percent Southern Baptist Convention / 42 percent Oklahoma Baptists / 15 percent Affiliates.

- a. In the event Cooperative Program income for 2021 does not reach the objective, distribution to Oklahoma Baptists, affiliates, and the Southern Baptist Convention, will be proportionately adjusted.
- b. In the event the Cooperative Program receipts for 2021 exceed the objective by 5 percent or less, the Executive Director-Treasurer is authorized to distribute Oklahoma's portion. If receipts are greater than 5 percent over budget, the Executive Director-Treasurer will recommend through the Finance Committee to the Board of Directors the distribution of Oklahoma's share.
- c. That the Executive Director-Treasurer be authorized to adjust this budget by not more than 5 percent as prudent or necessary.
- **JUNE 24, 2020—FINANCE COMMITTEE ZOOM MEETING REPORT**—This meeting was in preparation for the June 25 Board of Directors meeting. Recommendations approved to move forward to the full board are listed in the June Report.

#### JUNE REPORT—

- 1. ADJUSTED FINANCIAL PLAN APPROVED—Directors approved an adjusted Financial Plan for July through December 2020. The adjusted plan reduced the last six month's budget by 27 percent. The adjustment included the elimination of 17 full-time positions.
- **2. 2021 COOPERATIVE PROGRAM OBJECTIVE SET**—Directors set the 2021 Cooperative Program objective at \$23,100,000.
- **AUGUST 27, 2020—FINANCE COMMITTEE ZOOM MEETING REPORT**—This meeting was in preparation for the September 15 Board of Directors meeting. The recommendation approved to move forward to the full board is listed in the September Report.

#### SEPTEMBER REPORT—

- **1. 2021 FINANCIAL PLAN APPROVED** Directors endorsed the 2021 Financial Plan based on the allocations presented in March.
  - (The Financial Plan is printed in the 2020 Annual Report/2021 Financial Plan included in the messenger booklet.)

#### **SUPPORT SERVICES COMMITTEE**

The assignment of the Support Services Committee is to make recommendations and reports to the Board of Directors on matters pertaining to the Conference Centers Operations, Personnel, Church & Employee Benefits, Creative & Print Services, Web Development, Interactive and Electronic Media, and Information Technology. Nick Garland, retired pastor of Broken Arrow, First, served as chair. The committee met March 10, but due to COVID-19 did not meet in June or September.

#### MARCH REPORT—

- 1. PERSONNEL POLICY APPROVED—Directors voted to approve the updated Personnel Policy.
- **2. 2020 SALARY ADMINISTRATION PLAN ADOPTED**—Directors approved the updated 2020 Salary Administration Plan.

#### SPECIAL COMMITTEE ASSIGNMENTS

PRO-LIFE TASK FORCE—In 2019, President Blake Gideon called together a task force to study and recommend the best pro-life, anti-abortion strategies for Oklahoma. Those serving on the task force are: Hance Dilbeck, Oklahoma Baptists' executive director-treasurer; Nick Garland, retired pastor, Broken Arrow, First and member, Oklahoma Baptists' board of directors; Blake Gideon; pastor, Edmond, First and Oklahoma Baptists' president; Brock Hardin, pastor, Heavener, First and member of Oklahoma Baptists' Ethics & Religious Liberty Committee; Brian Hobbs, Oklahoma Baptists' *Baptist Messenger* editor and Oklahoma Baptists' Ethics & Religious Liberty Committee liaison; Anthony Jordan, retired Oklahoma Baptists' executive director-treasurer; Mike Keahbone, pastor, Lawton, First, and member, Oklahoma Baptists' board of directors; Jim Lee, member, Edmond, First and attorney; Joe Ligon, Oklahoma Baptists' sr. associate executive director; Greg McNeece, OBHC president; Kenny Mossman, member, Oklahoma City, Emmaus and Oklahoma Baptists' Ethics & Religious Liberty Committee chairman; Heath Tucker, pastor, Edmond, Waterloo Road and 2019 Oklahoma Baptists' second vice president; LeRon West, pastor, Tulsa, Gilcrease Hills and 2019 Oklahoma Baptists' first vice president. The task force met March 14, May 22, October 10, and December 9, 2019.

#### **ADDITIONAL INFORMATION**

#### SEPTEMBER REPORT—

- 1. REPORT BY CHAIR, OKLAHOMA BAPTISTS' AUDIT AND AFFILIATE AUDIT OVERSIGHT REVIEW COMMITTEE—The Board heard the annual summarization by Audit Committee Chair James Little. The Convention and affiliates all received unqualified opinions. The 2019 Oklahoma Baptists' audit report, prepared and presented by Capin Crouse, CPAs, will be included in the Convention Annual.
- 2. PERFORMANCE EVALUATION REPORTED—President Blake Gideon informed directors that the Executive Committee had completed its annual review of Executive Director-Treasurer Hance Dilbeck, and the evaluation will be placed in Dr. Dilbeck's personnel file.

## REPORT TO CHURCH RESOURCES COMMITTEE March 2020 Alan Quigley, Associate Executive Director Andrea Kelley, Administrative Assistant

The Church Resources Group is comprised of Children's Ministry/CrossTimbers programming, Church Multiplication (church planting), Chaplaincy, Disaster Relief, Falls Creek programming/Youth Ministry, Men's Ministry, Missions and Women's Ministry, Multi-vocational Pastors, Personal Evangelism, Literacy, Robert Haskins School of Christian Ministry, Small Groups, Worship, and Youth Missions and Evangelism. Each ministry is led by a qualified partner who stands ready to assist Oklahoma Baptist churches in a myriad of ways with the hope of advancing the Gospel together.

These first few months together as a group has provided time to acclimate to the new strategy and ministry objectives set by Oklahoma Baptists at the 2019 Annual Meeting. The group is ready to assist the churches of Oklahoma to gather 20 percent more, baptize 20 percent more, send 20 percent more through the International Mission Board (IMB), and support through the Cooperative Program (CP) with 20 percent more over the next five years.

# BAPTIST COLLEGIATE MINISTRY Cris Lowery, Director Chad Coleman, Associate Carissa Jones, Ministry Assistant

God continues to bless the work of the Baptist Collegiate Ministry (BCM) in Oklahoma as ministry leaders spend time and effort connecting with local churches, providing support for the association, and impacting the lives of college students on campuses across the state.

Nearly 1,000 students and collegiate leaders met in Oklahoma City for the statewide event, Momentum, in September. Students and young adults were challenged to make a difference for Christ in the world where God has placed them. This challenge included going to the dark places of the world to spread the name of Christ as well as across the room in everyday interactions. This was the largest attendance in years as the conference continues to provide an opportunity for students and young adults to be challenged at the beginning of the fall semester.

One hundred fifty college students and leaders participated in an IMB dinner that preceded the Commissioning Service at the Annual Meeting. Students were inspired as they heard testimonies of young adults who have been called to missions and have devoted their lives to reaching the nations. Information was provided that explained the options students have for being part of what IMB is doing for short, medium, and long-term service. The Commissioning Service that followed was an inspirational experience that challenged some to go on missions and affirmed others in their call.

BCM leaders continue to be involved in the various stages of several building projects. The BCM building at The University of Oklahoma opened to the public just in time for back-to-school activities. The building, with its full functioning coffee shop, has proven to be a gathering place for students of all kinds. Demolition crews took down and removed the former BCM building at Southeastern Oklahoma State University in Durant. A planning team has been recruited to help with design and function, fundraising, promotion, and prayer as plans for the new project have begun. The capital campaign process is in the early stages at Oklahoma State University's

BCM. The building design process is underway and names are being gathered for participation in a planning team to help with this project.

# CHILDREN'S MINISTRY CHILDHOOD EDUCATION Mark Jones, Consultant Pat Jones, Ministry Assistant

#### Vacation Bible School (VBS)

The 2020 VBS theme is "Concrete and Cranes." The theme verse is Philippians 1:6, "I am sure of this, that he who started a good work in you will carry it on to completion until the day of Jesus Christ." The theme centers on building foundations of love, forgiveness, worth, promise, and life. The VBS Jumpstart event was held November 7 at Edmond, First. There were 190 participants for this event.

The VBS State Team traveled to Houston, Texas, on January 16-17 to receive training from LifeWay. They also conducted associational VBS training clinics on February 13 at Muskogee, First and on February 14 at Oklahoma City, Southern Hills.

#### **Community 94**

Community 94 met in September and October. The group meets nine times per year and continues to hold meetings simultaneously in Oklahoma City and Broken Arrow.

January Update was held on January 23 at Edmond, Waterloo Road. Chuck Peters, from LifeWay, was the trainer for this event.

#### **Mission Ignition**

Mission Ignition online registration opened on January 2. Mission Ignition was held at Lawton, First East; Oklahoma City, Southern Hills; and Tulsa, South Tulsa on February 29. Churches were recognized for mission projects completed in 2019 and earned patches for the banners. R.A. state racer competition was also a part of this event.

#### **Heart of the Child**

The Heart of the Child conference took place March 6-7 at Southwestern Baptist Theological Seminary in Fort Worth, Texas. Oklahoma, Arkansas, Texas, and LifeWay partner together for this amazing training event.

#### **Bible Drill**

The state Bible Drill competition will be held on May 2 at Oklahoma City, Portland Avenue. This event includes third through sixth graders who have completed and won through the associational drills. This is a great program for teaching children Scripture.

# CHILDREN'S MINISTRY CROSSTIMBERS CHILDREN'S MISSION ADVENTURE CAMPS CAMP PERFECT WINGS Charlie Gatton, Camp Program Director and Ministry Partner Pat Jones, Ministry Assistant

#### CrossTimbers

Preparation is underway for CrossTimbers 2020. The theme for camp is "I Must." "He must increase, but I must decrease." (John 3:30) CrossTimbers registration is at capacity at both locations, Davis and Grand Lake. There are 300 people on waiting lists. It is exciting to see how God is growing both camp locations. CrossTimbers is planning to open another session at Grand Lake after March 31.

Mission stops will once again be aligned with the GoStudents Ministry. Edna McMillan, Annie Armstrong, and Lottie Moon offerings will be briefly introduced to students. Mission stops will include Lawton, New York City, and the Venezuelan exodus to Peru.

CrossTimbers camp will include ten sessions at Davis and six sessions at Grand Lake. God has provided great pastors for summer. Pastors at Davis are: Eric Fletcher, Cameron Whaley, Les Scheer, Colby Sorenson, Jacob Steward, Nick Atyia, Walter Bradley, David Skinner, Will Wilson, and Blake Gideon. Pastors at Grand Lake are: Caleb Jernigan, Clint Morgan, Andy Taylor, Justin Ford, and Heath Tucker.

Two pre-camp meetings are provided for new churches and/or new church leadership. The first is April 28 from 10:00 a.m. to 1:00 p.m. at Davis. The second is April 30 from 11:00 a.m. to 1:00 p.m. at Grand Lake.

CrossTimbers staff and planning team meet monthly to prepare for all the aspects of camp. CrossTimbers summer camp is looking for outstanding college students to minister at both locations for summer 2020. Those interested in serving on camp staff are encouraged to visit https://bgco.breezy.hr/ to apply.

#### **Camp Perfect Wings**

Registration for the Oklahoma Baptist special needs camp, Camp Perfect Wings, opened online February 17. David Anderson, Childhood Ministry Specialist from the Louisiana Baptist Convention, will be the camp pastor. The deadline to register and pay for Camp Perfect Wings 2020 is May 18. This camp is for kids from 8 to 80 and is a special ministry provided by Oklahoma Baptists. Buddies and volunteers are needed for this camp. If interested, contact the Oklahoma Baptist Childhood Ministry Office at pjones@oklahomabaptists.org.

### CHURCH MULTIPLICATION Jimmy Kinnaird, Ministry Partner Cathy Price, Ministry Assistant

Church Multiplication (CM) exists to encourage and assist church planting churches in the multiplication of new, healthy, sustainable, multiplying Oklahoma Baptist churches committed to the Great Commission of Jesus Christ.

#### New Church Plant Funding September 2019 to February 2020:

- Oklahoma City, Oikos Church Michael Wilson
- Bixby, Bixby Church Lendell Nolan
- Lawton, Credence Church Brady Sharp
- Owasso, The Refuge Church Scott Carlson
- Tulsa, Hope Fellowship Church Dean Johnson
- Edmond, East Edmond Community Church Noah Graves, planting resident
- Lawton, Credence Church Blake Taylor, planting resident

#### **Spiritual Dynamics – Nick Tarter, Consultant**

The SPIRITUAL DYNAMIC connects with God through prayer and Scripture energizing church multiplication:

- Held Zoom prayer meetings for church planters in October, November, and January.
- Implemented a church planting prayer team strategy.
- Maintained a prayer team for Church Multiplication.
- Finalized Spring Retreat for March 2020 Dr. Bill Cook, Southern Baptist Theological Seminary, will speak on Spiritual Warfare. Sent copies of Dr. Cook's book, *Spiritual Warfare in the Storyline of Scripture*, to each funded church planter.
- Recognized significant personal and church events in funded planter's lives.
- Prayed regularly for planters and families.

#### Discover - Wes Robertson, Consultant

Looking to DISCOVER church planers, partners, and places:

- In the process of finalizing the draft of a community exeges s tool that will help churches discover the hidden harvest around them.
- Posted church planting opportunities on 20 college and seminary boards.
- Communicated with potential planter candidates to take the Initial Screening Assessment.

#### Assess - Ray Strauss, Consultant

ASSESSMENT of planter candidates for readiness in planting, residency, or ministry:

The conviction of Church Multiplication (CM) is that the most important human element in church planting is the church planter; therefore, a complete and accurate assessment of the church planter candidate is critical. CM uses a three and one-half day model of the Church Planting Assessment Retreat (CPAR). The goal is to have two of these per year for candidate assessment in 16 key areas of calling and ministry; one in May and the other in October.

- The next CPAR is May 5-8 at Falls Creek Conference Center. At the time of this report, there are six couple candidates confirmed plus five more couples pending.
- The first Church Planter Orientation in several years was held in October 2019. This orientation greatly helps the onboarding process of recommended church planters from the Assessment Retreat.

#### Train – Kyle Megenity, Consultant

Comprehensive TRAINING for missional church planting:

• Kyle Megenity, the Church Planter/Pastor of Ponca City, NewPoint, began serving as the consultant director of church planter training in August 2019.

- First Steps for Planting a Missional Church and Next Steps for Leading a Missional Church are being offered through the Robert Haskins School of Christian Ministry in 2020.
- Two Missional Community Learning cohorts began in September using the Soma school for creating and equipping missional communities. Eleven planters are taking the cohort.
- A Missional Community Cohort (for planters who have taken the Learning Cohort and are starting missional communities) began September for experiential development of church planting missional communities. Six planters are taking the cohort.

#### **Coach – Rusty Gunn, Consultant**

An environment providing experienced and trained COACHING that supports advancement and accountability:

Discovering the right planter is the most important human element in successful church planting. Having a well-trained and experienced coach for that church planter is the second most important.

- The new reporting system, Growth Accelerator, is still in development. This reporting system covers five areas of concern as well as statistics of membership, attendance, financial contributions, and giving. The five areas of concern are: Reaching New Believers, Making Disciple Makers, Multiplying Churches, Pursuing Sustainability, and Envisioning the Future.
- February 17-18, a coach training workshop was held where 15 new coaches were trained in IDEA Pathway coaching skills and 10 previously trained coaches attended for a total of 25.

#### Care – Nick Tarter, Consultant

CARE for the spiritual, emotional, and physical health of the planter family:

• Birthday, anniversary, special announcement, and prayer need cards were sent to the planters.

#### **Multiply – Dan Morgan, Consultant**

MULTIPLYING churches through encouraging church health and new church planting networks of sending and partner churches:

- Dan Morgan began serving as Multiplication System Consultant in January 2020.
   Morgan served the last 14 years in Canada as a North American Mission Board catalytic missionary and also a professor of church planting at the SBC seminary in Canada before retiring from that position and moving to Tulsa in December.
- Morgan's first project is to develop a leadership pipeline for church planters to implement in the second year of planting and beyond.

#### **Resource – Cathy Price, Ministry Assistant**

Aggregate RESOURCES for compelling church planting efforts:

- Resourcing 24 church planters and residents as of February 2020.
- Completed a new church planting orientation manual containing Church Multiplication systems and how they work for the planter plus important information on how to manage the legal and financial matters associated with starting a new church plant.
- Working on an additional resource for teaching generosity, fundraising, financial and legal set up.

### DISASTER RELIEF/CHAPLAINCY GROUP Don Williams, Director Marianne VanZandt, Ministry Assistant

Oklahoma Baptists partnering with the local church through Disaster Relief (DR), Campers on Mission (CoM), and Chaplaincy advanced the Gospel is 2019. In 2019, CoM completed construction projects for ten Oklahoma Baptist churches. Additionally, CoM assisted with Cox City's Falls Creek cabin and at CrossTimbers. The CoM sewing ladies provided 654 items (quilts, blankets, stuffed toys, infant caps, shorts, and dresses) to numerous groups including Oklahoma Baptist Homes for Children (OBHC), Hope Pregnancy Center, Integris Baptist NICU, Tulsa Homeless Shelter, and those impacted by disaster.

Oklahoma Baptists working in Disaster Relief were responding 179 of the 365 days in 2019. Oklahoma Baptists assisted Kansas and lowa in their flood recovery over a six-week period in early spring. Living Spring Baptist Church in Bellevue, Nebraska, hosted Oklahoma teams. The pastor reported that due to the response, church attendance had increased. Oklahoma Baptists recorded 12 professions of faith and gave their information to the local church. The local church also committed to following up with the 200 plus homeowners that Oklahoma Baptists had assisted in flood recovery.

Before Oklahoma Baptists returned from Nebraska, tornadoes and flooding began in Oklahoma. In 2019, Oklahoma experienced the largest number of tornadoes (147) in any year, storms and "historic" flooding that impacted the entire eastern half of Oklahoma and many other locations. Oklahoma Baptists prepared more than 10,000 meals, assisted with chaplain services and assessment, mudded-out homes, provided shower and laundry services, as well as tree removal and tarping for over 1,000 Oklahomans in Blue, Bokchito, Haileyville, Peggs, Leach, Jay, Miami, Newkirk, Blackwell, Ponca City, Hominy, Avant, Skiatook, Bixby, Tulsa, El Reno, Sentinel, Kingfisher, Sapulpa, Oklahoma City, Fort Gibson, Muskogee, Webber Falls, and Moffett. The following churches housed their fellow Southern Baptists: Blackwell, Immanuel; Skiatook, First; Bixby, New Beginnings; Haileyville, First; Fort Gibson, First; and Warner, First. Numerous other Oklahoma Baptist churches gave supplies, food, and people to help fellow Oklahomans in their physical, emotional, and spiritual healing. Oklahoma Baptists recorded dozens of professions of faith and provided contact information for local churches to follow-up. Many churches said they experienced increased attendance and more open doors in their communities. Oklahoma Baptists expressed their deep gratitude for the following states who sent DR team members: Southern Baptists of Texas Convention, Arkansas, Arizona, California, New Mexico, and Utah/Idaho. Throughout the entire storm season, Oklahoma Baptists provided financial assistance to 6 Oklahoma Baptist churches and 64 church families in the amount of \$157,000.

Oklahoma Baptists held eight DR orientation and credentialing events in Okarche (Central Association); Oklahoma City, Emmaus (Union Association); Tulsa, First (Tulsa Metro); Ardmore, Emmanuel (Enon Association); McAlester, Frink (Pittsburg Association); Walters, First (Comanche/Cotton Association); Elk City, First (Great Plains Association). DR added 341 new team members with a total of 819 Oklahoma Baptist participants.

Lonnie Rowan is a member of Fort Gibson, First, and a chainsaw Blue Cap. In 2019, when tornadoes hit Oklahoma, Rowan formed his chainsaw team and responded multiple times. When flooding began in Oklahoma, he formed flood recovery teams and worked to help his neighbors recover in Fort Gibson and then worked in Webbers Falls with the church, school and community. One family who had stopped going to church are now active members at Fort

Gibson, First, because of the help and outreach of Oklahoma Baptists. Based on Rowan's commitment to serve the Lord through DR, he was recognized at a worship service in his home church as the 2019 Disaster Relief Volunteer of the Year, as well as at the National DR meeting in Louisville, KY.

<u>Upcoming Events</u>		
February 8	DR Orientation and Credentialing Event	Okarche, DR Facility
February 27-29	Operational Stress First Aid/Chaplain's Manual	Baptist Building
March 20	Forklift/Skid-steer—CPR/First Aid	Okarche, DR Facility
March 27-28	Critical Incident Stress Management (CISM)	OKCPD Train Center
April 4	DR Orientation and Credentialing Event	Muskogee, Southeast
April 18	Forklift/Skid-steer—CPR/First Aid	Okarche DR Facility
April 21	Chaplain Refresher Training	Baptist Building
May 2	DR Orientation and Credentialing Event	Ponca City, First
May 16	Chaplain Refresher Training	Baptist Building
May 18	Forklift/Skid-steer—CPR/First Aid	Okarche, DR Facility

## FALLS CREEK YOUTH CAMP & YOUTH Todd Sanders, Camp Program Director and Ministry Partner Sarah Wooten, Associate Alex Bays, Ministry Assistant

#### Falls Creek 2019 Highlights

Total attendance for the summer of 2019 was 51,304, serving 628 Oklahoma Baptist churches with 833 total churches from 12 states. The total number of professions of faith was 2,427. The total of those reporting being called to ministry was 401. The total number of decisions relating to campers' spiritual formation was 4,795. The total offering was \$81,784.76.

#### Falls Creek 2020 Theme

The 2020 youth camp theme is built on Romans 11:33-36, "Oh, the depth of the riches of the wisdom and knowledge of God! How unsearchable His judgements, and His paths beyond tracing out! Who has known the mind of the Lord? Or who has been His counselor? Who has ever given to God, that God should repay him? For from Him and through Him and to Him are all things. To Him by the glory forever! Amen." Students will explore the character and nature of God by looking into His GLORY, to see who God is and how man should respond to Him as a result. Daily teaching points will center on God as:

Deep—God is unsearchable. We could never explore the extent of the richness of His character.

Sufficient—God needs nothing from man. Because He is complete, we can rely on Him.

Deserving—God is worthy of all we have to give in living and in serving.

Eternal—God is from forever past to forever future. We live faithfully because of our hope in the "was and is to come."

#### **Baptism Follow-Up**

Group leaders received communication regarding their students who trusted Christ for salvation while at camp. They are being encouraged to follow up in believer's baptism and report stories of life change from their groups in the months ahead.

#### **Breakouts**

In an ongoing effort to equip students in their faith, elective breakouts have been a growing emphasis and connection point for students in recent years at Falls Creek youth camps. Breakouts address spiritual growth, cultural issues, and life skills. Over 15,000 students participated in breakouts in 2019, which is 40 percent of full-time campers. In 2020, youth camps will include added breakout options covering topics like studying the Bible to biblical sexuality.

#### "I'm in!" Challenge

In 2019, the Cooperative Program was highlighted in a challenge to students to give to their local church in the coming year. The challenge also included a commitment to attend and be involved in church. There will be a similar emphasis in 2020.

#### **Missions**

Student mobilization is a staple at Falls Creek youth camps. Each summer, students are encouraged to pray for the nations and engage with mission opportunities both at home and around the world. Promotion in 2020 will focus on 20 GoStudents projects coming in 2021. The International Mission Board and North American Mission Board will provide mobilizers this summer to highlight longer term or career mission opportunities for students and adults.

#### **Compliance & Camper Safety**

Recent changes to security and screening of adult sponsors include required background check reporting, group leader involvement at on-site registration, and random camper saftety and volunteer screening compliance checks. Churches will experience the same elements of this process in 2020, but churches will benefit from a mandaorty online process. These important requirements have been well-received by church leadership. Falls Creek youth camp programming continues to work to make Falls Creek youth camps the safest possible environment for students, leaders, and churches.

#### **Disciple-Making Training**

In 2019, over 1,100 adult leaders and more than 1,600 student leaders participated in disciple-making training at Falls Creek youth camps through the Adult Leadership Investment and the Daybreak student leadership breakout. The training was also offered at the Youth Evangelism Conference.

#### **Area Networks**

A number of networks have started around the state through the network partnership with LifeWay Students' Youth Ministry Booster. These networks exist to connect leaders in support, encouragement, development, and prayer. Pray for leaders to connect with others in their area through these vital communities. Visit www.skopos.org/networks to get involved.

#### **Oklahoma Youth Minister's Network**

This quarterly network gathering of Oklahoma youth ministers and leaders saw 65 leaders from 53 Oklahoma Baptist churches in January. Kerry Bural of the Resonate Group discussed clarity and its role in vision and strategy. More than 50 leaders from over 25 churches attended

network lunches at the Advance Conference at the end of January. The next network gathering is at the Baptist Building on April 9. The upcoming meeting focus is summer planning and campus ministry. Network meetings are designed to reach leaders from Oklahoma Baptist churches of varying contexts with practical youth ministry training.

#### Social Media

Follow the work of Oklahoma Baptist Youth Ministry on Facebook, (@OKBaptistYouth), Twitter (@okbaptistyouth), Instagram (@okbaptistyouth), or on the web at oklahomabaptists.org/youth. Youth ministry information may be accessed for the near future at skopos.org.

### MEN'S MINISTRY Bubba Burcham, Consultant Terra Easom, Ministry Assistant

The Men's Ministry has two main focuses. The first is the men's conference, unofficially known as "Rewired" that takes place the last weekend in April each year. The second is resources for the local church.

Men's Ministry has a strong presence on social media through Facebook, Twitter, and Instagram that provides encouragement and resources. The reach of each site will grow through organic posts and videos to raise awareness to the mission of Rewired, championing the men in the local church.

#### **2020 State Men's Conference**

The Men's Retreat will take place on April 24-25 at Falls Creek. The theme will be, "The Thr3e" based on Proverbs 27:17. The keynotes for the conference will be Mark Richt, Cody Bobay, Aaron Walker, and JT McCraw. Breakout leaders include Darron Hummingbird, Brad Clay, Abraham Wright, Joe Ligon, Adam Mask, Chadd Pendergraft, Nick Howk, Ben Cody, Robert Dalton, Andy Taylor, Aaron Meyers, Brett Wheeler, Kenyatta Wright, David Skinner, Brandon Trentham, and Steve Wood.

#### **Advanced Men's Ministry**

The Men's Ministry Office has a great men's ministry resource/book focused on building a comprehensive men's ministry in a local church. The book is titled, "Advanced Men's Ministry Training...A Manual for Building Your Men's Ministry." Churches across Oklahoma and the United States are already implementing this practical guide in developing a thriving men's ministry. The book was developed by Keith Burkhart, former Family & Men's Ministry specialist and pastor at Del City, First Southern, and is currently available for purchase at www.ammtraining.com.

#### YouVersion Bible Studies

Rewired has devotionals on YouVersion and Bible.com. There are ten studies/men's devotionals from Rewired available on YouVersion.

#### MISSIONS & WOMEN'S MINISTRY Amy Cordova, Ministry Partner Shelley Urton, Ministry Assistant

**Advance Conference:** The Women's Office hosted a breakout session on Monday morning, January 27, at Del City, First Southern. The topic was "Intersecting Women with Life's Crossroads." A panel discussion was held with Emily Freeman and Deanna Huff to encourage women to advance the Gospel in every season. Amy Petersen, Oklahoma Baptists' Ministry Wives Regional Ministry Partner, shared her testimony. Each woman received a copy of Mona Sabah Earnests' new book.

**Women's Leadership Teams:** All of the leadership teams for Oklahoma Baptists' women will meet February 21-22 at Falls Creek for a planning retreat as women encourage one another to advance the Gospel. There are currently 50 women from across the state who serve on one of these teams.

**2020 North American Missions Emphasis:** Promotional materials for the Annie Armstrong Easter Offering have been mailed to churches as well as state Women's Missionary Union (WMU) directors and directors of missions. The week of prayer is March 1-8, 2020.

Oklahoma Women's Retreat: In October 2019, the Women's Office began promotion in the churches by hosting launch parties in Oklahoma City and Bixby. The free events were designed to encourage group leaders by providing helpful resources and information to promote the annual women's retreat at Falls Creek Conference Center. The dates for the women's retreat are April 17-18. The theme is "gifts" based on 2 Corinthians 9:15 and highlighting 2 Corinthians 8:9. Keynote speakers include Jennie Allen, Lina AbuJamra, and Laura Perry. Eden Trentham will be leading worship. The prayer experience will highlight areas of brokenness around the state including hunger, foster care, addiction, and prison/jail. The offering will go towards CarePortal through 111Project, a tool used to notify churches about foster care needs in their community. The Waterfall Lobby of the Tabernacle will be dedicated for more information on areas of cooperative giving including Cooperative Program, State Missions Offering, Annie Armstrong Easter Offering, and Lottie Moon Christmas Offering.

### MULTI-VOCATIONAL PASTOR MINISTRIES Philip G. Jones, Consultant Terra Easom, Ministry Assistant

The third Multi-Vocational Pastors (MVP) and Wives retreat at Falls Creek was held February 28-March 1, 2020. The theme was be "The Anchor Holds." There were approximately 170 people registered for this event. The program personalities included Joe Ligon, Walter Wilson, Walter Mullican, Philip Jones, Preston Condra, Kelly Condra, and Robin Bowen. Worship will be led by Evidence. Preston and Kelly Condra will be teaching pastors and wives in evangelism. Walter Mullican will be teaching Prepare-Enrich. The pastors and their wives who complete Prepare-Enrich will be certified to minister to couples using that material. Philip Jones will be teaching a breakout session on "How to Grow Small Attendance Church using Sunday School."

During late fall and early winter, MVP Ministry has been involved with two associations encouraging churches to develop an evangelism strategy. Also, MVP Ministry has completed four consultations with different churches teaching them how to develop an evangelism strategy

for their church and community. The book, *Shepherding the Small Church: A Leadership Guide for the Majority of Today's Churches*, provides a template for a pastor to use to lead the entire church to understand its mission and to develop an evangelistic strategy. This seminar was developed into a course that will be taught in the Robert Haskins School of Christian Ministries beginning in the summer 2020 semester.

MVP Ministry is promoting and encouraging pastors to lead their churches to be a part of the Church and Community Spiritual Awakening Project. The goal of the project is to move churches toward prayer for spiritual awakening and developing a prayer list of the unsaved and praying for them. The church will conclude this season of prayer with an evangelistic event specifically targeting the people they have been praying for. Oklahoma Baptists will provide financial assistance to any MVP church that may not have the money to conduct this project and provide materials to help each pastor lead the project. As of the writing of this report, seven churches have participated or are making plans.

Please pray for MVP Ministry leaders as they work to create a network of pastors in each region of the state who will come together and encourage each other to win their communities to Christ. Several pastors from the four regions have already agreed to partner with MVP Ministry to promote evangelism and missions. The goal is to have a network of 32 pastors that will be committed to be a Paul to a Timothy or a Barnabas to a John Mark.

### ROBERT HASKINS SCHOOL OF CHRISTIAN MINISTRIES Mark McClellan, Dean of RHSCM Terra Easom, Ministry Assistant

The Robert Haskins School of Christian Ministry (RHSCM) has completed the recording and development of all courses. The final courses are being edited for loading on the Learning Management System. The completion of the curriculum for all four programs provides 70 courses with nearly 50 different instructors. New student enrollment for the mid-year semester is higher than ever before. The RHSCM continues to have a strong impact in and through the seminary in Guerrero. The Native American program completed their course offerings with entirely Native American instructors. This is a distinct and very important accomplishment. This is also true for the African American program. The African American program has added eight courses since November.

The Multi-Vocational Pastors (MVP) program completed its curriculum with some courses not originally included. These are courses that complete a very strong curriculum. While a Children's Ministry course was included in the original curriculum, it is even more complete and practical than anticipated. It is divided into two seven-week courses. Three additional courses are: Becoming a Successful MVP, Developing and Training Deacons, Christian Leadership offered in two seven-week courses. The MVP program director is piloting this spring semester a cohort of students who will progress together and meet regularly with the MVP program director. The MVP program director is also piloting an opportunity for pastors to lead their churches in development under his mentorship and direction.

The Hispanic program was completed last September. Three courses have subsequently been edited and loaded on the Learning Management System. These are Church Administration, Reaching and Developing Second and Third Generation Hispanic Youth, and Missions and the Cooperative Program.

January began a phase of work in the RHSCM. The school is utilizing the assistance and expertise of skilled consultants to finalize the technological function, appearance, and effectiveness of the Learning Management System. This will include revisions of course design, effectiveness, and student success.

Graduation of five students in November was changed to June 2020 and is expected that ten students will graduate. This will be a significant graduation with graduates representing the ministries of church planting, pastoral, missionary, women in ministry, and cross-cultural ministry. These graduates will be rewarded and honored at the graduation in June.

Final organization changes will also be completed by summer 2020, and RHSCM staff will have an opportunity to give even more effort to student development. It is expected that the school will impact the advance of the Gospel and the strengthening of Baptist churches in Oklahoma, in Mexico, other Latin American countries, and other locations. RHSCM is training students who otherwise might not have had the opportunity to receive such excellent instruction and practical application for a more than affordable price from instructors who understand their context.

#### SMALL GROUPS & PERSONAL EVANGELISM Bob Mayfield, Ministry Partner

Small groups and evangelism are essential to the local church's mission to advance the Gospel in their community, grow the church by making disciples, send missionaries, and partner with other churches to share the Good News of Jesus Christ around the world.

#### **Advance Conference**

The Advance Conference is the new name of the State Evangelism Conference. Advance was held at Del City, First Southern, January 27-28. Participants heard from 13 keynote speakers from across both the nation and Oklahoma about immersing every aspect of their lives, their church, and their community with the Gospel of Jesus Christ.

#### **Sunday School Online Lesson Previews**

Every Monday, teachers who use *Explore the Bible* or *Bible Studies for Life* by LifeWay have the opportunity to view a 15-minute video that reinforces the doctrine and important issues of the weekly Bible study in adult groups. These videos are uploaded to Facebook on the @reconnectss page and are also available to view at www.reconnectss.com. Views of the doctrinal video have grown to almost 5,000 views each week. The lesson previews are presented by OBU President Dr. Heath Thomas, and OBU New Testament professor Dr. Bobby Kelly.

#### The Beta Collective

The Beta Collective graduated its 2019 class on December 12. Participants from 32 churches discovered and developed skills in small group ministry including leadership development, small group evangelism, and new groups. Churches that fully participate in the Beta Collective process increase their attendance by 10 to 12 percent during the year.

#### WORSHIP & MUSIC MINISTRIES Randy C. Lind, Ministry Partner Rachael Roberson, Ministry Assistant

The Oklahoma Baptists' Worship & Music Ministries continue to lead and encourage Baptist churches across Oklahoma to advance the Gospel by reaching up in worship and out in evangelistic efforts, and to encourage the church. During the recent season people shared stories of how God continues to work in and through His people as they seek to worship Him with their "heart, soul, mind, and strength." The mission and privilege of Oklahoma Baptists' Worship & Music Ministries is to continue to lead and encourage multiple generations of worshippers and worship leaders. This also gives these men and women opportunities to engage all generations to be partners in the ministry of the local church and be actively engaged in sharing Christ wherever they have the opportunity through their lives, music, and the arts.

#### Oklahoma Baptist Children's Chorus (OBCC)

The Oklahoma Baptist Children's Chorus is well into their seventh season. With each year the OBCC continues to reach across the state and into the lives of children to disciple and equip them as followers of Christ. OBCC is grounded in musical principles that develop young men and women to contribute to the local church. This year the OBCC has really come into their own, and the strong spiritual and musical leadership provided by the OBCC staff has taken root. A strong emphasis of this group has always been to encourage members to become involved in music and worship training and leadership in the local church and in their community. This can be observed as reports are given that OBCC members are singing and participating in worship in their churches. In March, the OBCC will sing for music ministers and educators from across the United States as they sing at the Baptist Church Music Conference in Tulsa.

Oklahoma Baptist churches love to see and hear the Oklahoma Baptist Children's Chorus and are encouraged as they see the next generation of worshippers and worship leaders, sing and demonstrate their gifts as they worship God.

#### Singing Churchmen (SCM) and Singing ChurchWomen (SCW) of Oklahoma

The Singing Churchmen of Oklahoma and Singing ChurchWomen of Oklahoma are engaged in another year of crisscrossing the state of Oklahoma as the groups have led in worship from Frederick to Grove, Hugo to Woodward. In June 2019, these groups combined to record "This is My Testimony" and all of the music in this project has been released by LifeWay Music.

March will be a busy month for these ministry groups. In addition to their regular concerts, the SCW will do a short mission/recording trip to Nashville, Tennessee. They will sing in a women's shelter, sing at Nashville, First, and record a project celebrating their thirtieth anniversary. The SCM have been invited to sing at Tulsa, First, at the Baptist Church Music Conference. This is a national conference and includes worship pastors, denominational leaders, and educators from across the United States.

An important strength of the SCM/SCW ministry continues to be in the prayers and support of the nearly 600 people involved in these groups. This office receives prayer requests from members as well as churches across the state and are blessed to be partners in this ministry.

#### Oklahoma Baptist Symphony (OBS)

This group of wonderful musicians is over half way into another excellent season. When one attends a symphony concert they can expect to hear great music. In addition to wonderful music, the ministry of the OBS leads people to worship and lifts their spirits as they perform

music that points to the cross and a celebration of worship. The OBS partnered with worship leader, Jami Smith, for two concert events, and the blending of these musical styles created an inspired time of worship. Members of the OBS are strong witnesses in their churches and communities. In addition, fresh and innovative ways are being explored to share the Gospel with their unique sound and ministry.

As part of the OBS mission to equip musicians and reach in to the community, the symphony has a day of Master Classes at Skiatook High School. This event also includes a concert for the students and another for the community.

#### Singing and Praising

Singing and Praising is a yearly event primarily for senior adult choirs. This event provides inspiration, fellowship, and training. The choirs or individuals gather as a mass choir as they prepare to lead a time of corporate worship. This year the event is at Mustang, Chisholm Heights.

#### Oklahoma Worship Collective (OWC)

The OWC is an informal gathering of predominately modern worship leaders. This is still a new ministry group, but they are growing in community and identity. Recently they had their second meeting at the OU Baptist Collegiate Ministry building. This group has been established to connect worship leaders with each other and provide encouragement and resources as needed.

The Collective is schedule to meet at the Baptist Building in March. It is hoped that this will connect them even more with Oklahoma Baptists and the efforts to encourage others to advance the Gospel in their ministries and personal lives.

#### YOUTH MISSIONS & EVANGELISM Brian Baldwin, Ministry Partner Amy Biliske, Ministry Assistant

#### **DARE2SHARE Live (Oklahoma)**

Dare 2 Share LIVE was a one-day evangelism training event on October 12 that trained students to start Gospel movement in their communities. The event was broadcasted live from Denver, Colorado, to locations across the country. Three of those locations were in Oklahoma— McAlester, First; Mustang, First; and Tulsa, First. Across the country, thousands of teens were equipped to pray, serve others, and share the Gospel all at the same time. Approximately 30 Oklahoma churches totaling 400 students participated in the three Oklahoma host sites. Motivated and equipped in the morning, teens then went out and served their local communities, shared the Gospel door-to-door as well as online, and were a part of a simultaneous nationwide Gospel movement. Nationwide, there were 125 host cities that engaged 561 churches total. It was encouraging to see all the rooms and auditoriums, some packed with people and some with a handful, but all were equipped and unleashed for the cause of Christ. It also was very encouraging to see Oklahoma lead the country in the number of Gospel conversations initiated. Greg Stier, Zane Black, Jerrod Gunter, Esteban Shedd unpacked great truths in personal, practical, and powerful ways. Each host site had a live emcee and live band. The day ended with a powerful drama that challenged teens to go all in to follow Jesus. It is encouraging to hear feedback from leaders about those who participated as they are involved at their schools and with their circle of friends.

#### **Youth Evangelism Conference**

Youth Evangelism Conference (YEC) drew more than 3,000 people from 160 churches this year as students across Oklahoma met at Falls Creek Baptist Conference Center, January 19-20, to be taught how to share the Gospel in their communities. Students were excited, engaged, and it was evident they wanted to learn more about sharing the Good News with their friends and classmates at school. This year's attendance of 3,000 exceeded last year's attendance of 2,350 people from 115 churches. This was the fifth year YEC met at Falls Creek, and the attendance has more than doubled since Falls Creek first hosted this event in 2016. The focus of evangelism is applied in four ways at YEC—urgency, fluency, strategy, and mobility—with each application being a focal point in a main session. D.A. Horton, a pastor in California, opened YEC addressing the urgency of sharing the Gospel. He preached with depth, but was able to communicate with students in a way they understood. He gave a powerful Gospel presentation and many made decisions during the invitation time. The Skit Guys spoke during the Monday morning session, addressing the fluency or the relational aspect of evangelism. Their humor and story-telling resonated with students. They also did a skit called "Eye-Glass Department" that connected well to the conference theme of "clarity," which is based on Isaiah 42:7, "You open the eyes of the blind and set the captives free."

In Monday's second session, a panel of eight students discussed the GOODNEWS Gospel conversation strategy. The students were excited and effective in communicating to such a large number of their peers. Their message was received very well by those in attendance. The final session of YEC focused on mobility, or being active in evangelism, and was led by Brian Baldwin who featured videos that can be used as conversation starters. Since inspiration without application leads to frustration, it was crucial to end the conference with a challenge for students to initiate a Gospel conversation right then. Hundreds stood to their feet indicating they sent Gospel messages to their friends during the session. Developing a strategic plan has become a regular activity at YEC. Before leaving, each church group met to set up a strategic action plan to accomplish their Gospel advancing goals. It sent churches home with a game plan that is accustomed to them, their students, and their "turf," where they have influence at schools, sports teams, and other groups. Church groups that attended YEC last year were provided a copy of the group's previous plan. Each group used last year's plan to measure what worked and where they can improve in sharing the Gospel.

YEC featured 21 breakout sessions that met throughout Falls Creek's campus. All of the breakouts were listed in four categories relating to Gospel sharing strategies. The categories included creative, direct, logical, and relational. The "bread and butter" of YEC are the breakouts because the settings allow for more interaction and feedback. All of the breakouts were recorded and have been made available online to church groups. YEC has made major changes over the years. Now that it has found a stable home at Falls Creek, YEC is expected to continue to be a Gospel advancing training event for Oklahoma Baptist students. God has allowed the vision to be fulfilled from being an outreach event to students being equipped and unleashed to be the outreach event!

#### **GoStudents**

The deadline for the 2020 GoStudents mission trips has ended, with an exception of the Oklahoma Projects. In the summer of 2020, GoStudents will have teams in Tulsa, Oklahoma City, Lawton, Portland, Seattle, New York City, Edmonton Canada, Calgary Canada, Belize, Peru, Portugal, Spain, Latvia, and Cambodia. The trip scheduled for East Asia was canceled due to potential health risks in the area. GoStudents has added new projects in New York City and Peru for this summer. Vision trips to these locations were made last spring and fall to make preparations. Over 330 students and adults have applied. The application vetting process is

almost complete and teams will be finalized by the training retreat. Oklahoma project applications will continue to come in over the next few months. A new online registration system and project organization structures have allowed GoStudents to continue to scale the numbers of students that can participate each year. Information packets were mailed to each participant. Plans are being made for this year's training retreat on March 28, where the GoStudents participants, leaders, missionaries, and church planters will gather at Oklahoma City, Eagle Heights to ready themselves. The goal is not only to grow wide in number of students being mobilized on mission, but also to grow deep in training them to minister effectively on their individual projects and beyond.

## REPORT TO COMMUNICATIONS/CP COMMITTEE March 2020 Brian Hobbs, Communications Group Leader Lori Coats, Ministry Assistant

Oklahoma Baptists' Communications Group and Cooperative Program Office are sharing the story about what God is doing among Oklahoma Baptists across the state and around the world. By using leading-edge tools of communication—including social media, podcasting, and video—and time-honored communications tools like print to communicate with Oklahoma Baptists the shared vision of "we encourage one another to advance the Gospel."

### THE BAPTIST MESSENGER Brian Hobbs, Editor Chris Doyle, Managing Editor

The *Baptist Messenger* continues its recent production change of printing twice a month. Circulation numbers continue to rise, as the *Messenger* reported 42,043 subscriptions in the January 23, 2020, edition.

Highlights of the *Baptist Messenger* from the final months of the year include feature articles promoting the November 11-12 Annual Meeting, including the 2019 Pastors' Conference and the International Mission Board (IMB) Sending Celebration. The *Messenger* reported the approval of sending more than \$1 million more to Southern Baptist Convention (SBC) causes, as well as commissioning 29 international missionaries in a packed worship center at Oklahoma City, Quail Springs.

The *Messenger* also covered the dedication ceremony of the new Baptist Collegiate Ministries (BCM) building at the University of Oklahoma, October 18, as many Oklahoma Baptist leaders, community leaders, and OU BCM/BSU alumni were in attendance. *Messenger* readers also were introduced to the new Church Relations Group, as the December 5 edition featured an article on the regional ministry partners and the affinity group ministry partners.

The final edition of 2019 reported the Hobby Lobby and Green family donation to Oklahoma Baptist University (OBU) of the former St. Gregory's University and featured an article on a preaching guide to be used on Sanctity of Human Life Sunday. Various Oklahoma Baptist pastors and leaders contributed to this resource.

The December 19 *Baptist Messenger* also featured its top newsworthy moments of 2019, which included Oklahoma Baptists unveiling a new brand, strategy, and ministry groups. OBU's presidential change, Southern Baptists confronting the sexual abuse crisis, and the IMB receiving much recognition through Oklahoma Baptist life during 2019 were among the year's major occurrences.

Also, Stephen Rummage's article "Giving the Invitation," which appeared in the December 19 *Baptist Messenger* received much attention. Baptist Press promoted the article written by the Oklahoma City, Quail Springs pastor on its national news service. Rummage's article also was mention by speakers at the recent Advance Conference.

Recent Messenger Insight podcasts featured interviews of Hobby Lobby President Steve Green, Amy Petersen and Amy Cordova discussing ministry wives, members of the Christian band We Are Messengers, and Southwestern Seminary President Adam Greenway.

WordslingersOK.com made a move. The blog website is now a part of BaptistMessenger.com and continues to feature more than 15 contributing bloggers who cover topics relating to news, culture, faith, and more.

### COOPERATIVE PROGRAM Chris Forbes, Marketing & Branding Partner

The SBC Executive Committee (EC) has invited the Oklahoma Baptists' Branding & Marketing Partner Chris Forbes to join a task group that will develop a new branding strategy for the Cooperative Program (CP). The EC expects to roll out a new CP logo in time for the SBC annual meeting this June in Orlando. The task group will be working with EC VP Willie McLaurin in the formation of a branding task force of about 12 state and SBC convention leaders who will work on branding and marketing strategy and will be planning a national CP Summit with hopes of reinvigorating the Cooperative Program's communication strategy.

Oklahoma Baptists have offered to be an early adopter of any new CP marketing initiatives. It is expected that the SBC may start seeing the appearance of the new logo in late spring. If practical, the state will introduce the new CP logo in marketing collateral as early as then. In the meantime, production of new CP promotional collateral will be delayed until the new logo is released.

To help serve our churches better, a church-centered custom Cooperative Program PowerPoint (PPT) has been developed. The convention is now able to offer any church a profile of their own CP giving in an attractive format they can easily share with their members. The PPT shows how the specific church's CP giving was allocated across the state and around the world. It also shows how Oklahoma Baptists will increase the CP allocation beyond the state by 3 percent.

A new addition to the CP Missionary Prayer Guide has been initiated. Throughout the year, in addition to the usual promotion of vital prayer items, a 300-word article about each person in the prayer guide will be featured on the *Baptist Messenger* online edition. This will help Oklahoma Baptists know more about the story behind the ministry of each featured missionary.

#### Oklahoma Baptists' Branding and Marketing

Oklahoma Baptists rolled out a new branding initiative at the 2019 Annual Meeting after a yearlong strategy and brand clarity process. The most visible aspect of the new branding is the new logo. The convention has received a lot of positive feedback about the new identity mark. This has been encouraging; however, there remains more work to be done. The brand clarity process of which the convention has been engaged included a significant amount of "deep work" that went into the rebranding efforts that has yet to be fully integrated into the organization.

Throughout the year 2020, the convention will be aligning ministries to the new brand directions derived from this process. This includes changes in the process for planning, but also

introduces our new service standards, as well as branding and brand culture guidance. Marketing collateral and media development will also be effected.

To assist the integration of the new brand into the life of the organization, two groups have been formed with Oklahoma Baptists' staff taking leadership. First, the *BrandCom Advisors*: a group comprised of Chris Forbes, Branding & Marketing Partner; Brian Hobbs, Communications Director; and Walter Johnson, Director of Creative & Print Services. This task group works to set brand policy and direction of the new branding as it is being integrated into the organization. Second is the *MarCom Committee*: a group comprised of Chris Forbes, Brian Hobbs, Walter Johnson, Todd Sanders, Jordan Anson, and Amy Cordova. Members of this group were involved in the brand clarity process and serve to assist leaders in implementing branding initiatives and helping keep the convention branding consistent with the conventions' ministry needs. Both groups are under the supervision of Senior Associate Executive Director Joe Ligon.

The convention expects to have all the ministries and practices aligned to the new branding by the annual meeting of 2020.

### ETHICS & RELIGIOUS LIBERTY COMMITTEE Brian Hobbs, ERLC Liaison

Oklahoma Baptists' Ethics & Religious Liberty Committee (ERLC) worked in concert with the Pro-Life Task Force and Hope Pregnancy Centers to create a comprehensive Sanctity of Human Life Sunday campaign. The effort featured a preaching guide, prayer points, videos, bulletin inserts and more, all designed to serve as resources churches can use to help protect unborn lives and create a culture of life in Oklahoma. In January, Communications Director Brian Hobbs represented Oklahoma Baptists at the March for Life event in Washington, D.C. In February, Oklahoma Baptists' ERLC played a significant role in the planning of the 29<sup>th</sup> annual Rose Day event, which was postponed due to a winter storm. Future Rose Day plans are in the works. In addition to these efforts to protect the unborn, the ERLC continued to highlight the issues of foster care and biblical marriage.

### PUBLIC RELATIONS Brian Hobbs, Communications Director

Oklahoma Baptists' Communications Office garnered positive news media attention on various events, including the November Annual Meeting, the Advance Conference, Disaster Relief, and more. The Communications Director also responded to numerous local media requests, including working with reporters from The Oklahoman, KOCO-TV, and others. In addition, Baptist Press carried stories from the *Baptist Messenger* and Oklahoma Baptists, which were picked up by other religious news publications. With a goal of enhancing the reputation of Oklahoma Baptists and bringing glory to Jesus Christ, the Communications Office continues to share the story and mission of advancing the Gospel.

# REPORT TO FINANCE COMMITTEE March 2020 Kerry Russell, Group Leader and Chief Financial Officer Carol Lewis, Administrative Assistant

Cooperative Program finished 2019 at \$24,678,500, which is 3.2 percent under the annual budget requirement. This amount was lower than 2018 by \$485,292 or 1.9 percent.

Edna McMillan State Missions Offering finished at \$1,182,164, which is 0.75 percent lower than 2018 and 1.4 percent under the budget goal.

Lottie Moon Christmas Offering will close on April 30, 2020. However, for the 2019 calendar year this offering is 1.7 percent more than 2018.

Annie Armstrong Easter Offering finished at \$1,832,479, which is 6.8 percent above 2018.

In 2019, the budget was under spent by 1 percent as the teams did a good job managing the difficult year.

Capin Crouse will soon begin auditing our records for 2019, and another unmodified (clean) audit opinion is expected.

Thank You for giving faithfully through the Cooperative Program and praying for ministries of Oklahoma Baptists!

#### Leslie Osborn, Controller

During 2019, the Financial Services Group processed numerous transactions. The following has the approximate number of each type of transaction: 42,300 journal entries touched, 7,100 accounts payable checks written, 570 different employees paid, 1,200 deposits made, and 1,410 individual contributions received and recognized. Every member of this group considers it a great privilege to support the ministries of Oklahoma Baptists.

The bookkeeping for two of our Baptist Collegiate Ministries (BCM) has been completed for 2019. The increased efficiency of this process is evident. The directors on these two campuses have been very patient and kind as the process has been refined throughout the year. The Financial Services Group continues to discover ways to support our Baptist ministries.

In December 2019 the annual audit began. Capin Crouse, the external auditors, spent three full days with the Oklahoma Baptists' Financial Services Group completing preliminary work to prepare for their visit in March 2020. The Financial Services Group is working diligently to close the 2019 books and prepare the financial statements for audit.

## REPORT TO SUPPORT SERVICES COMMITTEE March 2020 Joe Ligon, Sr. Associate Executive Director Shasta Baker, Administrative Assistant

### CREATIVE GROUP Walter Johnson, Creative & Print Services Director Brooke Biggs, Ministry Assistant

The Oklahoma Baptists' Creative Group supports the creative, media, and web efforts of the Oklahoma Baptists' staff and its ministries. The audio/video portion has continued to produce numerous video pieces including Beta Collective, mission videos for Falls Creek Youth Camp, online video courses for the Robert Haskins School of Christian Ministry, and various promotional pieces. Production continues on the Messenger Insight audio podcasts with quests including Heath Thomas, Michael and Lauren McAfee, Joel Harder, and Teron Gaddis. Production assistance was also provided for Associational Children's Camp, Falls Creek Youth Camp, Indian Falls Creek, and LifeWay Collegiate Week. The Creative Group is playing a large role in the organization's rebranding efforts. Consolidation of dozens of websites into the newly launched OklahomaBaptists.org website is underway. The goal is to provide a single source of resources and information to church staff and laypersons. In addition, Oklahoma Baptists are using social media, email, and text messaging to promote various events and continually exploring the use of new social media platforms for outreach. The Creative Group assisted The Baptist Messenger with replacing the subscription management tool, which had been in place for many years. The new system has greatly streamlined the process of managing subscriptions. The Creative Group is committed to ensuring that Oklahoma Baptists stay knowledgeable in all of these areas and in front of current trends.

# CONFERENCE CENTERS Andy Harrison, Director Elizabeth Keck, Ministry Assistant Jeremy Tonihka, CrossTimbers Operations Supervisor

Fall Back Weekend was held at Falls Creek, October 18-19, and drew a registration of 1,130 middle school and high school students and sponsors. Ben Trueblood, LifeWay Student Ministry Leader, spoke at the event. This was the ninth year for Falls Creek to host this weekend retreat.

The Youth Ministry Forum was held at Falls Creek on November 22-23. This was an intense time of training and retreat for youth pastors and their spouses. There were 205 participants in attendance. General Session speakers were Scott Kindig, James Lankford, and Andy Blanks. Worship as led by the Garry McNeill Band.

The Youth Evangelism Conference (YEC) was held at Falls Creek on January 19-20, 2020. Since YEC became an equipping event at Falls Creek, registration hit an all-time high of 2,925 participants. Featured speakers were D.A. Horton, The Skit Guys, and Brian Baldwin. The Summit OK Collective led worship.

Since the September 2019 Board of Directors meeting, CrossTimbers has hosted several events with a total of 300 participants. Preparation of the campgrounds is already underway in 2020 with several projects in progress including, the renovation and painting of dormitories,

completion of a high ropes element, and the planned installment of an LED wall for the chapel stage.

#### TECHNOLOGY Will Wright, Director

The Office of Information Technology provides planning, implementation, and maintenance of network services for the Oklahoma Baptists' offices, Oklahoma Baptists' conference centers, and as a contractor, providing the same services for Baptist Village Communities (BVC) at their 14 locations.

These network services include infrastructure cabling, switches, wireless access points, routers, and a combined total of over 100 servers (most of which are virtual). Services also include support of over 600 users and personal computers consisting of laptops, desktops, and tablets, and three separate but interconnected phone systems for Oklahoma Baptists (including offices at 3800 North May Avenue, Falls Creek, and CrossTimbers), Oklahoma Baptist Homes for Children (OBHC), and BVC. Over 1,000 intelligent technological devices are managed and maintained by Oklahoma Baptists' Office of Information Technology.

The Forsythe Computer Lab has been upgraded to laptops instead of desktops so the devices can be checked out by employees for miscellaneous events, as needed. This will save money by not requiring each group have extra machines available for checkout.

OBHC has completely moved back into the Baptist Building. This was a big undertaking for the technology department. The IT Office assisted in facilitating new network and phone drops as well as reconfiguring phone extensions for the incoming employees.

A full software upgrade for the access control system took place just before Christmas break. Expanding the security camera recording capabilities at Falls Creek is to follow as part of the upgrade.

Falls Creek tabernacle HVAC control hardware and software is underway and should be completed soon, replacing a system that is as old as the building itself.

Office365 is still being rolled out and the plan is to have most users onboard by the start of the second quarter of 2020.

There was a significant data loss issue that effected BVC email. Most of the data was able to be recovered from local machines, but not all the data was able to be restored. This, in turn, constituted an upgrade to our backup devices in order to prevent the issue from occurring in the future. The IT Office spent 126 man hours over a five-day period, resolving the issue over Christmas break.

The helpdesk ticketing system reported that 1,030 requests were handled in the last quarter of 2019. A 98.25 percent resolution rate was achieved with an average response time of 2 hours 39 minutes, and an average time spent on each ticket was 39 minutes. This includes weekends and holidays.

## CHURCH AND EMPLOYEE BENEFIT SERVICES Thomas Jordan, Director Lou Ann Abel, Ministry Assistant Laney Ellis, Ministry Assistant

**Insurance -** The third year of self-funding for medical insurance for employees was completed at the end of 2019. The medical plan for 2019 will experience a loss of over \$50,000. For 2020, the medical plan will return to fully insured status. The 2020 plan will be with Aetna and is projected to result in expenses of \$50,000 to \$75,000 below budget.

The retiree prescription and medical coverage will be with UnitedHealthcare in 2020. Retiree medical insurance premium rates experienced an increase of 2.8 percent for 2020.

The dental insurance benefit will again be self-funded for 2020. Delta Dental will be the plan administrator and the source of network providers. The dental plan, after five years of self-funding, has experienced a net gain of about \$11,000.

The self-insured workers' compensation plan will finish an approximate \$4,000 above budgeted expenses for 2019.

#### **GuideStone Financial Resources:**

The Protection Benefits are offered to eligible ministers on church staff who participate in the Church Retirement Plan. Disability income benefits were paid to 20 church staff for a total of \$111,500.04. Survivor protection benefits were paid to beneficiaries of 5 church staff for a total of \$93,668.00. The combined payout for these two benefits was \$205,168.04. Oklahoma Baptists paid \$101,532.90 in contributions to GuideStone for these two benefits.

**December DOM Retreat -** The annual retreat for the Directors of Missions was held in December. The RITSS Conference (Retirement, Insurance, Taxes, and Social Security) provides financial information that relates to and impacts churches, associations, and church leaders. Guest speakers provide information on retirement saving, insurance, tax issues, Social Security, and other personal financial topics.

**Merit Raises for Employees** – Merit-based pay raises were implemented for 2020. The pay raises were based on the evaluation of employee performance.

## CHURCH RELATIONS GROUP REPORT March 2020 James Swain, Associate Executive Director Kdie Nix, Administrative Assistant

It is an honor for the Church Relations Group to serve Oklahoma Baptists as we encourage one another to advance the Gospel. This new group is focused on being relational and responsive to the needs of our churches and pastors in their contexts. The group consists of the Regional Ministry Partners and the Affinity Ministry Partners. The Regional Ministry Partners have responsibility for serving with the churches and associations in particular regions of the state. The Affinity Ministry Partners have responsibility for the churches and associations in their affinity group.

Another key member of the group is our Ministry Wives Partner who will give focus to this vital constituency. The personal and family wellness of pastors and ministry leaders is a major point of emphasis for the group. This group will serve within the strategic patterns of being church centered, pastor connected, and associational partnered. The pages that follow contain the first report of this group and will provide insight into their work.

#### **REGIONAL MINISTRY PARTNERS**

#### **NORTHWEST REGION**

Griff Henderson, Regional Ministry Partner

Oklahoma Baptists are advancing the Gospel in the Northwest region of Oklahoma by connecting with the diverse population of pastors and church models found there. The Northwest region consists of 7 associations of over 300 churches affiliated with Oklahoma Baptists.

Griff Henderson has been in all seven associations and has made contact with each of the seven Directors of Missions (DOMs). Griff attended Baptist Collegiate Ministry luncheons on two of the campuses in the Northwest region.

Griff was able to encourage Oklahoma Baptists' pastors by engaging with 50 pastors by having meals, conversations at meetings, or joining them in their individual churches. Griff has been able to encourage these pastors in their faith, families, and ministry focus.

Griff has preached in ten different churches in the Northwest region.

#### **SOUTHWEST REGION**

Brett Selby, Regional Ministry Partner

Oklahoma Baptists are advancing the Gospel in the Southwest region in the following ways: Brett Selby, through phone calls (2), emails (4), and visits (13), has interacted with 16 churches and 5 associations in the Southwest region. Brett provided services that included leadership and staff development, transitional pastor/search committee consulting, stewardship strategies, church revitalization, evangelism strategies, and personal and family wellness of pastors.

In addition, Brett helped churches in these general areas: church constitution and bylaws, pastoral job descriptions, and the assimilation of and follow-up on visitors to worship. Brett also participated in training events such as coaching, transitional pastoring, and preaching. Brett expects that in the next quarter numbers of interactions will increase significantly with churches and associations in the Southwest region.

#### **EASTERN REGION**

Buddy Hunt, Regional Ministry Partner

Buddy Hunt, the Eastern Oklahoma Regional Ministry Partner, has visited the DOMs in all ten of his assigned associations. He has discussed the regional ministry partnership with them and listened to their assessments of strengths and weaknesses of their association and churches. Buddy met with the six Baptist Collegiate Ministries directors in his region and toured their facilities, prayed with them, encouraged them, and committed his support to them as their ministry partner.

Buddy personally visited with 23 pastors and staff members to pray with them and discuss how he can partner with them to minister to them personally and with their churches to assist in advancing the Gospel.

He has spoken at three associational pastors conferences, sharing his testimony, and the details of his ministry as he partners with their churches advancing the Gospel. He has preached in three churches, attending worship service in seven different churches, and preached one deacon ordination service. Buddy visited the retirement center at Hugo and toured two Hope Pregnancy Centers in his region. He visited two churches about having a transitional pastor, conducted two personal wellness visits with pastors and one wife. He has been in communication with one church about conducting deacon training.

Buddy has attended transitional pastor training, coach training, Disaster Relief training, and Replant Church training in Atlanta with North American Mission Board. He attended the DOM retreat, the Multi-Vocational Pastor's retreat, and the Advance Conference.

#### **EAST CENTRAL REGION**

Mark Dance, Regional Ministry Partner Director of Pastoral Development

In January, Mark and Janet Dance bought and moved into their new home in Broken Arrow. Also in January, Mark attended three events: At Home Week, Transitional Pastor Training, and Advance Conference. These have been crucial in developing alignment within the Church Relations Group as well as with other convention staff.

Mark preached at Broken Arrow, First, two days after arriving into town. Mark and Janet also attended Tulsa, South Tulsa, and Owasso, First, where Mark had spoken at a deacon/staff event a few weeks before.

Mark's second day in the East Central region was spent speaking to more than 30 pastors in Cimarron Association. He has connected with the other DOMs in the region by phone or at events. All eight associations in his region have invited him to speak at one of their events in the next few weeks and months.

On Mark's fourth day, he visited two ministry couples from his region whose babies were in the Tulsa Children's Hospital, along with subsequent follow up calls and texts. Mark has been able to share a meal with 13 pastors this month, 3 of which included the pastor's wife and Mark's wife, Janet.

Initial conversations have started across the state about how these regional ministry partners can help pastors and ministers early into their calling. They are also preparing for initiatives that may not take place until 2020 or 2021, but these initial seeds of feedback are important.

#### **AFFINITY MINISTRY GROUPS**

#### **MINISTRY WIVES**

Amy Petersen, Ministry Partner

The vision for the Ministry Wives Ministry Partner is to support and encourage the spiritual healthiness and family wellness of ministry wives. The ministry wife holds a unique role and faces many layered and complicated challenges, such as isolation, loneliness, distrust, unrealistic expectations, inability to set healthy boundaries, dealing with criticisms and judgements, pretension, shame, marital strife, etc. This vision is being acted upon in two primary ways: through communication/awareness and relationship building.

**Communication/Awareness:** Because the ministry wives ministry partner is a new role, communicating the vision and building awareness statewide is key and is being accomplished in the following ways: introduction podcast with Brian Hobbs and Amy Cordova on November 6, a presentation at the Advance Conference during the Women's Ministry session, writing a weekly spiritual truth and encouragement post on the Ministry Wives Facebook group (private) containing 710 members with active interaction, contributing an article to the *Baptist Messenger* for the March 26 issue, and coordinating with Amy Cordova, Missions and Women's Ministry Partner, on ways to involve a continued Ministry Wives focus at statewide events.

Relationship Building: Growing relationships is imperative to accomplishing the vision. It requires patient and methodical efforts to cultivate buy-in, engagement, and trust with the ministry wives, which is being addressed in these specific ways: attended Coffee and Conversations for Ministry Wives with Julie Dilbeck at the Annual Meeting and made connections with many ministry wives, a presentation at the Advance Conference with associational partners at the DOM lunch, speaking to the DOM wives at the DOM retreat at Falls Creek on February 25 to invest and discover partnership opportunities, and scheduling lunches/coffees with ministry wives across the state to develop a statewide network of Ministry Wives.

#### AFRICAN AMERICAN

Walter Wilson, Ministry Partner Grace Obregon, Ministry Assistant

The African American Partnership has 51 participating churches. Walter Wilson has traveled to places such as Checotah, Muskogee, and Bartlesville leading Black Church Leadership conferences. During these visits, he assisted 27 churches with resources and training.

Walter is currently preparing to host the regional meeting of The National African American Fellowship of the Southern Baptist Convention (SBC) here at the Baptist Building. This will be the first opportunity for Oklahoma to host this event. There will be representatives reporting from the SBC Executive Committee, LifeWay, World Vision, Internationa Mission Board, GuideStone, North American Mission Board, and the Ethics & Religious Liberty Commission. There will be a special symposium dinner on Tuesday evening open to anyone who desires to come greet, dine, and take part in the symposium.

#### **NATIVE AMERICAN**

Emerson Falls, Ministry Partner Grace Obregon, Ministry Assistant

#### **Associational Partnerships**

The Native American Affinity Group seeks to attend the quarterly meetings of the Native American associations to stay informed of their activities and needs, and to seek ways that we can help strengthen the work of the associations. Direct meetings are held with the Directors of Missions to encourage and facilitate partnerships in Kingdom work. Emerson Falls has been busy in the following ways:

- Attended the Cheyenne Arapaho Annual Meeting to discuss how we can partner together to assist feeble churches.
- Met with the DOM of the Chi-Ka-Sha Baptist Association to help develop plans for mentoring those who have been called to ministry. Plans were also made to use a Block Party Trailer that has been delivered to the association.
- Met with DOM of the Choctaw Chickasaw Association to address the need for pastoral vacancies and pulpit supply. Also, discussed new mission points (churches) in Atoka and Poteau.
- Met with DOM of the Cheyenne Arapaho Baptist Association to discuss pulpit supply for the pastorless churches in the association. Also discussed a new mission point in Seiling.
- Met with the Choctaw Chickasaw Family Camp Planning Committee to discuss camp funding, revised policies, and the 2020 program.

#### Pastoral Encouragement

The Native American Affinity Group seeks to visit pastors to listen to needs and offer help using the ministry "toolbox." Emerson Falls has:

- Met with two pastors who recently left their churches due to forced resignations. The first concern was to minister to the personal and family needs. Assistance in finding new ministry opportunities was offered. Dialogue will be on-going.
- Encouragement was given to a Choctaw pastor who lost his wife of many years, and is also experiencing health problems. The DOM and others were made aware so they could also help meet the needs.

#### **Church Development**

The Native American Affinity Group seeks to visit in churches during times of celebration. When invited, help is offered/suggested when churches are struggling. Emerson Falls has:

- Met with the members of a church in western Oklahoma that was considering disbanding. Encouragement to continue was given and assistance in pulpit supply and pastor search was offered.
- Met with members of another church in western Oklahoma. They asked for assistance in the pastor search training and pulpit supply.
- Met with a church in northeastern Oklahoma to assist in revision of bylaws to address same-sex issues.
- Attended the celebration of a mission point celebrating their three-year anniversary.

#### **Making Disciples**

The Native American Track of the Robert Haskins School of Christian Ministries has completed curriculum development of courses leading to a Diploma in Pastoral Ministry. Two Native American students will graduate in the spring: Emmitt McKenzie and Chris Tiger.

#### **HISPANIC**

Everardo Borunda, Ministry Partner Grace Obregon, Ministry Assistant

#### **Encouraging Pastors and their Families**

The Hispanic Affinity Group has been able to meet with pastors from around the state to offer support and encouragement during very difficult times in their lives and ministries. Several pastors had expressed their concern regarding some of the changes they noticed were happening due to the restructuring of the organization. Mark McClellan and Everardo Borunda were able to meet with them on different occasions to answer their questions and to explain more clearly what some of the changes meant.

The Hispanic Affinity Group were also present for the funerals of two pastors and a pastor's family member. Two of them had been serving in the southwest region for several years, and the other had served in different Hispanic churches in the state during the 90's. They were able to offer emotional support to their families, and to make a financial contribution on behalf of Oklahoma Baptists to assist one of the pastor's elderly widow with funeral expenses.

They will continue to meet with pastors from around the state to encourage them as they work to advance the Gospel in their local communities. The goal is to connect with every pastor in the state in the months to come, and to help them identify some areas of ministry where Oklahoma Baptists can come alongside them to help them fulfill the Great Commission.

#### **New Works**

The Hispanic Affinity Group has been able to respond to several requests from some churches with a desire to reach Latinos in their communities. Through the collaborative efforts of Henryetta, First, and Iglesia Bautista Eben-Ezer in Holdenville, a new Hispanic work will be started in Henryetta. Both pastors, as well as some of their church leaders, have met with Everardo to talk about the ways in which Oklahoma Baptists can help make this new work a success.

Another ministry that has reached out to Oklahoma Baptists to request assistance identifying Spanish speaking believers to assist them to reach their community is Mission Norman. Everardo has had several conversations with them to find out the best way in which other

Hispanic Baptist churches can partner with them to evangelize the growing population in the Moore-Norman area.

#### **Regional Evangelism Conferences**

The Hispanic Affinity Group held three regional evangelism conferences in the month of October of last year. These events were designed to train and encourage pastors and churches to be better equipped to evangelize their communities. Over 400 people combined were in attendance at these events. There were different tracks for adults, children, and youth.

After evaluating the effectiveness of the impact of these training events, in 2020 the Hispanic Ministries Office will no longer offer this conference using the same format. Please read the sections below titled "New Strategy for Regional Church Training" and "New Strategy for Pastors and Leaders Training" to learn more about the new plan.

#### El Mensajero Bautista (Spanish Baptist Messenger)

The Hispanic Affinity Group continues to use El Mensajero Bautista to inform Oklahoma Hispanic pastors and churches about the ministry happening in the state and around the nation. This also is an area that is being evaluated to decide if it is the most effective way to inform Oklahoma Hispanic Baptists.

#### **Women's Ministry Integration**

For the second year, the Hispanic Affinity Group is working with Amy Cordova and her ministry group to encourage Latino women to attend the Women's Retreat. Last year, over 60 Hispanic ladies were part of Retreat where simultaneous interpretation was available for those who could not understand English. This year more women are expected to be part of this wonderful event.

#### **Hispanic Pastor's Council**

Last November, 21 Hispanic pastors from around the state took part in the first Consejo Estatal de Pastores para el Avance del Evangelio (Hispanic Pastor's Council for Gospel Advance). This group of leaders met with Everardo Borunda to discuss the most pressing needs for Hispanic churches in the state. The result of this meeting was a general consensus among the pastors, and a renewed commitment to focus on evangelism, discipleship, and the development and sending of leaders to start new works among Latinos in the state. The plan is to have this group meet in person once a year, and to have a continuous conversation with them throughout the year to help inform the Hispanic Ministries Office of the needs among Hispanic churches in the state.

#### **New Strategy for Regional Church Training**

Recognizing that there is a great need for equipping church members to advance the Gospel in their communities, the Hispanic Ministry Office has presented a new plan to pastors and leaders in the state to partner with them and their association to offer training events in every region of the state. By providing matching funds, advice, and promotional materials, the Hispanic Ministry Office is encouraging neighboring churches to partner together to train their membership in different areas of ministry, as they see the need.

The response by the pastors has been positive, with the first group of churches in Oklahoma City taking the initiative to have their first training by mid-March, and Tulsa churches meeting in February to decide which training events they will have during the year.

#### **New Strategy for Pastors and Leaders Training**

The need for pastoral training and leadership development is great among Hispanic Baptists. The Hispanic Affinity Group is putting together a number of statewide training events designed for existing pastors and leaders to help them lead more effectively. This dual approach to train the membership and the leadership of the church is designed to direct the resources provided by Oklahoma Baptists in a more efficient manner, and to evaluate the results of these trainings more clearly.

Ninety percent (90%) of Oklahoma Baptist pastors are bi-vocational, which means that most of the time their other responsibilities keep them from developing training programs or events to equip the leaders in their churches. Oklahoma Baptists want to provide targeted resources and training events for these pastors to help them develop those from within their ranks who will help them carry the load of ministry.

#### HISTORICAL COMMISSION REPORT Bob Nigh, Historical Secretary

Several items of special historical significance were donated to the Gaskin Baptist Archives housed at Oklahoma Baptist University in Shawnee during 2019.

Included were five notebooks filled with writings by former Baptist General Convention of Oklahoma (BGCO/Oklahoma Baptists) Executive Director-Treasurer William G. Tanner. The collection was donated by officials with the University of Mary Hardin-Baylor in Belton, Texas, for which Tanner served as president for several years.

Falls Creek youth encampment programs from 1950, 1962 and 1964, along with a cardboard fan used to keep a camper cool in the sweltering heat of a southern Oklahoma sun, were donated by LeRoy Fore of Tulsa.

Fort Gibson, First donated either an intact, or pieces of, issues of the *Baptist Beacon* printed in 1945-46, and a copy of the April 13, 1950, issue of the *Baptist Messenger*, which ran a teaser on its cover about a story on page 3: "Vacation Bible Schools are Fun, ask the Moores of Muskogee Association." The "Moores" were missionary Jay W.C. Moore and his wife (No name given), who had conducted 85 VBS sessions in the past 10 years in the association.

L.B. and Marie Flanigan donated several books written by Nicey Murphy, former assistant executive secretary of the Oklahoma WMU and, later, executive secretary of the Colorado WMU (1956-57) and the Great Plains Baptist Convention WMU (1968-76). Colorado Baptists named their state missions offering after Murphy, much like the Oklahoma offering is named for Edna McMillan. The books include "The Flip Side, or Workin' for the Lord ain't all That Dull"; "The 30th Child of Southern Baptists" about the birth and early childhood of the Great Plains Association, and a biography of her mother, "Agnes Murphy, Whatta Woman!" Also donated was a copy of a conference study guide presented by Murphy at the Glorieta, New Mexico, Conference Center, "The Shocking Case of Murder in the Church, or Who is Killing Mission Study?"

Mary Ellen Keeton of Kingston and Don Baxter of Oklahoma City were elected as new members of the Oklahoma Baptist Historical Commission by messengers to the Oklahoma Baptists' Annual Meeting in November. Assignments and chairpersons of the Commission's standing committees were made at the Commission's spring semi-annual meeting at the Baptist Building in Oklahoma City, including: Distinguished Service Award: Andy Latta, Chair, Luke Holmes and

Terry Brooks; Gaskin Church History Award: Don Baxter, Chair, Mary Ellen Keeton and Bill Haggard; Oklahoma Baptist Hall of Fame: Luke Holmes, Chair, Mary Ellen Keeton and Richard McCullough; Gaskin Baptist Archives: Leona Marion, Chair, Don Baxter and Richard McCullough.

The autumn 2019 edition of the *Oklahoma Baptist Chronicle* included articles about the two men inducted this year into the Oklahoma Baptist Hall of Fame—Anson Justice and Vernon Max Malone—and profiles of the two people who received the 2019 Distinguished Service Award—Robert E. Haskins and Pat Wagstaff.

The Historical Secretary was privileged to produce anniversary certificates for 20 state churches during 2019, and was honored to attend several of the observances. Churches celebrating anniversaries in 2019 included: Atoka, Hillcrest – 50th; Barnsdall, Victory – 25th; Bethel Acres, New Hope – 125th; Cherokee Association – 150th; Comanche, First – 125th; Elk City, Fairview – 60th; Enid, First – 125th; Geary, First – 125th; Kingfisher, First – 125th; Laverne, First – 100th; Midwest City, First – 75th; Noble, Etowah – 100th; Oklahoma City, Eagle Heights – 25th; Panama, First – 100th; Red Oak, First – 125th; Roland Hills – 50th; Sapulpa, Faith – 25th; Vinita, Bunker Hill – 75th; Wellston, First – 125th; and Wynona, First – 100th.

The Historical Secretary continues to receive and respond in a timely manner to requests from churches and individuals for historical information and for help in preparing anniversary observances.

# REPORT TO CHURCH RESOURCES COMMITTEE June 2020 Alan Quigley, Associate Executive Director Andrea Kelley, Administrative Assistant

COVID-19 has delivered a hard blow to most of the scheduled spring 2020 events. The women's and men's retreats were two of the larger events that were cancelled. While it is true that COVID-19 caused some ministry disappointments, it is also true that it provided some great ministry opportunities. The Church Resources Group quickly responded by providing churches and pastors with information and helps to address the new needs of Oklahoma Baptist churches. The Worship & Music Office quickly placed a webinar on the Oklahoma Baptists website showing churches how to do online (Facebook Live) worship. The Small Group/Personal Evangelism ministry partner wrote and dispersed information on how to continue small groups while maintaining social distancing protocols. The Missions and Women's Office began working with state leaders of Oklahoma Department of Human Services (DHS) and gave assistance in several ways that are described in this report. Last but not least, at the time of this report, Oklahoma Baptist churches have used over \$130,000 in hunger funds to feed children and senior adults during the crisis. The Church Resources Group did not have the spring that was planned, but truly were effective in the spring ministry opportunities that were given.

Update on Church Multiplication: During the June 2020 Board meeting you will hear a recommendation to partner with another Church Planting network to serve Oklahoma Baptists needs in church planting.

# BAPTIST COLLEGIATE MINISTRY Cris Lowery, Director Chad Coleman, Associate Carissa Jones, Ministry Assistant

The spring semester for Baptist Collegiate Ministry (BCM) carried over the momentum gained from the fall and ministry opportunities were numerous. The number of students involved continued the steady increase that began two and three years ago. The BCM basketball tournament kicked off what was intended to be a series of events designed to build unity and purpose across the state on individual campuses. These events included a variety of ministry and discipleship opportunities during spring break and culminating in students and leaders gathering at the Falls Creek Spring Retreat. Then came COVID-19. As a result, and in an effort to be responsible in the decision making process, all spring break events were cancelled. Soon afterward the Falls Creek Spring Retreat was also cancelled, as groups of 50 or more were beginning to be discouraged. Schools then began to clear their campuses of students in lieu of online learning platforms.

The challenge was immediate—how to minister to students while also practicing social distancing. In the weeks that followed, BCM leaders were on the forefront of online ministry. While events no longer allowed for participants to be in the same physical room, BCM leaders found ways to continue ministry, but to do it online. Training leadership teams, discipling students, having online large group gatherings, and creating online events to foster community continued at the same rate as before. Through online Zoom meetings, leaders have had the opportunity to learn from and challenge each other. It was impressive to see how quickly BCM

leadership adapted to a new and unprecedented paradigm. This shift has also been seen in the church-based college leaders.

While it is evident that methods have needed to adapt, the six priorities of BCM are still intact and being achieved in a variety of new, but effective ways.

# CHILDREN'S MINISTRY CHILDHOOD EDUCATION Mark Jones, Consultant Pat Jones, Ministry Assistant

#### **Vacation Bible School**

Vacation Bible School (VBS) looks very different in 2020 due to COVID-19. Many churches are considering moving their dates to later in the summer. Some churches are talking about having VBS off campus. LifeWay is providing great guidance on multiple ways to hold VBS for 2020.

The 2020 VBS theme is "Concrete and Cranes." The theme verse is Philippians 1:6, "I am sure of this, that he who started a good work in you will carry it on to completion until the day of Jesus Christ." The theme centers on building foundations of love, forgiveness, worth, promise, and life.

Many associational VBS training events were cancelled due to COVID-19. Oklahoma Baptists are working toward online resources for training.

#### **Community 94**

Community 94 moved to an online presence during COVID-19. Three Zoom meetings with children's leaders have been provided. The meetings are to keep in touch with other ministers and share ideas. The meetings have been well attended. The April meeting featured Melita Thomas from LifeWay Kids. Thomas shared multiple options for conducting VBS during COVID-19.

#### **Heart of the Child**

The Heart of the Child team continues to meet and evaluate plans for the 2022 event that will take place in Oklahoma City.

#### **Bible Drill**

The state Bible Drill competition was cancelled due to the COVID-19 outbreak. Churches who participated in the 2020 Green Cycle will be allowed to hold events in their own churches and still earn medals and certificates. The deadline to complete the drill is August 31, 2020. The event for 2021 will take place the first Saturday in May 2021.

CHILDREN'S MINISTRY
CROSSTIMBERS CHILDREN'S MISSION ADVENTURE CAMPS
CAMP PERFECT WINGS
Charlie Gatton, Camp Program Director and Ministry Partner
Pat Jones, Ministry Assistant

#### **CrossTimbers**

June and July camp dates have been cancelled due to COVID-19.

The camp theme "I Must" will be transferred to the 2021 camp season. *He must increase, but I must decrease.* (John 3:30) CrossTimbers registration opens online November 2, 2020, at 8:00 a.m.

Mission stops will be aligned with the GoStudents Ministry. Edna McMillan, Annie Armstrong, and Lottie Moon offerings will be briefly introduced to students. Mission stops will include Lawton, New York City, and the Venezuelan exodus to Peru.

The CrossTimbers planning team continue to meet monthly to prepare for all the aspects of the 2021 camp.

### **Camp Perfect Wings**

Camp Perfect Wings was cancelled due to the COVID-19.

### CHURCH MULTIPLICATION Cathy Price, Ministry Assistant

Church Multiplication (CM) exists to encourage and assist church planting churches in the multiplication of new, healthy, sustainable, multiplying Oklahoma Baptist churches committed to the Great Commission of Jesus Christ.

### **Spiritual Dynamics**

The SPIRITUAL DYNAMIC connects with God through prayer and Scripture energizing church multiplication:

- Held Zoom prayer meetings for church planters in February, March, and April.
- Implemented a church planting prayer team strategy.
- Maintained a prayer team for Church Multiplication.
- Held a webinar in lieu of the Spring Retreat due to COVID-19 sheltering order. Dr. Bill Cook, Southern Baptist Theological Seminary, spoke on Spiritual Warfare. There were 40 in attendance.
- Recognized significant personal and church events in funded planter's lives.
- Prayed regularly for planters and families.

### **Discover**

Looking to DISCOVER church planters, partners, and places:

- In the process of finalizing the draft of a community exegesis tool that will help churches discover the hidden harvest around them.
- Updated the postings for church planting opportunities on 20 college and seminary boards.
- Communicated with potential planter candidates to take the Initial Screening Assessment.
- Updated the webpage for Church Multiplication with informational videos.
- Work in process for the New Calling resource and consultation.

#### Assess

ASSESSMENT of planter candidates for readiness in planting, residency, or ministry:

The conviction of Church Multiplication (CM) is that the most important human element in church planting is the church planter; therefore, a complete and accurate assessment of the church planter candidate is critical. CM uses a three and one-half day model of the Church

Planting Assessment Retreat (CPAR). The goal is to have two of these per year for candidate assessment in 16 key areas of calling and ministry; one in May and the other in October.

- Due to the COVID-19 shelter in place order, the CPAR scheduled for May 5-8 was cancelled.
- The next CPAR that was scheduled for October 6-9 at Falls Creek Conference Center has been postponed.
- The first Church Planter Orientation in several years was held in October 2019. This
  orientation greatly helps the onboarding process of recommended church planters
  from the Assessment Retreat.

#### Train

Comprehensive TRAINING for missional church planting:

- First Steps for Planting a Missional Church and Next Steps for Leading a Missional Church are being offered through the Robert Haskins School of Christian Ministry in 2020. Currently, there are a group of planters going through the Next Steps training that began in February and will end in April 2020.
- Two Missional Community Learning cohorts began in September using the Soma School for creating and equipping missional communities. Eleven planters are taking the cohort.
- A Missional Community Cohort (for planters who have taken the Learning Cohort and are starting missional communities) began September for experiential development of church planting missional communities. Six planters are taking the cohort.

### Coach

An environment providing experienced and trained COACHING that supports advancement and accountability:

Discovering the right planter is the most important human element in successful church planting. Having a well-trained and experienced coach for that church planter is the second most important.

April 23, a coach orientation was held online for all trained and active coaches. The
orientation covered topics of listening skills, Growth Accelerator overview, how to coach
during a time of pandemic, and a question and answer time with discussion.

### Care

CARE for the spiritual, emotional, and physical health of the planter family:

- Held three 'COVID-19 What Now?' Zoom meetings for church planters.
- Birthday, anniversary, special announcement, and prayer need cards were sent to the planters.

### Multiply

MULTIPLYING churches through encouraging church health and new church planting networks of sending and partner churches:

- Dan Morgan began serving as Multiplication System Consultant in January 2020.
   Morgan served the last 14 years in Canada as a North American Mission Board catalytic missionary and also a professor of church planting at the SBC seminary in Canada before retiring from that position and moving to Tulsa in December.
- Morgan is developing a process for identifying and raising up leaders in our church plants and new churches.

### Resource

Aggregate RESOURCES for compelling church planting efforts:

- Resourcing 24 church planters and residents as of April 2020.
- Completed a new church planting orientation manual containing Church Multiplication systems and how they work for the planter plus important information on how to manage the legal and financial matters associated with starting a new church plant.
- Working on an additional resource for teaching generosity, fundraising, financial, and legal set up.

### DISASTER RELIEF/CHAPLAINCY GROUP Don Williams, Director Marianne VanZandt, Ministry Assistant

More than 150 people attended Webbers Falls, First, Grand Celebration on February 16, 2020, after nearly ten months of flood recovery and repair. Oklahoma Baptists working through Disaster Relief (DR), Campers on Mission (CoM) assisted in the recovery and attended the celebration.

All orientation and credentialing events, training classes and CoM projects have been cancelled or postponed from mid-March through early May due to the COVID-19 pandemic.

In flood recovery response, DR uses much of the Personal Protective Equipment (PPE) [N-95 masks, Tyvek suits, gloves, and cleaning/sanitizing products] needed in the COVID-19 response. DR had a "slight" excess of PPE that was donated to Baptist Village Communities, Oklahoma Baptist Homes for Children for their five Hope Pregnancy Centers, numerous county/city first responders, and medical professionals.

Oklahoma City Fire and Police set up a voluntary, self-isolation facility to allow first responders who may have been exposed to the COVID-19 virus to have a place to stay and not go back home and possibly infect their family members. Oklahoma Baptists provided the Union Association shower and laundry unit and feeding unit to the facility.

In response to COVID-19, Oklahoma City wanted to provide increased shelter opportunities for the homeless population. Capital Association's Grace Rescue Mission increased bed space by 40 to accommodate the increased population. The DR shower and laundry unit from Nicoma Park, First, was placed at Grace Rescue to handle this increase.

Oklahoma Baptist DR is providing encouragement and financial support to churches feeding kids and seniors during the pandemic by reimbursing the churches for their food costs. At the time of this report, \$131,480.28 has been reimbursed and this program concluded on June 1, 2020.

Disaster Relief is preparing to respond in a COVID-19 restrictive environment. That type of response will require smaller team sizes, multiple local church participation, increased PPE usage, and more frequent and intensive cleaning and sanitizing. A new planning document has been written to ensure Oklahoma Baptists continue to advance the Gospel during times of disaster while protecting our team members to the maximum extent possible.

While following the CDC guidelines, CoM has resumed work. The group has been helping Romulus Baptist Church remodel their education space. Additionally, they spent a week helping

Cherokee Strip Association remodel, and the sewing ladies delivered 25 "lovelies" and 13 receiving blankets to the Journey House Pregnancy Center.

DR responded to COVID-19 issues by assisting a couple of retirement communities in the state.

### Upcoming Events

July 17 Forklift/Skid-steer—CPR/First Aid Okarche, DR Facility
August 15 Forklift/Skid-steer—CPR/First Aid Okarche, DR Facility

September 12 DR Orientation and Credentialing Event Owasso, First

September 14 Forklift/Skid-steer—CPR/First Aid Okarche, DR Facility

# FALLS CREEK YOUTH CAMP & YOUTH Todd Sanders, Camp Program Director and Ministry Partner Sarah Wooten, Associate Alex Bays, Ministry Assistant

### Falls Creek 2020 Changes

The youth ministry staff will provide two opportunities for Falls Creek youth camp programming this summer. The two options are a virtual camp resources packet and live events around the state. Both options provide unique opportunities to enhance camp-at-home experiences.

Virtual Falls Creek is an online resource that includes pre-recorded worship services, a small group Bible study resource, student quiet time guide, student video breakouts, online missions portal for leaders to use to promote missions engagement with their students, and a leader guide for the virtual camp experience. The online resource also includes recreation helps, follow up resources, baptism helps, and more. Group leaders can use this customizable resource with their physical group gatherings at home or with their students remotely.

The Falls Creek Road Show offers 14 evening events in churches around the state. The events will combine elements of a Falls Creek evening worship service. The services include preaching, worship, teaching, and challenge. Students will hear the Gospel clearly presented and have the opportunity to respond.

Registration and complete details for Virtual Falls Creek and the Falls Creek Road Show can be found at skopos.org/fallscreek.

#### Falls Creek 2020 Theme

The "GLORY" theme will roll to the summer of 2021. This year's camp theme will be "Even Now." The youth will be led to recognize God in the now. That, even now, in the difficult and uncertain, when it may be more difficult to see, God is working and providing.

### **Baptism Follow Up**

Baptism follow up continues to be a part of camp efforts and beyond.

### **Oklahoma Youth Ministry Network**

The most recent network gathering in April was moved online in response to COVID-19. A great group of leaders participated in the virtual meeting. The discussion centered on campus ministry and the current and future implications of the pandemic response on youth ministry.

### **Online Youth Ministry**

Since the middle of March, the youth ministry staff has worked diligently to provide youth leaders in Oklahoma Baptist churches with resources to help them navigate the response to the Coronavirus quarantine recommendations and restrictions. The staff has stayed connected to many leaders through various means and resourced them accordingly. The staff has also worked to develop an online portal linking leaders, students, and churches to resources pertinent to the current situation and assisting with remote ministry response.

### **Social Media**

Continue to follow the work of Oklahoma Baptist Youth Ministry on Facebook, (@OKBaptistYouth), Twitter (@okbaptistyouth), Instagram (@okbaptistyouth), or on the web at oklahomabaptists.org/youth. Youth ministry information may be accessed for the near future at skopos.org.

## MEN'S MINISTRY Bubba Burcham, Consultant Terra Easom, Ministry Assistant

The Men's Ministry has two main focuses. The first is the men's conference, unofficially known as "Rewired" that takes place the last weekend in April each year. Due to the Coronavirus, the 2020 Men's Retreat was cancelled. The second is resources for the local church.

Men's Ministry has a strong presence on social media through Facebook, Twitter, and Instagram that provides encouragement and resources. The reach of each site will grow through organic posts and videos to raise awareness to the mission of Rewired, championing the men in the local church.

### 2021 State Men's Conference

The Men's Retreat will take place on April 23-24, 2021, at Falls Creek. The theme will be, "The Thr3e" based on Proverbs 27:17. Preparations to recruit keynote speakers with a heart to reach men are in process.

### **Advanced Men's Ministry**

The Men's Ministry Office has a great men's ministry resource/book focused on building a comprehensive men's ministry in a local church. The book is titled, "Advanced Men's Ministry Training...A Manual for Building Your Men's Ministry." Churches across Oklahoma and the United States are already implementing this practical guide in developing a thriving men's ministry. The book was developed by Keith Burkhart, former Family & Men's Ministry specialist and pastor at Del City, First Southern, and is currently available for purchase at www.ammtraining.com.

### **YouVersion Bible Studies**

Rewired has devotionals on YouVersion and Bible.com. There are ten studies/men's devotionals from Rewired available on YouVersion.

### MISSIONS & WOMEN'S MINISTRY Amy Cordova, Ministry Partner Shelley Urton, Ministry Assistant

**Oklahoma Women's Retreat:** Due to the Coronavirus, Women's Retreat was cancelled. Over 3,300 registrations were refunded. In an effort to save dollars, deposits were transferred to 2021, contracts renewed, and purchased resources will be saved until the next Women's Retreat.

**Coronavirus Response:** Following the cancellation of Women's Retreat, emergency efforts were made in partnership with the Oklahoma Department of Human Services (DHS). For the senior adults dependent on meals provided by the state, Oklahoma Baptist churches stepped up to deliver meals to churches in order to protect vulnerable senior adults from coming in contact with the virus. Also, Justin Brown, DHS director, asked for churches to provide childcare for medical workers and first responders in order to keep our essential workers on the frontlines. Many Oklahoma Baptist churches responded to this need as a service to their community.

In an effort to follow safer at home guidelines, women's ministry Bible studies stopped gathering in person. The Women's Leadership Team provided help to women transferring their Bible studies online.

In conjunction with other partners from the Resource Group and Relations Group, ideas for Easter at home were compiled into a website for pastors and ministry leaders. The Women's Leadership Team contributed to the ideas and resources for families.

Also, Oklahoma Baptist women from dozens of churches served Baptist Village Communities by sewing hundreds of face masks for staff and residents for the 12 Baptist Village Communities.

Due to unrest in several countries, many International Mission Board (IMB) missionaries returned to the states. With a large number of missionaries on stateside, coordinating efforts were made with the IMB and national WMU to find housing around the state. Missionary parents were also encouraged during the weeks of unrest.

**Edna McMillan State Missions Offering:** Materials for this year's State Missions Offering are currently being produced and will be available in August. The week of prayer will be September 6-13, 2020.

State Missions Offering is a unique opportunity for Oklahoma Baptists to give to the advancement of the Gospel in areas of brokenness across our state. The promotion and education for the offering reaches preschoolers to senior adults.

In emphasizing the advancement of the Gospel, the design will reflect the new logo representing the various contexts of churches and arrows portraying movement forward.

"Now I want you to know, brothers, that what has happened to me has actually resulted in the advance of the Gospel, so that it has become known throughout the whole imperial guard, and to everyone else, that my imprisonment is in the cause of Christ." Philippians 1:12-13 HCSB

The theme verse communicates Gospel advance within the context of Paul's imprisonment. This verse also speaks to one of the highlighted allocations of multiplying disciple makers within

Oklahoma correctional facilities. Highlighted allocations include the OBU Prison Divinity Program, pastoral care, and partnership missions.

### MULTI-VOCATIONAL PASTOR MINISTRIES Philip G. Jones, Consultant Terra Easom, Ministry Assistant

The third Multi-Vocational Pastors (MVP) and Wives retreat at Falls Creek was held February 28-March 1, 2020. The theme was "The Anchor Holds." There were approximately 180 people who attended the event. The program personalities included Joe Ligon, Walter Mullican, Philip Jones, Preston Condra, Kelly Condra, LeRon West, and Robin Bowen. Worship was led by Evidence. Walter Mullican led a Prepare-Enrich breakout that certified a significant number of pastors and wives to assist couples in preparing for and enriching marriage. This retreat has become an important event for many MVP pastors and wives. One pastor said, "If I could do only one Oklahoma Baptists event this next year, it would be the MVP retreat. It speaks to our size of problems."

Philip Jones has developed a course for the Haskins School to help MVP pastors learn how to develop a strategy of missions, evangelism, and discipleship for the churches they lead. The book, *Shepherding the Small Church: A Leadership Guide for the Majority of Today's Churches*, provides a template for a pastor to use to lead the entire church to understand its mission and to develop an evangelistic strategy. The hope is that small churches will understand their Godgiven mission and see it fulfilled in their communities. MVP Ministry will focus on assisting pastors in this area in the coming months.

Please pray for MVP Ministry leaders as they work to create a network of pastors in each region of the state who will come together and encourage each other to win their communities to Christ. Several pastors from the four regions have already agreed to partner with MVP Ministry to promote evangelism and missions. The goal is to have a network of 32 pastors that will be committed to be a Paul to a Timothy or a Barnabas to a John Mark.

## ROBERT HASKINS SCHOOL OF CHRISTIAN MINISTRIES Mark McClellan, Dean of RHSCM Terra Easom, Ministry Assistant

The Robert Haskins School of Christian Ministry (RHSCM) is growing in enrollment, preparing for graduation, is now offering three full semesters per year, and is completing an update of the course delivery and website operation for the fall semester. RHSCM has lowered its course costs and has finished developing the entire course curriculum. These steps will usher in the new and future operation and staff responsibilities of the school to be student recruitment, student service, and student development.

### **Course Development**

The courses for the entire curriculum have been developed and the curriculum completed. The four programs combine for a total of 77 different courses and 52 different instructors. There are nearly 1,500 video clips of instruction. At present, these courses are being studied in Oklahoma, Texas, Mexico, and Guatemala.

### **Technology and Course Design Updates**

Course formats and Learning Management System revisions and updates are in progress for every course and will be completed by August. The courses will all be offered each semester while the revisions and updates are being completed. The revisions will make the delivery and use of the course even more student friendly. This will also update the face of the school in the learning management platform. Additionally, the application and enrollment process has been streamlined and updates on the website are being made. The services of an online learning and technology specialist assisted in this process.

### **Curriculum Changes**

Courses have been added to the curriculum that are both 7- and 14-weeks. The curriculum for the diploma has given more flexibility in the student choosing more options that address their specific ministry and context. RHSCM now offers certificates in both Pastoral Ministry and Christian Ministry. Diplomas require ten courses and certificates require five courses. Courses taken for a certificate can be applied if a student later pursues a diploma. Additionally, the criteria for evaluating course projects has been simplified.

#### Graduation

Graduation has been changed from June 6 to August 15 (subject to change if necessary). It is expected that 30 or more students will graduate. This will be an exciting event for the students and the RHSCM.

### SMALL GROUPS & PERSONAL EVANGELISM Bob Mayfield, Ministry Partner

Small groups and evangelism are essential to the local church's mission to advance the Gospel in their community, grow the church by making disciples, send missionaries, and partner with other churches to share the Good News of Jesus Christ around the world.

### **Sunday School Online Lesson Previews**

Every Monday, teachers who use *Explore the Bible* or *Bible Studies for Life* by LifeWay have the opportunity to view a 15-minute video that reinforces the doctrine and important issues of the weekly Bible study in adult groups. These videos are uploaded to Facebook on the @reconnectss page and are also available to view at www.oklahomabaptists.org/sunday-school. Views of the doctrinal video have grown to almost 5,000 views each week. The lesson previews are presented by OBU President Dr. Heath Thomas and OBU New Testament professor Dr. Bobby Kelly.

These online lesson previews became even more valuable after the Coronavirus shelter in place orders prevented small groups from physically meeting together. Many small group leaders from Oklahoma and other states utilized the Online Lesson Previews as an online Bible study resource for their group.

### **Maintaining Spiritual Connection While Sheltering from Home**

This office released a three-tier process (church leaders, group leaders, group members) to help churches maintain ministry and evangelism while going through the COVID-19 pandemic. The process was sent to all Oklahoma pastors when shelter at home orders were given by the governor. The three-tier process was useful in helping churches communicate with their small groups so that every church member received a personal touch and prayer at the beginning of the COVID-19 pandemic.

### 21-Day Challenge

A 21-Day Challenge was prepared to better engage people sheltering at home with Scripture and prayer instead of bingeing Netflix. The 21-Day Challenge began on April 14 on the Oklahoma Baptists' Facebook page and concluded on May 4.

Through the 21-Day Challenge, participants were encouraged to read the daily Bible passage, converse with God, and then complete the activity associated with the Bible verse. Activities included serving, fasting, hospitality, multiplication, Gospel conversations, tithing, confronting spiritual strongholds, and more. Many churches and individuals participated in the challenge. Devotions written by Bob Mayfield, Amy Cordova, Amy Petersen, and Todd Sanders were used each day to help participants better engage the challenge. Participants were also encouraged to leave comments each day about their personal relationship with Jesus Christ.

The 21-Day Challenge can be customized by the local church and can be downloaded at www.oklahohomabaptists.org/evangelism.

### Dozen Ideas...

Twelve ideas to help people advance the Gospel were developed and emailed to pastors of small group and discipleship ministries to help them engage their group members in neighborhood ministry.

### **Zoom Groups**

Three weekly Zoom Groups were formed spontaneously by pastors of small group and discipleship ministries. Participants in the groups selected and discussed critical issues such as connecting unconnected people, how to relaunch church activities after the pandemic, and technology training for small group leaders.

### **New Go Disciple Resources**

Five new Go Disciple studies were developed and released on April 7. The Go Disciple format of small-er groups of four to five people, facilitation instead of teaching, and personal interaction work well when D-groups are able to meet in a central location. The format also works well in online groups. Studies are listed below, and include a new "Go Disciple Journal" for groups that want to work through a book of the Bible that is not a Go Disciple study.

### Go Disciple studies:

- Radical Kingdom (Sermon on the Mount)
- Jesus is Better (Hebrews)
- Psalms for Your Soul (Psalms)
- Freed by Grace (Galatians)
- Powerful Weakness (2 Corinthians)
- Press On (Philippians)
- Jesus is Life (John)
- Working Faith (James)
- Journal

The workbook for these studies are available online at www.oklahomabaptists.org/sundy-school.

### WORSHIP & MUSIC MINISTRIES Randy C. Lind, Ministry Partner Rachael Roberson, Ministry Assistant

What a season this has been for all of us, but especially with many churches being faced, seemingly overnight, with recreating a time and place for worship; many using tools and methods that were completely new to both leadership and the congregation. Even in the face of new methods and challenges, the great majority of our churches answered the call to continue to share the Gospel utilizing a new and refocused approach. Through this season, the Oklahoma Baptists' Worship & Music Ministries have continued the vital work of advancing the Gospel and encouraging every person to worship God with their "heart, soul, mind, and strength" no matter if it is in a parking lot, at home, or in the church building. The mission and privilege of Oklahoma Baptists' Worship & Music Ministries is to continue to lead and encourage multiple generations of worshippers and worship leaders in every season, embracing methods and technology so that "from generation to generation we will recount your praise."

These reports reflect, for all ministry groups, the shortest season on record. Even in the face of a shortened season and disrupted schedules, the ministry groups had a new opportunity to engage many through phone calls, video meetings, and webinars that were designed for information, encouragement, and community.

### Oklahoma Baptist Children's Chorus (OBCC)

The Oklahoma Baptist Children's Chorus has completed their seventh season and is planning for a wonderful 2020-2021 season. With each year the OBCC continues to reach across the state and into the lives of children to disciple and equip them as followers of Christ. OBCC is grounded in musical and spiritual principles that aid in each person being stronger and grounded in faith and musical expression. A strong emphasis of this group has always been to encourage members to become involved in music and worship training and leadership in the local church and in their community. This can be observed as reports are given that OBCC members are singing and participating in worship in their churches.

Oklahoma Baptist churches love to see and hear the Oklahoma Baptist Children's Chorus and are encouraged as they see the next generation of worshippers and worship leaders sing and demonstrate their gifts as they worship God.

### **Oklahoma Student Worship Choir**

This is a new opportunity for training and equipping students across the state of Oklahoma and fills a gap for a new age group. While just being introduced, this group is a response from OBCC students and parents for a place for their students to continue to minister and be trained in the musical arts after their OBCC years have concluded. The Oklahoma Student Worship Choir, for eighth through twelfth graders, will be auditioned each season and they will lead in NOW (Night of Worship) events that will seek to bring students together for a night of worship, sharing the Gospel, and connection.

### Singing Churchmen (SCM) and Singing ChurchWomen (SCW) of Oklahoma

The Singing Churchmen of Oklahoma and Singing ChurchWomen of Oklahoma have officially completed their shortest seasons in years – maybe in their history. While the concert seasons have been cut short this year, the spirit of the groups remains high as they anticipate moving ahead for the upcoming season. Some of the events for the next season have been rescheduled and both groups will again reach across the state to lead Oklahoma Baptists in worship. March was a highlight for both groups as they split into smaller groups that allowed us

to have six concerts and go into smaller venues and communities that typically might not share the ministry of the SCM or SCW. This year reports were given of rededications and salvations from these concerts. Prayer and support for one another has always been an important strength of the SCM/SCW ministry. This has been especially important and evident in recent days for the nearly 600 involved in these groups. This office receives prayer requests from members as well as churches across the state and are blessed to be partners in this ministry.

### Oklahoma Baptist Symphony (OBS)

The OBS also experienced their shortest season on record, but they ended a wonderful season. When one attends a symphony concert they can expect to hear great music. In addition to wonderful music, the ministry of the OBS leads people to worship and lifts their spirits as they perform music that points to the cross and a celebration of Christ. Members of the OBS are strong witnesses in their churches and communities. In addition, fresh and innovative ways are being explored to share the Gospel with their unique sound and ministry. The ministry of the OBS is continuing to expand as they seek to engage musicians both in the church and community at large.

### **Singing and Praising**

Singing and Praising for 2020 was one of the best. The day of the event was moved and the format was changed to a Sunday event instead of a weekday. This year nearly 350 musicians representing over 15 churches gathered at Mustang, Chisholm Heights, for this annual event. Dennis Swanberg and Bill Green led throughout the day that also gave opportunity for choirs to sing, laugh, and be encouraged. This year the youngest singer ever participated in the event – a 15-year-old soloist with one of the senior adult choirs.

### Oklahoma Worship Collective (OWC)

The OWC is an informal gathering of predominately modern worship leaders. Recently the OWC met at the Baptist Building in an effort to connect this group with the ministry of Oklahoma Baptists. While this is still a very new ministry outreach, especially in these days, community for these men and women is very important. Community building is done with this group through video meetings, social media, and phone calls. Most recently a leadership team has been formed to encourage this group to expand their ministry to each other and reach out to meet needs and provide resources and encouragement to this group of leaders.

### YOUTH MISSIONS & EVANGELISM Brian Baldwin, Ministry Partner Amy Biliske, Ministry Assistant

### **GoStudents Cancellation**

Due to the COVID-19 pandemic, all GoStudents mission projects were cancelled for this summer. There were 19 teams scheduled and around 400 were expected to participate, which would have been another large growth spurt for GoStudents. When the news was released about project cancellations there was a refund offer made for all payments. Participants were encouraged to keep payments toward next summer's projects if possible. So far, the majority of the participants are planning to continue with GoStudents next summer and leaving payments in their GoStudents account. A plan has been put together for project coordinators to stay in touch with the teams throughout the year with the purpose of discipling students with the hopes of an even stronger, more prepared team for the summer of 2021. They were also encouraged to participate and lead out in the GoStudents online mission project.

### **GoStudents Online Mission Project**

The first ever GoStudents Online Mission Project happened April 5-12 and continues to be used to this day. It was a digital/home mission project where students reached out to their own spheres of influence with the Gospel. The Coronavirus pandemic has created a tremendous opportunity for us to engage the people God has placed in our lives, with conversations about life and eternity. The week leading up to Easter provided a great platform for Gospel conversations and easy opportunities for people to invite others to their drive-in or online church experiences on Easter Sunday. An Online Missions How-To Guide was created and posted at www.gostudents.org. The guide talked about four important aspects:

- 1) What is an online mission project? [Information]
- 2) Why is an online mission project important? [Inspiration]
- 3) How do I engage in an online mission project? [Application]
- 4) I'm ready...now what do I do? [Activation]

The guide was downloaded 1,269 times during the week of outreach. It was such a joy to see so many students and youth leaders engage others online by posting Scripture, quotes, videos, pictures, and more in an effort to get the Good News of Jesus to their friends. Only God knows the true impact that was made. Oklahoma Baptists are still being challenged to participate and encourage others to do the same. For more information visit www.gostudents.org.

### **Online Youth Ministry Evangelism Resources**

Along with the online mission project resource, other online youth ministry evangelism resources were provided. These resources were made up of our own Oklahoma Baptist tools, along with links to others from Dare2Share, and more. The goal was not only to help them navigate the response to the Coronavirus quarantine, but to be on the offensive in using the pandemic as a platform to advance the Gospel during this time.

### Campus Ministry - OKYM Network Meeting

Because of the COVID-19 pandemic, April's OKYM network meeting that usually happens at the Baptist Building was moved online to a 60-person Zoom call. The main session was focused on campus ministry and the importance of working on it now instead of waiting until the fall. The opportunities for youth leaders to become campus insiders by reaching out to local school administration was a topic of discussion, along with stepping leaders through the campus ministry strategy steps (pray, prepare, launch, grow). Several Zoom breakout chat rooms were available for leaders to discuss youth ministry response to the COVID-19 crisis afterwards.

### **Encouraging Church Leaders during COVID-19 Pandemic**

A large number of phone calls, text messages, emails, Zoom calls, social media posts, and more were made to hundreds of Oklahoma Baptist church leaders with the purpose of checking on and standing with them during the COVID-19 crisis. Several videos were made and sent out through the Oklahoma Baptist Facebook page and personal social media channels.

### **Virtual Mission Center**

In preparation for Falls Creek changes and the potential impact of the missions mobilization elements of camp, a virtual missions center experience is being prepared. This experience will walk students through a similar encounter that would be had if they visited the mission center during youth camp. This element is crucial to the filling of GoStudents projects for next summer. Having the virtual mission center element will also be helpful throughout the year, instead of just during the summer months of camp.

# REPORT TO COMMUNICATIONS/CP COMMITTEE June 2020 Brian Hobbs, Communications Group Leader Lori Coats, Ministry Assistant

Amid the unprecedented events surrounding the COVID-19 pandemic, the Oklahoma Baptists' Communications Group worked diligently to communicate with pastors and churches around the state. Whether by phone, email, letter, print communications, podcasts or social media, the group continued to advance the Gospel by media and connection points. Even amid the Coronavirus, "we encourage one another to advance the Gospel."

### THE BAPTIST MESSENGER Brian Hobbs, Editor Chris Doyle, Managing Editor

Circulation numbers are at a good pace for the *Baptist Messenger*. For the April 23 edition, the *Messenger* reported 42,760 subscriptions, which was an increase of more than 700 subscribers since January.

Highlights of the *Baptist Messenger* from earlier this year include coverage of the Advance Conference at Del City, First Southern, January 27-28, featuring many well-known speakers, including Ed Stetzer, dean of Wheaton College's School of Mission, Ministry and Leadership; Tom Elliff, former International Mission Board president; and Adam Greenway, president of Southwestern Seminary. Though "Fill the Tank" Sunday did not happen for Easter this year, as was promoted not only by Oklahoma Baptists but also SBC leadership, the *Messenger* featured a cover article in the February 27 edition that urged churches to participate and plan to observe baptisms on Easter.

The March 12 print edition reported on the regional events hosted by Oklahoma Baptists in late February that focused on "Abuse Prevention and Awareness." The same edition featured an article on the Priority of Preaching Conference, March 2-3, at Edmond, First. Speakers for the conference included Adam Dooley, senior pastor of Jackson, TN, Englewood; Herschael York, pastor of Frankfort, KY, Buck Run; and Greenway.

Throughout March and April, the *Messenger* kept Oklahoma Baptists informed on stories relating to the COVID-19 pandemic. The March 26 edition featured stories on the Coronavirus response page that was added to the OklahomaBaptists.org website.

The April 9 edition also provided helpful information regarding the CARES Act and how it relates to churches and ministries. The April 9 cover story was titled "April 19 marks the 25th Anniversary of the OKC Bombing," as Bob Nigh, historical secretary of the Oklahoma Baptists Historical Commission, retold what happened on that monumental day in 1995 in downtown Oklahoma City.

Oklahoma Baptist churches observed Easter differently this year, and the April 23 edition of the *Messenger* reported how churches were involved with drive-in worship services, online services and creative ways to observe Lord's Supper and baptisms.

The May 28 edition promoted the International Mission Board's 175<sup>th</sup> anniversary, mentioning how Oklahoma Baptists have had a significant relationship with the IMB since the inception of the state convention in 1906. The June 11 edition featured an article about the strong heritage of international missions among Oklahoma Baptists, as well as plans about the "Falls Creek Road Show" regional evangelism events.

Visits to the *BaptistMessenger.com* website have greatly increased in the past few months (Jan-March). Nearly 128,000 page views (23.5 percent increase) were recorded of visitors finding current articles about Oklahoma Baptists and Southern Baptist ministry work.

Recent *Messenger Insight* podcasts featured interviews of IMB missionaries David and Amy Sparks who are serving in Spain and Matt Brooks who is the new pastor of Broken Arrow, First. Hance Dilbeck, executive director-treasurer of Oklahoma Baptists, hosted a series of podcasts, helping pastors and church leaders get through the COVID-19 pandemic. Joining Dilbeck in these podcasts were Joe Ligon, senior associate executive director of Oklahoma Baptists; Doug Melton, senior pastor of Oklahoma City, Southern Hills; and Stephen Rummage, senior pastor of Oklahoma City, Quail Springs. Dilbeck also hosted a three-part series of Messenger Insight episodes on "Responding to racial injustice." He interviewed Major Jemison, pastor of Oklahoma City, St. John Missionary; Anthony Scott, pastor of Tulsa, North Tulsa First; and Rick Thompson, pastor of Bethany, Council Road.

WordslingersOK continues to be spotlighted as part of *BaptistMessenger.com* and features weekly blogs from more than 15 contributing bloggers who cover topics relating to news, culture, faith, and more. Doyle's Half Dozen, a weekly WordSlingers blog by Chris Doyle, managing editor of the *Baptist Messenger*, received a first place award from the Baptist Communicators Association in the Blog Series category.

### COOPERATIVE PROGRAM Chris Forbes, Marketing & Branding Partner

Since the last board meeting the global pandemic has caused many cancelations and changes throughout the Southern Baptist Convention. The need for effective communications has become all the more crucial in these times of uncertainty. Oklahoma Baptists continue to work with national convention leaders in the development of communication initiatives that are designed to assure the continuity and consistency of the Cooperative Program in the state and around the globe. Oklahoma Baptists are collaborating with a three-state partnership with the Executive Committee Vice President for Great Commission Relations and Mobilization, Willie McLaurin, forming a work group called the *Creative Confab*.

The Confab is working on initiatives that will be piloted in Oklahoma before they are rolled out to the rest of the states. A CP Summit meeting scheduled for April in Oklahoma was to be the first of these initiatives, but was postponed to an October date to be announced later. The Confab is working on plans for a national strategic planning project that will help Southern Baptists better determine how to shape the direction of Cooperative Program advocacy in the next 150 days, then moving forward into the future.

Lampstand Story Company, a production company that has made State Missions Offering videos for Oklahoma Baptists the last several years, working with the convention, donated a Cooperative Program theme video to Oklahoma. The video was made in a way to make it useful

to any state convention in the SBC. This video was released and used in May by Oklahoma Baptists, and shown during the SBC Advance online report June 2.

The Executive Committee has not settled on the design for a new CP logo. When the new logo is finalized, Oklahoma Baptists will be the first to use it. Production of new marketing collateral has been suspended until the convention is able to evaluate how to proceed after the COVID-19 and financial crisis.

### Oklahoma Baptists' Branding and Marketing

Oklahoma Baptists continue to implement the branding strategy that was developed for the convention last year. The challenges presented by the Coronavirus has brought a season of change and ministry opportunity to our churches. As churches across the state have adapted to hosting online worship and ministry, the convention has also adapted by leveraging more social media outreach using more frequent postings of helpful information about ministry in the Coronavirus context and daily encouragement videos from Oklahoma Baptists ministry partners. The videos supplement their one-to-one outreach by telephone. The videos have been widely received with 68K minutes viewed. The convention's social media pages have seen a significant increase in use during the period. The convention's Facebook page experienced a 30 percent increase in followers, adding more than 1,600 new follows.

In the last board meeting it was announced that the convention is offering custom PowerPoint presentations that give individual churches a contextualized report of their Cooperative Program giving. Two versions of the church-centered custom presentations are offered: a 2019 CP giving report and a 10-year total missions giving report. The 2019 report shows the church's CP giving for that year and how it was allocated across the SBC. A 10-year presentation offers more information. It also shows a church's total Cooperative Program, Lottie Moon Christmas Offering, Annie Armstrong Easter Offering, and State Missions Offering giving for the last ten years. These presentations have become popular with churches, so far 18 churches have requested the presentations and 30 have been created. The CP Office will continue to work to get word out about these presentations. Requests for them were high early on but then tapered off as the pandemic crisis began.

Footage from the theme video that was shown at the annual meeting was leveraged in a new video that was released in late May. Two video production companies, *Lampstand Story Company* and *Resolute Visuals*, working with Oklahoma Baptists, donated their services to adapt the content into an encouraging two-minute theme video. The goal of the video was to encourage Oklahoma Baptists to continue to advance the Gospel and celebrate the joyous expectation of renewed face-to-face fellowship and ministry. The video was branded to Oklahoma Baptists and was released on social media and for use by convention churches. The video experienced a high volume of viewers with more than 2,000 viewing minutes, 70 percent of viewers watched the entire video.

### ETHICS & RELIGIOUS LIBERTY COMMITTEE Brian Hobbs, ERLC Liaison

Oklahoma Baptists' Ethics & Religious Liberty Committee (ERLC) advanced numerous pro-life efforts during the legislative session, including the Heartbeat bill and the "Do No Harm" legislation. Due to the Coronavirus impacting legislative schedules, these bill did not become

law; however, pro-life legislation was signed into law that holds physicians who perform fraudulent abortions solely liable for the wrongful death. This measure was Senate Bill 1728, by Sen. David Bullard, called the Unborn Person Wrongful Death Act. The ERLC also took part in an amicus brief with the Alliance Defending Freedom to bolster Gov. Kevin Stitt's executive order to deem abortion facilities as non-essential healthcare during the COVID-19 lockdown. Although the ability to hold events was hampered, the Committee continued to monitor social and ethical issues in the culture. Specifically, the ERLC monitored and participated in important public conversations surrounding racial injustice and promoting racial reconciliations in late May and into June.

### PUBLIC RELATIONS Brian Hobbs, Communications Director

Oklahoma Baptists' Communications Office garnered positive news media attention on various resources related to the Coronavirus, Disaster Relief, and other topics. News outlets including The Oklahoman, Baptist Press, KOCO-TV, the Tulsa World and others picked up on news and information presented by Oklahoma Baptists.

# REPORT TO FINANCE COMMITTEE June 2020 Kerry Russell, Team Leader and Chief Financial Officer Carol Lewis, Administrative Assistant

Cooperative Program receipts through May are \$9,807,366, or 11.18 percent below the 2020 budget, and 3.32 percent above 2019 for the same period, due to 22 weeks year-to-date vs 21 weeks in 2019. Budgets were underspent by 9 percent through May.

The Edna McMillan State Missions Offering was at \$166,759 on May 31, 2020 vs \$162,021 for the same period in 2019, for an increase of 2.9 percent. Annie Armstrong Easter Offering was at \$928,926 on May 31, 2020 vs \$1,421,761 for the same period in 2019, for a reduction of 34.7 percent. Lottie Moon Christmas Offering for 2019 finished at \$4,899,140 or 5.1 percent lower than 2018. The number is comparable to giving in 2009 so the downturn in economic activity is clearly seen.

The 2019 audit is complete and the convention received another unmodified, clean opinion. I am grateful for the hard work of the Finance Group and the work of the ministry groups, as a whole, in following accounting policies and procedures.

We are living in unprecedented times as COVID-19 and the oil and gas decline has caused us to drastically adjust our spending and budgets. Cooperative Program is in a three-year decline along with activity for 2020. In March leadership enacted a spending freeze for ministry costs until further notice. In May we analyzed costs again compared to income, reduced the Cooperative Program objective for 2020, and constructed a six-month budget for the second half of the year.

We know that hardships bring about changes for better stewardship and spiritual growth so we praise the Lord for the opportunity to learn and receive His provision. Thanks for supporting Oklahoma Baptists with your tithes and offerings in your local church and for your attendance at board meetings with your wisdom and knowledge.

### Leslie Osborn, Controller

In April 2020, the audit of Oklahoma Baptists 2019 financial statements began. Final fieldwork was all completed electronically this year due to COVID-19. Capin Crouse, the external auditors, held daily Zoom meetings with the Finance Group leadership staff. This assisted in the communication of the progress and in getting the majority of necessary fieldwork completed in April.

The Finance Group worked as many hours as possible outside of the Baptist Building to comply with the social distancing requirements. Working remotely did present challenges, but the Finance Group worked diligently and quickly to provide all the information needed for Capin Crouse to certify the Oklahoma Baptists' financial statements are free from material misstatements.

A new disclosure note was added to the 2019 financial statements providing additional detail about the deferred revenue. The cash flow statement was changed from the indirect method to the direct method to provide a clearer picture of how cash was impacted during the period. The new direct method presentation of the cash flow was received with enthusiasm by management and the Audit Committee. An unqualified audit opinion was received from Capin Crouse.

# REPORT TO SUPPORT SERVICES COMMITTEE June 2020 Joe Ligon, Sr. Associate Executive Director Shasta Baker, Administrative Assistant

## CREATIVE GROUP Walter Johnson, Creative & Print Services Director Brooke Biggs, Ministry Assistant

The Oklahoma Baptists Creative Group supports the creative, audio/video, and web efforts of the Oklahoma Baptists' staff and its ministries. The audio/video staff has continued to produce numerous video pieces including pieces for Priority of Preaching, ReConnect Sunday School, Falls Creek Youth Camp, and online video courses for the Robert Haskins School of Christian Ministry. Production continues on the Messenger Insight podcast with guests including Alan Greenway, Heath Thomas, Michael Foust, Brad Graves, and many others. Production assistance was also provided for the Priority of Preaching Conference, online video hosted meetings, online video hosted podcast, and online social media campaigns during the COVID-19 pandemic. The Creative Group web staff continues to consolidate various sub websites into the main oklahomabaptists.org site. Giving Oklahoma Baptists a central place to find information and resources offered by the convention. They have also worked hard to complete 769 web tickets in the first half of 2020. The Creative Group design staff has also remained active handling many projects and collateral for youth evangelism, worship and music, conference centers, and many other ministries and churches during the COVID-19 pandemic. The Creative Group is committed to ensuring that Oklahoma Baptists stay knowledgeable in all of these areas and in front of current trends.

# CONFERENCE CENTERS Andy Harrison, Director Elizabeth Davis, Ministry Assistant Jeremy Tonihka, CrossTimbers Operations Supervisor

Both CrossTimbers and Falls Creek were severely affected by the COVID-19 pandemic. In March the campuses were closed to groups and guests until May 1. On April 20, Oklahoma Baptists announced that the closing of the campuses would extend through late June. The only people allowed on grounds were staff, cabin owners, and contractors being utilized for necessary work and repairs. Though allowed on grounds (as needed) most staff worked from home to continue providing their services for the Conference Centers. Significant events that had to be canceled as a result of the pandemic were the: Collegiate Spring Retreat, North Texas Easter Retreat, Oklahoma Baptists' Women's Retreat, and Rewired (Oklahoma Baptists' Men's Retreat). Summer Camps were scheduled to resume starting June 28, with a final decision to proceed or cancel scheduled for May 18. A decision was then announced on May 18 that all camps were cancelled for the summer of 2020. With Oklahoma moving to Phase 3 of the reopening process on June 1, individuals and groups were to be allowed on grounds for individual events starting June 8. Certain restrictions applied.

### TECHNOLOGY Will Wright, Director

The Office of Information Technology provides planning, implementation, and maintenance of network services for the Oklahoma Baptists' offices, Oklahoma Baptists' conference centers, and as a contractor, providing the same services for Baptist Village Communities (BVC) at their 14 locations.

These network services include infrastructure cabling, switches, wireless access points, routers, and a combined total of over 100 servers (most of which are virtual). Services also include support of over 600 users and personal computers consisting of laptops, desktops, and tablets, and three separate but interconnected phone systems for Oklahoma Baptists (including offices at 3800 North May Avenue, Falls Creek, and CrossTimbers), Oklahoma Baptist Homes for Children (OBHC), and BVC. Over 1,000 intelligent technological devices are managed and maintained by Oklahoma Baptists' Office of Information Technology.

The Forsythe Computer Lab was upgraded at the new-year to laptops, instead of desktops, so the devices can be checked out by employees for miscellaneous events, as needed. This move proved to be invaluable to the remaining eleven employees still using desktops, as the COVID-19 shutdown came about. We were able to roll out most of the devices to these users in a matter of minutes, in preparation for the shutdown that eventually took place. They are still being used at home by these employees.

Falls Creek tabernacle HVAC control hardware and software upgrade is complete. It is now a virtual PC that can be accessed the same as the former machine, remotely but can be backed up and restored much easier, if needed. This replaced a system that was as old as the building itself.

Falls Creek water treatment plant data collection PC went down and was not recoverable. The Information Technology Office already had a quote to replace the machine and had hoped to get to it before the old machine went down but that did not happen. The quote was acted upon and the machine is now setup as a virtual PC. It can be better protected from physical access, but most importantly backed up and restored should we have a hardware problem in the future. That project is now complete.

A new internet circuit at CrossTimbers was activated with a new vendor that will save us money on the monthly costs.

Due to the COVID-19 shutdown, staff was asked to quarantine and work from home beginning March 23. The technology department handled 991 tickets and completed 966 of those tickets. That is a 97 percent completion rate with an average time spent per ticket of 27 minutes.

CHURCH AND EMPLOYEE BENEFIT SERVICES
Thomas Jordan, Director
Lou Ann Abel, Ministry Assistant
Laney Ellis, Ministry Assistant

**Insurance -** The property and liability insurance policies were renewed in March and April. The various insurance policies experienced a combined 9 percent increase in premiums.

Net expenditures for the self-funded medical plan for the 2019 plan year were approximately \$1,722,000, which is approximately \$170,000 over budget.

**Tax Seminars and Consultations -** Several churches and associations were provided assistance with tax consultations for compensation issues, charitable contribution questions, and questions covering employer tax filings. Many churches were provided assistance in understanding the impact of the CARES Act, including assistance in understanding the loans available through the Act.

**MinistrySafe Subscriptions** – The convention continues to reimburse the cost of an annual subscription to the MinistrySafe website. The funds for this reimbursement were donated at the men's and women's retreats at Falls Creek 2019. An estimated 200 churches will be able to be reimbursed for the \$250 annual subscription cost.

# CHURCH RELATIONS GROUP REPORT June 2020 James Swain, Associate Executive Director Kdie Nix, Administrative Assistant

The events of the past few months have proven very affirming to the strategy shift of Oklahoma Baptists. The move to a more relational and response focus provided a framework for a quick response to pastors, churches, and associations when the outbreak of COVID-19 hit Oklahoma. The Regional Ministry Partners (working with the Resource Ministry Partners) and Affinity Ministry Partners worked to make contact with over 1,000 pastors in the first few weeks of the pandemic. The clear assignment of pastors, churches, and associations made the quick response an immediate possibility. The group has been active since those first few weeks providing support and encouragement for pastors, church leaders, and directors of missions.

Since the last reporting the administrative assistant for the group, Tara Matlock, has returned to practice as a Licensed Professional Counselor, and Kdie Nix has stepped into the role of administrative assistant for the group. Wynn Anne Hook has graciously agreed to step out of retirement to serve on a part-time basis, particularly in the important work of the Annual Church Profile (ACP). The pages that follow contain the report of this group and will provide insight into their work.

#### **REGIONAL MINISTRY PARTNERS**

#### NORTHWEST REGION

Griff Henderson, Regional Ministry Partner

In this unique time as a nation, Oklahoma Baptists are continuing to advance the Gospel in the Northwest region of Oklahoma. This region consists of 7 associations with over 300 churches affiliated with Oklahoma Baptists.

Griff Henderson has now visited every BCM except for two and has made contact with every BCM director. Henderson attended two BCM lunches before the pandemic occurred.

Henderson has had contact with over 170 pastors in the last three months. These contacts were intentional and included encouraging the pastors to advance the Gospel, listening to their needs, praying for them, and offering assistance. A few specific interactions with leaders in the Northwest Region include:

- Organizing and hosting nine pastors in a best practice meeting at Putnam City Baptist Church
- Personally visiting with all BCM directors in the Northwest Region
- Contacting several pastors in crisis situations
- Attending two funerals involving pastor families
- Hosting a Monday night devotional time on Facebook
- Visiting around 25 churches in Oklahoma City, El Reno, and Perry areas and left cards and notes on doors

All though the needs vary by location and size of the church, each pastor has a firm resolve to carry on ministering in the best wisest way. Much encouragement will be needed in the coming months as this pandemic prayerfully winds down.

Henderson has preached in three different churches five different times as of this writing. Some churches have chosen to cancel because of the pandemic.

### **SOUTHWEST REGION**

Brett Selby, Regional Ministry Partner

Oklahoma Baptists are advancing the Gospel in the Southwest region in the following ways: Brett Selby provided services in the areas of leadership and staff development as well as personal and family wellness of pastors. In addition, Selby helped churches in these general areas: articles of incorporation, church conflict, transitional pastor ministry, multi-generational worship, and the relocation of facilities.

Specifically this work was done by Selby through phone calls (128), texts (38), emails (19), equipping opportunities (1), Zoom meetings (6), podcasts (1), and visits (17), for a total of 210 church contacts. He has interacted with 135 churches and 10 associations in the Southwest region since the last board meeting. Selby also did a separate mass email to 357 churches and pastors in this region. Members of the Church Resources Group also made phone calls (83), sent emails and texts (4), and made visits (1) to churches in the Southwest region.

Most of the above enumerated interactions in the Southwest region were related to the COVID-19 crisis. Selby also organized a meeting of pastors in this region to brainstorm best practices for regathering of churches after governmental quarantine protocols were lifted. (This was done while utilizing appropriate social distancing practices.)

Prior to the outbreak, Selby led an expositional workshop in Johnston-Marshall Association and co-led coaching training for directors of missions and church planters. He consulted with two directors of missions regarding restructuring and rebranding in those associations. Selby planned and executed the Priority of Preaching Conference at Edmond, First, with over one hundred pastors in attendance. Finally, he continued his transitional pastorate at one church in the Southwest region.

### **EASTERN REGION**

Buddy Hunt, Regional Ministry Partner

Buddy Hunt has personally called 210 pastors and visited in person with 27 pastors, checking on them, praying with them, touring their church facilities and talking about how to reopen, referring them to the Oklahoma Baptists' website, and answering their questions. Almost 100 percent of the pastors have said how appreciative they are of these calls. One pastor said no one from the state convention has ever called him before to check on him.

Hunt also met with the DOMs in Bryan, Craig-Mayes, and Atoka-Coal. Hunt toured churches in those associations, meeting pastors and praying with them.

Hunt attended the March board meeting for East Central Baptist Association and the Pastors' Conference at the Atoka–Coal Association. He shared with them about his ministry with the churches in Eastern Oklahoma and answered their questions about the virus outbreak. Hunt also attended the Pittsburgh Association Pastors' Conference in April and shared about the regional ministry partnership.

Hunt also moderated a meeting with the pastor, deacons, and leadership of a church that was having conflict problems. On March 29 Hunt met with Muskogee, First, via livestream during the Sunday School time to explain the transitional pastor process, which the church voted to enter on April 19.

Hunt also directly ministered to Leah Belew whose husband, Bobby, pastor at Salina, Lakeview, died very suddenly.

Hunt started the transitional interim process with Hugo, First, on April 5. He is preaching each Sunday, meeting with staff and various committees. A transition team will be elected soon and he will start meeting with them.

Hunt has heard many wonderful reports. Even amid the virus, churches in Eastern Oklahoma are doing very well. They are reaching people who have never attended the churches through livestreaming worship. God's people are at work doing all kinds of ministry and God is changing lives as a result of His people's love and ministry.

### **EAST CENTRAL REGION**

Mark Dance, Regional Ministry Partner Director of Pastoral Development

March started with two associational meetings and preaching in Cleveland. COVID-19 cleared all of the other events from the calendar, which allowed Dance and the Church Relations Group to accelerate pastoral ministry in several new and creative ways:

- Dance called over 150 pastors in his region to encourage and resource them. This was significant because he is new to Oklahoma.
- A Pastor's Facebook Group that serves 500 pastors was started by Regional Ministry Partners (RMPs). RMPs moderate discussions, approve membership requests, and curate resources.
- RMPs initiated regional meetings of church pastors April 21-23 to discuss post-COVID church practices. DOMs were asked to do the same so that a "Best Practices" resource could be available for all churches before quarantine restrictions were lifted.
- In April, Dance was announced as the Executive Director of a national pastoral ministry network called Care4Pastors, which is part of the Great Commandment Network. A national summit of pastoral ministry leaders will meet at the Oklahoma Baptist Building in January 2021.
- Introduced Barna's 5-minute Weekly Pastor Poll to check pastors' pulse concerning COVID-19, so that they can make informed decisions. All results will roll-up to Oklahoma Baptists.

### **AFFINITY MINISTRY PARTNERS**

#### MINISTRY WIVES

Amy Petersen, Ministry Partner

During the current pandemic, ministers and their families are experiencing challenges they have never faced before. Moving to online platforms, carrying increased economic stresses, handling health concerns, and dealing with forced isolation only add to the weight of being in ministry leadership. The ministry wife not only absorbs the worries and concerns of her husband but also manages the responsibilities of her family and household. The vision for the Ministry Wives Ministry Partner is to support and encourage the spiritual healthiness and family wellness of ministry wives. This vision is being acted upon in two primary ways: through communication/awareness and relationship-building.

#### **Communication/Awareness**

The statewide awareness of the Ministry Wives Ministry Partner is growing and being accomplished in the following ways: increasing membership of the Ministry Wives Facebook group (private) by 20 members to a total of 730 ministry wives, creating weekly videos to be used by Oklahoma Baptists for encouragement on social media platforms, contributing devotions to Oklahoma Baptists' 21-day Challenge from April 14 - May 4, and developing an increased online presence through frequent and consistent postings.

### **Relationship-building**

Through patient and methodical efforts to foster buy-in, engagement, and trust with ministry wives, relationships are being cultivated in these specific ways: attended OBU Women's Day and Luncheon on March 11 with Julie Dilbeck, Jennifer Mills (husband pastor of Yukon, Trinity), and Leigh Wilson (husband pastor of Bethel Acres, New Hope); collaborating with Amy Cordova in the planning of the Ministry Wives Retreat on September 25-26 by securing a speaker (Jacki King, a pastor's wife from Second Baptist Church of Conway, AR, and the host of *At the Table: The Podcast of the SBC Women's Leadership Network*) and continuing to work on location details; increased group and one-on-one engagement with ministry wives on our private Ministry Wives Facebook group, created and posted *7 Days of Prayers, Part 1:* praying a psalm every day and *Part 2:* praying over specific needs of a ministry wife (feeling overwhelmed, her marriage, loneliness, weariness, worry and fear, other relationships, and anger); preparing at least 2 more parts to *7 Days of Prayers;* and offering a confidential direct message prayer ministry for ministry wives.

### **AFRICAN AMERICAN**

Walter Wilson, Ministry Partner Grace Obregon, Ministry Assistant

During April, Dr. Wilson maintained contact with the Oklahoma Baptists' African-American pastors as well as those within the Southern Baptist Convention. Most of these churches are 200 or less in attendance churches and struggle with meeting their financial obligations, but they are pressing through.

\*Out of the 50 or so participating churches in our convention, 12 said they would stay open with safety restrictions.

\*The majority of churches closed and went to online services including Bible study.

\*There has been special encouragement for leaders to sign up for the Haskins School online courses.

\*Most of the churches who applied for the stimulus package have already received funds that help with expenses.

\*The larger churches (i.e. St. John; Prospect) report little change in tithing and giving because they were already streaming their services and online giving was already setup.

- Dr. Wilson has not received any reports of deaths to date due to the virus.
- The 3rd African American Sunday School/Evangelism Conference at the end of August has been cancelled for 2020.
- Black Church Week has been cancelled for Oklahoma Baptists.
- Dr. Wilson is working with the ministers in Tulsa to help in 2021's Black Wall Street's 100-year commemoration
- The August National African American Fellowship SBC meeting was rescheduled for October
- Dr. Wilson is working with Amy Peterson to get African American pastors wives involved

Dr. Wilson has been in contact with several pastors regarding re-opening procedures.

### **NATIVE AMERICAN**

Emerson Falls, Ministry Partner Grace Obregon, Ministry Assistant

### **Associational Partnerships**

The Native American Affinity Group seeks to attend the quarterly meetings of the Native American associations to stay informed of their activities and needs. The Coronavirus resulted in the cancellation of several meetings. Dr. Emerson Falls has been busy in the following ways:

- Visited with the DOM's by telephone. Visits were primarily to encourage and to offer help and suggestions for churches dealing with the Coronavirus. Also of concern was the status of associational camps.
- Met with Jay Mule, DOM of the Cheyenne-Arapaho Association, to discuss pulpit supply and pastoral search for pastorless churches.
- Conducted a regional evangelism conference in Ardmore. Attendance was down due to the beginning of the pandemic situation. The Chi-Ka-Sha Association displayed the new Block Party trailer at the evangelism conference.
- Participated in a telephone conference with the DOM of the Choctaw-Chickasaw
   Association to discuss new mission point churches in Atoka and Poteau. The mission
   point in Atoka started in March, but suspended activities due to prohibition on public
   meetings.
- A new mission point in Seiling has been started under the leadership of Ron Starr.
- Met with the Choctaw-Chickasaw Family Camp Planning Committee to discuss camp funding, revised policies, and the 2020 program.
- Spoke at a Young Adult Conference held at Tahleguah, Elm Tree.
- Met with the Indian Falls Creek Board regarding conducting a virtual camp due to the cancellation of all Falls Creek camps. Also, discussed the golf tournament to raise funds.
- Gave suggestions to the Indian Falls Creek board regarding changes in the by-laws.

### **Pastoral Encouragement**

The Native American Affinity Group seeks to visit pastors in order to listen to needs and offer help using the ministry "toolbox." Dr. Falls has:

- Talked with various pastors of Native American churches regarding issues related to the closing of churches. Many were conducting online worship for the first time. Also, of concern is when and how to reopen churches.
- Gave guidance to two pastors regarding how to conduct funerals when public gatherings could not be held.
- Gave guidance by telephone to two men considering Transitional Pastor ministry.
- Visited with a pastor undergoing knee surgery and assisted with finding pulpit supply.

### **Church Development**

The Native American Affinity Group seeks to visit churches during times of celebration. When invited, help is offered/suggested when churches are struggling. Dr. Falls has:

- Coached a young pastor who took his first church and was feeling overwhelmed.
- Met with a pastor of an "Anglo" church who is interested in "Native" work.
- Met with a potential partner church for a new work in Tulsa.
- Met with a planter and partner church representatives regarding a new mission point in Atoka, OK.

### **Making Disciples**

- The Native American Track of the Robert Haskins School of Christian Ministries has completed curriculum development of courses leading to a Diploma in Pastoral Ministry. Two Native American students will graduate: Emmitt McKenzie and Chris Tiger.
- Contacted three potential Haskins School students by telephone regarding admission and enrollment in the Native American track.

### **HISPANIC**

Everardo Borunda, Ministry Partner Grace Obregon, Ministry Assistant

### **Encouraging Pastors and their Families**

It has been a challenging couple of months to say the least. COVID-19 has created some very unique challenges to the church of Jesus Christ and to the work of Oklahoma Baptists. Nevertheless, those challenges have been met head on by the resilience of the body of Christ and have created many opportunities to help the church adapt and to learn new ways to do the work of ministry.

Due to the drastic changes brought about by social distancing, the Office of Hispanic Ministries has focused on connecting with pastors virtually, and in recent days, in person by taking the recommended precautions. Many pastors have received phone calls to offer support and advise on how to continue to minister during this pandemic.

### Ministry to Hispanic Churches amid COVID-19 Pandemic

The Office of Hispanic Ministries has and continues to look for resources and ways to inform pastors and church leaders about the CARES Act. Several webinars were made available, both in English and Spanish, to those pastors who were interested in learning more about the different financial assistance options available to their churches.

Understanding that the financial health of many churches has been affected by the recent events, the Office of Hispanic Ministries is looking for resources that churches can use, either at very low or no cost to them, to assist them as they continue to advance the Gospel and make

disciples. Through conversation with other state convention leaders, and some national entity leaders, Hispanic Ministries is putting together a list of training resources to strengthen the work of the local church, help pastors develop more leaders, and prepare for ministry in the near future.

### **Robert Haskins School of Christian Ministry**

One of the ways in which Hispanic Ministries is helping pastors develop more leaders from within their membership is through the use of the Robert Haskins School of Christian Ministry. The cost per class has been reduced and more courses have been added to the Hispanic Program to offer contextualized training in every area of ministry in the local church.

### **Oklahoma Hispanic Church Planters**

The Office of Hispanic Ministries is committed to assist the Latino church in Oklahoma to become stronger. Many more leaders are needed to help plant new churches, pastor existing congregations, and serve in the many ways the local church ministers in its community. Now more than ever the church in Oklahoma needs to be a church of prayer, in order to be able to gather the great harvest the Lord has prepared for this time.

### HISTORICAL COMMISSION REPORT Bob Nigh, Historical Secretary

Due to social distancing and undergoing two heart stent procedures, Bob Nigh does not have a lot to report.

The Historical Secretary was privileged to produce anniversary certificates for Poteau, Double Branch, for celebrating its 150th anniversary.

As the Historical Secretary continues to receive requests from churches and individuals for historical information and for help in preparing anniversary observances, he is responding as quickly and efficiently as possible, given his health circumstances and the COVID-19 pandemic restrictions.

# REPORT TO CHURCH RESOURCES COMMITTEE September 2020 Alan Quigley, Associate Executive Director Andrea Kelley, Administrative Assistant

Oklahoma Baptists' Church Resources Group has risen to the challenge of COVID-19. It seemed like the group's theme for this season was going to be 'cancelled'—cancelled Men's Retreat, cancelled Women's Retreat, cancelled Falls Creek Youth Camp, cancelled CrossTimbers Children's Mission Camp, etc. However, while many things were cancelled, many new opportunities to advance the Gospel began to emerge. Soon, as reported in the following individual ministry reports, 'cancel' turned into 'creative.' New creative ways to engage with associations, churches, pastors, and staff members began to emerge. Falls Creek Road Shows saw salvations and a larger than expected number of students called into ministry. While the virus prohibited the Church Resources Group from engaging associations and churches in many of the normal ways, new ways emerged that produced good results. COVID-19 slowed the group down but did not stop the advancement of the Gospel through new and creative ways as reported below.

# BAPTIST COLLEGIATE MINISTRY Cris Lowery, Director Chad Coleman, Associate Carissa Jones, Ministry Assistant

The summer of 2020 saw a shift in ministry methods as the pandemic created changes in the convention's summer schedule. College ministries contacted churches and offered the Next Chapter materials for use with the recent graduates. A number of churches responded by using the materials with their recent graduates in a variety of settings during the summer months. This also created a number of opportunities for BCM leaders to teach the material to seniors at church-sponsored events in places across the state, which allowed collegiate ministry to have a presence and meet incoming freshmen in person before the fall semester started.

Other recruiting events that were used effectively were the Falls Creek Road Shows. College ministry personnel were present at every event and recognized recent graduates during the service time. These students were connected with and asked to give their contact information in exchange for a t-shirt and a 2020 graduate wristband. The contact information was then sent to the campus the student would be attending in the fall so a personal connection could be made.

Back to school events were altered this year because of social distancing rules. Each BCM leader adjusted their events to meet the requirements and expectations of the college in regards to groups of students gathering. These efforts will continue and adapt throughout the semester due to the fluid nature of the pandemic.

Collegiate Week 2020 was cancelled with the closure of Falls Creek Conference Centers for the summer. LifeWay Resources, who sponsored the event, announced in June that they were doing away with their Collegiate Ministry Office and would no longer sponsor the event. Oklahoma Collegiate Ministry, along with leaders from the other state conventions, has chosen to continue the event at Falls Creek in 2021. This will continue to be an event that draws students and leaders from the United States and Canada. Oklahoma Collegiate Ministry will take the lead role in organizing the event as needed.

The building process for the Southeastern BCM is in the design phase. Input and ideas were gathered through an in person as well as online "charrette." These ideas were discussed during the follow up "building flow" meeting and helped shape the first draft of a floor plan. Design meetings will continue until the planning team and community approve a final plan at which time the process will enter the beginning fund raising stage.

# CHILDREN'S MINISTRY CHILDHOOD EDUCATION Mark Jones, Consultant Pat Jones, Ministry Assistant

### **Vacation Bible School**

Vacation Bible School (VBS) looks very different in 2020 due to COVID-19. Many churches continued to hold VBS throughout the summer. Some churches will wait until fall to hold VBS. Other churches participated in a virtual form of VBS. LifeWay provided great guidance on multiple ways to hold VBS for 2020. VBS Jumpstart is scheduled for November 5 at Del City, First Southern.

### **Community 94**

Community 94 moved to an online presence during COVID-19. Four Zoom meetings with children's leaders have been provided. The meetings are to keep in touch with other ministers and share ideas about reopening and concern. The meetings have been well attended.

### **Heart of the Child**

The Heart of the Child team continues to meet and evaluate plans for the 2022 event that will take place in Oklahoma City.

### **Bible Drill**

The state Bible Drill competition was cancelled due to the COVID-19 outbreak. Churches who participated in the 2020 Green Cycle held events in their own churches to continue growing in the Word and also to earn medals. The event for 2021 will take place the first Saturday in May.

# CHILDREN'S MINISTRY CROSSTIMBERS CHILDREN'S MISSION ADVENTURE CAMPS CAMP PERFECT WINGS Charlie Gatton, Camp Program Director and Ministry Partner Pat Jones, Ministry Assistant

### CrossTimbers

The CrossTimbers planning team had six Zoom meetings in finalizing plans for the 2021 camp season and planning for 2022 and 2023 camps. The camp theme "I Must" will be transferred to the 2021 camp season. *He must increase, but I must decrease*. (John 3:30) CrossTimbers registration opens online November 2 at 8:00 a.m.

Mission stops will be aligned with the GoStudents Ministry. Edna McMillan, Annie Armstrong, and Lottie Moon offerings will be briefly introduced to students. Mission stops will include Lawton, New York City, and the Venezuelan exodus to Peru.

Staff participated in four Falls Creek Road Shows, monthly Zoom meetings with both LifeWay and state regional associates, and the Advance the Gospel Workshop. Charlie Gatton continues to mentor several new children's ministers.

Improvements were constructed and transported to the CrossTimbers office at Grand Lake Baptist Assembly. Updates at Davis are also in progress in anticipation of the 2021 camp season.

### **Camp Perfect Wings**

Camp Perfect Wings registration opens on February 15, 2021. Volunteers are always needed for this camp experience that benefits individuals with special needs of all ages.

### CHURCH MULTIPLICATION Cathy Price, Ministry Assistant

The following is a news release distributed by Oklahoma Baptists on August 20.

OKLAHOMA CITY-Leaders with Oklahoma Baptists and the North American Mission Board (NAMB) of the Southern Baptist Convention recently announced a new church planting partnership to enhance church planting across Oklahoma.

During the Oklahoma Baptists' recent meeting of the Board of Directors, board members officially approved the "SEND Network Oklahoma," a new church planting partnership between NAMB and Oklahoma Baptists' state convention.

Hance Dilbeck, executive director-treasurer for Oklahoma Baptists, said, "This partnership will fully leverage our Cooperative Program commitment. I believe we will continue to advance the Gospel together by planting healthy churches and do so even more efficiently."

Dilbeck emphasized that the SEND Network Oklahoma will work alongside churches and associations to find strategic opportunities to plant churches.

He said, "We are pastor-focused, church-centered and associational-partnered through all of this process." Dilbeck and NAMB announced that three Oklahomans have been selected to help lead the new SEND Network Oklahoma.

Pastor Doug Melton will serve as the Send Network Oklahoma Director, while he maintains his current role as Senior Pastor of Southern Hills Baptist Church in Oklahoma City. Melton will serve as the primary advocate with pastors for church planting in Oklahoma, as well as help Oklahoma pastors and potential planters connect with church planting throughout the convention.

Pastor Rusty Gunn of Sand Springs, Church That Matters, will serve as the Network's Church Planting Catalyst in the Tulsa area. Gunn will cultivate relationships, coach toward multiplication, and catalyze movement with pastors and church planters. He also will shepherd potential and existing planters through Send Network Oklahoma's planter pathway, including assessment, orientation, training/coaching and care. Gunn will be primarily working in the Tulsa area, and he also will work with pastors and planters throughout the convention area.

Pastor Ray Strauss of East Edmond Community Church was named Church Planting Catalyst for the Oklahoma City area. Like Gunn, Strauss will cultivate relationships, coach toward multiplication, and catalyze movement with pastors and church planters, among other responsibilities. He will primarily work in the Oklahoma City area, and he also will work with pastors and planters throughout the convention area.

All three leaders—Melton, Gunn and Strauss—will continue to pastor full time in their local church as they take on these SEND Network Oklahoma roles.

NAMB President Kevin Ezell expressed his enthusiasm and support for the effort.

"We are incredibly excited to be entering this new partnership with Oklahoma Baptists, "said Ezell. "The SEND Network Oklahoma will combine all of the strengths Oklahoma Baptists are known for with the resources, training, coaching and care we have utilized nationally with hundreds of new church plants our SEND Network helps launch each year. I am grateful for Hance Dilbeck's strong leadership and for this opportunity to join arms in such an important effort."

The SEND Network Oklahoma's stated vision is "to see a multiplying church in every community within our state."

Alan Quigley, associate executive director with Oklahoma Baptists said, "These multiplying churches will assist in discovering, developing and deploying church planting teams from within their congregations. SEND Oklahoma desires to plant churches everywhere in our state so that everyone has an opportunity to be a part of a local congregation."

For more information, visit OklahomaBaptists.org and click on the Send Oklahoma tab.

## DISASTER RELIEF/CHAPLAINCY GROUP Don Williams, Director Marianne VanZandt, Ministry Assistant

Oklahoma Baptists have continued to pierce the darkness as Disaster Relief (DR) responded to disasters and Campers on Mission (CoM) assisted in rebuild projects.

With the rise of COVID-19, DR had to come up with a response plan that helped ensure Oklahoma Baptists remain safe while responding to disasters. All team leaders (Blue Caps) were briefed on the new process and procedure. The teams had the opportunity to implement the plan on multiple occasions.

Large storms with high winds caused damage in eastern Oklahoma in July. Oklahoma Baptists found damage in Pryor, Salina, Roland, Muldrow, and Spiro. Teams from Bartlesville, Cimarron Association, Frisco Association, Oklahoma City metro, and Hammon came to assist those impacted. Muldrow, First, and Salina, First, were gracious hosts to the DR members who stayed overnight. More than 150 homeowners received assistance. Mike Porter, pastor at Muldrow, First, was new having just moved from Wyoming in February and was not able to hold services due to the COVID-19 outbreak. Porter eagerly went out with the assessors and introduced himself to those DR would assist. A number of individuals said they would come to service once the church was reopened. Porter was very appreciative of how DR helped him connect to his community.

Because the pandemic continues, DR has had to move much of its training online to Zoom. While there have been some growing pains, people are becoming the hands and feet of Jesus to advance the Gospel.

Campers on Mission (CoM) members traveled to Duncan and alongside Duncan, First members, completely remodeled on old church building into a community food pantry. Additionally, CoM helped the Cherokee Strip Association with remodeling their facility. CoM is a great way for 70 and 80 year old people to continue to fellowship and serve others in Jesus' name. They are a true blessing to all they help.

Severe storms across 25 counties in Iowa caused massive damage; reportedly more than 8,000 homes were damaged. DR is in the early stages of response, but Senator Charles Grassley, through American Red Cross, has requested assistance. DR is sending a laundry trailer. Oklahoma Baptists are answering the call to bring hope, help, and healing to those in need.

### **Upcoming Events**

September 12	DR Orientation and Credentialing Event	Owasso, First
September 14	Forklift/Skid-steer—CPR/First Aid	Okarche, DR Facility
October 17	DR Orientation and Credentialing Event	Newcastle, First
November 7	DR Orientation and Credentialing Event	Madill, First

# FALLS CREEK YOUTH CAMP & YOUTH Todd Sanders, Camp Program Director and Ministry Partner Sarah Wooten, Associate Alex Bays, Ministry Assistant

### Falls Creek 2020 Changes

The youth ministry staff provided two opportunities for youth camp programming this summer. The two options were the 14 stop Falls Creek Road Show and virtual Falls Creek. Both options provided unique opportunities to enhance a church's camp-at-home experience.

The Road Show combined Gospel proclamation, celebrative worship, testimonies, and a missions emphasis to help recreate a Falls Creek evening worship experience for those attending. There were 3,240 people in attendance at the Road Show events. The Road Show was a true picture of the work of Oklahoma Baptist cooperation. Every group within Oklahoma Baptist life and every part of the organization was actively involved in bringing these events to life.

One hundred twenty students professed Christ as Savior and another 107 students indicated they felt the call of God on their lives to vocational ministry. There were 426 total decisions recorded during the Road Show. There were 441 students who indicated interest in serving on some GoStudents mission projects in 2021.

The second element of summer programming available to churches was Virtual Falls Creek. The virtual kit included a number of downloadable resources for groups to use to host camp in their context. Group leaders may still access this resource kit by registering their group online at oklahomabaptists.org/fallscreek2020.

### **Leadership Development**

Multiple youth ministry, Sunday School, and small group trainings took place throughout August and September. The youth ministry staff is available for customizable training on leadership, disciple-making, evangelism, and more upon church request.

### Oklahoma Youth Ministry (OKYM) Network

The most recent network gathering of OKYM Network was held at the Baptist Building on September 10. Attendees were encouraged through a time of worship, preaching, and practical youth ministry training.

### **Social Media**

Continue to follow the work of Oklahoma Baptist Youth Ministry on Facebook, (@OKBaptistYouth), Twitter (@okbaptistyouth), Instagram (@okbaptistyouth), or on the web at oklahomabaptists.org/youth. Youth ministry information may be accessed for the near future at skopos.org.

## MEN'S MINISTRY Bubba Burcham, Consultant Terra Easom, Ministry Assistant

The Men's Ministry has two main focuses. The first is the men's conference, unofficially known as "Rewired" that takes place the last weekend in April each year. The second is resources for the local church. Time is spent each week encouraging the local pastor through different connection points.

Men's Ministry has a strong presence on social media through Facebook, Twitter, and Instagram that provides encouragement and resources. The reach of each site will grow through organic posts and videos to raise awareness to the mission of Rewired, which is championing the men in the local church.

### 2021 State Men's Conference

The Men's Conference will take place April 23-24, 2021, at Falls Creek. The theme will be, "The Thr3e," based on Proverbs 27:17. The heart of the conference is to see men's lives transformed by the Gospel lived out in the local church. Preparations to recruit keynote speakers with a heart to reach men are in process. Breakout speakers, activities, and experiences for the men are also being prepared.

### **Advanced Men's Ministry**

The Men's Ministry Office has a great men's ministry resource/book focused on building a comprehensive men's ministry in a local church. The book is titled, "Advanced Men's Ministry Training...A Manual for Building Your Men's Ministry." Churches across Oklahoma and the United States are already implementing this practical guide in developing a thriving men's ministry. The book was developed by Keith Burkhart, former Family & Men's Ministry specialist and pastor at Del City, First Southern, and is currently available for purchase at www.ammtraining.com.

### **YouVersion Bible Studies**

Rewired has devotionals on YouVersion and Bible.com. There are ten studies/men's devotionals from Rewired available on YouVersion.

### MISSIONS & WOMEN'S MINISTRY Amy Cordova, Ministry Partner Shelley Urton, Ministry Assistant

**Edna McMillan State Missions Offering:** The week of prayer took place September 6-13 for the offering impacting vital ministries in Oklahoma. Philippians 1:12-13 is the Scripture emphasis as it communicates the Gospel advance against trials.

Promotional materials have been distributed to churches and associations. In an effort to reach a goal of \$1.2 million, social media campaigns began the middle of August. These accomplished two purposes: promoting a time to give together and sharing with other Oklahomans about what God is doing through Oklahoma Baptists.

Highlighted allocations of the offering include:

- OBU Prison Divinity Program
- Pastoral Care
- Partnership Missions

Missions education activity sheets were provided online as printable downloads. Conversation starters and additional activities were added to help children of all ages understand the importance of giving together to support mission work in Oklahoma. The printable activity sheets provide mission education at church or at home.

**Stateside Missionary Luncheon:** Due to the pandemic, many missionaries have been on stateside for an extended period of time, awaiting countries overseas to allow for international travel. To provide encouragement and a time of fellowship, Oklahoma Baptists hosted a luncheon for stateside missionaries. Nineteen units attended, including 34 adults and 30 children.

**Online Women's Leadership Training:** Oklahoma Baptist Women will be hosting a virtual training event with 17 other SBC state conventions on Thursday, October 29, from 4:00 p.m. to 8:00 p.m. The event is designed for women's ministry leaders, women in ministry, missionaries, and church planting wives.

**Women's Retreat Launch Parties:** In preparation for the Women's Retreat, launch parties will be hosted online for retreat group leaders. Women from each attending church will receive promotional materials and information on the events of the weekend.

**Missions Dinner:** The annual Missions Dinner will be held Monday, November 9, at Broken Arrow, First. The event is open to everyone. Pastors and mission leaders are encouraged to attend. The Oklahoma International Parents Fellowship will meet prior to the dinner.

**Lottie Moon Christmas Offering:** Promotional materials will be mailed to churches in October and orders will be filled through the month of November. The week of prayer for international missions is November 29-December 6.

### MULTI-VOCATIONAL PASTOR MINISTRIES Philip G. Jones, Consultant Terra Easom, Ministry Assistant

If COVID-19 had not impacted the world in the way that it has, this report would have included details of training conferences planned and conducted on both sides of the state. However, pastors and churches have needed other kinds of help. The Multi-Vocational Pastor (MVP) Ministry Office has had the opportunity to pray with and encourage pastors as they lead their churches through a pandemic. Pastors have expressed stress and disappointment of closing their churches and then asking for information from the state convention about how to safely open back up.

Plans are being made for the fourth Multi-Vocational Pastors and Wives retreat at Falls Creek, which will be held February 26-28, 2021. The theme will be "The Anchor Holds."

Because of the pandemic, the MVP Office has been forced to learn a new way of communicating with pastors. By utilizing Zoom and FaceTime, the groundwork has been laid for a MVP network. The main purpose of the network will be to bring pastors together to pray and to talk about strategies to win their communities to Christ. Several pastors from the four regions of the state have already agreed to partner with MVP Ministry to create this network.

ROBERT HASKINS SCHOOL OF CHRISTIAN MINISTRIES
Mark McClellan, Dean of RHSCM
Everardo Borunda, Dean of RHSCM
Philip Jones, Dean of RHSCM
Terra Easom, Ministry Assistant

The Robert Haskins School of Christian Ministry (RHSCM) has officially completed the course curriculum for all four of its programs. New students continue to enroll and the school is expected to continue to grow as it strives to serve the training needs of many Oklahoma Baptist pastors and church leaders.

The school celebrated the graduating class of 2020 on August 15 at Del City, Sunnylane. Twenty-nine students received either a diploma or a certificate. Seven students received a Diploma in Pastoral Ministry, three students received a Diploma in Church Ministry, ten received a Certificate in Pastoral Ministry, and ten received a Certificate in Church Ministry.

Some students received a special award and recognition for being the first in their respective category:

- Farshid Amin, first student to enroll in the Robert Haskins School of Christian Ministry
- Emmitt McKenzie, first Native American student to receive a Diploma in Pastoral Ministry
- Adella Owen, first woman to receive a Diploma in Church Ministry
- Miguel Facio, first Hispanic student to receive a Diploma in Pastoral Ministry
- Rosana Maciel, first Hispanic woman to receive a Diploma in Church Ministry
- Roseanna Bearpaw, first Native American woman to receive a Certificate in Church Ministry
- Troy Phillips, first student to receive both a Diploma in Pastoral Ministry and Church Ministry

The goal of RHSCM is to increase enrollment by 50 new students by the end of the 2021 fall semester. The school is currently in the process of revising and making improvements to its virtual platform to make it more user friendly and visually appealing.

The Hispanic Program of RHSCM has been approved by Dr. Mark McClellan and Alan Quigley to change its name and it will now be referred to as the Instituto Bautista de Oklahoma. The Instituto Bautista will continue to look for and offer more training opportunities to help prepare more Hispanic leaders who can serve the Hispanic churches in the state.

Mark McClellan will conclude his tenure as dean at the end of 2020. The personnel of RHSCM wants to thank Dr. McClellan for his visionary leadership and hard work during the last four years of the school's existence and wishes God's best for him as he serves the Kingdom in other areas of ministry.

### SMALL GROUPS & PERSONAL EVANGELISM Bob Mayfield, Ministry Partner

Small groups and evangelism are essential to the local church's mission to advance the Gospel in their community, grow the church by making disciples, send missionaries, and partner with other churches to share the Good News of Jesus Christ around the world.

### **Sunday School Online Lesson Previews**

Every Monday, teachers who use *Explore the Bible* or *Bible Studies for Life* by LifeWay have the opportunity to view a 15-minute video that reinforces the doctrine and important issues of the weekly Bible study in adult groups. These videos are uploaded to Facebook on the @reconnectss page and are also available to view at www.oklahomabaptists.org/sunday-school. Views of the doctrinal video have grown to almost 5,000 views each week. The lesson previews are presented by OBU President Dr. Heath Thomas and OBU New Testament professor Dr. Bobby Kelly.

These online lesson previews became even more valuable after the Coronavirus shelter in place orders prevented small groups from physically meeting together. Many small group leaders from Oklahoma and other states utilized the Online Lesson Previews as an online Bible study resource for their group.

### **Advance the Gospel Online Workshop**

Oklahoma Baptists hosted an online evangelism workshop with Joel Southerland on August 13. Oklahoma Baptists' Creative Group provided the online platform. In keeping with Oklahoma Baptists' goal of being associationally partnered, publicity about the workshop was done completely through Oklahoma's Directors of Missions. Over 130 pastors representing 23 associations participated in the workshop.

### **New Oklahoma Discipleship Group on Facebook**

Beginning August 1, a new online resource for pastors, staff, and other leaders interested in making disciples was launched on Facebook. The group already has over 175 followers and enjoy weekly interaction on issues regarding making disciples. Group members are also able to network with other disciple makers in the state.

### **Disciple Making Pastors Group**

Churches need leaders. Many churches do not have an intentional process to develop new leaders. The new Discipleship Making Pastors (DMP) group is a resource that directly engages the pastor in making disciples who make more disciples. The DMP group began September 8. Group members covenant to disciple five leaders in their own church, and also enlist pastors from five other churches in order to multiply the movement.

#### Lunch & Learn

A monthly online meeting of pastors and leaders of church small group ministries began this summer. Each month, a guest is enlisted to address issues and opportunities in evangelism and small group ministries. The meeting also offers a question and answer time with the guest.

### **New Go Disciple Resources**

Five new Go Disciple studies were developed and released this year. The Go Disciple format of small-er groups of four to five people, facilitation instead of teaching, and personal interaction work well when D-groups are able to meet in a central location. The format also works well in online groups. Studies are listed below, and include a new "Go Disciple Journal" for groups that want to work through a book of the Bible that is not a Go Disciple study.

### Go Disciple studies:

- Radical Kingdom (Sermon on the Mount)
- Jesus is Better (Hebrews)
- Psalms for Your Soul (Psalms)
- Freed by Grace (Galatians)
- Powerful Weakness (2 Corinthians)
- Press On (Philippians)
- Jesus is Life (John)
- Working Faith (James)
- Journal

The workbook for these studies are available online at www.oklahomabaptists.org/sundy-school.

### WORSHIP & MUSIC MINISTRIES Randy C. Lind, Ministry Partner Rachael Roberson, Ministry Assistant

The Oklahoma Baptists' Worship & Music Ministries continue to lead and encourage Baptist churches across Oklahoma to advance the Gospel by reaching up in worship, out in evangelistic efforts, and to encourage the church. There is no doubt that the recent season has been a challenge in just about every way imaginable. For the church and especially the worship and music ministry, the call came for most churches to adapt quickly and adopt a new template for sharing the Gospel and reaching out to lead the church and reach out to the community. Not surprisingly, the church has risen to the challenge and calling to advance the Gospel through worship.

Through this season, the Oklahoma Baptists' Worship & Music Ministries have continued the vital work of advancing the Gospel and encouraging every person to worship God with their heart, soul, mind, and strength no matter if it is in a parking lot, at home, or in the church building. The mission and privilege of Oklahoma Baptists' Worship & Music Ministries is to continue to lead and encourage multiple generations of worshippers and worship leaders in every season, embracing methods and technology so that "from generation to generation we will recount your praise."

In addition to the ministries reflected in this report, the Worship & Music Office has been involved in numerous video meetings, in person meetings, and phone calls with pastors and other ministry leaders. These meetings were to help engage in the challenge of ministry, but also, this unique season has seen a high level of stress for many staff members and their families. Oklahoma Baptist Worship & Music has been actively connecting with ministries and individuals for creative planning, community, and encouragement.

Every ministry group in the Worship & Music area has been affected by COVID-19, even in the "off" season. This is when all music, planning, and much recruiting takes place. With federal, state, and even local guidelines in place, the shift for the summer and fall has greatly changed most plans and events. Almost every event in this ministry area has been directly touched by the desire for safety of all involved.

### Oklahoma Baptist Children's Chorus (OBCC)

The Oklahoma Baptist Children's Chorus has completed their seventh season and is planning for a wonderful 2020-2021 season. During the summer season, the OBCC leadership has been actively communicating with each singer and planning for the eighth season. The planning for the upcoming season is still under discussion with leaders and especially parents. A strong emphasis of this group has always been to encourage members to become involved in music, worship training, and leadership in the local church and in their communities. This can be observed as reports are given that OBCC members are singing and participating in worship in their churches.

Oklahoma Baptist churches love to see and hear the Oklahoma Baptist Children's Chorus and are encouraged as they see the next generation of worshippers and worship leaders sing and demonstrate their gifts as they worship God.

### Oklahoma Student Worship Choir (OSWC)

Students leading students in worship and sharing the Gospel—this is a new opportunity for training and equipping students across the state of Oklahoma and fills a gap for a new age group. The Oklahoma Student Worship Choir is for eighth through twelfth graders, and includes vocalists, worship band instrumentalists, and technology teams. Even with the current situation, the audition process has started. These students will be on the front lines of leading, not only in the OSWC, but in local churches and ministries as well.

### Singing Churchmen (SCM) and Singing ChurchWomen (SCW) of Oklahoma

This summer has been anything but an "off" season time for the Singing Churchmen and the Singing ChurchWomen of Oklahoma. While most people experience the music of these groups, the real strength of the SCM and SCW comes for the relationship with Christ and their common call to share the Gospel in life and in ministry. During the summer season, planning, and rescheduling as of late, has taken place as preparations are being made for when the groups are able to lead in churches again. Prayer and support for one another has always been an

important strength of the SCM/SCW ministry. This has been especially important and evident in recent days for the nearly 600 involved in these groups. As part of the ministry of Oklahoma Baptists to these men and women, assistance has been provided with personal, family, and professional needs, perhaps more than at any other time. This office receives prayer requests from members as well as churches across the state and are blessed to be partners in this ministry.

### Oklahoma Baptist Symphony (OBS)

The OBS was fully prepared for another season of concerts and ministry throughout the state; however, it became apparent that, due to the safety and concern for all, the season start would be delayed. Members of the OBS are strong witnesses in their churches and communities and during this season they are using their music to lead in worship with their instruments. This adds a fresh and innovative expression where, in many parts of society, singing is discouraged.

### Oklahoma Worship Collective (OWC)

The OWC is an informal gathering of predominately modern worship leaders. In the recent season, the OWC has gone totally online, utilizing Zoom technology. The OWC family continues to grow and individuals are becoming more engaged in this community. Especially in these days, community for these men and women is very important. The leadership team will continue to encourage this group to expand their ministry to each other and reach out to meet needs and provide resources and encouragement to this group of leaders.

### **Ministry Tech Track**

Still in the planning stages, Oklahoma Baptist Worship & Music is putting together a team to explore ways of equipping our churches in basic and the most common technology utilized by churches of all sizes and worship styles. The early idea is that this four to five course track will be offered as part of the Robert Haskins School of Christian Ministry.

### YOUTH MISSIONS & EVANGELISM Brian Baldwin, Ministry Partner Amy Biliske, Ministry Assistant

### Missions Mobilization: Falls Creek Road Show

There was a significant emphasis on mission mobilization during the Falls Creek Road Shows. A video about Oklahoma International Mission Board missionaries to the Middle East was played. A missions charge talk was given that discussed why right now is the most exciting time to be a part of the Great Commission. An invitation to fill out GoStudents interest forms was given in which they could place the forms in the offering envelope to be put on the missionary prospect list. The GoMobile van was also set up to do mission talks and a mobile block party before the Falls Creek Road Show and during intermission.

### My5 Offering

At each Falls Creek Road Show stop a My5 offering was collected. All together there was nearly \$12,000 collected. These funds were given to two causes. First, to support GoStudents to be able to lower the cost of 2021 projects to enable us to send more students to the field. Second, the One Refugee project. A devastating economic crisis has swept Venezuela, and more than 4.3 million people have fled the nation, looking for a better life in other countries, with more leaving each day. Falls Creek partnered with Baptist Global Response (BGR) in helping the situation in two main ways.

- 1. Food boxes: The continuing crises in South America are causing increasing fallout among the citizens, many of whom are struggling to survive. The currency has been and continues to fluctuate, creating instability that is driving prices up, while household income is plummeting. A single carton of eggs costs the equivalent of \$20, while the average monthly salary is \$26. Even those with money in the bank are unable to withdraw enough funds to feed their families. The deteriorating situation is driving some to extreme measures, selling whatever they can, including themselves, to make money. Even local schools that had been open five days a week, providing meals for students, are now only open a few hours three days a week. BGR is coming alongside nearly 700 local churches to provide feeding programs in almost 800 communities. The programs also provide food for the pastors and their families, many of whom don't receive a salary. Currently, these programs are expected to provide meals for over 10,000 people every month.
- 2. Rest stop: As Venezuelan refugees cross the border into a new country, they now have the opportunity to rest and recover at a BGR house. Refugees can take a warm shower, do laundry, get a haircut, and receive food and water. A doctor is on-site to care for medical needs. Kids can do a fun activity while their parents rest. Before leaving, refugees can get information about other rest stops along the way to help them on their journey. Currently about 100 Venezuelans pass through the three-story house each day, offering an opportunity to show them the love of Christ through this special ministry. It is estimated that nearly 2 million more Venezuelans will leave the country next year, and many will pass by this house.

### **Gospel Advance Training Lunches**

Gospel Advance Training Lunches were put on across the state in order to help inspire and equip youth leaders and pastors to make their ministries more Gospel advancing. The discussion revolved around seven ingredients that the book of Acts and the most Gospel advancing churches in our country include in their ministry strategy. Dare2Share LIVE was also discussed as a great way to prioritize evangelism. Locations and dates included:

August 4 Ada, First

August 6 Woodward, First

August 11 Idabel, Trinity

August 17 Enid, Calvary

August 19 Choctaw, Choctaw Road

August 20 OKC, Eagle Heights

August 24 Duncan, Immanuel

August 25 Elk City, First

August 27 Bixby, Evergreen

### **GoStudents Zoom Calls**

The cancellation of the 2020 GoStudents projects has led to the installation of monthly Zoom conference calls with participants in an effort to keep them engaged over the year into summer 2021. During these monthly calls the online IMB Explore Missions course is discussed and the missionaries and church planters that partner with GoStudents is prayed for. Several of those missionaries and church planters join the call as well.

### **GoStudents Website Redesign**

The GoStudents website was redesigned and moved to the main oklahomabaptists.org site. As a result of COVID-19 a virtual mission center was created on the page. This experience walks students through a similar experience that would be had if they visited the mission center during youth camp. This element is crucial to the filling of GoStudents projects for next summer. Having the virtual mission center element will also be helpful throughout the year, instead of just during the summer months of camp. Each project has its own beautiful page with statistics, videos, pictures, and important information about each project.

### **Encouraging Church Leaders during COVID-19 Pandemic**

A large number of phone calls, text messages, emails, Zoom calls, social media posts, and more were made to hundreds of Oklahoma Baptist church leaders with the purpose of checking on and standing with them during the COVID-19 crisis. Several videos were made and sent out through the Oklahoma Baptist Facebook page and personal social media channels.

## REPORT TO COMMUNICATIONS/CP COMMITTEE September 2020 Brian Hobbs, Communications Group Leader Lori Coats, Ministry Assistant

Amid continued challenges stemming from the COVID-19 pandemic, Oklahoma Baptists have continually and consistently communicated with churches around the state. Through print, mail, digital technology and more, the Communications Group has sought to advance the Gospel in person and online, as "we encourage one another to advance the Gospel." Among other important developments, with the new marketing and branding of Oklahoma Baptists nearing the one-year mark since its launch, pastors and churches are beginning to fully adopt the new brand and name.

### THE BAPTIST MESSENGER Brian Hobbs, Editor Chris Doyle, Managing Editor

Circulation numbers are at a good pace for the *Baptist Messenger*. The August 13 edition of the *Messenger* reported 41,926 individual subscriptions.

Recent highlights of the *Baptist Messenger* include thorough coverage of the Falls Creek Road Shows with four feature articles of the travelling summer camp alternative. The August 13 *Messenger* reported 426 total decisions recorded from all 14 Road Shows, including 120 professions of faith in Christ, 107 calls to ministry, and 199 other spiritual decisions. Through the 14 Road Shows, participants gave \$6,662.76 to a missions offering that supports Baptist Global Relief efforts and GoStudents mission projects in 2021.

The July 23 Messenger featured a cover story on reaching many international groups through a recent connection with International Mission Board (IMB) missionaries who are stateside due to the pandemic. The article reported Guymon's diverse population, as the local high school now has 37 languages represented among its students. One unreached people group represented in Guymon is from Northern Africa, and a man from this group made a profession of faith in Christ after an IMB missionary connected with him in the Oklahoma panhandle.

The August 27 *Messenger* reported further details of the North American Mission Board (NAMB) Send Network Oklahoma, the new state church planting partnership, which Oklahoma Baptists' Board of Directors approved in the June 25 meeting. The *Messenger* reported Doug Melton will serve as Send Network Oklahoma director and Rusty Gunn and Ray Strauss will serve as church planting catalysts. All three will continue to serve as full-time pastors of their respective churches.

The *Messenger* also is promoting the Edna McMillan State Missions Offering (SMO) that will be observed in September. Both the August 13 and August 27 *Messengers* featured stories on SMO, highlighting three missions efforts and the SMO resources that are available at *oklahomabaptists.org/state-missions-offering*.

Baptistmessenger.com continues to feature daily news from the Messenger with reports and columns also provided by Baptist Press and other sources. WordSlingers remains a feature on baptistmessenger.com, providing blogs on trending topics.

Recent *Messenger Insight* podcasts included interviews with OBU President Heath Thomas, as well as Matthew Emerson, dean of OBU's School of Religion. Other podcast interviews feature Army veteran and Del City, Branches, Pastor Sam Watkins; Steve Dighton and Mark Dance; and IMB Missionary Jonathan Tipton.

Editor Brian Hobbs was recently approved for a one-year term as president-elect of the Southern Baptist Association of State Baptist Publications, a professional association of Southern Baptist editors that has its beginnings in 1895.

### COOPERATIVE PROGRAM Chris Forbes, Marketing & Branding Partner

Oklahoma Baptists remain flexible as quarantine protocols across the state continue to fluctuate. With the decline in Cooperative Program (CP) income due to the Coronavirus, the convention's Cooperative Program marketing office has been working to become more creative in communicating the message of the benefits of giving though the CP without spending very much money on promotion. Some tactics that have been adopted toward this end are described in this report below.

### Social Posts and Infographics

A monthly social media post celebrating the monthly amount given by Oklahoma Baptists through the CP to the Southern Baptist Convention (SBC) Executive Committee along with the cumulative total amount given is shared. The example below shows the copy from the post for July. (See Appendix for the infographic that accompanied the social media post below.) Similar posts will be shared on Oklahoma Baptists' social media channels each month.

Due to the faithfulness of Oklahoma Baptists in giving through the Cooperative Program in July, we were blessed to send \$755,445.95 to the nations, bringing our YTD total \$5,626,473.51. This graphic shows just some of our global impact so far this year!

### In-Person Advocacy

In addition, quarterly "Talking Points" have been distributed to the staff for use when visiting Oklahoma Baptist churches. Each quarter similar talking points will be distributed that give details of CP impact accomplished by IMB, NAMB, and Oklahoma Baptists.

### Thank you for giving through the Cooperative Program!

Because of your generous CP giving in the first half of 2020, the Gospel continues to advance around the world despite the outbreak of a global pandemic. Here are just a few ways your giving has impacted the world so far this year:

- IMB appointed 61 new missionaries in a first-ever virtual Sending Celebration.
  Working together with SEND Relief, IMB personnel supported food distribution
  and relief in more than 80 nations with over 90,000 people helped through 300
  projects.
- NAMB/SEND Relief volunteers distributed food to 240,000 people in the United States. And volunteers had more than 700 Gospel conversations during the COVID-19 crisis. NAMB launched a partnership with Oklahoma Baptists to financially support our 23 church plants and lead in the discovery of new church planters for our state.

Oklahoma Baptists are reaching youth with the Gospel through the Falls
 Creek Road Show, which is being hosted in 14 locations across the state.
 Ministry and Regional Ministry Partners, contacted more than 1,100 Oklahoma
 Baptist churches offering help and encouragement. We resourced more than 100
 churches in distributing over \$134,000 to feed more than 51,000 children and
 senior citizens. Smaller churches who were having difficulty paying their bills
 were provided \$15,200 in financial assistance through matching funds.
 Oklahoma Baptist Disaster Relief donated more than 3,000 N-95 masks to
 hospitals in the state.

### Oklahoma CP Video Wins Emmy

The video shown at the annual meeting in November, "Oklahoma Baptists' CP/IMB" was nominated and won a local 2019 Emmy award. The video was produced in partnership with Lampstand Story Company. In addition, the COVID-19 response video now pinned at the top of the convention's Facebook page, "There is Hope," that was produced together with Oklahoma Baptists, Lampstand, and Resolute Visuals has also been nominated for an Emmy for 2020.

#### CP Summit 2020

The *Creative Confab* group of three states, Oklahoma, Tennessee and Louisiana, has worked with the SBC Executive Committee in presenting a *Virtual CP Summit*, which was held September 8. At the Summit the Executive Committee shared vision and goals for an integrated national advocacy plan for the Cooperative Program. The new CP logo was also revealed.

### CP Advocacy in Oklahoma

A strategic marketing plan for Cooperative Program brand advancement for Oklahoma Baptists is being developed with the goal of increasing the amount given through the Cooperative Program by Oklahoma Baptists by 20 percent by 2025. The key objectives of the plan are listed below:

- 1. Raise visibility of the Cooperative Program among Oklahoma Baptist churches in the state
- 2. Increase the value proposition for churches who give through the Cooperative Program
- 3. Transfer the vision of the Cooperative Program to a new generation of pastors and leaders
- 4. Improve analysis and reporting of key performance indicators of the Cooperative Program

### Oklahoma Baptists' Branding and Marketing

### Official Brand Launch

The new Oklahoma Baptist branding continues to be integrated in all convention communications in order to champion brand equity, effective marketing, and clear communications. Preparations for the Annual Meeting are underway to fully implement the new brand. The meeting will feature some of the same elements as the 2019 Annual Meeting and not much will be different. However, the 2020 meeting marks the *official* launch of the Oklahoma Baptists brand. Though the brand mark and other branding elements were introduced last year at the convention, this year the state convention has been focused on integrating the branding across the organization. This is in accordance with strategic objectives that were adopted in 2019.

### Brand-Themed Social Media Videos

A series of eight encouraging brand-themed social media videos have been developed. To save money, the videos were created from assets used in the convention theme video from 2019. The videos will be posted and promoted on social media during September and October and made available to churches for download. The videos are designed to be shared virally by Oklahoma Baptists as a means to encourage one another to advance the Gospel. Oklahoma Baptists social media continues to grow. The convention now has 7,000 followers on Facebook. *Appendix: CP Infographic* 

### ETHICS & RELIGIOUS LIBERTY COMMITTEE Brian Hobbs, ERLC Liaison

Oklahoma Baptists' Ethics & Religious Liberty Committee (ERLC) continues to monitor and highlight key cultural issues. Articles and information were produced in the *Baptist Messenger* pertaining to issues including foster care, racial reconciliation, biblical marriage, fighting abortion, anti-pornography, anti-legalized recreational marijuana and more. Plans are underway for the 2021 Sanctity of Human Life Sunday emphasis, as well as the next Rose Day event.

### PUBLIC RELATIONS Brian Hobbs, Communications Director

The Communications Office for Oklahoma Baptists garnered widespread attention on a variety of topics, including the summer 2020 cancellation of Falls Creek, Disaster Relief, as well as the Falls Creek Road Show tour. News outlets including The Oklahoman, Baptist Press, KOCO-TV, and others picked up on news and information presented by Oklahoma Baptists.

## REPORT TO FINANCE COMMITTEE September 2020 Kerry Russell, Team Leader and Chief Financial Officer Carol Lewis, Administrative Assistant

Cooperative Program giving stands at \$13,084,822 through July, which is 13.10 percent below budget and 4.11 percent below last year.

Edna McMillan State Missions Offering stands at \$206,399 through July, which is 6.3 percent above 2019.

Capin Crouse issued the 2019 Audit with an unmodified, clean opinion. This is yet another year of consecutive clean audit opinions that dates back to 1917, for which we are very grateful.

The Financial Plan is complete and will then be presented at the Annual Meeting in November.

### Leslie Osborn, Controller

COVID-19 and the need for social distancing has brought financial and logistical challenges the past several months. The Finance Group has continued to work with flexibility and great attitudes. Each member of this group has stepped up and helped one another to get the daily tasks and new projects completed while working in the Baptist Building and from home.

The Finance Group continues working toward the goal of streamlining the current financial procedures in order to account for the resources faithfully given by Oklahoma Baptists in a more efficient manner. The project of integrating the online Cooperative Program church contributions directly into the accounting system is complete. The second phase, drafting the funds from the bank accounts, without hand keying each transaction is also complete. Collecting and distributing Cooperative Program funds, as well as all other missions dollars, will become even more efficient as other churches begin to give through the online/electronic option on the Oklahoma Baptists' website.

The Finance Group has also been heavily involved in simplifying the budget process. This involved reducing the number of expense accounts currently used by approximately 70 percent. The consolidation of these accounts is complete. There were a few presentation and accounting changes made with the intention making the financial statements and budget easier to read and understand. The Finance Group has worked hard making the changes to be ready for 2021 when this new budget begins.

# REPORT TO SUPPORT SERVICES COMMITTEE September 2020 Joe Ligon, Sr. Associate Executive Director Shasta Baker, Administrative Assistant

### CREATIVE GROUP Walter Johnson, Creative & Print Services Director Brooke Biggs, Ministry Assistant

The Oklahoma Baptists' Creative Group supports the creative, audio/video, and web efforts of the Oklahoma Baptist staff and its ministries. The audio/video staff has continued to produce numerous video projects including pieces for ReConnect Sunday School, Virtual Falls Creek Youth Camp, Falls Creek Road Show, and GoStudents Missions Projects. Production continues on the Messenger Insight podcast with guests including Steve Dighton, Sam Watkins, Dr. Heath Thomas, Pastor Jonathan Gilliland, and many others. Production assistance was also provided for the Falls Creek Road Show, Advance the Gospel Workshop, State Missions Offering social media campaign, and online video hosted meetings. The Creative Group web staff continues to consolidate various sub websites into the main oklahomabaptists.org site. This gives Oklahoma Baptists a central place to find information and resources offered by the convention. They have also worked hard to complete 976 web tickets in 2020. The Creative Group design staff has also remained active handling many projects and collateral for Falls Creek Youth Camp, The Call Conference, State Missions Offering, and many other ministries and churches. The Creative Group is committed to ensuring that Oklahoma Baptists receive great resources and support in all of these areas and in front of current trends.

### CHURCH AND EMPLOYEE BENEFIT SERVICES Thomas Jordan, Director Lou Ann Abel, Ministry Assistant

**Tax Seminars** - Two Basic and two Internal Controls Seminars were held during August and September in Oklahoma City and Owasso. Church staff and volunteers attend the seminars every year. The seminars educate churches about their financial responsibilities with respect to payroll, charitable contributions, and many other financial issues. This year ZOOM (live feed) versions were offered for the Oklahoma City seminars, as an alternative, due to the COVID-19 pandemic. Online access to these recordings will be available to the churches later in the fall.

**Insurance** - The Convention self-funds dental benefits for employees. The dental plan is tracking under budget for the active employees. The dental plan for retirees is over budget. Pharmacy Plan rebates from the 2019 self-funded medical plan have been received from Synchrony RX (Pharmacy Manager) totaling approximately \$31,000. There is still a pending reimbursement of approximately \$28,000.

**Benefits and Tax Consultation** - Numerous churches and associations were provided assistance with tax consultations for compensation issues, charitable contribution questions, and questions on employer tax filings.

### TECHNOLOGY Will Wright, Director

The Office of Information Technology provides planning, implementation, and maintenance of network services for the Oklahoma Baptists' offices, Oklahoma Baptists' conference centers, and as a contractor, providing the same services for Baptist Village Communities (BVC) at their 14 locations.

These network services include infrastructure cabling, switches, wireless access points, routers, and a combined total of over 100 servers (most of which are virtual). Services also include support of over 600 users and personal computers consisting of laptops, desktops, and tablets, and three separate but interconnected phone systems for Oklahoma Baptists (including offices at 3800 North May Avenue, Falls Creek, and CrossTimbers), Oklahoma Baptist Homes for Children (OBHC), and BVC. The latest numbers show that over 1,750 intelligent technological devices are managed and maintained by Oklahoma Baptists' Office of Information Technology. The technology department handled 1,051 tickets and completed 1,044 of those tickets. That is a 99.3 percent completion rate with an average time spent per ticket of 25 minutes.

# CONFERENCE CENTERS Andy Harrison, Director Elizabeth Davis, Ministry Assistant Jeremy Tonihka, CrossTimbers Operations Supervisor

Camp Season would normally have kicked into high gear in late May, but due to health concerns regarding the COVID-19 pandemic and state restrictions, all camps for the summer of 2020 were cancelled. Both the Falls Creek and CrossTimbers campuses remained closed to visitors until June 1.

Falls Creek did open the campus on June 1 allowing individual guests to stay in the Thompson Lodge and individual groups to stay in rented cabins. Guests were allowed to be on grounds, but with multiple restrictions including, but not limited to, a required week's advance notice of stay, recommended cabin capacities, a campus capacity, and guidelines for disinfecting of cabins, social distancing, and hand washing. From June 1 to August 7, Falls Creek had just over 41 churches with 1,445 registered guests on grounds. The 1917 Café and Gift Shop were open limited hours when groups were present and the Gift Shop even sent a portable store to each of the fourteen Falls Creek Road Shows for the summer. Sales for the summer totaled just over \$30,000.00. This was very helpful during a season of no camp.

The absence of camps resulted in both hardships and advantages. In late May, the Conference Center was forced to lay off eight full-time employees due to budgetary constraints. However, some maintenance projects were able to be tackled that are normally unattainable in the summer. Many of the areas of Falls Creek that are normally swimming venues during a busy summer were able to be excavated and cleared of debris and sediment that had built up since the flood of 2015. This helped beautify and protect those areas for future use. The CrossTimbers chapel stage was equipped with a new LED screen to be utilized in 2021, wooden bunks in the dorms were replaced with metal beds, and the wood from the discarded bunks is being repurposed to create other features on grounds.

# CHURCH RELATIONS GROUP REPORT June 2020 James Swain, Associate Executive Director Kdie Nix, Administrative Assistant

The summer of 2020 will go down as one of the most unique in Oklahoma Baptist history. The Church Relations Group has continued to provide support and encouragement to pastors, churches, and associations through the continued COVID-19 pandemic.

The Regional Ministry Partners served in the Falls Creek Road Show sites in the regions they serve in and participated in the Director of Mission's Retreat hosted by Tulsa Metro Baptist Network in August.

The Affinity Ministry Partners participated in the first graduation of the Robert Haskins School of Christian Ministry in August in which they also serve as leaders of the various schools.

In the following pages you will find a more detailed account of the summer activity of the Church Relations Group.

#### **REGIONAL MINISTRY PARTNERS**

### **NORTHWEST REGION**

Griff Henderson, Regional Ministry Partner

Great Ministry has occurred in this Northwest Region over the last three months. This region consists of seven associations and over 350 churches, several of which are new starts.

Griff Henderson has now visited every Baptist Collegiate Ministries (BCM) director and celebrated what the Lord is doing in these BCM's.

Henderson's role is both deep and wide as a ministry partner. Wide in the sense of striving to touch all the churches and pastors in the region. But also deep, much like a pastor caring for his flock when they are in crisis, this period has led to many deep ministry conversations.

Henderson has delivered checks to five churches going through financial crises in their churches. Additionally, he has visited with three churches facing challenging times after their pastors resigned. He is also caring for eight pastors who are going through severe, challenging times in their lives and in their church's lives. He emphasizes the importance of counseling resources to pastors who are in crisis. Additionally, Henderson is praying with and encouraging three pastors whose wives are going through severe health issues, and he is walking alongside four to six young pastors who are striving to enter or change positions in ministry.

Henderson had the opportunity to meet with pastors before and after the Falls Creek Road Shows in Woodward, Choctaw, and the Panhandle.

Henderson has had the privilege to lead a deacon conference for Central Association and speak about the Cooperative Program and the State Missions Offering at Midwest City, First. Additionally, Henderson has preached at Ponca City, Mustang, Newalla, Harrah, Cashion, Luther, Hennessey, Enid, Oklahoma City, and Marlow.

Beginning in September, Henderson began serving as the transitional pastor at Hennessey, First.

### **SOUTHWEST REGION**

Brett Selby, Regional Ministry Partner

Oklahoma Baptists are advancing the Gospel in the Southwest Region in the following ways: Brett Selby partnered with pastors, staff members, DOM's and other leaders in the areas of leadership and staff development, evangelism and discipleship strategies, church revitalization, mission partnership connections, personal and family wellness of pastors, and transitional pastor/search committee consulting. Specifically, he helped churches in these additional areas: building fumigation, locating Oklahoma Baptists' calendar of events, resumption of choirs in worship, Lord's Supper observance, pastoral resignation, pastoral illness, ordination, protection of minors, and ministry placement.

Since the last board meeting, this work was done by Selby through phone calls (23), texts (8), emails (365), events (5), equipping opportunities (1), letters (48) and visits (41), for a total of 491 total contacts. This includes a mail out addressed to deacon chairmen of regional churches with an enclosed resource and a reminder about Pastor Appreciation Month in October. It also includes attendance at the five Falls Creek Road Show events in the Southwest Region as well as a leadership training event with a church staff. He has made visits (drop-in and scheduled) to all BCM campuses in the Southwest Region. Selby has interacted with over 350 churches and 10 associations in this region since the last board meeting.

In addition, he has assisted a non-Southern Baptist pastor in his attempt to transition into Oklahoma Baptist life. Selby has pursued contacts for an Oklahoma Baptist church member seeking ordination as a part of a chaplaincy position. He has consulted with several transitional pastors who currently serve Oklahoma Baptist churches, while himself continuing to serve a church in the region as their transitional pastor.

#### **EASTERN REGION**

Buddy Hunt, Regional Ministry Partner

Buddy Hunt, the Eastern Regional Ministry Partner, is continuing to work with his 482 churches, 10 associations, and 6 BCM'S to advance the Gospel. During this COVID-19 pandemic, he is finding pastors who definitely need encouragement and are looking for direction when it comes to the church's ministries. During the months of June, July, and half of August, Hunt has made 127 personal visits with pastors and staff members. He has prayed with each, encouraged them, and answered many questions. Some of those visits were over lunch where pastors were able to fellowship and share details of their church's ministries and worship services with other pastors. Hunt enjoys listening to the pastors encourage one another. He has also visited with 45 pastors over the phone answering their questions and praying with them.

Hunt also visited 51 church sites where he prayed for the church and their pastor. He left Oklahoma Baptists' material and a book at each church for the pastor. Sometimes he was able to reach the pastor by phone or simply pray with him in the church parking lot.

Hunt met with six DOMs in the Eastern Region to discuss churches and issues in their association. Hunt also met with three of the BCM directors in the Eastern Region. They prayed together and Hunt encouraged them as they began the new school year.

Hunt is currently working with search committees in Muskogee, LeFlore, and Sans Bois Associations as they are in the process of searching for new directors of missions. Hunt has also trained four pastor search committees and is working with two additional pastor search committees.

Hunt continues to serve as Transitional Pastor at Hugo, First. He is preaching each Sunday, meeting with transition teams and the search committee each Sunday afternoon. He also meets with Hugo, First's staff weekly by phone, zoom call, or in person. Once a month he consults with their deacons, personnel committee, and finance committee. Hunt and the transition team is working to call a pastor by January. When Hunt is not preaching at Hugo, First, he has visited services in five other churches.

Hunt attended a funeral for a pastor he had served with several years ago. He was able to take to lunch four different church staffs to discuss staff relations and how things were going in all the ministries of the church during COVID-19. He visited children's camp and the youth camp at Tenkiller Baptist Assembly and assisted with two of the Falls Creek Road Shows.

Hunt attended Executive Committee meetings in Muskogee and LeFlore Associations. He also attended Pastor's Conference in Atoka Coal and Pittsburg Associations.

Hunt and his wife, Michell, led a Double Honor Ministry retreat in Sherman, Texas, for five pastors and their wives from Oklahoma. They met each morning for an encouragement session that Hunt led for the pastors and Michell for the wives. The afternoons and evenings were set aside as free time for dates or group activities together. This is a great ministry for the health and wellness of our pastors and wives.

Since January 1, Hunt has been able to visit 226 of the churches in his region. The DOMs have shared with him the background and history of these churches. Site visits help him better relate to the churches and their pastors. It is especially helpful as he visits with his bi-vocational pastors on the phone and prays with them.

The churches in the Eastern Region are averaging between 50-60 percent of their attendance back in worship and many of them are doing well financially. They continue serving our Lord on mission for Him believing the best is yet to come.

### **EAST CENTRAL REGION**

Mark Dance, Regional Ministry Partner Director of Pastoral Development

The East Central Region has experienced many challenges this past quarter, specifically the Tulsa metro area. The Tulsa metro area faced a rise in COVID-19 cases in addition to the challenges brought about during the Trump campaign rally held at Tulsa's BOK center on Juneteenth weekend. Dance and Dilbeck met with seven black pastors during that week, and Dance followed up with additional calls and visits. Additionally, two police officers were shot, thus heightening the tensions in Tulsa for pastors throughout the region.

Dance resumed church visits to the top 25 Cooperative Program churches in the East Central Region. Additionally, he visited several to pastors and churches outside of that list. Dance and his wife, Janet, revisited churches on Sundays, and Dance preached during over half of those Sundays. Dance ministered to pastors in regard to COVID-19 concerns. He had opportunities to coach pastors by phone, text, social media, Zoom trainings, etc. Dance also had the opportunity to help with three Falls Creek Road Shows.

Dance and the local DOM provided pastoral care, financial support, and a pastor's library from LifeWay to a pastor and his family in Ada who lost their parsonage and belongings in a fire.

Dance is the executive director of the Care4Pastors network, which is hosting a Pastoral Ministry Summit, January 13-14, 2021, at the Baptist Building. Approximately 100 pastoral ministry leaders from across several evangelical denominations, conventions, networks, seminaries, and colleges are expected. Attendees will come and share best practices for pastoral care. This summer Dance recruited cohort leaders and started building an invitation list and program.

Dance preached at Tecumseh, New Hope, during their first two Sundays meeting back in person. Dance also coached New Hopes' council, personnel, and deacon officers. Dance led Barnsdall, First's transitional pastor search team meeting. Dance assisted two churches' pastor and leadership teams concerning crisis intervention in their respective churches.

Mark and Janet hosted a DOM Pastor Date Night for 40 associational missionary couples during their annual retreat in August, which was very well received. The Dilbeck's joined the Dance's on the panel; gift boxes were donated from LifeWay for every husband and wife.

### **AFFINITY MINISTRY PARTNERS**

### **MINISTRY WIVES**

Amy Petersen, Ministry Partner

During this pandemic and COVID-era, ministers have had to rewrite the script on how to do church. Each community has its own set of needs and challenges to navigate around. Ministers have worked hard and stayed late, dealt with criticisms and opinions and had to shoulder unexplainable stressors. It has impacted them as well as their families. The ministry wife not only absorbs the worries and concerns of her husband and community, but also manages the responsibilities of her family and household. The vision for the Ministry Wives Ministry Partner is to support and encourage the spiritual healthiness and family wellness of ministry wives. This vision is being acted upon in three primary ways: through communication/awareness, relationship-building, and event planning.

**Communication/awareness:** The statewide awareness of the Ministry Wives Ministry Partner is growing and being accomplished in the following ways: increasing membership of Ministry Wives Facebook group (private) by 19 members to a total of 749 ministry wives and posting frequent encouragements, contributing an article for the *Baptist Messenger*. August 24 issue, attending the DOM retreat in Tulsa on August 17-18 to increase awareness of our DOM partnership to serve pastors and their families, and participating in the filming of the State Mission Offering promotion with focus on Pastoral Care.

**Relationship-building:** Relationships are being cultivated in these specific ways: increased group and one-on-one engagement with ministry wives on our private Ministry Wives Facebook group, offering a confidential direct message prayer ministry for ministry wives, participated in a Zoom call with Sharon Morie and Amy Cordova for ministry wives in the Cimarron Association on August 24, and traveled to Hugo, First, to speak to ministry wives of Frisco Association on August 31.

**Event Planning:** The annual Ministry Wives Weekend is a time for ministry wives from all over the state to gather and be encouraged in the truth of Jesus and through connection with each other. Currently, the plans include: Friday, September 25 from 6 pm - 9 pm and Saturday, September 26 from 9 am - 12 pm at Oklahoma City, Northwest, with speaker Jacki King (a pastor's wife from Second Baptist Church of Conway, AR, and the host of *At the Table: The Podcast of the SBC Women's Leadership Network)* and worship leader Courtney Tice from Inola, OK. Registration is open (oklahomabaptists.com/women/ministry-wives) and the cost is \$50.

### AFRICAN AMERICAN

Walter Wilson, Ministry Partner Grace Obregon, Ministry Assistant

Walter Wilson has been in communication with the African American pastors across the state. Currently, all the churches are still on limited attendance and using the Internet for Bible study and services.

Wilson was able to minister to Tulsa, Gilcrease, Pastor LeRon West and his wife who have now recovered from COVID-19 and are doing well.

Wilson is talking with two church pastors who are interested in becoming part of the Oklahoma Baptists' convention. Those two pastors are Derick Johnson, pastor of Frederick, Friendship Missionary, and Richard Gaines, pastor of Norman, Community Missionary. He is also working with Pastor Terron Gaddis who is involved in a pastor's prayer ministry.

The National African American Fellowship of The Southern Baptist Convention of Oklahoma meeting has been cancelled until March 2021. Lifeway Black Church week training was offered free online.

Four African American pastors have celebrated milestones of pastorate: Major Jemison (Oklahoma City, St. John Missionary), Terron Gaddis (Oklahoma City, Greater Bethel). Walter Wilson (Lawton, Friendship), and Lee Cooper (Oklahoma City, Prospect).

Wilson worked alongside Amy Cordova to encourage ladies in the African American churches, and several ladies have agreed to work with Amy Cordova on her state mandate.

David Hooks, president of the Oklahoma African American Fellowship, has scheduled a zoom meeting for the end of August.

The African American pastors have written a document of procedures for reopening churches and the piece will be made available to all who want to receive a copy.

### **NATIVE AMERICAN**

Emerson Falls, Ministry Partner Grace Obregon, Ministry Assistant

### **Associational Partnerships**

The Native American Affinity Partner seeks to attend meetings of the Native American Associations and churches to stay informed of their activities and needs. Due to the Coronavirus few meetings were held. Emerson Falls has been busy in the following ways:

- Visited with the Native American DOM's by telephone. Visits were primarily to encourage. Guidance was given regarding safety protocols and to offer suggestions about when to open churches closed due to the Coronavirus.
- The associational camps Cherokee, Muscogee-Seminole-Wichita, Choctaw Chickasaw, and Western OK were cancelled this year due to Coronavirus.
- Assisted Jay Mule, DOM of the Cheyenne Arapaho Baptist Association, in finding pulpit supply and pastoral search for pastorless churches.
- Met with Steve Wall, DOM of the Chi-Ka-Sha Baptist Association, to discuss issues he is dealing with in some of his churches. Offered guidance and encouragement.
- Met with Ron Fleming, DOM of the Choctaw Chickasaw Association, to discuss revitalization of his association. A strategy has been developed to help strengthen "feeble" churches. Also, a plan to begin new works using lay preachers and leaders in unreached areas of the association is in process.
- Contacted all Native American Associations to encourage promotion of the Annual Church Profile.

### **Pastoral Encouragement**

Due to Coronavirus concerns, few in-person visits were made to pastors and churches; however, much time was spent in telephone conversations with pastors.

- Gave guidance to several pastors who were experiencing conflict in their churches regarding the issue of closing/opening churches during the pandemic.
- Two pastors expressed a need to encourage their wives. We are in the process of developing a ministry wives network for mutual encouragement. It may begin as a virtual event, and move to in-person when it is safe.
- Visited with other pastors by telephone to simply stay connected.

### **Church Multiplication**

There are many areas where a Gospel witness/work is needed, but the population base is not sufficient to support a full-time pastor. A "Mission Points" strategy has been developed to use bivocational lay preachers and leaders to start new works. They will "commute" to the field rather than move to the field. This enables them to keep a secular job so they provide for their families. They will be reimbursed for mileage, meals, and motel. The cost will be less than trying to put a full-time planter on the field. A pilot project is in process in southeast Oklahoma.

Plans are being made for new Native American work in Tulsa. Because of the large population of Native Americans, this has the potential to be self-supporting with a full-time pastor. The church planter will go through the Oklahoma Baptists'/NAMB Church Planting process.

### **Making Disciples**

The Native American Track of the Robert Haskins School of Christian Ministries has completed curriculum development of courses leading to a Diploma in Pastoral Ministry. On August 15, the following people were the first graduates from Native American Track:

Emmitt McKenzie
 Chris Tiger
 James Pathkiller
 Roseanna Bearpaw
 Diploma in Pastoral Ministry
 Certificate in Pastoral Ministry
 Certificate in Church Ministry

New students are being recruited for the Haskins School. Thank you to the Bryan Baptist Association for providing scholarships for Native students to attend the Haskins School.

#### **HISPANIC**

Everardo Borunda, Ministry Partner Grace Obregon, Ministry Assistant

The Office of Hispanic Ministries continues to look for ways to assist pastors and the churches they lead. The largest majority of Hispanic churches are now gathering in person and in their buildings. Some pastors have expressed the need to continue their efforts to disciple and equip leaders in their congregations, but are being very cautious and looking for alternative ways to accomplish this task.

The Office of Hispanic Ministries has taken this opportunity to offer the entire curriculum produced by the Robert Haskins School of Christian Ministry (RHSCM) to pastors and their congregations at no cost. This curriculum can be used to train leaders in an individual basis or as a group. Several pastors from the Southeastern Region of the state are in the process of promoting this idea in their churches and working with the personnel from the Office of Hispanic Ministries to implement this plan.

The Office of Hispanic Ministries is excited to announce the new name for the Hispanic Program of the RHSCM. The Hispanic Program will now be referred to as the Instituto Bautista de Oklahoma. The Office of Hispanic Ministries will continue to work hand in hand with the RHSCM, through the Instituto Bautista, in order to provide more training opportunities to help prepare more Hispanic leaders who can serve the Hispanic churches in the state.

The Office of Hispanic Ministries is working to connect with key pastors from around the state to decide on the best way to move forward in 2021 in order to accomplish the goals established by Oklahoma Baptists to increase attendance, baptisms, giving, and sending in the next five years.

Many pastors are still trying to figure out how to operate under the constant social and financial challenges they are facing due to the pandemic, and the Office of Hispanic Ministries continues to seek for better ways to come alongside them and assist them in their particular ministries.

### HISTORICAL COMMISSION REPORT Bob Nigh, Historical Secretary

Due to social distancing as a result of the COVID-19 pandemic, most Oklahoma churches have refrained from conducting special services for anniversary milestones, and have not requested

assistance from the Historical Secretary or requested anniversary certificates. Two exceptions have been Poteau, Double Branch, celebrating its 150th anniversary, and Okmulgee, Calvary, celebrating its 100<sup>th</sup> anniversary. The Historical Secretary has been happy to produce and mail those certificates to the churches.

The Historical Secretary continues to receive requests from churches and individuals for help with research concerning historical information, and he is pleased to continue to provide that service as well.

The Oklahoma Baptist Historical Commission will conduct its second semi-annual meeting at the Baptist Building in late September. During that meeting, Commission members will consider proposals for those to be inducted into the Oklahoma Baptist Hall of Fame (2), the person nominated to receive the 2020 Distinguished Service Award, and the churches selected to receive the Gaskin Church History awards (2019).

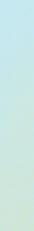
Those awards are scheduled to be presented during the Historical Secretary's report to the Oklahoma Baptists' Annual Meeting in November.

This summer, the Historical Secretary has compiled information and produced the autumn 2020 issue of the Oklahoma Baptist Chronicle, which soon will be posted to the Oklahoma Baptists' web site.

### 2020 Annual Impact REPORT

Even in the midst of a difficult year, WatersEdge donors faithfully supported hundreds of ministries through smart giving solutions like endowment, donor advised funds and charitable gift annuities. More than 240 families created estate plans to protect their loved ones and make a lasting Kingdom impact.

As churches and ministries adapted to a "new normal," WatersEdge provided support with powerful financial tools like loans, investments, accounting and online giving. The Lord's blessing allowed WatersEdge to provide millions in financing for growing congregations while simultaneously returning millions in loan interest to multiply churches' cash resources.









2020 Contributions

**ENDOWMENTS** 

\$5.7 Million

DONOR ADVISED FUNDS

\$2.9 Million

CHARITABLE GIFT ANNUITIES

\$0.3 Million

CHARITABLE REMAINDER TRUSTS

**\$0.1 Million** 



CLOSED IN 2020



AVERAGE ANNUAL SAVINGS BY MINISTRY ACCOUNTING CLIENTS



LOAN INTEREST RETURNED TO MINISTRY



\$69.7 Million

MINISTRY INVESTMENT **PORTFOLIO** 

\$20.2 Million PLEDGED TO MINISTRY THROUGH ESTATE PLANS

\$527 Million ASSETS UNDER MANAGEMENT AS OF DECEMBER 31, 2020

2020 Annual Impact Report

### ENDOWMENT DISTRIBUTION

WatersEdge is privileged to help steward the resources of God's people through endowment. Each year, churches and ministries receive millions in endowed funding that is used to meet a myriad of needs, from missions to scholarships to disaster relief and more.

These endowment distributions ultimately advance God's Kingdom, aiding ministries' work to spread the Gospel and make disciples. In 2020, WatersEdge distributed \$13.5 million to more than 300 charitable beneficiaries. This would not be possible without the

generosity of thousands of individuals and families who joyfully answered God's call to give back.

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Strillion Churches & Church Planting

TO MINISTRY THROUGH ENDOWMENT



Our endowment distributions have been used to fund our missions budget over the years. They've also allowed us to engage in significant work on our facilities without crippling our regular operating budget. In a world where the landscape is shifting quickly around the church, having these types of tools available can be a game changer for a congregation that has the resources and vision to use them wisely."

**Michael Taylor** Pastor FBC Ponca City Oklahoma



The Prichard Scholarship comes from an endowment, and it's helped because it lifts a financial burden off my family and therefore off of me. So, I can focus on my studies and not have to worry about finances. My education is definitely laying the groundwork and giving me the ability to think critically about the Bible. It's taken me where I wanted to go and exceeded my expectations."

Cole Kliewer Biblical and Theological Studies Major at Oklahoma Baptist University

### BAPTIST VILLAGE COMMUNITIES

### Dr. Bill Pierce, President

The mission of Baptist Village Communities is Enhancing lives by Serving God, Serving You, Serving Together.

Baptist Village Communities (BVC) has served the people of Oklahoma for more than 60 years by Serving God, Serving You, and Serving Together. Serving through 12 Villages, three home health care agencies, case management and medical equipment, BVC continues to shape the future of aging services and serves about 2,300 people every day. COVID-19 brought BVC through uncharted waters in 2020. By God's incredible faithfulness and guidance, BVC ministry marched on. Those living and serving at Baptist Villages fulfilled the call to serve one another in Jesus' name. They helped others in need and showed a great deal of sacrificial love. They prayed, encouraged and remained positive. BVC's unofficial theme for 2020 was "Stronger Together," taken from Joshua 1:9. This means that all of us...residents, families and team members, find our strength in the presence of God. We are so blessed indeed, and we are pressing on. Thank you, Lord!

### 2020 Chaplain's Ministry Report

- The LINC® ministry continues to partner churches and senior living communities in ministry in many Oklahoma cities.
- LINC® training sessions are available for purchase online and in DVD form.
- 1,742 opportunities for worship and Bible study
- 31 affirmations/rededications and professions of faith
- 25,319 resident/client/rehab guest and chaplain visits
- 19,067 resident ministry team visits

#### **BVC Financials 2020**

Total assets: \$98,659,114 Total liabilities: \$34,036,975

Total revenue, gains and other support: \$45,793,426

Total expenses: \$45,311,577 Net operating income: \$1,242,140 Increase in net assets: \$2,130,053 Total contributions: \$1,974,902

Total investment & endowment income: \$1,281,576

#### **BVC Board of Directors 2020**

The BVC Board of Directors is organized into five working committees: Audit, Executive, Ministry Program, Budget and Finance, and Development and Communications. In 2020, the Board was made up of 21 directors, five advisors and one sage. The 2020 Board of Directors were Glenn Alley, Hollis; Jean Barrett, Tulsa; Peggy Clark, Ada; Dennis Curtis, Hugo; Hance Dilbeck, Oklahoma Baptists; Lee Sabolich Gordon, Bethany; Jim Holmes, Cordell; Rob Johnson, Loco; Sheila Jordan, Tecumseh; Jim Lee, Edmond; Mike Matlock, Prague; Andy McPherson, Weatherford; Tony Mikles, Elk City; Eddie Miller, Sand Springs; Marty Morrow, Hobart; Jimmie Musick, Sentinel; Karen Myers, Oklahoma City; Jim Sheetz, Bartlesville; Trey Smart, Lawton; Dennis Taylor, Okmulgee; Matt Trentham, Balko; Ruth Walker, Tecumseh. Advisors were Paul Abbott, Broken Arrow; Mark Gandy, Oklahoma City; George Gibbs, Tulsa; Linda Gibbs, Holdenville; Kerry Russell, Oklahoma Baptists. Sage was Ben White, Oklahoma City.

# 2020 IMPACT REPORT





OBHC President Greg McNeece

### Find Us Faithful

"Let love and faithfulness never leave you; bind them around your neck, write them on the tablet of your heart."

- Proverbs 3:3

Back some years ago – actually, it is now decades ago - there was a Christian song sung by Steve Green called "Find Us Faithful." I remember the song well. It was sung at my wedding in October of 1994. In

this song, Steve Green encourages us to not only look at our life, but to ask ourselves what we are doing for those who come after us. Will they find us faithful?

As we embark on another year of serving children who find themselves in difficult places, I ask that question, "Will they find us faithful?" As I ponder on this question, I automatically think about my two children, Jackson and Madison Grace. The question for Karen and myself is this: how have we lived in front of them and is the legacy we leave one of faithfulness? My prayer is they can answer quickly and without reservation, mom and dad were faithful inside and outside the home while pointing others to Jesus.

For 117 years, Oklahoma Baptist Homes for Children (OBHC) has sought to provide a home for children. In the early years, this was primarily for children orphaned due to unforeseen circumstances. Today, I think about children in the care of OBHC who are "orphaned" socially. We serve children and families where mothers and/or fathers are potentially strung out on drugs, incarcerated or just

plainly deserted their children. We also serve children by serving them and their single mothers through our Children's Hope ministry.

I see faithfulness in a ministry which has impacted the lives of children, introduced them to Jesus and watched them be discipled as they grow and mature. I see single mothers, who are at potentially their lowest place ever, begin to put their lives back together, develop a relationship with Jesus and start teaching their children Godly ways and habits.

For over three decades, Hope Pregnancy Center has faithfully provided a place for women and men who find themselves in an unplanned pregnancy to come and experience love, grace, truth, help, salvation and for many, life instead of an abortion for their baby.

Recently, I was in a conversation with a student and was told, "Thank you for always pointing me to a better life." This one sentence made me think about OBHC's faithfulness of pointing others to Jesus.

Organizationally, as well as personally, are we teaching faithfulness in our Christian walk, our discipleship, our relationships with others and in our finances as we give to care for others? If not, my prayer is the Lord will provide you with these great opportunities so when there are those who come after you – they will find you faithful in the Lord.

Faithfully yours,

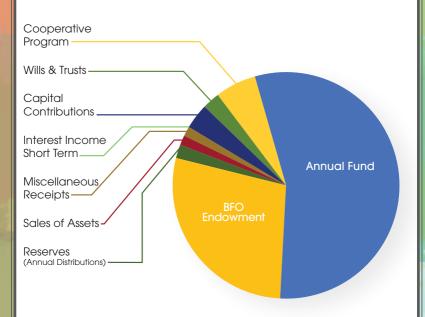
Mr. Frank Aakar
Mr. Frank Acker Idabel
Mrs. Angela Arthaud Keyes
Mrs. Jan Bradstreet Edmond
Mr. Antonio Cordoves Oklahoma City
Rev. Mark DeMoss Oklahoma City
Ms. Donna Drew Seminole
Mr. Don Engle Sapulpa
Mrs. Tamara Goeken Cherokee
Mr. Tommy Hardin Madill
Mr. Robert Johnston Frederick
Mrs. Judy Miles Tulsa
Mrs. Kellie Muller Altus
Mr. Mark Olmstead Claremore
Mrs. Connie Quattlebaum Leedey
Dr. Mike Rader Elk City
Rev. Aaron Reed Antlers
Mr. D. Jaye Rose Kingfisher
Mrs. Angie Rusch Okeene
Mrs. Edio Stowart
Mrs. Edie Stewart Duncan
Mrs. Lori Sutton Broken Arrow
Dr. Michael Vallandingham Bartlesville
Mr. Doug White Tulsa
Rev. Michael R. Williams Ringling
Mr. John Workun Yukon

### Ex Officio Voting Member

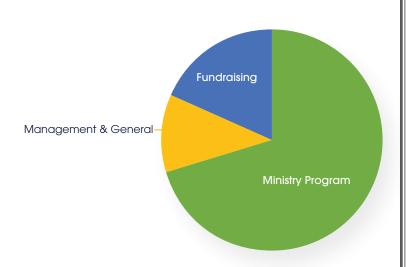
Dr. Hance Dilbeck . . . . . . Exec. Dir. - Treasurer, Oklahoma Baptists

### **Advisors**

 	Burlington
 	Edmond
 	Oklahoma City
 	Edmond
 	Oklahoma City



Coop	perative Program	\$662,738	 . 6.09%
Annu	al Fund	\$6,012,161	 . 55.21%
BFO E	indowment	\$3,060,716	 . 28.11%
Rese	ves - Annual Distribution	\$193,033	 . 1.77%
Misce	ellaneous Receipts	\$170,927	 . 1.57%
Sales	of Assets	\$124,366	 . 1.14%
Intere	est Income Short Term	\$23,070	 21%
Capi	al Contributions	\$384,160	 . 3.53%
Wills	and Trusts	\$257,708	 . 2.37%
Rese	ves - Special	\$0	 0%
	for Services		
Total		\$10,888,879	 100.00%



Ministry Program	\$8,190,186 .	 70.52%
Management & General	\$1,298,179 .	 11.18%
Fundraising	\$2,125,199 .	 18.30%

Net Revenues over Expenditures . (\$724,685)

Tax ID 73-1435473

# 2020 IMPACT STORIES





"If I hadn't come here, I would probably be feeling insecure with no connections or friends. I'm not sure why you do what you do but thank you! This was just the break I needed!"

- Jesse, Campus Resident

After his mom's sudden death, Jesse struggled to cope with the loss. In his grief, Jesse made poor decisions and needed a change. Deciding he wanted a more structured environment, positive influences and new friends, Jesse discovered OBHC. Through this ministry, Jesse has a place he can call home, be himself and found the social and emotional rest he needed, while growing spiritually and emotionally.

OBHC is the largest not-for-profit childcare provider in the state, placing children in a safe, Christian environment. Our mission is to demonstrate God's love by providing hope through empowering children and their families to follow Christ. Since 1903, 11,725 children have been in OBHC's care. OBHC also offers Transitional Living to residents who have graduated high school and are continuing their education.

- 24 children accepted Christ
- 240 total children served last year
- 5,297 volunteer service hours worked
  - 28 lived in Transitional Living



"If I were not able to come here, it would have been so easy to fall right back into the same lifestyle as before."

-Jessica, Children's Hope

Jessica was ensnared in drugs and a physically abusive relationship. Having two children, Jessica knew she needed to escape. She went to rehab then moved to OBHC's Children's Hope program with her two children. Since their arrival, Jessica has stayed clean, paid off her debt and is attending school for a business degree. She also gave her life to Christ while at OBHC and is working to become a better parent. Her kids are also thriving under the supportive environment Children's Hope provides.

Since 2007, Children's Hope has provided an opportunity to develop a solid foundation for single mothers and their children. The goal is to help these families become productive and more self-sufficient by providing a safe, stable and nurturing place to live, while equipping and teaching important life skills.

- 125 mothers and children served through Children's Hope
   364 families/660 children served since 2007
  - 18 total diplomas, licenses and certifications obtained



"I went to the abortion clinic, but I couldn't go through with it."

– Jocelyn, Hope Client

Jocelyn left the abortion clinic and came to Hope Pregnancy Center. She was 23 and had a dance career – the best age for a dancer. A baby wasn't in the plans. While at Hope, the volunteer was very uplifting and supportive. During the ultrasound, her boyfriend Micah said, "When I saw the baby, the numbness disappeared and I thought, 'this is real." They participated in weekly Empowered Parenting classes to prepare for birth and learned how to care for their baby, Quinn. A few months later, they married and are thriving as a family.

Hope's mission is to help young men and women have hope and choose life in the midst of an unplanned pregnancy by encouraging, affirming dignity and self-worth, and providing positive alternatives for individual situations and needs, without judgment or cost. Services offered include pregnancy testing, ultrasounds, pregnancy option education, community referrals, Empowered Parenting, Fatherhood programs and abortion recovery help.

- 3,660 individuals were ministered to through 8,964 client visits
- 1,503 ultrasounds were provided and 89 percent chose life for their babies
  - 945 mothers and fathers participated in Empowered Parenting classes
    - 73 men and women accepted Christ



"LifeWize has been a blessing to us. We can see how we are becoming trusted mentors to many of these students and that is exciting to us."

-Russ, LifeWize Volunteer

LifeWize has been beneficial for students at El Reno Roblyer Middle School. LifeWize volunteers established a plan in Spring 2019 to teach sixth grade students and continue moving up each grade level every year until graduation. Volunteers have established trust with the students, evidenced by them sharing personal hardships, which has opened doors for deeper discussion outside the classroom. One sixth grader said, "LifeWize really taught us something. We liked the teachers and thought they were very fun."

LifeWize provides education on goal setting, decision making, healthy relationships, as well as sexual risk avoidance to middle school and high school students. Facilitated by trained community volunteers, LifeWize uses a nationally approved curriculum which can be presented in a classroom or school assembly.

- 1,940 students participated
  - 26 trained volunteers
  - 7 public school districts



"We started with what we had - a facility and people. One Such Child training helped identify and open doors, educate and equip us with ways we can help the foster community."

- Chris, Edmond's First Baptist Church

Edmond's First Baptist Church hosted its first foster care training in the summer, with 29 adults in attendance. Since this training, the church has partnered with DHS to become the first foster care support group in Oklahoma County. Many church families have also committed to opening their homes to foster children. The church hosts a weekly class for others in the community to learn more about foster care.

One Such Child seeks to encourage and connect churches to the foster/adoptive community by engaging them through support and ongoing training. One Such Child partners with churches to host foster care training events which minister to foster families in their community.

- 1,795 sponsored total training hours, serving 264 adults and 239 children
- 117 churches that inquired were assisted in starting a foster care ministry
   2 adults accepted Christ
  - 68 referrals sent by OBHC to foster/adoptive agencies

Oklahoma Baptist University Annual Report Heath A. Thomas

Oklahoma Baptist University exists to equip the next generations of future shapers to live all of life, all for Jesus. Oklahoma's Baptist university has charged forward with our unashamedly Christian liberal arts education in the past academic year, with roughly 90% of our classes meeting in-person, on campus. We have been blessed with low COVID-19 positivity rates in 2020-2021 as well.

In addition, we are excited to announce that we will return to normal operations beginning June 1, 2021 and will return to a mask optional policy moving forward. COVID-19 vaccinations will not be required for students and employees as we look towards the Fall 2021, but we have made vaccination possibilities available should our students and employees choose to access them. Our students, faculty, and staff have done an extraordinary job fighting for a world-class, Christ-centered, academically-excellent, and mission-focused education in the midst of an unprecedented year. And God has blessed Bison Hill.

We recognize God's blessing in the past academic year, even while we see great challenge as we move toward our great purpose. We see challenge in several arenas: declining church populations across our state and region, declining student populations, and cultural affront to our shared Christian commitments and biblical convictions. Declining student populations at OBU (and at universities across our region) in the past four years leads to reduced revenue resources. Additionally, COVID-19 has placed a giant question mark to many students about what is next for them. Universities will take fewer students, and more of these students will be academically unprepared because of the learning interruptions in high-school due to the pandemic.

With these realities in mind, OBU took prudent action for the upcoming fiscal year. We decreased our operating budget in order to address projected deficits. Looking at what lay ahead, this is wise action, though undoubtedly painful. Reduced athletic and academic programs is challenging, but necessary for our future. Operational reductions (1) positions us for strength in the long-term, (2) protects endowments, scholarships, and other assets, and (3) enables us to invest strategically back into our academic mission.

Cultural affronts to our shared Christian commitment s and biblical convictions also threaten us. OBU is taking positive action in this regard to (1) preserve our Christian identity as a university in regards to sexuality and gender, (2) disentangle OBU from federal dependence, and (3) provide scholarship dollars for students that will enable all those who desire to go to OBU to do so. To this end, we are asking all Oklahoma Baptists to join us in advancing distinctively Christian education and help us to provide scholarships to the next generations of future shapers without dependence or intervention from federal funds.

With great challenge comes great opportunity. We sharpened our vision to equip future shapers to live all of life, all for Jesus. Looking ahead, OBU is asking Jesus to take our bread and fishes and multiply them for His kingdom. Just as the little boy in John 6:1-15 gave what he had to our Lord, we give what we have to Jesus, looking to Him to multiply our excellence, our influence, our service, and our value. We have three major objectives: (1) reach students and families, (2) realize our financial potential, and (3) refocus our university to shape the future.

We are asking the Lord to bless us so OBU will be financially positioned to operate according to our Christian, biblical foundation and provide world-class, academically rigorous, Christ-centered education. We will add programs that will add value to our communities, including aerospace engineering with applications into mechanical, systems, and electrical engineering, all the while preserving our Christian liberal arts distinctives. We will refocus all that we are as a university for the glory of God and the good of our world.

Additionally, the President of OBU continues to meet with associations and pastors in roundtables to discuss the future of OBU. The President offers himself and admissions teams to be available to go to our churches, to preach and provide lunch and information about OBU and how 9-12 graders can prepare for college. We are filling dates for the next year. We believe, despite challenges, the future is very bright for OBU. We have taken necessary steps to move us forward. We are asking God to carry us onward. And we continue to covet the prayers and partnership of Oklahoma Baptists as we equip the next generations of future-shapers to live all of life, all for Jesus.

#### 2019 Annual Church Profile

2018-2019 Annual Church Profile Comparison for Oklahoma

QUESTION	2018	2019	NUMERIC DIFFERENCE
Members – Total	556,860	N/A	
Members - Resident	357,020	366,912	9,892
Baptisms – Total	10,606	9,286	(1,320)
Other Additions	9,043	9,044	1
Sunday School – Enrollment	220,566	N/A	
Sunday School – Attendance	117,680	124,013	6,333
Worship Attendance	161,693	177,637	15,944
VBS	63,248	62,202	(1,046)
Undesignated Receipts	\$311,006,383	\$310,743,143	(\$263,240)

#### 2018-2019 Comparison of BGCO Receipts

RECEIPT	2018	2019
Cooperative Program	\$25,123,103	\$24,575,063
Edna McMillan State Mission Offering	\$1,150,632	\$1,155,485
Annie Armstrong Easter Offering	\$1,693,616	\$1,819,711
Lottie Moon Christmas Offering	\$5,115,795	\$5,174,738

#### **2020 OKLAHOMA BAPTISM LEADERS**

The following lists are congregations leading the state in total baptisms The lists are based on information received by the Oklahoma Baptist Evangelism Office from Oklahoma churches and missions on their 2018-2019 Annual Church Profile (ACP). As of this printing, 1,203 churches have reported on the ACP out of the 1,744 Southern Baptist Churches in Oklahoma.

- Total 2019 Oklahoma Baptisms: 9,267
- Total 2020 Oklahoma Baptisms: 6,008

#### **MORNING WORSHIP AVERAGE: 1-99**

CONGREGATION	ASSOCIATION	BAPTISMS
OKC, Oklahoma Zotung	Capital	81
OKC, Zomi Christian	Capital	58
Tulsa, Oklahoma Hmong	Tulsa	36
Carter, First	Great Plains	30
Hobart, Washington Street	Western Oklahoma	25
Chouteau, First	Craig-Mayes	23
Moyers, Miller	Frisco	21
Woodward, Ascent	Northwestern	21
Indiahoma	Comanche-Cotton	21
Broken Arrow, Vietnamese	Tulsa	20
OKC, Thrive	Capital	18

#### **MORNING WORSHIP AVERAGE: 100-199**

CONGREGATION	ASSOCIATION	43BF;E?E	
Bristow, Trinity	Cimarron		('
Oologah, Harbor	Rogers		&*
Atoka, Southside	Atoka-Coal		8%
Minco, First	Grady		&'
Velma	Mullins		<b>%</b>
Prue, First	Washington-Osage		%
Valliant, First	Frisco		%#
Wynnewood, First	Arbuckle		\$*
Stringtown, First	Atoka-Coal		\$*
Olive, First	Cimarron		\$*

#### MORNING WORSHIP AVERAGE: \$" " Ž%&+

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#### MORNING WORSHIP AVERAGE: % " Ž&++

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#### **MORNING WORSHIP AVERAGE: 500-999**

CONGREGATION	ASSOCIATION	BAPTISMS	
Yukon, Trinity	Capital	1:	53
Marlow, First	Mullins	1	16
OKC, Quail Springs	Capital	!	94
Sapulpa, The Way	Tulsa		85
Newcastle, First	Union		69
Choctaw, Choctaw Road	Capital		67
Ardmore, First	Enon		60
Weatherford, First	Western-Oklahoma		55
Jenks, First	Tulsa		53
Claremore, First	Rogers	:	53

#### **MORNING WORSHIP AVERAGE: 1000+**

CONGREGATION	ASSOCIATION	<b>BAPTISMS</b>	
Broken Arrow, The Church at BattleCreek	Tulsa		489
Owasso, First	Tulsa		62
OKC, Southern Hills	Capital		58
Edmond, Henderson Hills	Capital		46
Broken Arrow, First	Tulsa		36

#### ASSOCIATIONS LEADING IN TOTAL BAPTISMS

ASSOCIATION	BAPTISMS
Tulsa	1446
Capital	1388
Union	307
Cimarron	285
Muskogee	272
Pottawatomie-Lincoln	257
Great Plains	243
Mullins	238
Enon	199
Craig-Mayes	195

### Arbuckle Baptist Association Summary Information For ACP Year 2020

Congregation	Org	Year ganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS SS Avg. Enrollment Attendance	DT Enrollment	Women's Ministry	Men's Ministry	Undesig. Gifts		Cooperative	Edna McMillian
Congregation								EIIIOIIIIIeiii	IVIII IISU Y	IVIII IISU Y			Program	IVICIVIIIIIAII
Byars	Church	1904	33	0	2	26	16				\$28,132	\$28,382	\$1,569	4
Davis, First	Church	1888	397	0	0	75	47				\$179,490	\$203,310	\$14,759	\$1,952
Davis, Immanuel	Church	1954	86	3	6	30					\$83,000	\$92,000	\$1,761	
Dougherty, First	Church	1943	108	12	0	60	30				\$45,000	\$45,000		
Elmore City, First	Church	1920	900	6	0	300	310				\$1,055,058	\$1,151,195	\$77,594	\$600
Elmore City, Katie Victory	Church	1964	42			9	5				\$18,951	\$18,951	\$1,077	
Hennepin, First	Church	1902	86	1	1	30	28				\$108,021	\$110,074	\$7,679	
Hickory, First	Church	1894	50	0	1	25	25				\$43,634	\$97,523	\$8,769	\$300
Lindsay, Calvary	Church	1955	228	7	7	123	115				\$238,000	\$418,256	\$13,747	\$1,664
Lindsay, Criner	Church	1907	50	1		22							\$4,787	
Lindsay, Erin Springs	Church	1914	345	9	6	140	111				\$335,000	\$335,000	\$16,668	
Lindsay, First	Church	1894	1,124	2	3	180	177				\$545,039	\$848,673	\$52,004	\$8,280
Lindsay, Hughes	Church	1952	44	0	1	32	32				\$28,193	\$28,361	\$867	
Maysville, First	Church	1905	246	3	0	80	75				\$232,812	\$241,081	\$19,360	\$275
Maysville, Story	Church	1885	95	0	0	48	40				\$64,403	\$64,403	\$5,339	
Paoli, First	Church	1955	124	6	4	40					\$125,000	\$125,000	\$7,355	
Pauls Valley, Beaty	Church	1958	303	1	4	70	60				\$194,900	\$213,907	\$18,417	
Pauls Valley, First	Church	1895	459	1	0	70	45				\$226,028	\$266,106	\$4,082	
Pauls Valley, Grace	Church	1990	17			17	9				\$40,016	\$80,032		
Pauls Valley, Love	Church	1914	61			30					\$36,228	\$36,228		
Pauls Valley, Primera Hispanic	Church	1995	25	2	2	30	26				\$24,000	\$25,000	\$155	
Pauls Valley, Trinity	Church	1930	503	7	7	174	130				\$679,821	\$767,385	\$74,801	\$1,680
Rosedale, First	Church	1910	332	5	1	72	52				\$187,455	\$204,066	\$11,785	\$250
Stratford, First	Church	1898	234	3	10	80	82				\$173,954	\$189,883	\$13,857	\$365
Sulphur, Calvary	Church	1908	154	4	17	65	54				\$91,806	\$106,866	\$5,764	\$500
Sulphur, Central	Church	1948	47	0	3	35	17				\$91,913	\$93,909	\$5,905	\$298
Sulphur, Crossway First	Church	1898	1,143	14	5	600	383				\$901,000	\$1,051,000	\$10,595	
Wynnewood, First	Church	1890	305	4	7	165	109				\$320,106	\$370,793	\$11,605	
Wynnewood, Joy	Church	1974	40	0	1	20	15				\$14,300	\$14,300	\$400	
Wynnewood, Walker	Church	1945	75	0		25	15				\$58,902	\$58,902	\$4,328	
Arbuckle			7,656	91	88	2,673	2,008				\$6,170,162	\$7,285,586	\$395,029	\$16,164

# Atoka-Coal Baptist Association Summary Information Statistical Information - Page 257 For ACP Year 2020

Congregation	Org	Year rganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS Enrollment	SS Avg. Attendance	DT Enrollment	Women's Ministry	Men's Ministry	Undesig. Gifts	Total C Receipts	Cooperative Program	Edna McMillian
			WICHIDOIS	Баразіна	Additions	Auchanice	Linominone	Attoridance	Linominone	Williady	Williady	<u> </u>	receipto		
Atoka, Bentley	Church	1906												\$6,705	\$2,000
Atoka, Blackjack	Church	1953												\$3,738	\$800
Atoka, Farris	Church	1957												\$2,863	\$271
Atoka, First	Church	1869	250	3	10	65		40				\$210,487	\$236,693	\$14,533	\$75
Atoka, Harmony	Church	1907	390	3	0	187		63				\$331,474	\$490,234	\$12,428	\$320
Atoka, Hillcrest	Church	1969	50		2	30		25				\$50,105	\$53,565	\$1,118	\$200
Atoka, Southside	Church	1955	166	4	10	85		74				\$184,306	\$209,472	\$5,659	\$903
Atoka, Tushka	Church	1906	150	0	9	50		24				\$71,087	\$86,478	\$9,825	\$370
Atoka, Wards Chapel	Church	1895										·		\$3,608	
Caddo, Voca	Church	1946	334	3		60		0				\$0	\$0	\$10,322	\$245
Caney, First	Church	1908	149	2		60		47				\$119,037	\$132,298	\$6,065	
Caney, Mt Carmel	Church	1903	27	4	3	33		27				\$65,230	\$71,032	\$2,347	\$615
Coalgate, Cottonwood	Church	1975			-							,	, ,	\$224	, , , ,
Coalgate, First	Church	1891	195	9	7	85		60				\$114,142	\$128,271	\$3,618	
Lane, Crystal	Church	1966	70	1	0	25		15				\$24,782	\$26,640	\$1,283	
Lane, First	Church	1906	213	3	3	55		35				\$92,913	\$100,257	\$4,737	
Lehigh, First	Church	1947	40	0	1	40		0				\$72,241	\$112,410	\$3,638	\$100
Stringtown, First	Church	1926	877	17	14	215		64				\$220,285	\$355,742	\$16,850	4.55
Stringtown, McGee Valley	Church	1948	136	0	0	51		42				\$86,359	\$98,447	\$10,323	\$706
Tupelo, First	Church	1946	423	7	0	32		21				\$61,963	\$82,596	\$1,887	\$629
Atoka-Coal			3,470	56	59	1,073		537				\$1,704,411	\$2,184,135	\$121,770	\$7,234

### Banner Baptist Association Summary Information For ACP Year 2020

Congregation	Org	Year ganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS Enrollment	SS Avg. Attendance	DT Enrollment	Women's Ministry	Men's Ministry	Undesig. Gifts	Total ( Receipts	Cooperative Program	Edna McMillian
Congregation	TypeOi	yanızeu	MEHIDEIS	Баризіні	Additions	Allendance	EIIIOIIIIIeiit	Allendance	Elliollillelit	IVIII IISU Y	iviii iisu y	Gillo	neceipis	Fiogram	IVICIVIIIIIaii
Ada, Colbert	Church	1953	40	0	2	25		15				\$50,347	\$51,473	\$2,492	\$125
Ada, Faith	Church	1988	30	0	2	0		10				\$10,739	\$10,739	\$507	
Ada, First	Church	1896	1,043	22	23	421		406				\$1,938,004	\$2,395,146	\$197,828	\$1,675
Ada, Galey	Church	1976	100	0	8	53		44				\$98,710	\$110,404	\$3,000	\$750
Ada, High Hill	Church													\$747	
Ada, Homer	Church	1947	43	0	0	30		17				\$28,534	\$35,554	\$5,509	\$435
Ada, Lovelady	Church	1946	200	1	0	30		31				\$150,000	\$152,500	\$17,654	
Ada, Morris Memorial	Church	1952	402	2	0	35		33				\$235,432	\$282,169	\$5,178	
Ada, New Bethel	Church	1908	91	8	8	30		19				\$54,322	\$61,780	\$1,188	\$1,170
Ada, Oak Avenue	Church	1904	130	6	4	50		20				\$124,698	\$249,388	\$8,970	\$10
Ada, Trinity	Church	1938	1,036	9	18	280		335				\$1,547,711	\$2,089,401	\$77,646	\$50
Ada, Union Hill	Church	1939	28	1	0	23		10				\$50,703	\$51,252	\$5,319	\$150
Allen, First	Church	1901												\$2,794	
Fittstown, First	Church	1935												\$7,484	\$500
Fitzhugh, First	Church	1910	486	7	2	145		115				\$432,835	\$496,364	\$67,524	\$784
Francis, First	Church	1901	21	0	2	10		12				\$24,010	\$24,210		
Roff, First	Church	1890	185	4	4	46		46				\$82,876	\$109,921	\$4,748	
Roff, Lightning Ridge	Church	1902												\$1,606	
Stonewall, First	Church	1903	376	5	7	150		154				\$226,828	\$277,549	\$23,721	\$2,197
Banner			4,211	65	80	1,328		1,267	·	,		\$5,055,749	\$6,397,850	\$433,916	\$7,846

### Bryan Baptist Association Summary Information For ACP Year 2020

Congregation	Org TypeO	Year rganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS SS Av		Men's Ministry	Undesig. Gifts	Total ( Receipts	Cooperative Program	Edna McMillian
Achille, Community	Church	1984	28	0	0	10		6			\$10,533	\$83	
Albany	Church	1899	29	0	0	10		8		\$20,105	\$22,505	\$612	\$250
Albany, Red River Valley Cowboy	Church	2006								, , , , , ,	, ,	\$304	
Armstrong, First	Church	1951	101	2		55	3	4		\$160,000	\$160,000	\$8,009	
Bennington, First	Church	1906	56	5	2	21		9		\$61,326	\$63,947	\$2,347	
Bennington, Wade	Church	1961	18	0	0	15	1	5		, , , , , , , , , , , , , , , , , , , ,	, , .	\$1,141	\$100
Bokchito, Faith	Church	1984	75	2	0	50		0		\$67,316	\$69,887	\$3,019	•
Bokchito, First	Church	1911	51	0	0	32	3	0		\$48,401	\$60,934	\$902	
Bokchito, Reynolds Chapel	Church	1944								· ,	· ,	\$741	
Bokchito, Robinson	Church	1947	25	0	0	25	1	5		\$18,000	\$20,000	\$2,337	\$175
Bokchito, Yuba First	Church	1921	70	3	0	50		8		\$18,926	\$40,120	\$273	
Caddo, Blue River	Church	2006	187	5	12	70		0		\$150,904	\$172,436	\$8,825	\$265
Caddo, First	Church	1873	423	2	0	50	5	5		\$99,056	\$165,688	\$5,122	
Calera	Church	1890	196	3	10	100	5	9		\$151,635	\$179,769	\$8,566	
Cartwright, First	Church	1955	200	2	0	40		4		\$77,165	\$152,512	\$1,707	
Colbert, First	Church	1887	355	0	1	92	8	5		\$249,710	\$338,941	\$11,432	\$610
Durant, Blue	Church	1897	117	2	2	30	2	4		,	\$70,270	\$4,271	\$687
Durant, Brown	Church	1907	28	0	0	6		6				\$689	\$200
Durant, Bushnell	Church	1918	25	0	0	26		9		\$53,227	\$53,838	\$4,049	\$875
Durant, Calvary	Church	1925	543	6	17	200	15	6		\$435,309	\$492,911	\$22,457	\$2,052
Durant, Cobb	Church	1987	63	0	0	24		7		\$8,178	\$8,178		
Durant, Fairview	Church	1950	201	0	14	145	7	2		\$384,072	\$475,001	\$11,454	
Durant, First	Church	1889	1,382	24	41	354	25	8		\$1,368,808	\$1,556,131	\$129,373	\$925
Durant, Grace	Church	1958	298	8	5	45	3	8		\$119,531	\$125,586	\$13,019	\$621
Durant, Roberta	Church	1900	201	0	2	45	3	5		\$20,294	\$86,217	\$5,760	\$535
Durant, Silo	Church	1931	562	14	25	142	6	5		\$200,589	\$225,032	\$17,068	\$2,525
Durant, Stone Creek	Church	1892	28	2	5	18		8		\$59,398	\$59,823	\$3,421	
Durant, Western Meadows	Church	1991										\$4,113	
Hendrix	Church	1912	38	0	0	11		9		\$18,936	\$24,035	\$367	\$758
Kemp	Church	1888	450	18	14	200	7	1			\$225,000	\$5,644	
Kenefic	Church	1917										\$2,762	
Mead	Church	1987	501			100	13	3		\$186,850	\$201,850	\$12,392	
Mead, Emmanuel	Church	1991	377	8	8	80	3	4		\$101,760	\$114,760	\$6,060	
Platter, First	Church	1932	95	0	5	30	1	9		\$28,001	\$28,001	\$4,025	
Utica	Church	1951	180	8	4	100		9		\$104,438	\$137,655	\$2,447	
Bryan			6,903	114	167	2,176	1,50	1		\$4,211,935	\$5,341,560	\$304,790	\$10,579

### Caddo Baptist Association Summary Information For ACP Year 2020

Congregation	Org Type O	Year ganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS SS Avg. Enrollment Attendance	DT Enrollment	Women's Ministry	Men's Ministry	Undesig. Gifts	Total C Receipts	Cooperative Program	Edna McMillian
Albert. Onev	Church	1938	120	0	0	60	80		•		\$130.860	\$149.200	\$9.924	\$391
Anadarko, Bethel	Church	1951	842	9	5	93	72				\$206,605	\$243.802	\$25,707	\$1,360
Anadarko, First	Church	1901	523	8	14	165	153				\$537,640	\$607,381	\$78,971	\$1,825
Anadarko, Indian Capital	Church	1978	130	0	0	8	0				4007,010	\$0	<b>\$70,07</b>	ψ1,020
Anadarko, Square Top	Church	1987	100	2		14	16				\$21,682	\$63,931	\$1,110	\$320
Anadarko, Virginia Avenue	Church	1947	350			14	14						\$900	
Apache, First	Church	1902	524	4		109	95				\$326,099	\$343,821	\$49,963	\$2,218
Binger	Church	1916	377	12	1	70	65				\$152,998	\$189,170	\$6,405	
Carnegie, Alfalfa	Church	1902	62	1	0	28	28				\$58,068	\$70,540	\$5,570	\$800
Carnegie, Ebenezer	Mission	1983	25	3		15					\$9,000	\$9,000		
Carnegie, Faith Indian	Church	1985	25	0	0	0	0				\$0	\$0		
Carnegie, First	Church	1906	758	13	6	210	168				\$310,000	\$329,095	\$39,157	\$668
Cement, First	Church	1903	77	0	2	35	30				\$52,000	\$56,000	\$2,063	\$171
Cyril, First	Church	1907		5	2	42	34				\$97,601	\$105,171	\$13,773	
Cyril, Midway	Church	1957	31	1	7	40	31				\$56,800	\$63,271	\$2,008	\$375
Eakly, Bethel Spanish Mission	Mission	2017	25	8		14	17				\$7,756	\$7,756		
Eakly, First	Church	1965	188	0	0	48	47				\$125,006	\$140,459	\$10,895	\$1,175
Fort Cobb, First	Church	1905	323	1	2	35	50				\$155,572	\$363,354	\$6,149	\$350
Fort Cobb, First Caddo	Church	1943	86			32	26				\$0	\$0	\$282	
Gracemont, First	Church	1908	299	1	6	70	64				\$99,653	\$113,024	\$11,290	\$295
Hinton, First	Church	1902	422	5	8	215	130				\$680,150	\$743,985	\$132,326	\$2,755
Hinton, Scott	Church	1964	112	2	0	13	13				\$29,643	\$61,136	\$2,290	\$500
Hydro, First	Church	1902	116	4	5	110	53				\$127,101	\$145,329	\$10,675	
Hydro, Pleasant Valley	Church	1949	74	0	0	16	14				\$73,230	\$74,039	\$10,412	
Hydro, Swan Lake	Church	1949	107	0	0	15	17				\$69,585	\$73,745	\$958	
Minco, Canaan	Church	1954	35	2		27	17				\$17,229	\$76,656	\$4,402	
Verden, First	Church	1903	349	1	0	95	46				\$249,672	\$313,030	\$17,185	\$640
Caddo			6,080	82	58	1,593	1,280				\$3,593,950	\$4,342,895	\$442,415	\$13,843

#### Capital Baptist Association Summary Information For ACP Year 2020

Congregation	Org TypeO	Year rganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS SS Avg Enrollment Attendance	DT Enrollment	Women's Ministry	Men's Ministry	Undesig. Gifts	Total ( Receipts	Cooperative Program	Edna McMillian
Arcadia, First Southern	Church	1946	341	2		65	60	)			\$183,048	\$397,488	\$23,623	\$3,575
Bethany, Council Road	Church	1963	3,081	8		550	814						\$119,273	\$3,846
Bethany, First	Church	1945	534	3	2	116	12				\$452,558	\$574,839	\$37,152	\$2,770
Bethany, Fuente De	Church	2009	30	0	0	54	16	6			\$20,209	\$21,512	\$1,169	\$174
Vida Bethany, Macedonia	Church	1993	26	1	0	15	14				\$0	\$0		•
Bethany, New														
Covenant Fellowship	Church	2013	68	3	5	50	54				\$90,000	\$90,000	\$1,587	
Bethany, Roca Fuerte	Church	1998		0	3	25	22							
Bethany, Tulakes	Church	1954	110	0	2	81	48	3			\$184,465	\$197,785	\$5,794	\$1,459
Choctaw, Choctaw Road	Church	1988	2,425	59		1,038	588	3					\$202,005	\$100
Choctaw, Eastland Hills	Church	1952	330	0	10	165	100						\$600	
Choctaw, First	Church	1901	1,000	15	14	295	26					\$1,176,530	\$66,643	\$7,139
Del City, Del View Del City, First	Church	1959	56	0	0	36	33	5			\$61,852	\$65,446	\$2,542	\$133
Southern	Church	1951	897	29	20	575	499	5			\$1,958,317	\$2,285,300	\$96,057	
Del City, Solomon Temple	Church	2001	20	0		15	15	5						
Del City, Sunnylane Southern	Church	1953	377	54	24	262	220	)			\$723,834	\$831,606	\$2,222	\$292
Edmond, Acts Community	Church	2013											\$166	
Edmond, Bethesda	Church	2003	8	1		12	12	2						
Edmond, Chisholm Creek	Church	1999	130	10	36	150	123	3			\$350,000	\$380,000	\$1,200	
Edmond, Edmond Community	Church	2017	72	8		115	117				\$185,462	\$229,062	\$14,724	
Edmond, First	Church	1890	1,823	34	41	675	640				\$2,773,657		\$283,607	\$7,299
Edmond, First Bangla	Church Church	2018 2009	21 0	0	3	11	3	3			\$7,152	\$22,602	\$674	
Edmond, First Indian Edmond, Henderson	Church	1966	4,823	14	66	1,951	1,860	)			\$7,955,039	\$9,567,569	\$204,583	\$40
Hills Edmond, Henderson Hills Farsi	Church	2016	20	2		12	12	2						
Edmond, Highland Park	Church	1967	114	2	7	70	49	)			\$92,449	\$261,397	\$2,611	
Edmond, Hispana	Church	1984	131	0		101	82	)					\$6,726	
Edmond, North Pointe	Church	1999	-	-			-						\$23,704	
Edmond, Oakdale	Church	1921	511	4	11	150	130	)			\$1,086,787	\$1,121,750	\$121,428	\$1,626
Edmond, Waterloo Road	Church	1978	967	11	6	444	476	6			\$1,465,587	\$1,813,958	\$144,170	\$546
Guthrie, Community	Church	1998	1,217	12		319	165							
Guthrie, First Southern	Church	1889	308	1	12	126	165				\$233,684	\$309,098	\$31,451	\$2,762
Guthrie, Lakeview	Church	1988	180	40	^	240	105				¢00.400	¢00.100	\$13,229	<b>¢</b> 045
Guthrie, Woodcrest Harrah, First	Church	1979	166	0	0	31	18				\$88,168	\$90,186	\$8,306 \$45,507	\$215 \$2,500
Harran, First Harrah, Legacy	Church Church	1903 2013	325 26	8	4	230 34	209 16				\$597,557 \$31,000	\$678,343 \$31,000	\$45,597	\$2,500
Jones, First	Church	1924	236	3	7	85	78				\$198,561	\$213,498	\$12,055	\$1,658
Luther, First	Church	1930	306	2	2	100	60				\$165,953	\$165,953	\$1,300	ψ1,000
Midwest City, Country Estates	Church	1953	505	3		250	230					\$1,232,825	\$50,309	\$5,065

Congregation	Org TypeOr	Year rganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS SS Avg. Enrollment Attendance	Women's Ministry	Men's Ministry	Undesig. Gifts	Total ( Receipts	Cooperative Program	Edna McMillian
Midwest City, Crest	Church	1954	50	1	9	30	22			\$62,960	\$63,466	\$1,968	
Midwest City, Eastpoint	Mission	2006	150	0	0	100	50						
Midwest City, Eastwood	Church	1978	129	1	5	75	54			\$204,281	\$235,102	\$14,479	\$40
Midwest City, First Midwest City, Korean	Church Church	1944 1999	1,000 22	5 0	8	210 10	188 6			\$776,325 \$31,600	\$1,153,568 \$42,450	\$64,009 \$1,970	\$12,081
Midwest City, Lighthouse	Church	2008	70	23		55	45						
Midwest City, Meadowood	Church	1963	974	6	10	444	331			\$1,074,851	\$2,103,221	\$129,690	\$4,382
Midwest City, New Community	Church	2001	76	2	4	54	48			\$83,198	\$83,214	\$832	
Midwest City, Soldier Creek	Church	1943	129	0	16	117	114			\$356,020	\$485,845	\$11,274	\$2,185
Midwest City, Sooner	Church	1948	442	0	4	178	147			\$429,253	\$442,951	\$5,365	
Moore, Philippine International	Church	1999	95	4		45	62				\$51,159	\$2,586	
Mustang, Chisholm Heights	Church	1963	2,007	19	19	392	469				\$2,064,591	\$213,201	\$10,724
Mustang, First	Church	1903	1,959	20	66	1,000	1,150			\$2,328,700	\$2,550,700	\$145,188	
Mustang, Mustang Heights	Church	1975	110	4	5	60	29			\$184,248	\$194,957	\$14,827	\$1,090
Newalla, Countryside	Church	1961	268	0	6	68	74			\$153,530	\$159,434	\$4,407	\$315
Newalla, First	Church	1946	98	4	6	83	94			\$274,030	\$346,469		\$360
Nicoma Park, First	Church	1928	550	0	8	150	147			\$581,120	\$610,346	\$39,287	\$100
OKC, Baptist Temple	Church	1948	67	0	2	20	18			\$99,395	\$120,205	\$2,500	\$50
OKC, Bethel	Church	1946	30	1		11	13			\$33,127	\$33,586	\$625	
OKC, Beverly Hills	Church	1952	212	0	0	36	31			\$80,285	\$81,501	\$454	
OKC, Branches	Church	2015	34	1	8	21	14			\$62,500	\$62,500	•	
OKC, BridgePoint	Church	2014	72	0		35	15			¥,	¥,	\$800	
OKC, Bright City	Church	1965	, <u> </u>			57				\$14,250	\$97,093	\$641	\$100
OKC, Britton	Church	1909	79	2	0	34	28			\$142,722	\$153,884	\$949	\$1,561
OKC, Brookwood	Church	1977	1,829	7	21	343	326				\$1,262,919	\$92,968	\$2,280
OKC, Bryant Avenue	Church	1972	182	8	7	45	32			\$139,736	\$192,800	\$1,076	\$1,700
OKC, Calvary Missionary	Church	1993	104	1	,	40	20			\$46,380	\$61,380	\$220	ψ1,700
OKC, Camille Avenue	Church	1953	87	1	5	25	25			\$37,271	\$40,121		
OKC, Capitol Hill	Church	1902	1,719	10	18	313	297			\$1.053.524	\$1,373,270	\$102,028	\$1,257
OKC, Central	Church	1965	375	2	1	55	60			\$87,780	\$87,780	\$2,374	\$793
OKC, Cherokee Hills	Church	1964	350	50	0	350	431				\$1,739,127	\$68,789	,
OKC, Chinese	Church	1983	86	5		75	45			+ 1,001,001	<b>.</b> ,,.	\$19,324	
OKC, Church at the Village	Mission	2014	32	2		41	41						
OKC, Circle of Life	Church	2015	78	4	4	50	21			\$34,000	\$37,000	\$1,100	
OKC, Classen Boulevard	Church	1952	172			35	35			\$140,378	\$179,083	\$11,629	\$700
OKC, Crestview	Church	1958	40	1	2	25	49			\$154,565	\$160,582	\$9,860	
OKC, Crossroads	Church	1940	20	0	0	15	10			\$29,755	\$31,753	\$2,600	\$119
OKC, Crosstown	Church	2008	139	0	13	80	139			\$247,487	\$277,190	\$8,422	
OKC, Crown Heights	Church	1928	77	2	0	31	25			\$92,454	\$100,887	\$6,034	
OKC, Dickson	Church	1940	27	0	1	30	15			\$50,000	\$56,600		
OKC, Eagle Heights	Church	1994	534	3	7	209	263			\$453,760	\$527,792	\$8,000	
OKC, Emanuel Hispanic	Church	1990		-							. ,	\$4,987	

Congregation	Org TypeO	Year rganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS SS Avg. Enrollment Attendance	Women's Ministry	Men's Ministry	Undesig. Gifts	Total C Receipts	Cooperative Program	Edna McMillian
OKC, Exchange	Church	1918	137	0	10	72	82			\$173,422	\$203,308	\$16,414	\$808
Avenue OKC, Faithworks	Mission	2009	25	2	1	23	21			\$2,000	\$2,200	* ,	,,,,
OKC, Fortieth Street	Church	1939	30	0	3	23	17			\$39,290	\$2,200		
OKC, Fortieth Street	Church	2019	46	1	2	33	30			\$36,000	\$39,000	\$850	
OKC, Glorieta	Church	1961	424	2	0	124	105			\$268,970	\$301,795	\$28,461	\$6,825
OKC, Grace And Truth	Mission	2012	6	0	Ö	1	0			Ψ200,070	ψου 1,700	Ψ20, 10 1	Ψ0,020
OKC, Grace Place	Church	1992	666	3	13	285	297			\$913,159	\$991,047	\$4,000	
OKC, Greater Trinity	Mission	2005	50	0		20	17						
OKC, Heavenly	Church	1947										\$4,881	
Heights	Church	1000	200	7	0	216	204			¢1 E00 727	¢1 705 560		
OKC, Heritage OKC, Highland Hills	Church Church	1980 1963	389 76	7 2	9	316 46	324 53			\$1,599,737 \$265,842	\$1,725,568	\$5,500	\$1,335
OKC, Highland Hills	Church				•							\$21,019	
Memorial	Church	1949	25	0	0	21	15			\$48,574	\$66,761	\$2,455	\$450
OKC, Iglesia Palabra Viva	Church	2000	40	4	0	40	33					\$393	
OKC, Iglesia Bautista Central	Church	2012	79	3		150	80			\$143,642	\$143,642	\$5,800	
OKC, Iglesia Lavilla	Church	2011										\$280	
OKC, Indian Community	Church	2007	88	7	2	26	16			\$56,913	\$56,913	\$3,181	\$240
OKC, International Community	Church	2018	14	0	6	15	15			\$23,230	\$33,830	\$2,412	\$125
OKC, International Grace	Church	2012	25	0	1	11	11			\$8,929	\$8,929		
OKC, Japanese Mission	Mission	2005	23	0	0	8	18			\$6,514	\$6,514		
OKC, Jesus Es El Camino	Church	2014	61	0		49	40			\$38,366	\$41,924	\$1,228	
OKC, Kelham	Church	1913										\$22,633	\$55
OKC, Kentucky	Church	1922	30	0	0	25	25						
Avenue					U								
OKC, Knob Hill	Church	1960	165	2		30	20			\$42,842	\$51,933	\$751	\$500
OKC, Korean Lighthouse	Church	2002	35	30	0	30	15						
OKC, Lao-Thai	Church	1982	20			20	20			\$19,740	\$19,740	\$385	
OKC, Lone Star	Church	1959	29	0	3	18	12			\$43,496	\$43,496	440.070	40.405
OKC, Mayridge	Church	1956	163	0	2	66	62			\$237,913	\$551,800	\$19,972	\$2,125
OKC, Mission OKC OKC, New Hope	Church	2011 2018	3							¢2 62E	\$3,635	\$500 \$100	
OKC, New Life	Church Church	2016	<u> </u>							\$3,635	<b></b> გა,იაე	\$1,768	
Mission	Jilaion	2010										ψ1,700	
OKC, New Vision Community Church	Church	1994	200	7	2	180	116			\$274,000	\$274,000	\$4,000	
OKC, Newchurch	Church	1991	1,000	10		400	310				\$1,021,600	\$2,400	
OKC, Northwest	Church	1930	581	33	24	317	321				\$1,034,500	\$86,457	
OKC, Nueva Vida	Church	2006	150	5	1	60	36			\$53,883	\$53,883	\$1,239	\$113
OKC, Oikos	Church	2020	13	0	0	10	11			\$250	\$250	\$20	
OKC, Oklahoma Zotung	Church	2012	132	80	53	50	42			\$108,806	\$120,306	\$2,520	
OKC, Olivet OKC, Plainview	Church	1910	130	2		87	85			\$280,399	\$367,539	\$9,321 \$7,354	\$705
OKC, Plainview OKC, Portland Avenue	Church Church	1948 1934	1,196	11	4	100	160			\$299,161	\$943,922	\$7,354 \$43,033	¢1 211
OKC, Prospect	Church	1966	300	11 1	4	275	183			φ <b>∠</b> 99,101	φ <del>34</del> 3, <del>3</del> 22	\$43,033 \$500	\$1,311

Congregation	Org TypeOr	Year ganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS SS Avg. Enrollment Attendance	DT Enrollment	Women's Ministry	Men's Ministry	Undesig. Gifts	Total Receipts	Cooperative Program	Edna McMillian
OKC, Putnam City	Church	1926	1,102	15	32	658	592						\$21,190	\$500
OKC, Quail Springs	Church	1950	3,569	56	160	1,977	1,764				\$7,095,777	\$9,274,179	\$950,231	\$39,640
OKC, Rancho Village	Church	1949	·				·						\$2,616	\$216
OKC, Rios De Agua Viva	Church	2001	204	8	8	230	130				\$190,973	\$199,973	\$2,995	\$1,525
OKC, Sharon	Church	1972	12	0	0	10	8				\$10,178	\$10,178	\$804	\$165
OKC, Shields Boulevard	Church	1948	122	12	12		30				\$91,970	\$108,946	\$2,397	
OKC, South Lindsay	Church	1925	619	1	0	125	68				\$207,297	\$240,168	\$14,427	\$441
OKC, South Oklahoma City	Church	2002	24	0	0	15	13				\$35,616	\$37,143	\$404	
OKC, Southern Hills	Church	1964	3,658	66	114	1,532	1,296				\$5,082,826	\$8,021,818	\$583,678	\$24,770
OKC, Southern Temple	Church	1940	20	13		25	12						\$1,774	\$390
OKC, Spring Creek	Church	1984	355	3	5	105	92				\$462,134	\$890,051	\$534	\$1,221
OKC, Springdale	Church	1954	707	0	1	24	25				\$127,734	\$136,782	\$6,118	\$560
OKC, Thrive	Church	2020	100	0	100	70	30				\$89,000	\$94,000		
OKC, Trinity	Church	1911	102	4	6	66	40				\$209,695	\$405,078	\$2,888	
OKC, Trinity Chinese	Church	2001	21	3		12	12				\$42,450	\$42,450	\$613	
OKC, Trinity Missionary	Church	1985	30	0	0	8	17				\$48,870	\$55,803		
OKC, True Light	Church	1999	91			4							\$287	
OKC, Victory	Church	1938	272	4		59	21				\$84,955	\$86,035	\$4,439	\$250
OKC, Vietnamese First	Church	1985	100			90	77				\$40,000	\$40,000		
OKC, Village	Church	1959	1,618	1	14	218	251				\$872,272	\$1,000,772	\$86,586	\$5,527
OKC, Vision Community	Church	2005	50	1	0	40	10				\$148,447	\$148,447		
OKC, Western Avenue	Church	2009	50	0	5	36	8				\$46,014	\$46,439		
OKC, Wilmont Place	Church	1924	196	3	4	125	108				\$460,323	\$548,204	\$23,056	\$3,411
OKC, Zomi Christian	Church	2011	88	41	50	70	30				\$107,524	\$107,524	\$4,584	
Piedmont, First	Church	1906	1,100	13	15	275	245				\$914,134	\$995,510	\$82,031	\$1,466
Wheatland, First	Church	1955	74	0	2	28	12				\$65,613	\$68,333	\$3,929	\$465
Yukon, Canadian Valley	Church	1982	103	3	6	70	45				\$186,676	\$279,696	\$2,000	\$539
Yukon, First	Church	1891	330	7	18	166	184				\$458,295	\$582,183	\$57,575	
Yukon, Surrey Hills	Church	1977	800	5	0	155	116				\$451,678	\$631,023	\$3,888	
Yukon, Trinity	Church	1980	531	62	148	689	321					\$2,309,262	\$26,102	
Capital			58,057	1,051	1,367	23,308	20,548				\$60,000,621	\$77,960,210	\$4,703,946	\$176,715

#### Central Baptist Association Summary Information For ACP Year 2020

Congregation _	Org TypeO	Year rganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS SS AV Enrollment Attendan		Men's Ministry	Undesig. Gifts	Total ( Receipts	Cooperative Program	Edna McMillian
Canton, First	Church	1950	85	0		65	· ·	4		\$125,000	\$129,000	\$4,039	
Cashion, First	Church	1959	65	U		0.5		.4		\$125,000	\$129,000	\$9,000	
Coyle, First	Church	1901	41	0	2	12		3		\$26,774	\$30,025	\$2,263	\$100
Crescent, Central	Church	1947	71			12		3		Ψ20,774	Ψ30,023	\$5,842	\$397
Crescent, First	Church	1905	175	9	3	120	1	8		\$322,495	\$370,011	\$17,801	\$250
Crescent, Oak Valley	Church	1961	1,0	, , ,	, and the second	120	•			ψ02 <b>2</b> , 100	Ψ070,011	\$1,228	ΨΣσσ
Dover, First	Church	1952										\$3,913	\$135
Edmond, Mission								_		404 504	404 504	ψο,σ.σ	ψ.σσ
Bible	Church	2018	27	0	4	27		9		\$64,534	\$64,534		
El Reno, First	Church	1890	1,160	13	10	393	3	3		\$917,016	\$1,573,307	\$89,927	\$1,132
El Reno, Southern Heights	Church	1963	0	0	0	0		0		\$0	\$0		
El Reno, Trinity	Church	1948										\$14,465	\$570
Geary, First	Church	1894	79	0	0	30		.0		\$55,250	\$58,530	Ψ11,100	ΨΟ/Ο
Greenfield. First	Church	1904	, ,	•	•			.0		<b>400,200</b>	400,000	\$8.147	\$25
Guthrie. Faith	Church	2002										\$2,003	<b>4_0</b>
Guthrie. Noble Avenue	Church	1929	47	0	5	50		4		\$138.352	\$148.582	\$9.106	\$405
Guthrie, Seward Road	Church	1980	239	3	6	115	1	2		\$165,321	\$192,043	\$10,898	
Hennessey, Cristo Rey	Church	1994								,	,	\$2,500	
Hennessey, First	Church	1889	266	5	4	125	1	0		\$375,509	\$375,509	\$34,295	\$90
Kingfisher, First	Church	1894		0	7	231		0			\$1,236,836	\$91,534	\$31,658
Longdale, First	Church	1985										\$9,443	
Mulhall, First	Church	1954										\$1,908	\$1,170
Okarche, First	Church	1993	136	5	6	71		.8		\$149,631	\$190,287	\$10,058	·
Okeene, First	Church	1907	179	0	1	72		1		\$194,493	\$304,046	\$19,047	\$790
Omega	Church	1892										\$5,017	
Orlando, First	Church	2008	19	0	0	10		0		\$36,165	\$39,620	\$3,218	\$137
Union City, First	Church	1956										\$4,000	\$680
Watonga, First	Church	1893	338	0	0	70		6		\$322,934	\$739,246	\$25,556	\$1,140
Watonga, Trinity	Church	1958										\$3,572	
Yukon Church	Church	2002										\$41,813	
Central			2,791	35	48	1,391	1,0	8		\$3,840,222	\$5,451,576	\$430,592	\$38,679

### Cherokee Baptist Association Summary Information For ACP Year 2020

Congregation	Org Type Or	Year ganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS SS Avg.	Women's Ministry	Men's Ministry	Undesig. Gifts	Total ( Receipts	Cooperative Program	Edna McMillian
Colcord, Clouds Creek	Church	1941										\$1,031	\$225
Colcord, New Green	Church	1944	50	0	0	8	14			\$6,000	\$6,000	Ψ1,001	ΨΖΖΟ
Eucha, Hillside	Church	1044	80	5	8	40	25			ψ0,000	Ψ0,000	\$325	\$50
Eucha, Round Springs	Church	1860	- 00		Ü	70	20					\$236	ΨΟΟ
Hulbert, Swimmer	Church	1851	57	1	0							\$275	
Jay, Brush Creek	Church	1958	0,	•	, ,							\$1,463	
Jay, Old Clouds Creek	Church	1968	18	0	0	17	16			\$5,907	\$7,788	ψ.,.σσ	
Jay, Piney	Church					.,				ψο,σο,	<b>\$</b> 7,700	\$1.752	
Jay, Tyio	Church	1951	56	3	10	45	43			\$23,200	\$42,200	\$1,875	\$695
Kansas, Long Prairie	Church	1868	50	0	1	10	37			<b>420,200</b>	<b>4</b> .=,=50	<b>\$</b> ., <b>5</b> . <b>5</b>	ŢŪ.
Kansas, Twin Oaks	Church	1964		•								\$1,661	
Locust Grove, Country	Church	2010	36	2		9	C			\$20.000	\$25,000	¥ 1,7 2 2 1	
Porum. Oak Grove	Church	1916	20	0	0	14	17			\$24,839	\$26,339	\$100	\$142
Salina, Emmanuel	Church	1975								, , ,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$791	•
Salina, New Jordan	Church	1944	26	0	0	21	25			\$8,692	\$13,470	\$186	
Salina, Standing Rock	Church	1907	35	0	0	25	23			. ,		\$294	\$170
Salina, Steeley	Church	1944										\$1,294	
Spavinaw, Ribbon	Church	1949			1	30	29			\$24,559	\$25,109	\$1,086	\$235
Stilwell, Cherry Tree	Church	1914	50	10	0	60	39			\$65,397	\$65,397	\$1,500	
Stilwell, Chuculate	Church	1930	80	8	7	60	47			\$0	\$0	\$600	\$400
Stilwell, Echota	Church	1913	201	1		50	46			\$26,846	\$35,488	\$560	
Stilwell, Fairfield	Church	1907										\$1,920	\$100
Stilwell, Oakridge	Church	1960	30	6	0	12	60			\$38	\$83		
Stilwell, Piney Creek	Church	1975										\$725	
Stilwell, Salem	Church	1896	228	6	2	92	47			\$128,089	\$139,449	\$1,000	\$450
Tahlequah, Cedar Tree	Church	1907	14	1	0	30	15			\$500	\$2,429		\$245
Tahlequah, Elm Tree	Church	1953										\$1,500	\$1,500
Tahlequah, First Indian	Church	1926										\$110	
Tahlequah, New Green Leaf	Church	1957										\$845	
Watts, Crittenden	Church	1987	12	0	0	10	6			\$13,434	\$13,663	\$224	\$130
Cherokee			1,043	43	29	533	489			\$347,501	\$402,415	\$21,355	\$4,342

### Cherokee Strip Baptist Association Summary Information For ACP Year 2020

Congregation	Org Type O	Year rganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS SS Avg. Enrollment Attendance	DT Enrollment	Women's Ministry	Men's Ministry	Undesig. Gifts		Cooperative Program	Edna McMillian
Ames, First	Church	1903	227	0	2	60	54				\$99,866		\$6.000	
Billings, First	Church	1899	50	6	2	30					ψ33,000	Ψ110,040	\$2,963	\$155
Byron, First	Church	2004	20	•	_	12	11				\$30,256	\$38,256	\$1,400	Ψ100
Cherokee, First	Church	1904	361	6	9	162	99				\$430,415		\$71,112	\$2,900
Covington, First	Church	1918	001	· ·	J	102					Ψ100,110	Ψ000,000	\$9,576	Ψ2,000
Enid. Bethlehem	Church	1896	35	0	6	60	20				\$43,750	\$46.020	\$4,781	
Enid, Calvary	Church	1930	500	1	•	30	40				\$140,000	\$182,700	\$6,255	
Enid, Chisholm Trail				•							ψ,,σσσ	<b>4.02</b> ,700		
Cowboy	Church	2003											\$100	
Enid, Emmanuel	Church	1961	2,377	16	69	1,230	569				\$2,802,773	\$3,341,391	\$84,545	
Enid, First	Church	1894	479	5	11	375	274					\$1,501,188	\$84,166	\$4,078
Enid, Garland Road	Church	1987	96	0	10	55	45				\$172,905	\$177,132	\$3,123	\$2,099
Enid, Graceway	Church	1977	77	5	7	85	50				\$165,000	\$185,000	\$1,300	
Enid, Iglesia Bautista	Ohamah	1998	147			160					·		·	
Emanuel	Church	1998	147	6		160								
Enid, International	Church	2005		4		11	5						\$100	
Grace	Church	2005				- 11							\$100	
Enid, Liberty Southern	Church	1940	58	5	0	34	15				\$81,932	\$102,426	\$3,255	\$462
Enid, Open Door	Church	2017		16		203							\$12,235	
Enid, Trinity	Church	1947	305	8		43	50						\$1,348	\$423
Enid, Your Family	Church	1923	173			70	50				\$90,200	\$108,400	\$40	\$301
Fairview, First	Church	1898	158	2	5	98	90				\$186,682	\$247,797	\$9,296	\$205
Garber, First	Church	1926	123	6	0	54	52				\$93,583	\$105,165	\$5,813	\$639
Hunter, First	Church	1903	5			5							\$475	\$100
Marshall, First	Church	1893	34		2	17							\$1,639	
Medford, First	Church	1897											\$3,876	\$1,000
Perry, First	Church	1893	779	11	9	140	238				\$354,874	\$404,359	\$34,873	\$2,487
Perry, Kaw Street Chapel	Church	1992	150	1	3	38	53				\$44,827	\$48,292	\$1,680	
Perry, Sumner	Church	1904	90	2		30							\$1,089	
Pond Creek, First	Church	1900	204	3	4	150							\$1,509	\$135
Ringwood, First	Church	1952	140	0	4	70	50				\$156,077	\$319,222	\$10,338	
Ringwood, Seguidores		2000	20		20	20					•	•	<u> </u>	
De Jesucristo	Church	2009	26		20	20								
Cherokee Strip			6,614	103	163	3,242	1,765				\$5,787,018	\$7,495,083	\$362,887	\$14,984

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### Cheyenne-Arapaho Baptist Association Summary Information For ACP Year 2020

	Org	Year	Resident	Total	Other	Worship	SS	SS Avg.	DT	Women's	Men's	Undesig.		Cooperative	Edna
Congregation	TypeOrg	ganized_	Members	<u>Baptisms</u>	Additions	Attendance	Enrollment	Attendance	Enrollment	Ministry	Ministry	Gifts	Receipts	<u>Program</u>	<u>McMillian</u>
El Reno, Indian	Church	1979												\$170	
Cheyenne-Arapaho														\$170	

### Chi-Ka-Sha Baptist Association Summary Information For ACP Year 2020

	Org	Year	Resident	Total	Other	Worship	SS	SS Avg.	DT	Women's	Men's	Undesig.	Total (	Cooperative	Edna
Congregation	TypeOr	ganized	Members	Baptisms	Additions	Attendance	Enrollment	Attendance	Enrollment	Ministry	Ministry	Gifts	Receipts	Program	<u>McMillian</u>
Ardmore, Indian	Church	1957												\$2,971	\$161
Connerville, Okchamali	Church	1910												\$5,994	\$720
Fittstown, Hickory Hill	Church	1907												\$1,401	
Madill, Archard Road	Church	2004												\$957	
Sulphur, New Hope	Church	1955												\$64	\$5
Chi-Ka-Sha	_											-		\$11,387	\$886

# Choctaw-Chickasaw Baptist Association Summary Information For ACP Year 2020

Congregation	Org TypeOr	Year ganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS Enrollment	SS Avg. Attendance	DT Enrollment	Women's Ministry	Men's Ministry	Undesig. Gifts	Total C Receipts	Cooperative Program	Edna <u>McMillian</u>
Ardmore, Durwood	Church													\$316	
Calera, Grace Indian	Church	1979													\$69
McAlester, First Indian	Church	2000	50	0	4	25		0				\$39,508	\$51,393	\$4,111	\$886
Pittsburg, Sardis	Church													\$2,713	\$625
Red Oak, Cedar	Church	1860												\$992	\$330
Red Oak, South Rock Creek	Church	1950												\$327	\$55
Choctaw-Chickasaw			50	0	4	25		0				\$39,508	\$51,393	\$8,459	\$1,965

#### Cimarron Baptist Association Summary Information For ACP Year 2020

Congregation	Org TypeOi	Year rganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS Enrollment	SS Avg. Attendance	DT Enrollment	Women's Ministry	Men's Ministry	Undesig. Gifts	Total C Receipts	Cooperative Program	Edna McMillian
Blackburn, First	Church	1950	18	0	0	10		10				\$31,582	\$37,704	\$1,715	\$20
Bristow, First	Church	1902	160	4	2	219		113				\$286,474	\$397,171	\$27,495	\$1,345
Bristow, Trinity	Church	1961	202	29	0	144		0				\$128,347	\$222,276		
Cleveland, First	Church	1897	449	6	8	141		163				\$305,077	\$372,436	\$28,519	\$3,505
Cleveland, Western	Church	1958						63				\$157,874	\$164,129	\$3,386	
Heights	Church											Ф137,674		<b>Φ</b> 3,360	
Cleveland, Westport	Church	1967	256	3		82		85				\$248,925	\$261,084	\$28,384	\$1,005
Cushing, Calvary	Church	1937	28	6	0	18		15				\$18,780	\$18,780	\$1,354	
Cushing, First	Church	1897	516	21	20	208		174				\$609,269	\$816,967	\$43,061	\$2,015
Cushing, First Indian	Church	1998												\$121	
Cushing, New Pathways	Church	2016												\$1,696	
Cushing, Oak Grove	Church	1956	289	9	4	182		364				\$595,143	\$738,089	\$41,587	\$1,076
Cushing, Only Way	Church	1912	99	0	1	30		26				\$56,576	\$62,891	\$9,238	\$350
Cushing, Park Place	Church	1951	201	2	1	32		110				\$103,371	\$109,920	\$8,736	\$610
Depew, First	Church	1923	131	2	2	87		65				\$190,955	\$194,755	\$17,157	\$800
Drumright, First	Church	1915	233	1	14	32		32				\$165,943	\$244,067	\$8,524	\$570
Glencoe, First	Church	1902	194	1		80		54				\$155,023	\$201,371	\$18,406	\$610
Hallett, First	Church	1906	11	0	0	9		7				\$18,724	\$20,459	\$688	
Jennings, First	Church	1926												\$3,474	
Kellyville, First	Church	1911	213	2	0	80		64				\$155,489	\$172,396	\$22,166	\$250
Kellyville, Sunrise	Church	1949	135	0	0	25		18				\$42,630	\$43,818	\$2,144	\$400
Mannford, Freedom Hill	Church	1970	110	7		80		102				\$88,500	\$200,850	\$1,927	
Mannford, Lakeside Southern	Church	1983	471	3	0	111		82				\$236,285	\$436,422	\$16,212	\$1,025
Milfay, First	Church	1928	41	0	0	21		18				\$63,104	\$70,556	\$4,740	\$650
Morrison, Hilltop Country	Church	1899										<b>400,10</b> 1	<i>\$7.0,000</i>	\$3,194	
Mounds, First	Church	1903	297	6	6	55		93				\$154,056	\$162,128	\$15,728	
Oilton, First	Church	1915	138	4	0	35		38				\$84,374	\$100,488	\$4,080	\$1,000
Olive, First	Church	1901	488	43	11	225		98				\$334,786	\$376,756	\$23,515	\$700
Pawnee, First	Church	1898	414	11	1	167		131				\$327,732	\$420,831	\$16,171	\$965
Pawnee, Masham	Church	1955	108	10	5	55		33				\$144,539	\$172,868	\$4,466	\$399
Perkins, First	Church	1895	348	9	24	253		145				\$559,361	\$613,329	\$45,706	
Perkins, Immanuel	Church	2004	166	3	3	66		53				\$178,249	\$189,175	\$20,060	\$1,045
Perkins, Rockin' M Cowboy	Church	2014												\$1,161	\$740
Ralston, First	Church	1897												\$4,363	\$270
Sapulpa, Forest Hills	Church	1952	41	0	0	21		18				\$63,104	\$70,556	\$3,469	\$396
Sapulpa, Pickett Prairie First	Church	1996	118	4	0	125		54				\$163,412	\$165,527	\$12,234	\$225
Shamrock, First Stillwater, Chinese	Church Church	1915 1986	70	3	1	45		34				\$85,298	\$89,938	\$4,201 \$2,307	
Stillwater, Countryside	Church	1982		31		545		115				\$750,000	\$750,000	\$325	
Stillwater, Cross	Church	2010		31		545		113				φ/30,000	\$750,000	\$325	
Brand Cowboy Stillwater, Eagle Heights	Church	1997	398	13	40	240		250				\$742,330	\$809,494	\$52,013	\$500
Stillwater, First	Church	1892	108	2	1	55		51				\$212,088	\$235,233	\$10,356	\$1,490
Stillwater, Hillcrest	Church	1955	140	4	6	120		96				\$304,687	\$394,312	\$7,722	\$225
Stillwater, Hispana			140	4	- 0	120		30				Ψ304,007	ψυυ+,υ ι Ζ		ΨΖΖΟ
Bethel	Church	2006	100	-		75								\$828	¢1.040
Stillwater, Southside	Church	1949	100	5		/5		55						\$10,891	\$1,049

	Org	Year	Resident	Total	Other	Worship	SS	SS Avg.	DT	Women's	Men's	Undesig.	Total C	Cooperative	Edna
Congregation	TypeOi	rganized	Members	Baptisms	Additions	Attendance	Enrollment A	Attendance	Enrollment	Ministry	Ministry	Gifts	Receipts	Program	<u>McMillian</u>
Stillwater, University Heights	Church	1954		5	9	275		230				\$809,445	\$892,916	\$20,439	
Terlton, First	Church	1948	273	1	5	62		31				\$141,713	\$146,703	\$8,407	
Yale, Council Valley	Church	1931	261	0	2	42		69				\$149,582	\$196,873	\$3,075	
Yale, Fellowship	Church	2009	191	2	5	89		51				\$133,818	\$177,372	\$7,170	\$1,833
Yale, First	Church	1901	208	0	1	38		30				\$188,746	\$223,451	\$6,199	\$300
Cimarron			7,624	252	172	4,179		3,240			_	\$9,185,391 \$	10,974,091	\$579,145	\$25,367

#### Comanche-Cotton Baptist Association Summary Information For ACP Year 2020

Congregation	Org TypeOi	Year rganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS SS Avg. Enrollment Attendance	DT Enrollment	Women's Ministry	Men's Ministry	Undesig. Gifts	Total ( Receipts	Cooperative Program	Edna McMillian
Cache, First	Church	1928	390	1	4	76	60				\$226,497	\$229,723	\$13,836	\$800
Cache, Wichita	Church	1976	000			, ,					<b>QZZO, 107</b>	Ψ220,720	\$189	ΨΟΟΟ
Chattanooga, First	Church	1907				50	20						\$13,056	\$2,690
Devol. First	Church	1908											\$2,590	\$75
Elgin, Crossroads	Church	2009	508	7	9	274	278				\$471,285	\$596,635	\$49,687	\$676
Elgin, Grace Community	Church	1907											\$135	
Elgin, Locust Grove	Church	1990	77	3	4	45	28				\$128,950	\$133,351	\$6,800	\$575
Faxon, First	Church	1904	61	3	1	25	18				\$33,619	\$37,888	\$1,330	
Fletcher, First	Church	1906											\$64,779	\$1,252
Frederick, Tesca	Church	1910											\$150	
Geronimo, First	Church	1906	432	1	3	100	60				\$134,848	\$157,454	\$3,094	\$20
Grandfield, Calvary	Church	1908											\$604	
Grandfield, First	Church	1907				15							\$12,163	\$510
Indiahoma	Church	1944	163	9		71	52				\$106,792	\$155,968	\$4,906	\$300
Lawton, All Nations	Church	2004											\$900	
Lawton, Calvary	Church	1926	245	0	0	65	51				\$152,214	\$167,803	\$7,500	\$600
Lawton, Cameron	Church	1948	3,404	6	9	405	422				\$1,418,274	\$1,798,248	\$61,202	\$225
Lawton, Central	Church	1925	610	0	7	230	196				\$349,014	\$386,229	\$20,481	\$801
Lawton, Credence	Church	2018											\$4,232	
Lawton, First	Church	1901	1,570	4	40	349	368				\$1,207,773	\$1,872,659	\$109,919	\$7,127
Lawton, First East	Church	1978	769	12	15	420	383				\$1,398,146	\$1,662,563	\$135,903	
Lawton, First West	Church	1973	361	4	17	260	220				\$648,510	\$808,717	\$67,917	\$2,063
Lawton, Friendship	Church	1946	174	4	9	59	32				\$0	\$125,559	\$2,025	\$500
Lawton, God's Family	Church	2000											\$600	
Lawton, Immanuel	Church	1949	100	2	1	39	54				\$37,511	\$49,029	\$1,016	
Lawton, Letitia	Church	1920	258	2	8	140	77				\$252,857	\$311,733	\$23,264	\$325
Lawton, Northside	Church	1943	193	4		48	43				\$61,013	\$92,455	\$500	\$235
Lawton, Olivet	Church	1965	117	2	8	65	46				\$114,496	\$133,388	\$2,227	\$664
Lawton, Paradise Valley	Church	1927											\$10,593	\$1,715
Lawton, Primera Iglesia	Church	1994												\$300
Lawton, Trinity	Church	1954	7			25	34				\$107,007	\$134,676	\$7,186	\$157
Lawton, Westwood	Church	1965	35	0	0	10	0				\$25,412	\$26,700	\$2,518	\$100
Marlow, Denton	Church	1919											\$3,743	
Medicine Park, First	Church	1946											\$5,749	
Randlett	Church	1907	50	0	1	28	21				\$36,099	\$43,998	\$2,987	\$491
Randlett, Union Valley	Church	1928											\$14,378	
Snyder, Southside	Church	1975	75	0	6	20	14				\$21,000	\$21,780	\$1,121	\$279
Sterling, First	Church	1904											\$10,156	\$100
Temple, First	Church	1902											\$6,620	
Walters, Calvary	Church	1969	26	1	0	19	8				\$30,750	\$30,750	\$2,965	
Walters, First	Church	1901	226	2	2	184	133				\$467,538	\$516,220	\$62,704	\$3,248
Comanche-Cotton			9,851	67	144	3,022	2,618				\$7,429,605	\$9,493,526	\$741,722	\$25,828

### Craig-Mayes Baptist Association Summary Information For ACP Year 2020

Congregation	Org TypeOi	Year rganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS SS Avg. Enrollment Attendance	DT Enrollment	Women's Ministry	Men's Ministry	Undesig. Gifts	Total Receipts	Cooperative Program	Edna McMillian
Adair. First	Church	1921	460	5		305	109				\$425,606	\$494,242	\$22,230	
Adair, Pleasant Hope	Church	1904	210	3	2	51	62				\$104,175	\$118,153	\$5,315	
Big Cabin	Church	1903	84	1	1	503	35				\$149,551	\$169.298	\$5,990	
Big Cabin, Utopia	Church	1953	298	4	7	87	84				\$177,897	\$195,420	\$8,948	\$237
Bluejacket, Cornerstone Faith	Church	1998	51	0	0	12	10				\$21,077	\$21,598	\$1,192	,
Bluejacket, First	Church	1898	165	0	1	45	13				\$80,117	\$91,510	\$8,540	\$620
Bluejacket, Timberhill	Church	1921	63	2		67	19				\$30,373	\$35,848	\$1,463	Ψ0 <b>2</b> 0
Chouteau, First	Church	1910	447	5	9	98	91				\$243,719	\$286,732	\$1,800	\$724
Inola, Cowboy Gatherin'	Church	2005	295	8	4	150	44				\$258,984	\$288,721	\$2,400	**=
Ketchum, First	Church	1910	136	3		32	23				\$68,465	\$72,144	\$334	\$478
Southern Langley, First	Church	1959	228	7	6	110	98				\$273,084	\$308,143	\$12,798	\$100
Locust Grove, Cedar														
Crest	Church	1960	137	4	3	25	17				\$26,696	\$26,696	\$1,682	\$50
Locust Grove, Faith	Church	1992	51	0	1	18	18				\$23,658	\$25,264	\$2,366	\$225
Locust Grove, First	Church	1911	651	0	0	90	65				\$116,555	\$121,555	\$17,464	\$1,295
Mazie, First	Church	1907	60	6	45	45	72				\$49,240	\$54,405	\$1,027	
Pryor, Coo-Y-Yah	Church	1989	40	0	0	35	25				\$3,750	\$13,000	\$271	\$292
Pryor, Exciting Southeast	Church	1989	650	34	9	300	140				\$777,864	\$777,864	\$6,436	
Pryor, First	Church	1899	538	3	7	230	190				\$676,427	\$944,914	\$13,356	\$1,151
Pryor, Heritage Southern	Church	2006	96	1	2	40	23				\$99,949	\$107,701	\$1,222	
Pryor, Life Fellowship	Church	2010	257	22	57	209	207						\$62,786	\$175
Pryor, Pleasant View	Church	1951	349	6	10	88	73				\$227,214	\$262,097	\$1,319	
Salina, First	Church	1914	150	1	5	100	65				\$157,988	\$191,988	\$4,244	
Salina, Lakeview	Church	1970	58	0	1	58	33				\$148,051	\$149,680	\$2,698	
Spavinaw, First	Church	1969	35	0	5	25	24				\$28,956	\$36,079	\$2,136	\$500
Strang, First	Church	1928	103	0	2	24	19				\$47,309	\$49,615	\$3,600	
Vinita, Bunker Hill	Church	1944	81	9	9		39						\$9,877	\$751
Vinita, Calvary	Church	1960	40	4	0	40	20				\$35,266	\$35,266	\$4,001	
Vinita, Carter	Church	1951	49	0	0	15	18				\$32,686	\$33,554	\$3,846	
Vinita, Dupree Community	Church	1956	30	0	0	12	10				\$15,116	\$16,252	\$277	\$200
Vinita, First	Church	1891	275	6	12	130	107				\$251,547	\$317,880	\$18,396	\$660
Vinita, Frist Vinita, Kelso Faith	Church	1957	13	0	2	9	13				\$28,760	\$35.485	\$787	\$187
Vinita, Trinity	Church	1938	146	0	0	22	15				\$37,097	\$40,276	\$1,485	\$160
Vinita, White Oak	Church	1950	225	4	2	53	33				\$98,246	\$102,908	\$974	\$365
Welch	Church	1893	104	9	2	70	35				\$130,438	\$130,438	\$5,105	Ψ550
Welch, Living Hope	Church	2012	40	1	3	20	16				Ţ.00,.00	¥.00,.00	\$156	
Welch, Maybelle	Church	1935	14	Ö	0	10	0						\$1.147	\$300
Craig-Mayes			6,629	148	207	3,128	1,865				\$4,845,861	\$5,554,726	\$237,666	\$8,470

#### East Central Baptist Association Summary Information For ACP Year 2020

Blackgum, First Church					Attendance	Enrollment Attendand	<u> Enrollment</u>	Ministry	Ministry	Gifts	Receipts	Program	<u>McMillian</u>
Coloord Colid Dools Character		137	4	15	65	4	7			\$186,049	\$222,364	\$12,000	\$2,106
Colcord, Solid Rock Church	h 2010	12	0	0	10		5			\$9,711	\$15,364	\$600	\$950
Cookson Church	h 1980	75	6	7	48	5	1			\$181,142	\$220,283	\$11,259	\$675
Gans, Grace New Beginnings Church	h 2017	35	0	6	26	1	Э			\$8,348	\$11,548	\$581	
Gore, Crossing Church	h 2012	0	12	0	315	20	)			\$0	\$0		
Gore, First Southern Church	h 1959	200	1	2	50	3	2			\$102,000	\$108,500	\$5,989	\$1,055
Marble City, First Church	h 1943	21	0	0	15		)					\$1,845	·
Muldrow, Fellowship Church	h 1977		2	5	60	4	5			\$119,624	\$149,624	\$5,929	
Muldrow, First Church	h 1890	84	9	0	62		3			\$147,686	\$189,905	\$6,220	\$345
Muldrow, Short Church	h 1954	211	7		60	2	3			\$15,723	\$95,349	\$4,309	
Park Hill, Carter Church		166	1	5	88	8				\$133,036	\$149,196	\$8,670	\$125
Park Hill, Keys Church	h 1977	150	13	14	104	25	)					\$4,825	
Peggs, First Southern Church		16	0		13		3					\$598	
Proctor, First Church	h 1949	51	2	0	40	2	3						
Roland, Roland Hills Church	h 1969	95	4	0	40	2				\$75,226	\$90,984	\$4,337	\$725
Roland, Swon Road Church	h 2008	16		2	8		3			\$22,500	\$22,500		
Sallisaw, Badger Lee Church	h 1942											\$959	
Sallisaw, Blunt Church	h 1951	22	10		35	5	1			\$37,900	\$39,020	\$4,216	\$105
Sallisaw, Eastside Church		71	2	3	22		3			\$71,180	\$72,200	\$750	
Sallisaw, First Church	h 1890	388	20	33	150	13	1			\$378,894	\$576,050	\$19,809	\$1,915
Sallisaw, First Akins Church		36	1		35		0			\$30,512	\$30,512	\$550	
Sallisaw, Hanson First Church	h 1893	104	6	2	40	3				\$104,376	\$223,820	\$7,453	\$170
Sallisaw, Immanuel Church	h 1959	45	0	0	45	$\epsilon$	)			\$162,740	\$175,578	\$2,387	\$100
Sallisaw, Prices Chapel Church		116	5	5	43	6				\$34,096	\$36,973	\$910	
Stilwell, Bidding Creek Church	h 1935	71	5	2	60	3	3			\$72,835	\$81,342	\$9,077	
Stilwell, Bunch Church	h 1915	40		0	45	2				\$44,001	\$46,229	\$2,338	
Stilwell, First Church	h 1897	300	13	8	170	14				\$511,234	\$534,497	\$3,063	
Stilwell, Liberty Church		122	1	1	61	3				\$86,780	\$89,546	\$500	
Stilwell, Rock Springs Church	h 1925	151	3	7	45	6	3			\$53,953	\$86,240	\$8,112	\$355
Stilwell, Victory Church		146	1	4	62	4	)			\$116,420	\$140,674	\$2,508	
Tahlequah, Antioch Church	h 2015	30	0	0	15		3						
Tahlequah, Boudinot Church		89	2	4	25	1	5			\$23,992	\$27,492		
Tahlequah, Crossway Church	h 2000	65	1		40		2			\$44,820	\$48,936	\$2,760	\$165
Tahlequah, Eldon Church	h 1952	52	0	0	33	2	)			\$49,860	\$50,915	\$476	
Tahlequah, First Church	h 1877	716	14	15	290	29	)			\$1,026,018	\$1,345,383	\$71,904	\$2,013
Tahlequah, Grace Church	h 1953				130							\$3,652	
Tahlequah, Park Hill Church	h 1907	715	6	4	200	14	)			\$403,057	\$489,463	\$28,874	\$4,015
Tahlequah, River Church Valley	h 2008		0	2	15		0					\$918	
Tahlequah, Southside Church	h 1963	124		2	71	4	)			\$128,979	\$137,093	\$7,968	\$967
Vian Church	h 1908	174	3	0	18	1	3			\$49,373	\$63,784		
Watts, First Church	h 1912	50	3	0	50	3	3			\$127,585	\$127,585	\$4,585	
Welling, Barber Church										, , , , , , , , , , , ,		\$1,000	
Westville, Baron Church		71	0	0	41	1	3			\$41,293	\$42,893	\$1,823	
Westville, Christie Southern Church			0	1	40	2				,==0	,3	\$1,820	
Westville, First Church	h 1899	301	3	3	125	g	7			\$217,049	\$263,714	\$10.651	\$3,241
East Central		5,268	160	152	2,910	2,33				\$4,817,992		\$266,224	\$19,027

### Enon Baptist Association Summary Information For ACP Year 2020

Congregation	Org TypeOr	Year ganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS SS Avg. Enrollment Attendance	DT Enrollment	Women's Ministry	Men's Ministry	Undesig. Gifts	Total Receipts	Cooperative Program	Edna McMillian
Ardmore, Brock	Church	1945	17	0	0	12	6				\$19,200	\$19.200	\$660	
Ardmore, Emmanuel	Church	1896	465	14	14	267	233				\$845,050	\$989,836	\$83.569	\$500
Ardmore, First	Church	1889	2,312	34	22	871	624				\$2,869,339		\$470,959	\$20,682
Ardmore, Mary Niblack	Church	1967	268	3	6	110	110				\$259,125	\$296,680	\$11,965	\$100
Ardmore, Primera Iglesia De Bautista	Church		65	0	0	60	63				\$60,927	\$71,182	\$1,652	
Hispana Ardmore, Rawhide	Church	2008	130	2	27	95	36				\$76,074	\$76,074	\$2,817	
Fellowship														
Ardmore, Southwest	Church	1950	147	3	10	65	48				\$151,431	\$163,231	\$1,493	\$525
Ardmore, Trinity	Church	1947	827	3	9	150	165				\$334,779	\$429,355	\$32,224	\$350
Burneyville	Church	1883	40	0	5	50	33				\$63,057	\$70,892	\$3,491	
Burneyville, Jimtown	Church	1931	55	2	0	25	15				\$71,958	\$71,958	\$7,271	
Dickson, Faith Southern	Church	1986	586	4	11	147	74				\$212,314	\$221,716	\$18,176	\$30
Dickson, First	Church	1937	221	3	2	55	45				\$100,383	\$103,583	\$9,223	\$660
Fox	Church	1922	145	4	4	44	25				\$52,677	\$54,277	\$2,400	
Gene Autry, First	Church	1939	83	4	0	65								
Healdton, Bethel	Church	1950	41	0	3	35	30				\$0	\$0	\$268	
Healdton, First	Church	1916	449	4	0	62	39				\$263,097	\$326,958	\$19,239	\$925
Leon	Church	1880	20	7	1	20	7				\$10,454	\$10,454	\$330	
Loco, First	Church	1897	74			35	34				\$65,979	\$69,322	\$6,826	\$357
Lone Grove, Cheek	Church	1939	100	3	3	39	29				\$72,654	\$74,669	\$6,651	\$195
Lone Grove, First	Church	1886	1,020	5	13	115	156				\$224,115	\$269,615	\$32,077	
Marietta, Eastside	Church	1954	135	3	2	90	55				\$132,638	\$209,771	\$13,373	
Marietta, First	Church	1890	431	11	3	150	99				\$468,279	\$533,732	\$38,963	\$1,630
Marietta, Primera Hispana	Church	2016	19	3	0	18	26				\$6,299	\$6,799	\$115	71,222
Marietta, Shady Dale	Church	1912	70	0	2	25	20				\$57,783	\$57,783		
Overbrook, Eastman	Church	1949	55	2	_	60	55				\$121,699	\$126,699	\$11,303	\$307
Overbrook, Marsden	Church	1887	65	0	0	14	9				\$43,611	\$44,128	\$3,940	\$550
Ratliff City, First	Church	1953	281	1	8	66	29				\$134,275	\$149,612	\$8,122	ψσσσ
Ratliff City, Milo	Church	1904	283	7	12	100	75				<b>4.5.,275</b>	ψσ,σ. <u>-</u>	<b>4</b> 0,.22	\$35
Ringling, First	Church	1915	645	5	2	50	24				\$109,697	\$122,697	\$10,148	\$530
Springer, First Southern	Church	1956	87		_	65	66				\$82,000	\$82,000	\$9,504	\$60
Springer, Missionary Church	Church	1889	75	0	0	65								
Thackerville, First	Church	1887	150	1	4	54	40				\$104,589	\$113,243	\$7,115	\$667
Wilson, First	Church	1925	162	6	5	89	69				\$197,717	\$220,864	\$12,644	\$1,240
Wilson, Rexroat	Church	1950	164	12	9	86	44				¥.0.,,	<b>\$223,30</b> 1	Ţ. <u>_</u> ,	Ψ.,=10
Wilson, Rubottom	Church	1891	150	0		40	37						\$4,262	
Wilson, Zaneis	Church	1907	95	3	3	70	60				\$100.000	\$100,000	\$3,256	
Enon	2		9,932	149	180	3,364	2,480						\$834,035	\$29,343

#### Frisco Baptist Association Summary Information For ACP Year 2020

Congregation	Org TypeO	Year rganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS SS Avg. Enrollment Attendance	DT Enrollment	Women's Ministry	Men's Ministry	Undesig. Gifts	Total ( Receipts	Cooperative Program	Edna McMillian
Antlers, Darwin	Church	1918	51	2	4	50	29				\$81,220	\$81,220	\$4,254	
Antlers, First	Church	1893	261	15	7	146	109				\$456,571	\$645,837	\$48,722	\$1,067
Antlers, Little Cedar	Church	1916	10	1	0	10	5				\$0	\$21,550	\$3,440	. ,
Antlers, Westside	Church	1969	51	2	7	49	22				\$17,030	\$27,270	\$561	
Boswell, First	Church	1903	216	7		53	84				\$115,454	\$129,483	\$7,458	\$512
Broken Bow, Chapel		1004	58	10	2	38	20				¢20,221		¢404	<b>¢</b> 007
of the Pines	Church	1984	58	10	2	38	29				\$29,331	\$32,002	\$481	\$287
Broken Bow, First	Church	1912	814	3	3	90	99				\$437,556	\$437,556	\$53,212	
Clayton, First	Church	1909	21	1	4	52	34				\$157,904	\$186,994	\$7,748	
Clebit, First	Church	1938	81	1	1	38	22				\$67,049	\$71,049	\$2,057	
Finley	Church	1907	183	1	0	85	56				\$118,765	\$247,685	\$10,625	
Finley, One Creek Valley	Church	2000	35	0	6	35	26				\$39,043	\$46,182	\$752	\$355
Fort Towson, Corinth	Church	1952	62	4	0		20				\$43,155	\$44.127	\$535	\$405
Fort Towson, First	Church	1902	71	2	0	21	21				\$65,482	\$70,275	\$4,372	\$385
Fort Towson, Sobol	Church	1945	60	2	4	36	54				\$102,456	\$204,765	\$1,400	\$2,063
Garvin, First	Church	1912	74	1	0	15	0				\$11,000	\$11,000	Ψ1,100	Ψ2,000
Golden	Church	1917	108	4	3	61	41				\$77,346	\$92,260	\$6,553	\$2,485
Grant, First	Church	1896	50	Ö	J	20	12				\$15,000	\$15,000	\$424	Ψ2, 100
Honobia, First	Church	1996	50	ő	0	12	.2				\$18,500	\$18,500	\$1,563	
Hugo, Clayton Avenue	Church	1911	235	· ·	Ū	20	12				\$62,133	\$78,021	\$4,958	\$25
Hugo, Emmanuel	Church	1952	53	1	1	25	16				\$18,805	\$18,805	\$300	\$50
Hugo, First	Church	1902	430	17	7	160	165				\$508,435	\$606,074	\$64,746	\$1,210
Hugo, Oak Grove	Church	1928	288	4	3	95	67				\$210,635	\$240,220	\$16,819	\$1,666
Hugo, Shoals	Church	1947	195	3	7	92	47				\$162,782	\$166.616	\$8,241	\$300
Hugo, Southside	Church	1964	70	2	1	25	20				\$74,184	\$75,202	\$1,175	ΨΟΟΟ
Hugo, Trinity	Church	1949	133	8	5	35	29				\$45,000	\$45,000	\$2,231	
Hugo, Unity	Church	1989	116	0	3	51	65				\$107,224	\$122,151	\$4,819	\$900
Hugo, Victory	Church	1977	102	1	2	35	15				\$10,643	\$109,439	\$1,017	ΨΟΟΟ
Idabel, Central	Church	2011	20	Ö	2	18	10				\$14,132	\$14,132	\$395	
Idabel, Community Faith	Church	2002	50	0	0	20	10				\$21,000	\$21,000	ΨΟΟΟ	
Idabel, First	Church	1906	250	39	1	181	172				\$490,303	\$632,515	\$37,429	\$4,275
Idabel, Forest Hill	Church	1908	52	0	0	25	6				\$25,000	\$25,000	\$244	Ψ4,275
Idabel, Immanuel	Church	1962	85	1	0	39	50				\$2,173	\$4,673	\$109	\$40
Idabel, Trinity	Church	1971	193	•	0	125	93				\$369,459	\$455,490	\$25,372	Ψτο
Movers	Church	1948	163	0	5	62	39				\$91,220	\$96,487	\$7,089	
Moyers, Miller	Church	1931	50	3	3	37	40				\$27,473	\$27,473	\$1,618	
Nashoba Valley	Church	1982	30	0	0	20	8				\$7,800	\$7,800	Ψ1,010	
Rattan, Cloudy	Church	1955	103	1	0	54	57				\$61,441	\$65,218	\$2,346	
Rattan, First	Church	1934	147	9	5	80	56				\$93,075	\$99,075	\$5,505	\$770
Rufe	Church	1937	167	3	3	28	15				\$32,649	\$34,649	\$546	\$40
Sawyer, First	Church	1957	162	1	8	57	31				\$87,872	\$90,688	\$4,824	\$620
Soper, Archey	Church	1997	35	3	0	25	13				\$43,400	\$45,000	\$1,465	ΨΟΖΟ
Soper, First	Church	1892	158	0	- U	35	34				\$77,511	\$89,700	\$3,976	
Soper, Kent	Church	1959	146	0	0	46	51				\$48,988	\$52,730	\$5,906	\$545
Tom, First	Church	1949	131	0	0	90	80				\$22,000	\$22,000	ψ5,500	ΨΟΨΟ
Valliant, First	Church	1906	365	43	6	154	110				\$406,477	\$455,468	\$29,981	\$1,220
Valliant, Pilgrim Rest	Church	1946	25	0	0	16	12				\$17,194	\$19,894	\$79	Ψ1,ΖΖ
Valliant, Trinity	Church	1978	211	0	0	42	25				\$129,199	\$136,583	\$7,708	\$946
Wright City, First	Church	1910	315	3	4	108	63				\$128,000	\$128,000	\$8,330	\$1,273
Wright City, Glory	Church	1997	30	0	0	18	17				\$128,000	\$128,000	ψ0,550	Ψ1,273
Frisco	Ondion	1337	6,766	198	107	2,629	2,099				\$5,249,069		\$401,384	\$21,439

### Grady Baptist Association of Churches Summary Information For ACP Year 2020

Congregation	Org TypeOr	Year ganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS SS Avg. Enrollment Attendance	DT Enrollment	Women's Ministry	Men's Ministry	Undesig. Gifts	Total ( Receipts	Cooperative Program	Edna McMillian
Alex, Southern	Church	1958										,	\$10,777	
Amber, First	Church	1904	171	0	0	42	37				\$112,611	\$150,313	\$12,323	\$1,812
Blanchard, Middleberg	Church	1956		-	-		-				, , , , ,	,,-	\$13,582	, ,-
Blanchard, Midway	Ohaanah	1007	141	10	2	100	F2.				¢200 002	<b>¢014 C70</b>	¢11 100	¢100
Southern	Church	1967	141	12	2	109	53				\$209,893	\$214,672	\$11,183	\$109
Blanchard, Open Door	Church	2012	100	4	0	65	45				\$69,106	\$73,506		
Blanchard, Ridgecrest	Church	1976	0	1	4	69	54				\$171,764	\$197,603	\$3,750	
Bradley, First	Church	1888											\$2,005	\$650
Cement, Laverty	Church	1938											\$6,753	\$780
Chickasha, College Heights	Church	1956	262	6	8	80	65				\$345,614	\$440,020	\$44,754	\$40
Chickasha, Crossroads	Church	2009											\$1,900	
Chickasha, Fellowship of American Indians	Church	1995											\$500	\$500
Chickasha, First	Church	1892	486	9	17	385	281				\$1,254,390	\$1,825,323	\$99,549	
Chickasha, Michigan Avenue	Church	1908											\$20	
Chickasha, Sharon	Church	1914	469	4		96	96				\$359,890	\$536,853	\$32,493	\$978
Chickasha, Son Rise	Church	1998									\$79,245	\$80,871	\$7,749	
Chickasha, Southern Hills	Church	1983											\$1,100	
Chickasha, Trinity	Church	1921	157	2	1	106	74				\$175,734	\$249,251		
El Reno, New Hope	Church	1999	111	0	5		45				\$180,814	\$192,731	\$11,205	
Minco, First	Church	1903	339	9	16	186	173				\$386,452	\$461,742	\$74,577	\$1,866
Minco, Hazel Dell	Church	1909	167	1		80	95				\$84,967	\$191,686	\$4,540	
Ninnekah, First	Church	1904	250	1	4	61	63				\$254,247	\$297,247	\$40,125	\$1,140
Pocasset, First Missionary	Church	1907	290	5	0	100	94				\$310,602	\$358,989	\$64,046	\$100
Rush Springs, Cox City	Church	1927	82	0	0	30	25				\$81,003	\$89,450	\$7,850	\$400
Rush Springs, Southern	Church	1893	249	2	8	104	0				\$236,377	\$279,395	\$6,453	\$600
Rush Springs, Vimy Ridge	Church	1923											\$37,872	\$1,610
Tuttle, First	Church	1903	254	2	6	75	83				\$578,876	\$643,729	\$64,290	\$1,487
Tuttle, Heritage Family	Church	1998											\$16,294	
Tuttle, True Oak Fellowship	Church	1998											\$2,713	
Yukon, Stable Rock	Church	1997	146	0	0	43	27				\$104,155	\$110,265	\$6,025	\$442
Grady			3,674	58	71	1,631	1,310				\$4,995,740	\$6,393,646	\$584,428	\$12,514

### Great Plains Baptist Association Summary Information For ACP Year 2020

Congregation	Org TypeO	Year rganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS Enrollment At	SS Avg. ttendance	DT Enrollment	Women's Ministry	Men's Ministry	Undesig. Gifts	Total Receipts	Cooperative Program	Edna McMillian
Altus, Emmanuel	Church	1956	164	4	4	88		83						\$15,000	\$1,512
Altus, First	Church	1892	2,245	19	10			831				\$1,834,000	\$2,172,847	\$196,186	\$5,295
Altus, Friendship	Church	1896	188	0	2	54		42				\$173,231	\$209,129	\$18,960	\$1,070
Altus, Martha Road	Church	1889	305	11	33	176		147				\$667,000	\$836,000	\$65,437	\$5,107
Altus, Primera Iglesia	Church	1990	60	3		40									
Bautista	Church			3											
Altus, Southside	Church	1951	481	1	0	33		36				\$123,444	\$138,717	\$6,911	\$550
Altus, Trinity	Church	1965	103	0	3	30		10				\$32,669	\$35,669	\$2,543	
Blair, First	Church	1893	455	9		120		54						\$11,977	
Carter, First	Church	1911	104	8	6	70		38				\$30,408	\$121,003	\$4,445	
Carter, Retrop	Church	1897	60	2	3	25		5				\$17,738	\$25,085	\$344	\$50
Cheyenne, First	Church	1896	276	2	2	125		108				\$324,563	\$350,417	\$28,504	\$3,524
Crawford, Magnolia	Church	1908	84	0	3	25		22				\$70,009	\$79,641	\$3,931	\$1,561
Duke, First	Church	1905	227	11	0	50		55				\$161,157	\$165,418	\$13,297	\$350
Duke, Prairie Hill	Church	1901	35	0	0	20		16				\$10,000	\$10,000		
Durham	Church	1908	75	1	0	40		29				\$90,325	\$115,763	\$4,274	4
Eldorado, Corinth	Church	1911	181	2	3	48		46				\$147,647	\$174,066	\$11,846	\$1,605
Eldorado, First	Church	1890	64	1	0	22		22				\$63,472	\$63,472	\$370	
Elk City, Eastside	Church	1955	175	7	15	95						\$123,043	\$128,870	\$2,558	A.==
Elk City, Fairview	Church	1961	97	1	7	39		29				\$62,328	\$67,656	\$6,021	\$155
Elk City, First	Church	1899	959	12	28	478		423				\$1,395,211	\$1,848,484	\$137,518	\$4,150
Elk City, First Hispanic	Church	2008	33	5	0	53		36				\$40,829	\$45,051	\$2,239	\$594
Elk City, Main Street	Church	1970	145	3	6	50		43				\$153,090	\$190,711	\$17,451	<b>#20</b>
Elk City, Prairie View	Church	1913	326	10	10	115		102				\$159,738	\$184,098	\$3,356	\$30
Elmer, Hess	Church	1889	56	0 5	-	25 70		14				\$33,992	\$34,934	\$2,310	\$20
Erick, First	Church	1900 1902	216 273	9	9	150		75				¢100 700	¢220, 220	\$10,553 \$18,868	\$120
Frederick, First Granite, First	Church Church	1891	118	3	3	54		25				\$199,790	\$220,220	\$5,632	\$10
Granite, Lake Creek	Church	1888	35	0	0	12		25						\$3,482	\$10
Hammon, First	Church	1910	140	6	1	55		33				\$120,794	\$152,140	\$11.403	\$2,175
Headrick, First	Church	1887	40	1	4	35		9				\$48,185	\$53,643	\$4,719	\$93
Hollis, Faith	Church	1961	104	0	17	34		16				\$23,996	\$26,174	\$1,584	\$90
Hollis, First	Church	1898	465	1	5	110		116				\$427,570	\$575,670	\$34,734	\$1,431
Leedey, First	Church	1913	214	1	3	83		59				\$219,969	\$261,347	\$12,881	\$580
Mangum, Abundant				·											
Life	Church	2005	38	1	1	35		33				\$61,139	\$63,354	\$3,932	\$320
Mangum, First	Church	1888	105	3	8	66		46				\$167,745	\$193,335	\$7,918	\$1,430
Mangum, Russell	Church	1904	36	0	2	21		16				\$41,186	\$58,885	\$1,510	\$1,220
Mangum, Trinity	Church	1956	55	3	0	22		19				\$26,138	\$31,812	\$2,749	\$423
Olustee, First	Church	1903	60	4	2	30									
Reydon, First	Church	1906	86	3	0	30		32				\$49,402	\$59,266	\$3,185	
Rhea, First	Church	1901	6	0	0	8		0				\$1,835	\$2,537	\$79	
Roosevelt, First	Church	1907	135	0	2	35		20				\$0	\$1,493	\$4,656	
Sayre, Buffalo	Church	1903	15	0	.0	10		10				\$23,726	\$23,826	\$1,187	
Sayre, First	Church	1902	892	12	15	163		116				\$505,331	\$593,431	\$63,997	\$1,922
Sayre, Hext	Church	1956	4	0	0	3		3				\$2,597	\$2,597	\$208	
Sayre, Lone Oak	Church	1901	10	0	0	3		3				\$10,000	\$10,000	400.007	A 170
Snyder, First	Church	1903	379	7	1	132		79				\$222,030	\$254,656	\$20,287	\$470
Strong City, First	Church	1913	19	0	1	8		8				\$30,481	\$31,587	\$2,371	\$195
Sweetwater, First	Church	1910	220	2	0	30		20				\$136,728	\$147,015	\$7,571	\$500
Texola, First	Church	1902	112	0	1	45		28				\$63,545	\$67,137	\$5,535	\$75
Tipton, First	Church	1902	400	0	3	75		0				\$165,149	\$183,417	\$9,017	\$250
Vinson	Church	1905	20	1	2	12		0				\$16,180	\$19,605	\$1,031	\$80
Willow, First	Church	1910	35	0	1	21		16				\$41,607	\$47,031	\$5,225	\$350

	Org	Year	Resident	Total	Other	Worship	SS	SS Avg.	DT	Women's	Men's	Undesig.	Total (	Cooperative	Edna
Congregation	TypeOr	ganized	Members	Baptisms	Additions	Attendance	Enrollment	Attendance	Enrollment	Ministry	Ministry	Gifts	Receipts	Program	<u>McMillian</u>
Willow, Spring Creek	Church	1900	43	0	0	18		14				\$28,910	\$32,675	\$1,003	\$359
Great Plains			11,173	164	216	3,191		2,967				\$8,347,927 \$	10,109,884	\$800,795	\$37,666

#### Johnston-Marshall Baptist Association Summary Information For ACP Year 2020

Congregation	Org TypeOi	Year rganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS SS Av		Women's Ministry	Men's Ministry	Undesig. Gifts	Total C Receipts	Cooperative Program	Edna McMillian
Bromide	Church	1969	27	1	1	12		1			\$30,448	\$30.910	\$4.229	
Coleman Baptist	Church	1915	104	0	1	30		6			\$79,014	\$84,054	\$3,434	\$520
Connerville, First	Church	1950	40	1	0	29		7			\$51,414	\$51,414	\$1,908	ΨΟΣΟ
Kenefic, Butcher Pen	Mission	1995		2		10		•			ΨΦ.,	ΨΦ.,	<b>\$</b> 1,000	
Kingston, Bay Point	Church	1997	2	0	0	20	1	2			\$25,000	\$30,000	\$3,209	\$160
Kingston, Cross Roads	Church	1990									<b>4</b> _0,000	<b>,</b> , , , , , ,	\$342	7
Kingston, Enos	Church	1957	0	1	1	31		6			\$49,850	\$52,608	\$2,912	
Kingston, First	Church	1902											\$26,272	
Kingston, Hilltop	Church	1978											\$2,781	
Kingston, Lakeview	Church	1971	19	0	0	10		0			\$12,300	\$12,300	\$327	
Kingston, New Hope Southern	Church	2010	55	5	24	37	2	0			\$62,974	\$75,489	\$6,155	\$922
Kingston, Texoma Southern	Church	1972	231	0	4	55	4	4			\$170,819	\$232,553	\$9,821	\$1,462
Kingston, Willis	Church	1888	210			75	5	1			\$119,690	\$139,690	\$8,084	
Madill, Cumberland	Church	1932	34	0	3	11	1	1			\$35,828	\$43,743	\$4,807	\$2,050
Madill, First	Church	1901	807	32	16	250	23	5			\$899,651	\$1,204,428	\$97,225	\$5,637
Madill, Grantham	Church	1939	10	0	0	10		7			\$28,404	\$29,851	\$6,909	\$255
Madill, Little City	Church	1943	150	1	2	85	7	3			\$126,893	\$134,113	\$6,761	\$754
Madill, Nueva Vida	Church	1997											\$781	
Madill, Oakview	Church	1970	125	2	1	95	8	0			\$440,000	\$460,000	\$12,891	\$300
Madill, Trinity Southern	Church	1977			0	40	4	3			\$0	\$0	\$574	
Mannsville, First	Church	1902	303	5	2	64	5	4			\$173,227	\$190,502	\$12,813	\$321
Milburn, First	Church	1919	117	3	4	54	3	7			\$62,938	\$71,715	\$7,230	\$470
Milburn, Nida	Church	1953	48		0	20		0			\$48,000	\$58,000		
Mill Creek, First	Church	1901	50	5	0	35	2	2			\$63,173	\$67,773	\$1,915	\$448
Ravia	Church	1903											\$2,618	
Tishomingo, Bullard Chapel	Church	1961	250	11	5	25	2	5			\$85,383	\$96,149	\$3,355	\$1,550
Tishomingo, Calvary	Church	1977	566	1	5	150	8	4			\$273,836	\$323,836	\$12,707	\$95
Tishomingo, First	Church	1898	160	4	10	75		0			\$92,000	\$108,000	\$5,824	
Johnston-Marshall			3,308	74	79	1,223	89	8			\$2,930,842	\$3,497,128	\$245,885	\$14,944

#### Kay Baptist Association Summary Information For ACP Year 2020

0	Org	Year	Resident	Total	Other	Worship	SS	SS Avg.	DT	Women's	Men's	Undesig.		Cooperative	Edna
<u>Congregation</u> _	TypeO	rganized	Members	Baptisms	Additions		Enrollment		Enrollment	Ministry	Ministry	Gifts	Receipts	Program	<u>McMillian</u>
Blackwell, First	Church	1894	159	1	4	40		33				\$127,726	\$160,736	\$5,015	\$2,823
Blackwell, Iglesia Bautista Emanuel	Church	2005												\$542	\$420
Blackwell, Immanuel	Church	1964												\$15,753	\$242
Burbank, First	Church	1932	55	0	3	31		33				\$63,859	\$67,235	\$1,816	\$250
Fairfax, First Osage	Church	1922												\$4,893	\$980
Kaw City, Oak Grove	Church	1991	91	0	0	34		25				\$83,394	\$87,015	\$8,405	\$1,239
Kildare	Church	1936	45	0	10	26		25				\$37,170	\$37,270	\$1,458	
Lamont, First	Church	1917	9	0	0	7		7				\$19,934	\$20,682	\$1,305	\$810
Marland, First	Church	1946												\$854	\$105
Newkirk, First	Church	1916		3		45		40				\$118,030	\$129,297	\$1,862	
Ponca City, Crestview	Church	1993												\$1,980	\$330
Ponca City, First	Church	1899	619	0	2	265		660				\$1,121,244	\$1,276,899	\$104,526	\$5,484
Ponca City, NewPoint	Church	2015	202	20	0	238		160				\$324,436	\$401,018	\$923	
Ponca City, Northeast	Church	1965	1,118	4	8	217		209				\$755,523	\$916,320	\$88,253	\$3,967
Ponca City, Osage Heights	Church	1945		2		35		41				\$87,213	\$93,196	\$4,859	
Ponca City, Providence	Church	1960												\$480	
Ponca City, Ranch Drive	Church	1945	60	3	3	42		18				\$35,192	\$35,969	\$344	
Ponca City, Sunset	Church	1945												\$5,728	
Red Rock, First	Church	1925												\$699	\$1,260
Red Rock, Otoe	Church	1916	100	5		34		14				\$27,395	\$29,780	\$906	
Shidler, First	Church	1922												\$574	
Tonkawa, First	Church	1895												\$2,400	\$720
Kay			2,458	38	30	1,014		1,265	_			\$2,801,116	\$3,255,417	\$253,574	\$18,630

#### LeFlore Baptist Association Summary Information For ACP Year 2020

Congregation	Org TypeOi	Year rganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS SS A		Women's Ministry	Men's Ministry	Undesig. Gifts	Total ( Receipts	Cooperative Program	Edna McMillian
Albion, First	Church	1906	131	6	1	35		10			\$62,178	\$65,891	\$1,762	
Arkoma, First	Church	1927	693	0	2	68		55			\$125,083	\$250,166	\$8,489	\$104
Bokoshe, First	Church	1905		-							, ,,,,,,,	, , , , , ,	\$1,665	\$205
Cameron, First	Church	1890	7	4	2	8		6			\$27,300	\$27,300	<b>.</b> ,,	<b>,</b>
Cameron, Liberty Hill	Church	1879	80	1	0	43		31			\$72,896	\$78,673	\$4,112	\$350
Heavener, Big Creek	Church	1932	324	6	0	90		36			\$276,511	\$321,407	\$19,573	\$813
Heavener, Big Creek					-						·		<b>4.0,070</b>	Ψ0.0
Hispanic	Mission	2008	25	0	0	27		27			\$5,764	\$5,764		
Heavener, First	Church	1884	1,130	55	17	400	3	19			\$705,043	\$844,433	\$27,715	
Heavener, Forrester	Church	1938											\$11,042	
Heavener, Hontubby	Church	1923											\$3,314	
Heavener,	Church	1907	26	0	2	30		9			\$24,851	\$24,851	\$1,982	
Independence	Church	1307									Ψ <b>2</b> 4,03 i	Ψ <b>2</b> 4,031	φ1,302	
Heavener, Loving	Church	1910	60	0	0	30		20			\$35,024	\$36,064	\$209	
Heavener, Page	Church	1918	13	0	1	15		5			\$6,000	\$6,000	\$225	
Heavener, Pilgrims Rest	Church	1889											\$266	\$150
Heavener, Trinity	Church	1946	95	0	2	75		3			\$0	\$0	\$3,000	\$600
Hodgen, First	Church	1915	45	2	7	27		0			\$73,149	\$80,295	\$2,061	
Hodgen, Stapp-Zoe	Church	1997	26	0	2	20		4			\$51,148	\$52,452	\$5,925	
Howe, Faith	Church	1968	41	0	0	22		9			\$39,965	\$41,999	\$2,066	\$400
Howe, Springhill	Church	1908	299	5	13	159	1	8			\$436,677	\$645,351	\$28,681	
Leflore, First	Church	1901											\$820	
Monroe, First	Church	1900											\$4,508	
Muse, First	Church	1909	42	1	0	23		20			\$30,792	\$32,018	\$725	
Panama, First	Church	1919	43	0	5	34	3	91			\$39,445	\$41,243	\$710	
Pocola, First	Church	1881	228	0	0	75		26			\$165,000	\$337,000	\$5,580	\$200
Pocola, Trinity	Church	1973	246	2	4	56		33			\$108,000	\$112,000	\$3,613	\$380
Poteau, Cross Community	Church	1949		22		439	4	14			\$765,139	\$795,963	\$4,210	
Poteau, Double Branch	Church	1870											\$8,769	
Poteau, First	Church	1884	163	2	3	70		56					\$15,212	\$2,794
Poteau, Hispanic	Church	2007	70	19	-	75		52					, -,	, , -
Poteau, Southside	Church	1941				200		27					\$49,564	\$926
Poteau, Trinity	Church	1963	284	0	0	40		20			\$92,000	\$92,000	\$3,805	
Rock Island, Friendship	Church	2000	182	1	2	45		31			\$84,503	\$145,216	\$3,996	
Shady Point, Calhoun	Church	1963	84	1	2	55		l6			\$73,062	\$92,060	\$3,538	
Shady Point, First	Church	1896	38	0	0	30		18			\$48,617	\$64,636	\$6,232	
Smithville, Octavia	Church	1905	116	1	22	108		2			\$329,671	\$335,612	\$11,970	
Spiro, First	Church	1897											\$2,091	
Talihina, Buffalo Valley	Church	1960	95	0	4	35		4			\$69,780	\$75,556	\$9,362	
Talihina, Falfa	Church	1940											\$2,043	
Talihina, First	Church	1911	267	1	2	64		52			\$234,183	\$240,283	\$10,163	\$415
Talihina, God's Country Cowboy	Church	2012		·	_	59		6			\$38,622	\$74,718	\$1,200	<b></b>
Talihina, Prairie Grove	Church	1911	68		2	20		8			\$53,512	\$69,874	\$6,204	\$698
Whitesboro	Church	1918	124	4	0	78		35			\$142,231	\$153,080	\$12,608	\$50
Wister, Bethel	Church	1970	250	4	10	150		00			\$179,762	\$207,685	\$16,203	ΨΟΟ
Wister, First Southern	Church	1893	250		10	130					Ψ1/3,/02	Ψ207,000	Ψ10,203	\$200
Wister, Heart O' the													44	ΨΣΟΟ
Hills	Church	1963											\$3,395	

	Org	Year	Resident	Total	Other	Worship	SS	SS Avg.	DT	Women's	Men's	Undesig.	Total (	Cooperative	Edna
Congregation	TypeOr	ganized	Members	Baptisms	Additions	Attendance	Enrollment	Attendance	Enrollment	Ministry	Ministry	Gifts	Receipts	Program	McMillian
Wister, Summerfield	Church	1917	103	2	0	45		47				\$41,519	\$42,719	\$5,688	\$100
LeFlore			5,398	135	105	2,750		2,600				\$4,437,427	\$5,392,309	\$314,297	\$8,385

#### Mullins Baptist Association Summary Information For ACP Year 2020

Congregation	Org TypeO	Year rganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS Enrollment	SS Avg. Attendance	DT Enrollment	Women's Ministry	Men's Ministry	Undesig. Gifts	Total ( Receipts	Cooperative Program	Edna McMillian
Addington	Church	1902												\$4,025	
Comanche, Corum	Church	1907	20	0	1	30		10				\$53,135	\$89,010	\$3,630	
Comanche, Countryside	Church	1959	83	0								\$114,103	\$114,103	\$12,581	\$475
Comanche, First	Church	1894	188	2	6	62		43				\$172,682	\$194,362	\$11,092	\$220
Comanche, Patterson	Church	1934	297	8		122		60				\$188,735	\$206,125	\$21,734	\$105
Countyline, First	Church	1915		5		30		20						\$300	\$705
Duncan, El Divino Salvador	Church	2001												\$250	
Duncan, Fair	Church	1902	225	5	0	85		82				\$216,991	\$272,850	\$14,634	\$1,675
Duncan, First	Church	1889	255	1	8	122		178				\$1,057,302	\$1,946,717	\$88,373	\$864
Duncan, Freedom Biker	Mission	2008	990	37	3										
Duncan, Highland Park	Church	1953												\$6,205	
Duncan, Immanuel	Church	1934	327	14	27	260		221				\$468,449	\$599,194	\$19,637	\$200
Duncan, Liberty	Church	1975	87	1	3	34		46				\$53,000	\$57,000	\$5,329	\$260
Duncan, New Hope West	Church	2002	1,482	34	18	700		366				\$1,548,687	\$1,870,790	\$165,783	\$1,490
Duncan, Parkview	Church	1962	140	0	0	27		24				\$60,294	\$66,902	\$8,893	
Duncan, Western Heights	Church	1963												\$987	
Hastings	Church	1902	172	2		68		48				\$144,250	\$146,750	\$10,773	
Irving, First	Church	1903												\$7,744	
Marlow, Central	Church	1950	146	1	4	90		88				\$252,931	\$323,859	\$28,158	\$1,090
Marlow, Eastside	Church	1953												\$19,924	\$1,873
Marlow, First	Church	1891	2,691	34	22	1,100		450				\$1,774,370	\$2,928,294	\$234,389	\$2,016
Marlow, Lakeside	Church	1983												\$10,538	\$235
Ryan, First	Church	1892												\$407	
Terral, First	Church	1897	100	2	0	38		59				\$75,259	\$111,383	\$4,915	\$365
Velma	Church	1893	476	8	19	151		122				\$488,356	\$614,518	\$75,995	\$2,970
Waurika, First	Church	1904	304_	6	17_	109		63				\$180,215	\$252,388	\$15,791	\$722
Mullins			7,983	160	128	3,028		1,880				\$6,848,759	\$9,794,245	\$772,087	\$15,265

### Muscogee-Seminole-Wichita Indian Baptist Association Summary Information For ACP Year 2020

Congregation _	Org TypeOr	Year ganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS Enrollment		Women's Ministry	Men's Ministry	Undesig. Gifts	Total ( Receipts	Cooperative Program	Edna McMillian
Calvin, Tookparfka	Church	1860											\$3,402	\$355
Eufaula, West Eufaula Indian	Church												\$83	\$223
Hanna, Weogufkee	Church	1850											\$605	
Henryetta, Silver Spring	Church	1904	82	1	0	45		32			\$74,436	\$74,862	\$3,452	\$130
Lamar, Middle Creek #1	Church	1869											\$45	\$128
Okemah, Buckeye Creek	Church												\$220	
Okemah, Montesoma	Church	1887											\$1,200	\$363
Okmulgee, Belvin	Church			3	3	30		26			\$74,872	\$74,872	\$1,680	\$300
Sapulpa, Little Cussetah	Church	1892												\$122
Sasakwa, Spring	Church	1850											\$2,385	\$105
Wetumka, Sand Creek Indian	Church												\$1,077	\$255
Muscogee-Seminole- Wichita			82	4	3	75		58			\$149,308	\$149,734	\$14,149	\$1,981

### Muskogee Baptist Association Summary Information For ACP Year 2020

Congregation	Org TypeO	Year rganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS SS Avg. Enrollment Attendance	DT Enrollment	Women's Ministry	Men's Ministry	Undesig. Gifts	Total ( Receipts	Cooperative Program	Edna McMillian
Braggs, First	Church	1957	33	2	3	30	15				\$30,707	\$31,377	\$1,314	\$661
Checotah, Brush Hill	Church	1973											\$4,464	\$610
Checotah, First	Church	1898	430	17	16	225	150				\$342,309	\$499,649	\$38,978	\$3,796
Checotah, Hope	Church	1990	47	0	0	16	9				\$24,466	\$24,941	\$1,306	
Checotah, Onapa	Church	1923	35	0	0	24	19				\$51,344	\$52,526	\$1,476	\$100
Council Hill, Elm	Church	1904	91	4		55	41				\$98,547	\$144,971	\$9,442	\$803
Grove														
Coweta, First	Church	1902	1,083	3	5	175	113				\$500,859	\$544,109	\$41,355	\$1,736
Coweta, Lone Star	Church	1947		0	0	30	11				\$66,189	\$68,184	\$7,033	
Fort Gibson, First	Church	1903	350	8	0	90	109						\$26,437	
Fort Gibson, South Ridge	Church	1993	54	0	0	25	17				\$58,063	\$62,045	\$4,014	\$979
Haskell, First	Church	1905	1,398	3	6	99	90				\$334,705	\$680,947	\$9,167	\$300
Haskell, Stonebluff	Church	1935	104	3	2	35	23				\$68,356	\$68,621	\$4,249	
Hitchita, First	Church	1976	11	0	0	6	8				\$2,000	\$7,814	\$272	<b>4.000</b>
Hulbert, First	Church	1920											\$14,002	\$1,329
Hulbert, Norwood Lakeview	Church	1964	36	1	2	25	10				\$56,261	\$56,261	\$2,410	
Muskogee, All Nations	Church	2003		6	3	42	28				\$41,541	\$42,246	\$447	\$224
Muskogee, Ash Street	Church	1959	228	11	3								\$2,200	
Muskogee, Boston Avenue	Church	1939	78	3		40	0				\$0	\$0	\$300	
Muskogee, Brushy Mountain	Church	1923	25	1		20	8				\$17,449	\$19,649	\$652	\$20
Muskogee, Calvary	Church	1913	30	0	0	21	19				\$49,365	\$57,012	\$3,781	\$838
Muskogee, Central	Church	1904	187	0	3	30	50				\$88,973	\$96,418	\$503	\$225
Muskogee, Eastern Heights	Church	1949	568	17	5	150	112				\$335,344	\$413,108	\$20,220	\$2,198
Muskogee, Fairview	Church	1962	275	3	2	25	301				\$84,017	\$86,922	\$4,820	\$665
Muskogee, First	Church	1890	1,477	13	0	426	362				\$1,627,484	\$2,093,391	\$138,943	\$7,169
Muskogee, First Indian	Church	1956	129	7	0	13	11				\$13,970	\$17,602	\$73	\$60
Muskogee, Grace	Church	1992	12	0	0	12	0				\$4,518	\$4,518		
Muskogee, Grandview	Church	1960	605	1	0	89	74				\$260,079	\$493,834	\$17,790	\$2,168
Muskogee, Immanuel	Church	1922											\$828	
Muskogee, Keefeton Trinity	Church	1934	132	8	3	59	32				\$152,446	\$174,150	\$14,932	
Muskogee, Meadowbrook	Church	1962	50	1	2	30	0				\$23,728	\$27,728		
Muskogee, Mountain View	Church	1921	181	10	6	40	22				\$93,218	\$117,715	\$4,836	\$1,525
Muskogee, New Hope	Church	1955	123	0	3	86	86				\$250,904	\$340,008	\$25,038	\$1,268
Muskogee, Oldham Memorial	Church	1955	160	7	5	100	80				\$198,746	\$214,171	\$24,465	\$500
Muskogee, Southeast	Church	1959	1,234	20	14	224	212				\$732,117	\$979,504	\$58,792	\$5,614
Muskogee, Three			,	- 11	10	74	4.4							
Rivers Cowboy	Church	2012		11	13	74	44				\$38,465	\$48,577	\$444	
Muskogee, Timothy	Church	1955	1,434	38	7	339	238				\$701,012	\$760,112	\$15,187	
Okay, First	Church	1921	125	0		48	47				\$126,691	\$140,603	\$7,080	\$853
Oktaha, Trinity	Church	1957	50	0	6	20	11				\$18,388	\$18,838	\$892	
Porter, First	Church	1909	80	2	0	80	85				\$0	\$0	\$5,686	\$3,203
Porum, Friendship Chapel	Church	1993	77	1	0	33	24				\$5,589	\$7,548	\$1,305	\$355
Tahlequah, Crescent Valley	Church	1946	480	30	15	338	197				\$729,611	\$964,821	\$6,000	
Wagoner, First	Church	1893	940	0	8	188	153				\$774,187	\$936,608	\$5,000	\$1,983

Congregation	Org TypeOr	Year ganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS Enrollment	SS Avg. Attendance	DT Enrollment	Women's Ministry	Men's Ministry	Undesig. Gifts	Total C Receipts	Cooperative Program	Edna McMillian
Wagoner, Immanuel Southern	Church	1952	120	6		38		39				\$70,300	\$79,650	\$3,024	
Wagoner, Twin Oaks	Church	1964	104	2		35		37				\$48,476	\$52,710	\$498	\$913
Wainwright, First	Church	1911												\$2,827	\$525
Warner, First	Church	1917			8	130		117				\$231,940	\$285,972	\$20,932	
Webbers Falls, First	Church	1882	129	1	10	55		44				\$141,538	\$160,096	\$14,642	\$563
Webbers Falls, Green Valley	Church	1978	97	6	1	50		17				\$94,833	\$100,589	\$4,070	
Muskogee			12,802	246	151	3,670		3,065				\$8,588,735 \$	10,975,545	\$572,125	\$41,182

## North Canadian Baptist Association Summary Information For ACP Year 2020

Congregation	Org Type O	Year rganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS SS Avg. Enrollment Attendance	DT Enrollment	Women's Ministry	Men's Ministry	Undesig. Gifts	Total C Receipts	Cooperative Program	Edna McMillian
Beggs, Crossroads	Church	2003	550	10	7	217	157				\$420,522	\$462,999	\$36,389	\$2,210
Beggs, First	Church	1902	75	10		100	137				Ψ+20,522	Ψ+02,333	ψ50,505	ΨΖ,Ζ10
Beggs, Natura	Church	1985	145	4	2	40	59				\$45,000	\$45.000	\$2,595	
Boynton, Eram	Church	1966	18	0	0	7	7				\$9,297	\$12,072	\$519	
Castle	Church	1942	94	4	0	30	20				\$58,100	\$78,245	\$7,210	\$300
Dewar, First	Church	1916	948	14	6	271	178				\$442,980	\$453,224	\$34,096	φοσσ
Dustin, First	Church	1903	74	0	1	20	20				\$53,608	\$54,070	\$2,325	
Henryetta, First	Church	1903	91	5	-	45	43				\$182,048	\$185,694	\$6,242	\$656
Henryetta, Immanuel	Church	1953	409	0	7	35	35				\$74,177	\$74,177	, -,	•
Henryetta, Salem	Church	1941	170	6	0	50	74				. ,	. ,	\$600	
Henryetta, Wilson	Church	1907	70	11	14	50	22				\$57,498	\$86,695	\$3,568	
Hoffman, First	Church	1903	9	1	0	8	0				\$0	\$0	. ,	
Kiefer, First	Church	1912	100	0		27	18				\$26,408	\$26,700	\$1,537	\$85
Morris, First	Church	1905	571	1	2	109	80				\$238,555	\$325,830	\$6,000	
Morris, Liberty	Church	1955	175	1	0	45	18				\$114,551	\$117,457	\$4,719	
Morris, Trinity	Church	1996	388	2	4	56	41				\$176,151	\$186,772	\$4,645	\$1,177
Okemah, Calvary	Church	1948	29	0	0	18	0				\$26,104	\$26,104	\$100	
Okemah, First	Church	1908	200	5	6	60	71				\$313,891	\$331,887	\$36,239	\$2,325
Okemah, Last Chance	Church	1912	200	14	13	70	50				\$140,978	\$190,602	\$11,610	
Okemah, Skyview	Church	1963	223	7	3	95	39				\$143,273	\$150,143	\$4,688	
Okmulgee, Calvary	Church	1920	180	5	6	125	68				\$174,423	\$236,466	\$16,000	\$540
Okmulgee, First	Church	1901	1,696	1		111	224				\$350,495	\$455,586	\$26,955	\$1,157
Okmulgee, Nuyaka	Church	1978	301	22	18	135	76				\$259,531	\$319,538	\$4,800	\$451
Okmulgee, Second	Church	1924	529	3	0	103	103				\$197,863	\$211,734	\$3,312	\$68
Okmulgee, Twin Hills	Church	2014	56	1	39	39	30				\$109,832	\$115,004	\$2,400	\$900
Paden, First	Church	1932	410	4	2	110	82				\$224,224	\$264,660	\$21,184	\$2,145
Pharoah	Church	1917	35	0	2	15	21				\$36,309	\$36,329	\$3,421	
Preston, First	Church	1943	77	9	21	85	79				\$113,178	\$151,178	\$4,637	\$1,122
Schulter	Church	1924	151	2	4	59	31				\$66,596	\$81,631	\$300	
Schulter, Cedar Creek	Church	2013	7	0	0	14	14				\$6,273	\$10,561		
Weleetka, First	Church	1903	226	22		45	38				\$185,536	\$185,536	\$4,565	
North Canadian			8,207	134	157	2,194	1,698				\$4,247,401	\$4,875,894	\$250,658	\$13,136

## Northeastern Baptist Association Summary Information For ACP Year 2020

Congregation	Org TypeO	Year rganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS Enrollment A	SS Avg. Attendance	DT Enrollment	Women's Ministry	Men's Ministry	Undesig. Gifts	Total ( Receipts	Cooperative Program	Edna McMillian
Afton, Cleora	Church	1963	18	1	2	23		14				\$38,512	\$50.036	\$1,776	\$513
Afton, First	Church	1896	76	2	3	29		9				\$49,041	\$56,668	\$4,617	\$125
Afton, Trinity Southern	Church	1983	143	0	5	34		42				\$88,423	\$112,190	\$6,344	•
Anderson, Buffalo		0000	475		00	455									
Creek	Church	2002	175	4	26	155		120				\$224,576	\$243,025	\$8,706	
Bernice, First	Church	1993												\$2,377	\$20
Cardin, First	Church	1917	211	5	4									\$9,096	\$1,067
Colcord, First	Church	1952	102	0	3	49		31				\$34,553	\$41.755	\$235	, ,
Commerce, First	Church	1909	62	1		45						\$102,637	\$150,645	\$5,494	\$415
Commerce, Southeast	Church	1956	232	4	0	60		40				\$67,945	\$82,809	\$3,361	•
Eucha, South Grand															
Lake	Church	1995	40	3	1	75		64				\$29,211	\$31,185	\$1,743	
Fairland, First	Church	1893												\$549	
Fairland, Hudson			400	0	•			0.5				<b>\$70.044</b>	<b>4440 500</b>		<b>4400</b>
Creek	Church	1945	132	0	3	55		65				\$79,014	\$110,503	\$2,259	\$120
Grove, Delaware	Church	1935	58	0	6	55		40				\$141,990	\$165,512	\$16,890	
Grove, Dodge	Church	1928										, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,	\$2,174	
Grove, Elk River	Church	1993		3		120		85				\$293,236	\$641,736	\$10,187	
Grove, First	Church	1898	412	4	18	212		170				\$740,095	\$923,188	\$67,500	\$4,591
Grove, Grand Lake	Church	1980		8				.,,				\$60,000	\$60,000	\$2,285	<b>¥</b> 1,00 1
Grove, Trinity	Church	2011	107	4	23	90		145				\$210,902	\$346,787	\$3,600	\$470
Jay, Butler	Church	1950	99	0	0	25		18				\$32,594	\$32,594	\$1,127	*
Jay, First	Church	1917	979	17	3	111		201				\$301,261	\$308,781	\$33,597	\$873
Jay, New Hope	Church	2000				63		52				\$152,146	\$168,230	\$2,948	70.0
Jay, Zena	Church	1914		5	6	45		24				¥ 10=,1 10	¥ 100,=00	\$3,063	
Kansas, Crossties	Church	2011	27	1		12		0				\$11,653	\$15,478	\$660	
Kansas, First	Church	1948	89	0	0	30		30				\$99,740	\$131,575	\$3,861	
Leach, First	Church	1948	372	3	3	64		51				\$112,521	\$123,857	\$5,323	\$100
Miami, Eastside	Church	1954	70	0	2	36		30				\$58,285	\$80,106	\$7,451	\$490
Miami. First	Church	1890		-	_							<b>400,</b> 0	400,100	\$31,982	\$2,225
Miami, Green Acres	Church	1917	92		2	47		58				\$44.247	\$48,762	\$1.165	\$376
Miami, Immanuel	Church	1946	162	1	0	47						\$110,337	\$112,357	\$8,812	\$1,130
Miami, Lone Star	Church	1911	136	4	9	47		38				\$116,084	\$118,520	\$9,833	\$490
Miami, Mound Valley	Church	1949	109	0	4	60		60				\$64,712	\$75,402	\$3,255	\$1,007
Miami, Mount Zion	Church	1927	25	0	•	14		22				\$27,711	\$29,106	\$2,769	\$161
Miami, Narcissa	Church	1919	35	-	3	40		33				\$31,249	\$32,874	\$1,574	, -
Miami, Northwest	Church	1946	0	11	0	48		0				,	\$0	\$1,650	\$492
Miami, Southeast	Church	1956	30	1	-	12		3				\$2,776	\$14,389	\$258	,
Miami, Southern Hills	Church	1972	250	0	0	25		8				\$98,497	\$102,185	\$5,965	\$480
Miami, Two Rivers	Church	2013	35	1	3	22		15				\$21,239	\$21,739	\$1,523	,
Monkey Island, Lake Center	Church	1942		2	2	93		36				\$417,969	\$511,553	\$12,914	
Quapaw, First	Church	1915	144	0	1	41		109				\$174,856	\$207,121	\$27,872	\$2,989
Quapaw, Spring River Indian	Church	1970			•			100				ψ17 1,000	<b>\$207,121</b>	\$2,023	Ψ2,000
West Siloam Springs, Calvary	Church	1947	135	7	33	92		69				\$180,304	\$202,101	\$14,795	\$312
Wyandotte, First	Church	1906	52	0	1	32		45				\$56,781	\$59,856	\$7,976	\$210
Northeastern			4,609	92	166	2,008		1,727				\$4,275,097	\$5,412,625	\$341,589	\$18,656

## Northwestern Baptist Association Summary Information For ACP Year 2020

Congregation	Org	Year ganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS Enrollment A	SS Avg. Attendance	DT Enrollment	Women's Ministry	Men's Ministry	Undesig. Gifts	Total ( Receipts	Cooperative Program	Edna McMillian
<u>Congregation</u> _							LINOINITIENL 7		Linominent	iviii ii Su y	IVIII IISU Y				MICIVIIIIAII
Alva, First	Church	1894	357	3	0	225		133				\$330,000	\$340,000	\$28,593	
Arnett, First	Church	1910												\$2,277	
Buffalo, First	Church	1903	180	7	5	70		95				\$169,870	\$184,323	\$8,512	\$650
Fort Supply	Church	1965	93	3	0	38		19				\$91,508	\$95,836	\$7,980	
Gage, First	Church	1906												\$7,480	\$685
Laverne, First	Church	1919	252	6	0	116		245				\$227,297	\$273,277	\$5,634	
Mooreland, First	Church	1902	331	4	6	128		100				\$374,506	\$430,918	\$40,916	\$1,187
Seiling, First	Church	1964												\$13,001	\$2,000
Sharon, First	Church	1912												\$2,682	
Sharon, South Persimmon	Church	1906	50	0	2	12		8				\$20,292	\$21,142	\$150	\$550
Shattuck, First	Church	1902	76	7	2	45		41				\$71,507	\$73,597	\$5,507	\$655
Vici, First	Church	1914										, , , , , , , , , , , , , , , , , , , ,	, ,,,,,	\$2,188	\$154
Woodward, Ascent	Church	2019												\$4,502	
Woodward, Crown Heights	Church	1962	104	12	11	54		40						\$2,953	\$709
Woodward, Elm Street	Church	1975	150	0	0	12		5				\$8,641	\$14,208	\$207	\$100
Woodward, First	Church	1895	708	4	8	231		156				\$837,154	\$1,104,497	\$50,000	\$25
Woodward, Lincoln Avenue	Church	1985		24		466		312				\$987,114	\$1,302,293	\$28,611	
Woodward, Vida Abundante	Church	1983												\$1,929	
Northwestern			2,301	70	34	1,397		1,154		•		\$3,117,889	\$3,840,091	\$213,122	\$6,715

## Panhandle Baptist Association Summary Information For ACP Year 2020

Congregation	Org Type Or	Year ganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS Enrollment A	SS Avg. Attendance		Women's Ministry	Men's Ministry	Undesig. Gifts	Total ( Receipts	Cooperative Program	Edna McMillian
			150			75	Linomilone 7	57	Linominoria	Willing y	iviii iioa y				William
Balko Beaver, First	Church Church	1908 1917	227	6 2	3	45		155				\$130,000 \$192,523	\$130,000 \$223,722	\$13,231 \$13,074	\$1,548
•	Church	1917	221	2	3	43		155				\$192,523	\$223,722	\$13,074	<b>Ф1,</b> 346
Beaver, Iglesia Bautista	Church	1984	45			44		50				\$22,054	\$22,754	\$1,456	\$25
Boise City, First	Church	1916	187	4	3	85		85				\$164,730	\$178,959	\$24,416	\$5,025
Boise City, Primera Hispana	Church	1989												\$600	
Boise City, Wheeless	Church	1958	12	0	0	12		4				\$25,360	\$30,415	\$2,361	\$271
Felt, First	Church	1930	81	1	0	35		49				\$190,589	\$235,891	\$27,152	\$11,896
Forgan, First	Church	1910	112	0	0	60		60				\$160,464	\$184,162	\$12,194	\$365
Goodwell, First	Church	1904	58	6	1	40		17				\$58,576	\$69,313	\$3,032	\$868
Guymon, First	Church	1903	184	0	4	185		121				\$499,175	\$528,048	\$44,093	\$11,518
Guymon, First Hispanic	Church	1983												\$3,791	
Guymon, Grace Southern	Church	1993	71	6	4	34		28				\$69,921	\$88,004	\$473	\$228
Guymon, Sunset Lane	Church	1981	138	4	5	82		60				\$171,076	\$188,099	\$24,349	\$4,514
Hardesty, Bethel	Church	1926	17	0	7	17		17				\$22,497	\$22,853	\$4,033	
Hooker, First	Church	1906	187	4	0	65		54						\$5,734	\$420
Kenton	Church	1900	20	0	2	13		0				\$21,126	\$27,267	\$1,698	
Keyes, First	Church	1926	72	3	0	38		24				\$93,073	\$127,515	\$9,676	\$1,400
Texhoma, First	Church	1903	82	0	1	20		49				\$84,426	\$115,956	\$2,260	\$1,019
Turpin	Church	1957	86	2	1	48		34				\$132,139	\$178,758	\$9,841	\$837
Tyrone	Church	1894												\$1,063	
Panhandle			1,729	38	34	898		864				\$2,037,729	\$2,351,716	\$204,527	\$39,934

## Pittsburg Baptist Association Summary Information For ACP Year 2020

Congregation	Org TypeOi	Year rganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS SS Avg Enrollment Attendance		Women's Ministry	Men's Ministry	Undesig. Gifts	Total ( Receipts	Cooperative Program	Edna McMillian
Blanco	Church	1948	34	0	0	16		5			\$18,430	\$18,430	\$351	
Blocker	Church	1964	103	2		45	2	7			\$0	\$50,100	\$500	
Canadian, First	Church	1070	40	2	3	20	2	)			¢42.02E	¢40,000	<b>¢</b> E 120	
Southern	Church	1878	40	3	3	38	2				\$43,835	\$48,802	\$5,138	
Crowder, First	Church	1902	76	6	1	68	4	3			\$117,850	\$122,650	\$11,816	
Eufaula, Lenna	Church	1922	140	0	2	40	2	1			\$92,528	\$93,079	\$4,606	
Eufaula, Lindsey Chapel	Church	1963		4	5	250	11	6			\$303,081	\$322,427	\$11	
Eufaula, North Fork	Church	1977	425	6	11	135	11	1			\$292,988	\$301,988	\$9,372	
Eufaula, Oak Ridge	Church	1975	65	0	2	45	3	3					\$7,289	\$800
Eufaula, Stidham	Church	1878		10		40							\$2,813	
Eufaula, Vivian	Church	1917	54	0	0	25	2				\$32,824	\$35,480	\$1,813	\$605
Haileyville, First	Church	1902	45	0	0	10		)			\$24,215	\$24,715	\$384	
Hanna, First	Church	1910	27	0	0	25	1				\$41,592	\$70,351	\$4,025	
Hartshorne, Adamson	Church	1907	33	2	0	25	1	6			\$36,926	\$37,344	\$2,956	
Hartshorne, Cornerstone	Church	1983		9	5	75	5				\$60,000	\$65,000	\$1,815	
Hartshorne, First	Church	1893		2	0	65	5	5			\$88,087	\$89,747	\$8,940	
Haywood	Church	1932	263	0	0	108	9	3			\$138,828	\$150,833	\$15,754	
Indianola, First	Church	1901		2	0	40	3	)				\$64,877	\$6,618	
Kiowa, First	Church	1898	191	9	0	29	2				\$75,234	\$78,450	\$4,382	\$280
Krebs, First	Church	1893	43	0	0	23	2	2			\$36,012	\$37,384	\$2,150	\$400
Krebs, Richville	Church	1935	33	6	4	33	3	3			\$53,897	\$57,191	\$8,726	\$60
McAlester, Arpelar	Church	1982	25	0	0	19	2				\$14,153	\$16,959	\$398	\$124
McAlester, Calvary	Church	1980	416	13	20	231	17	1			\$310,272	\$444,869	\$3,000	
McAlester, Choate Prairie	Church	1875	55	0	0	28	2	7			\$36,041	\$36,041	\$2,579	
McAlester, Community	Church	1995	16	0	3	8		7			\$30,679	\$32,359	\$284	
McAlester, Dow	Church	1947	87	0		13	1	1			\$20,258	\$20,258	\$1,210	
McAlester, Emmanuel	Church	1981	24	11	1	18	1	3			\$24,922	\$29,214	\$54	
McAlester, First	Church	1892	600	26	32	300	33	1			\$944,078	\$1,049,901	\$71,936	\$6,755
McAlester, Frink	Church	1955	252	14	3	75	15	3			\$204,809	\$225,485	\$11,236	
McAlester, High Hill	Church	1927		0	0	33							\$1,988	
McAlester, Hillcrest	Church	1946	78	2		25		3			\$40,725	\$44,280	\$791	
McAlester, Kiamichi Country Cowboy	Mission	2009		5		75					\$69,525	\$74,515		
McAlester, Mekko	Church	1957	15	0	0	6		7			\$84	\$461	\$13	
McAlester, Scipio	Church	1951	84	1	1	50	2	)			\$115,384	\$132,098	\$7,167	
McAlester, Second	Church	1875	343	1	0	12	1	6			\$27,395	\$28,920		
McAlester, Victory Park	Church	1952	195	3	13	85	6	7			\$245,250	\$311,904	\$24,489	
Pittsburg	Church	1912	309	8	5	65	3	1			\$75,583	\$91,674	\$3,110	\$505
Pittsburg, Ti Valley	Church	1968	17	2	2	12	1				\$24,558	\$25,394	\$2,349	\$125
Savanna, First	Church	1904	147	1	_	55	2				\$107,512	\$122,488	\$7,508	\$896
Stuart, Ashland	Church	1903	45	2	4	25	3	3			\$7,351	\$11,251	\$683	
Stuart, First	Church	1920	16	4	1	16	1				\$28,000	\$64,800	\$512	
Wardville, Harpers Valley	Church	1952	51	3	0	24	2				\$43,654	\$56,732	\$5,335	\$503
Pittsburg		,	4,347	157	118	2,310	1,77	)	,		\$3,826,560	\$4,488,451	\$244,099	\$11,053

# Pottawatomie-Lincoln Baptist Association Summary Information For ACP Year 2020

Congregation	Org TypeO	Year rganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS SS Avg. Enrollment Attendance	DT Enrollment	Women's Ministry	Men's Ministry	Undesig. Gifts	Total Receipts	Cooperative Program	Edna McMillian
Agra, First	Church	1925	250	1	7	58	42				\$82,326	\$97,939	\$11,102	\$1,495
Asher, First	Church	1902	131	9	8	63	39				\$113,235	\$123,629	\$8,687	\$137
Bethel Acres, New Hope	Church	1894	650	5	32	253	153				\$421,539	\$471,755	\$14,862	\$6,105
Carney, First	Church	1891	71	3	2	40	29				\$62,344	\$103,991	\$1,287	\$260
Chandler, First	Church	1894	538	7	8	237	232				\$617,768	\$707.624	\$62,141	\$8,194
Chandler, Southern	Church	1978	236	3		62	46				\$148,735	\$158,114	\$7,036	\$1,553
Dale	Church	1913	123	2	0	23	27				\$31,172	\$31,697	\$1,009	\$100
Davenport, First	Church	1906	450	22	5	400	63				\$419,255	\$832,735	\$24,730	*
Earlsboro, Fairview	Church	1921	99	0	8	76	48				\$206,840	\$256,954	\$28,980	\$825
Earlsboro, First	Church	1895	58	1	2	35	25				\$79,015	\$103,857	\$750	<b>,</b>
Earlsboro, Indian	Church	2001	42	5	2	36	20				\$25,526	\$27,601	\$400	\$752
Harrah, Faith	Church	2002	132	5	11	91	88				\$187,289	\$202,614	\$14,120	<b>4.02</b>
Macomb	Church	2000	34	0	2	20	11				\$23,294	\$23,749	\$297	
Macomb, Romulus	Church	1940	123	0	7	40	21				\$91,742	\$104,285	\$2,790	\$785
Maud, First	Church	1906	30	0	2	25	31				\$18,923	\$23,880	42,700	ψ, σσ
Maud, Trinity	Church	1967	268	4	_	35	42				\$105,828	\$125,796	\$10,602	\$40
Mcloud, Emmanuel	Church	1985	108	1	2	48	33				\$114,566	\$117,608	\$9,467	\$2,477
Mcloud, Emmaus Indian	Church	1992	96	5	0	23	14				\$61,743	\$77,965	\$4,544	\$223
McLoud, First	Church	1899	308	5	8	84	73				\$198,961	\$219,852	\$10,820	\$1,500
McLoud, Hazel Dell	Church	1912	100	8	2	96	81				\$196,653	\$291,637	\$13,480	Ψ1,000
McLoud, Hillside	Church	1961	188	5	7	85	72				\$155,548	\$176.444	\$2,942	\$2,452
Meeker, First	Church	1904	384	10	12	119	109				\$280,682	\$314,118	\$14,786	\$2,288
Meeker, Mammoth	Church	1907	234	1	10	130	108				\$234,070	\$274,680	\$22,574	\$938
Newalla, New Life	Church	1998	332	Ö	5	76	53				\$187,869	\$217,990	\$50	ΨΟΟΟ
Newalla, Pecan Valley	Church	2000	105	10	•	60	0				\$110,460	\$137,885	\$1,153	
Prague, First	Church	1903	765	15	16	188	162				\$650,672	\$803,264	\$117,346	\$4,396
Prague, Pleasant Home	Church	1907	70	3	0	61	36				\$99,316	\$110,685	\$15,307	\$11,507
Saint Louis, First	Church	1928	321	4	2	65	51				\$182,644	\$193,321	\$13,404	
Shawnee, Aydelotte	Church	1955	100	6	7	55	51				\$98,092	\$129,655	\$4,748	\$435
Shawnee, Blackburn Chapel	Church	1899	348	4	4	100	81				\$274,599	\$295,105	\$22,122	\$1,151
Shawnee, Calvary	Church	1920	30	2	0	20	24				\$50,000	\$50,000	\$400	
Shawnee, First	Church	1892	387	2	Ö	146	131				\$435,298	\$507,724	\$22,374	\$1,500
Shawnee, First Indian	Church	1975	45	1	1	55	29				\$43,396	\$45,503	\$1,262	Ψ1,000
Shawnee, Galilee	Church	1960	100	4	7	90	85				\$210,000	\$410,000	\$11,200	
Shawnee, Good Shepherd Chapel	Church	2007	21	0	2	25	37				\$18,754	\$18,759	\$488	
Shawnee, Heritage	Church	1933	170	0	10	100	100				\$230,000	\$280.000	\$3,979	
Shawnee, Hilltop	Church	1946	464	2	2	47	40				\$78,485	\$96,102	\$8,864	\$100
Shawnee, Hopewell	Church	1905	139	4	2	30	26				\$77,000	\$77,600	\$289	\$140
Shawnee, Immanuel	Church	1917	2,989	13	70	676	570				\$2,396,600		\$259,278	\$14,420
Shawnee, Mount Pleasant	Church	1929	27	1	0	27	17				\$50,774	\$53,424	\$2,028	Ψ14,420
Shawnee, Oakland	Church	1994	3	0	0	6	6				\$5,957	\$5,957	\$41	
Chapel Shawnee, Rock Creek	Church	1897	591	6	3	136	123				\$346,406	\$414,511	\$45,402	\$1,160
Shawnee, Rock Creek Hispanic	Church	2008	21	0	0	15	8				\$9,236	\$9,611	\$574	
Shawnee, Sallateeska	Church	1946	50	0	0	26	20				\$26,422	\$28,577	\$656	
Shawnee, Sharon	Church	1949	532	10	40	267	166				\$672,203	\$775,720	\$48,442	\$2,037
Shawnee, Temple	Church	1951	640	15	39	250	192				\$501,876	\$507,890	\$22,706	\$13,147
Shawnee, Trinity	Church	1928	449	3	36	48	42				\$94,996	\$112,144	\$8,176	\$500

	Org	Year	Resident	Total	Other	Worship		Avg.	DT	Women's	Men's	Undesig.	Total	Cooperative	Edna
Congregation	TypeOr	ganized	<u>Members</u>	Baptisms	Additions	Attendance	Enrollment Attend	ance	Enrollment	Ministry	Ministry	Gifts	Receipts	Program	McMillian
Shawnee, Union Missionary	Church	1928	60	0	0	55		28				\$104,175	\$208,350		
Shawnee, University	Church	1921	268	0	4	145		115				\$325,722	\$370,212	\$25,490	\$800
Shawnee, Wallace Avenue	Church	1927	125	2	16	120		106				\$176,597	\$336,802	\$14,891	\$35
Sparks, First	Church	1902	61	0	1	21		27				\$15,205	\$17,629	\$1,356	\$30
Stroud, Deer Creek	Church	1902	333	11	2	105		83				\$182,279	\$215,306	\$23,881	\$1,244
Stroud, First	Church	1901	338	7	2	156		100				\$350,681	\$422,820	\$33,200	\$1,240
Tecumseh, First	Church	1893	498	12	7	153		153				\$426,302	\$519,000	\$41,991	\$3,700
Tecumseh, Karis Ministries	Church	2011	30	3		20		11				\$13,935	\$15,520	\$300	
Tecumseh, Pink	Church	1949	110	4	6	80		62				\$186,865	\$187,225	\$1,985	\$409
Tryon, First	Church	1939	34	2	0	25		20				\$37,838	\$38,288	\$2,663	
Wanette, First	Church	1903	209	1	0	43		35				\$130,038	\$143,381	\$12,029	
Wanette, Victory Pointe	Church	1992	123	2	2	36		44				\$39,500	\$59,900		
Wellston, Cornerstone	Church	1997	50	0	0	18		10				\$15,000	\$15,000		
Wellston, First	Church	1894	95	1	5	70		50				\$0	\$32,000	\$15,198	
Wellston, Trinity	Church	1972	225	4	5	125		92				\$209,890	\$226,315	\$2,708	\$470
Pottawatomie-Lincoln			15,911	256	433	5,820	4	,393			\$	512,942,136 \$	16,104,521	\$1,053,386	\$88,548

## Rogers Baptist Association Summary Information For ACP Year 2020

Congregation	Org TypeO	Year rganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS SS A		Men's Ministry	Undesig. Gifts	Total ( Receipts	Cooperative Program	Edna McMillian
Alluwe	Church	1993	5	0	6	25	,	25		\$40,995	\$41,494	\$3.330	
Catoosa, First	Church	1881				20		20		Ψ+0,000	Ψ+1,+0+	\$4,215	
Catoosa, Oak Grove	Church	2001	200	4	12	12		58		\$222,559	\$246,207	\$10,331	
Chelsea, First	Church	1896	431	9	4	69		60		\$174,940	\$193,047	\$14,461	\$1,869
Chelsea, Harbor	Church	2016	12	3	0	50		42		\$14,883	\$14,883	\$1,361	<b>4</b> 1,000
Chelsea, Winganon	Church	1913	20	3	7	40		40		\$32,505	\$32,505	\$241	
Claremore, Eastern Hills	Church	1972						117			·	\$11,350	\$1,154
Claremore, Emmanuel	Church	1969	28	2	0	20		10		\$16,699	\$16,699	\$1,068	\$130
Claremore, Faith	Church	1975	750	3	7	92		166		\$239,888	\$239,888	\$9,738	\$1,022
Claremore, First	Church	1891	2,548	38	126	863		663		\$2,343,409	\$3,489,890	\$197,338	\$5,806
Claremore, Hilldale	Church	1947	140	1	0	45		76		\$147,945	\$158,958	\$10,214	\$2,135
Claremore, Memorial Heights	Church	1948	715	6	11	150		127		\$507,083	\$679,840	\$19,552	\$2,707
Claremore, Midway	Church	1992										\$999	\$200
Claremore, New Life	Church	1999	250	2	8	137		112		\$246,363	\$253,523	\$14,851	
Claremore, North Park Trinity	Church	1962	135	1	5	78		39		\$168,979	\$187,663	\$1,554	
Claremore, Sageeyah	Church	1921	79	0	234	34		18		\$109,525	\$110,525	\$9,359	
Claremore, Sequoyah	Church	1941	100	9	3	55		30		,	,	\$4,015	
Claremore, Tiawah	Church	1991	42	1		32		9		\$22,500	\$25,500	\$2,995	\$1,085
Claremore, Washington	Church	1922	135	0	0	20		8		\$34,063	\$34,930	\$2,079	
Delaware, First	Church	1898	96	0	0	25		38		\$39,883	\$43,864	\$778	
Foyil	Church	1941	530	0	4	82		56		\$181,828	\$214,087	\$2,240	
Inola, Calvary	Church	1964		15	7	100		101				\$15,538	\$346
Inola, First	Church	1904	1,766	7	18	260		197		\$749,914	\$918,259	\$79,636	\$1,000
Oologah, Harbor	Church	2002	149	15	0	203		242		\$562,859	\$654,803	\$9,600	
Talala, First	Church	1901	40	0	0	40		40		\$155,715	\$170,900	\$7,641	
Talala, Rabbs Creek	Church	1916										\$300	
Tulsa, Good News Church	Church	1960	126	6	6	110		32		\$155,022	\$205,879	\$7,907	
Tulsa, Lynn Lane	Church	1915	199	12	2	65		55		\$200,109	\$236,918	\$7,699	
Verdigris, First	Church	1964	192	9	7	80		75		\$290,754	\$371,423	\$22,665	\$815
Rogers			8,688	146	467	2,687	2	136	-	\$6,658,420	\$8,541,685	\$473,053	\$18,269

## Salt Fork Baptist Association Summary Information For ACP Year 2020

Congregation	Org TypeOi	Year ganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS Enrollment	SS Avg. Attendance	DT Enrollment	Women's Ministry	Men's Ministry	Undesig. Gifts	Total C Receipts	Cooperative Program	Edna McMillian
Cleo Springs	Church	1981	11	0	2	15		0				\$15,075	\$15,075	\$263	
Fairview, Orion	Church	1900	118			25		34				\$39,121	\$44,952	\$1,238	\$500
Helena, First	Church	1901	75	10	7	58		46				\$78,544	\$92,279	\$2,116	
Lahoma, First	Church	1992	117	0	0	73		42				\$106,382	\$138,161	\$3,183	
Nash, Bethel Hawley	Church	1896	151	2	3	105		85				\$199,803	\$234,793	\$19,868	\$2,357
Nash, First	Church	1901	125	2		35		22				\$116,492	\$140,768	\$8,316	\$220
Wakita, First	Church	1902	35	1	0	16		16				\$58,804	\$67,801	\$5,489	\$620
Waynoka, First	Church	1908	88	2	7	75		50				\$130,981	\$137,671	\$11,820	\$1,085
Salt Fork			720	17	19	402		295	'			\$745,202	\$871,500	\$52,294	\$4,782

## Sans Bois Baptist Association Summary Information For ACP Year 2020

Congregation	Org TypeOi	Year ganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS SS Avg. Enrollment Attendance	DT Enrollment	Women's Ministry	Men's Ministry	Undesig. Gifts	Total ( Receipts	Cooperative Program	Edna McMillian
Enterprise	Church	1894	0	0	0	0	0				\$0	\$0	\$360	
Gowen	Church	1904	0	0	0	10	10				\$25,900	\$26,753	\$2,719	
Keota, First	Church	1905	163	0	1	60	50				\$103,900	\$128.900	\$10.621	\$203
Keota, Unity	Church	1995	203	1	•	53					\$103,646	\$103.646	\$4,397	ΨΣσσ
Kinta, First	Church	1904	410	5		36	35				\$61,680	\$100,080	\$968	
Leflore, Thessalonian	Church		42	3		35	18				\$17,906	\$17,906	\$1,057	\$655
Lequire	Church	1930	100	0	0	85	85				\$61,256	\$105,476	\$3,430	\$1,450
McCurtain, First	Church	1904	43	0	4	30	8				\$37,412	\$45,646	\$3,928	\$175
Panola	Church	1924	101	0	0	27	23				\$29,825	\$35,808	\$1,841	\$575
Porum. First	Church	1907									, ,,,	, ,	\$3,654	
Quinton, Featherston	Church	1906	32	0	3	30	17				\$15,624	\$17,788	\$332	
Quinton, First	Church	1905	245	2	1	60	40						\$3,663	
Quinton, West Liberty	Church	1894	133	4	2	79	42				\$155,377	\$162,439	\$15,362	\$1,660
Red Oak, First	Church	1894	387	3	0	119	106				\$238,365	\$265,126	\$18,167	\$580
Red Oak, North Rock Creek	Church	1981	30	0	1	24	17				\$40,985	\$42,005	\$1,960	\$49
Red Oak, Sulphur Springs	Church	1889	30	0	0	6	5				\$10,271	\$10,271	\$707	
Stigler, Antioch	Church	1929	125	9	1	100	118				\$0	\$0	\$1,920	\$660
Stigler, First	Church	1894	134	5	0	215	149				\$352,612	\$471,672	\$20,992	\$2,272
Stigler, Main Street	Church	1950	98	1	2	51	37				\$114,230	\$151,116	\$11,594	\$1,160
Stigler, Rocky Ridge	Church	1939	43	5	1	32	24				\$19,809	\$22,158	\$834	
Stigler, Trinity	Church	2007	80	3	2	60	28				\$30,424	\$30,424	\$738	
Whitefield	Church	1932	174	4	18	92	71				\$139,276	\$143,515	\$14,088	\$540
Wilburton, Bowers	Church	1904	128	0	1	45	34				\$167,245	\$186,122	\$27,914	\$2,000
Wilburton, Calvary	Church	1933	139	1	5	35	27				\$75,402	\$93,128	\$3,377	\$1,023
Wilburton, Center Point	Church	1903	234	6	6	72	49				\$140,273	\$199,828	\$8,383	\$624
Wilburton, First	Church	1898	452	1	3	77	74				\$189,065	\$213,074	\$9,760	\$350
Wilburton, High Bridge	Church	1911	216	0	0	20	0				\$38,617	\$39,530	\$314	
Wilburton, Southside	Church	1983	50			24	8				\$38,600	\$38,600		
Sans Bois			3,792	53	51	1,477	1,075				\$2,207,700	\$2,651,011	\$173,080	\$13,976

## South Canadian Baptist Association Summary Information For ACP Year 2020

Congregation	Org TypeOi	Year rganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS SS Av Enrollment Attendan		Women's Ministry	Men's Ministry	Undesig. Gifts	Total C Receipts	Cooperative Program	Edna McMillian
Atwood. First	Church	1907	61	4	0	47		8					\$3,380	\$400
Bowlegs, First	Church	1929	110	14	4	95		3			\$125.632	\$138.217	\$2,066	ψ.00
Calvin. First	Church	1903	53	6		48		32			\$110,942	\$153.850	\$7,537	\$470
Cromwell, First	Church	1924	204	19	11	60		35			\$94,000	\$110,152	\$3,098	•
Holdenville, Banner	Church	1906	169	0	1	40		9			\$60,949	\$60,949	\$2,792	
Holdenville, Calvary	Church	1960	28	0	4	14		0				\$38,400	\$3,821	\$200
Holdenville, Eben-ezer	Church	2001											\$3,043	
Holdenville, First	Church	1896	200	1		125	1	)3			\$280,078	\$380,378	\$9,369	
Holdenville, Freedom Crossroads Biker	Church	2013	23	2	4	19							\$617	
Holdenville, Many Springs Indian	Church	1886											\$900	
Holdenville, Penn West	Church	1947	57			14		1			\$41,699	\$41,699	\$2,243	\$200
Konawa, First	Church	1904	57	2	5	45		10			\$112,535	\$156,641	\$3,573	\$235
Konawa, Vamoosa	Church	1954											\$2,600	
Lamar, Carson	Church	1939	59	0	0	35		35			\$142,323	\$161,957	\$14,976	\$830
Lamar, First	Church	1909	56	0	0	32		1			\$55,515	\$55,515	\$2,585	\$110
Sasakwa, First	Church	1905	50	0		45		27			\$60,466	\$69,162	\$3,348	\$490
Seminole, First	Church	1904		4	3	160	1	8			\$626,300	\$843,634	\$43,209	\$1,010
Seminole, Harvey Road	Church	1957		0		60		56					\$4,449	\$114
Seminole, Highway	Church	1937	202	2	2	52		50			\$135,305	\$143,563	\$7,738	\$1,000
Seminole, Iglesia Bautista Zion	Church	2004	15	3	0	27		27			\$35,631	\$49,383	\$1,938	
Seminole, Indian Nations	Church	1975	80	1		52		37			\$37,279	\$37,279	\$2,602	\$500
Seminole, Trinity Seminole, Twin Oak	Church Church	1940 1919	72	2	0	29		22			\$62,406	\$71,324	\$3,125 \$3,900	\$602 \$300
Wetumka, First	Church	1900	196	6	0	80		53			\$89,243	\$158.210	\$3,930	\$630
Wewoka, First	Church	1900	181	5	3	90		27			\$167,995	\$209,501	\$8,518	\$1,025
Wewoka, Midway	Church	1940	36	1	1			26			\$55.468	\$56.624	\$2,935	\$241
South Canadian			1,909	72	38	1,169		70			\$2,293,766		\$148,294	\$8,357

## Tulsa Metro Baptist Network Summary Information For ACP Year 2020

Congregation	Org TypeOr	Year ganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS SS Av Enrollment Attendand		Women's Ministry	Men's Ministry	Undesig. Gifts	Total ( Receipts	Cooperative Program	Edna McMillian
Bixby, Bixby.Church	Church	2019											\$1,392	
Bixby, Crossroads	Church	2000	275	8		100	Ş	0			\$189,083	\$189,083	\$6,675	
Bixby, Evergreen	Church	1999	1,416	18	106	749	1,78	4			\$2,511,305	\$3,833,003	\$239,268	\$4,888
Bixby, First	Church	1903	250	2	12		Ş	7			\$260,691	\$312,541		
Bixby, New Beginning	Church	1993	500	3		150	20				\$806,000	\$806,000	\$4,000	
Bixby, Riverview	Church	1954	256	1		150	g	9			\$935,053	\$935,053	\$61,243	\$2,468
Broken Arrow, Agape	Church	2000	100	0		40	3	0						
Chinese	Ondion	2000	100			40	2	•						
Broken Arrow, Anthem Church	Church	2016	475	15		495	30	0			\$1,524,000	\$1,524,000	\$3,120	
Broken Arrow, Arrow Heights	Church	1955	840	15	15	392	30	0			\$1,551,930	\$1,900,000	\$146,305	\$5,470
Broken Arrow, Aspen Park	Church	1965	462	1		85	2	5			\$486,323	\$486,323	\$11,077	\$2,100
Broken Arrow, Clearview	Church	1982	176	0		78	2	4			\$235,000	\$235,000	\$19,852	\$906
Broken Arrow, County Line	Church	1980	60	0		30	3	0			\$64,318	\$64,318	\$4,962	
Broken Arrow, Deaf Church at Battle Creek	Mission	1997	36	0		6		6			\$5,000	\$5,000		
Broken Arrow, First	Church	1904	1,635	42		883	76	7			\$4,488,248	\$4,488,248	\$352,636	\$10,500
Broken Arrow, Forest Ridge	Church	1978	96	0	1	48	4	8			\$177,074	\$332,267	\$2,575	
Broken Arrow, GloryLand	Church	2008	27			30	1	8			\$68,500	\$68,500	\$1,112	
Broken Arrow, Korean	Church	2001	200	0		150	3	0			\$260,000	\$260,000	\$1,200	
Broken Arrow, New Life	Church	2002	30	1		24		9			\$140,000	\$140,000	\$2,600	\$254
Broken Arrow, South BA	Church	2017	235	5	11	129	10	0			\$310,978	\$327,409	\$17,525	
Broken Arrow, Sunnyside	Church	1962	195	2		71	4	2			\$171,939	\$171,939	\$9,561	\$250
Broken Arrow, The Church at BattleCreek	Church	1967	7,153	208	41	5,188	3,63	1			\$12,779,569	\$13,196,379		
Broken Arrow, Vietnamese	Church	1979	200	0		96	2	8			\$110,000	\$110,000	\$3,850	
Broken Arrow, Zomi Mission	Mission	2012	0	0		0		0			\$0	\$0		
Catoosa, New Covenant	Church	1999	26	5		25								
Claremore, King Road	Church	1998	75	1		40		5			\$36,400	\$36,400	\$1,200	
Collinsville, Eastside	Church	1995	45	4		75		0			<b>A4 040 05</b>	<b>#</b> 4 040 000	\$3,821	40.775
Collinsville, First	Church	1908	700	7		225	15	0			\$1,042,000	\$1,042,000	\$130,176	\$3,550
Collinsville,	Church	1975	17	0		11		9			\$40,000	\$40,000		
Meadowview Coweta, CrossPoint	Church	2015	206	9		127		0			\$215,224	\$215,224	\$2,900	
Coweta, Jackson		2013									Φ213,224	ΨZ 13,ZZ4		
Grove	Church		75	4		50	2	2					\$50	
Glenpool, First	Church	1955	595	2	2	116	8	2			\$302,739	\$380,928	\$18,918	\$80
Glenpool, Solid Rock	Church	1995	35	3	_	45		2			\$13,500	\$13,500	Ţ.5,0.0	455
Inola, Trinity	Church	1977	40	5		45		0			\$0	\$0		
Jenks, Beaver Street	Church	1971	147	0	2	45	5	0			\$180,258	\$235,881	\$15,175	\$1,912
Jenks, First	Church	1915	2,465	23	82	1,140	1,11	7			\$3,377,036	\$4,139,515	\$269,858	\$8,487
Jenks, Southside	Church	1989	47	1		25	2	5			\$108,765	\$108,765	\$1,100	
Leonard, First	Church	1945	322	0	1	30	1	0			\$50,220	\$60,761		\$460

Congregation	Org TypeO	Year rganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS Enrollment	SS Avg. Attendance	DT Enrollment	Women's Ministry	Men's Ministry	Undesig. Gifts	Total Receipts	Cooperative Program	Edna McMillian
Mannford, First	Church	1923	250	5		121		83				\$22,270	\$22,270	\$3,088	\$505
Mannford, New Hope	Church	1996	115	13	4	67		54				\$66,639	\$119,939	\$4,018	\$581
Mounds, Liberty	Church	1973	50	0	•	35		30				\$75,000	\$75,000	\$4,073	Ψ00.
Muskogee, New														ψ.,σ.σ	
Community	Church	1995	400	11		350		50				\$750,000	\$750,000		
Oakhurst	Church	1937	35	3		15		7				\$11,000	\$11,000		
Owasso, Beacon Hill	Church	1990	80	4		25		20				\$55,000	\$55,000		
Owasso, Bethel	Church	1955	51	0		60		60				\$172,300	\$172,300	\$19,875	\$3,990
Owasso, Central	Church	1963	679	8	16	268		278					\$1,868,036	\$43,248	\$1,320
Owasso, Cowboy Up	Mission	2011	150	8		60		25				\$48,000	\$48,000	¥ .0,2 .0	<b>V</b> .,020
Owasso, Dalton Hill	Church	1997	75	0		40		30				\$130,000	\$130,000	\$8,559	
Owasso, First	Church	1947	3,877	18	35	788		918				\$3,216,484		\$178,120	\$2,605
Owasso, Freedom	Church	1992	295	6	9	200		119				ψο,Στο, το τ	ψο,σοσ,στο	\$1,200	ΨΣ,000
Owasso, The Refuge	Church	2019	50	7	, , ,	35		35				\$75,000	\$75,000	\$4,456	
Sand Springs, Angus				•											
Acres	Church	1967	310	20		140		80				\$352,000	\$352,000	\$14,695	
Sand Springs, Broadway	Church	1915	50	4		140		150				\$312,000	\$312,000	\$49,336	\$4,032
Sand Springs, Calvary	Church	1947	95	2		45						\$198,155	\$198,155	\$1,884	
Sand Springs, Church That Matters	Church	2009		77		380		350						\$11,799	\$2,000
Sand Springs, Fisher	Church	1954	120	15		95		50				\$30,000	\$30,000		
Sand Springs, HillSpring	Church	1990	450	10		332		365				\$500,000	\$500,000	\$1,832	
Sand Springs, Keystone Hills	Church	1990		3		75		55				\$210,682	\$210,682	\$2,166	
Sand Springs, Limestone	Church	1920	100	0		40		59				\$40,000	\$40,000	\$2,303	
Sand Springs, Rimrock	Church	1966	125	0		45		18				\$85,000	\$85,000		
Sand Springs, Trinity	Church	1948	50	0		24		25				\$60,000	\$60,000		
Sapulpa, Church Inside Out	Church	2017	28	15		78		46				\$130,536	\$130,536	\$13,001	
Sapulpa, Dripping Springs	Church	1964	85	3		45						\$50,000	\$50,000		
Sapulpa, Faith	Church	1994	93	4	5	54		34						\$4,493	\$100
Sapulpa, First	Church	1898	633	17		445		287				\$1,031,800	\$1,031,800	\$71,910	\$2,750
Sapulpa, Foundation	Church	1918	270	10		171		94				\$712,716	\$712,716	\$1,000	, ,
Sapulpa, Native Stone	Church	2013		3	9	30		29				\$56,000	\$56,000	\$4,152	
Sapulpa, South Heights	Church	1944	60	6		40		0				\$60,000	\$60,000	,	
Sapulpa, The Way Skiatook, Immanuel	Church Church	1958 1954	300	153 5		700 115		150 100				\$120,000 \$500,000	\$120,000 \$500,000	\$550 \$1,100	
Skiatook, Lakeview Southern	Church	1993	279	7	2	108		96				\$240,531	\$258,683	\$12,100	\$850
Skiatook, Riveted	Church	2008		4		65		40				\$255,000	\$255,000		
Church Sperry, First	Church	1926	293			50		40				\$167,779	\$167,779	\$774	
Tulsa, Belview	Church	1952	438	3		85		70				\$134,902	\$134,902	\$1,759	\$801
Tulsa, Berryhill	Church	1973	200	3	0	20		18				\$50,081	\$50,081	\$2,249	\$190
Tulsa, Berryriii Tulsa, Braden Park	Church	1935	125	0		45		35				\$120,000	\$120,000	\$675	Ψ130
Tulsa, Brookside	Church	1942	53	6		45		37				\$86,000	\$86,000	Ψ0/3	
Tulsa, Canyon Road	Church	1990	240	4	11	86		73				\$227,746	\$234,485	\$4,078	
Tulsa, Concord	Church	2004	240	3	11	20		6				\$40,000	\$40,000	\$250	
Tulsa, Easton Heights	Church	1948	91	0	1	35		28				\$112,077	\$122,222	\$8,956	\$1,110
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Congregation	Org TypeO	Year rganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS Enrollment	SS Avg. Attendance	DT Enrollment	Women's Ministry	Men's Ministry	Undesig. Gifts	Total Receipts	Cooperative Program	Edna McMillian
Tulsa, Eastwood	Church	1956	311	0		150		170				\$557,221	\$557,221	\$56,791	\$1,588
Tulsa, First	Church	1897	2,399	19	90	836		742				\$4,588,194	\$5,874,963	\$297,906	\$28,675
Tulsa, First Bowden	Church	1973	_,	3		40		30				<b>+</b> 1,000,101	<b>.</b>	\$1,384	<b>4</b> =3,013
Tulsa, First Korean	Church	1975	45	0		30		4				\$35,000	\$35,000	4 1,00 1	
Tulsa, First Slavic	Church	1996	189	9		200		40				400,000	400,000	\$450	
Tulsa, Garden City	Church	1924	100	1		40		20				\$50,000	\$50,000	\$2,534	
Tulsa, Garnett Road	Church	1959	655	5		80		50				\$249,250	\$249,250	\$8,539	\$648
Tulsa, Gilcrease Hills	Church	1949	100	0	2	20		5				\$94,396	\$101,307	\$400	\$1,281
Tulsa, Good News															Ψ1,201
Church	Church	1960	126	6	6	110		32				\$155,022	\$205,879	\$7,907	
Tulsa, Harvard Avenue	Church	1945	349	0		32		26				\$129,985	\$129,985	\$325	\$1,385
Tulsa, Hispanic Agape	Church	2007	30	0		20		15				\$0	\$0	\$1,290	
Tulsa, Hope Fellowship	Church	2019	106	4		53						\$43,528	\$43,528	\$1,880	
Tulsa, Iglesia Bautista Emmanuel	Church	2011	35	2		30		13				\$0	\$0	\$3,871	\$1,300
Tulsa, Iglesia	Church	2000	69	4		30		18				\$18,000	\$18,000		
Evangelica Tulsa, Indian															
Fellowship	Church	1956 1990	60 81	0 5		16 61		42				\$9,600	\$9,600	¢1 000	¢705
Tulsa, International	Church		22	6		18		42				\$107,000	\$107,000	\$1,000	\$705
Tulsa, Lamb	Church	2014				96		20						<b>Ф</b> ГОО	
Tulsa, Living Hope	Church	1989	159	11				36						\$500 \$640	¢ኅኅດ
Tulsa, Living Water	Church	2016	80	0		60		30				<b>\$007.540</b>	<b>\$007.540</b>	\$640	\$320
Tulsa, Memorial	Church	1953	400	15		200		470				\$627,512	\$627,512	\$54,237	\$1,066
Tulsa, Mercyview	Church	2011	128	1		187		178				\$371,000	\$371,000		
Tulsa, Myanmar Zomi	Mission	2008		6		150		86				\$48,000	\$48,000		
Tulsa, New Heights International	Church	1961	30	0		30		0				\$12,000	\$12,000		
Tulsa, New Hope Community	Church	1994	35	10		35		20				\$36,000	\$36,000		
Tulsa, New Joy Fellowship	Church	1999	75	0	5	40		35				\$43,340	\$55,000	\$275	
Tulsa, Nogales Avenue	Church	1912	11,471	0		15		15				\$69,000	\$69,000	\$2,000	\$475
Tulsa, Oakridge	Church	1955		0		30		9				\$24,000	\$24,000	\$1,415	
Tulsa, Oklahoma Hmong	Church	2004	80	0		35		10				\$69,600	\$69,600	<b>4</b> 1,110	
Tulsa, Olivet	Church	1924	2,565	6		225		215				\$1,075,000	\$1,075,000	\$66,810	\$1,754
Tulsa, Owen Park	Church	1997	2,303	0		8		8				\$12,000	\$12,000	Ψ00,010	Ψ1,754
Tulsa, Palabras De	Church	2003	17	1		30		0				\$23,220	\$23,220		
Vida					4-7									<b>#110.000</b>	¢0.005
Tulsa, Parkview	Church	1962	400	3	17	169		221					\$1,371,418	\$110,099	\$2,085
Tulsa, Peniel	Church	2002	100	0		30		0				\$84,000	\$84,000		
Tulsa, Primera Iglesia Bautista Hispana	Church	1996	39	0		25		10				\$8,400	\$8,400		
Tulsa, Ranch Acres	Church	1953	144	0		63		54				\$317,751	\$317,751	\$12,000	\$1,673
Tulsa, Red Fork	Church	1921	300	0		56		0				\$150,000	\$150,000	\$14,280	\$200
Tulsa, Ridge Crest	Church	1972	92	1		36		21				\$53,712	\$53,712	\$686	
Tulsa, Rivendell Fellowship	Church	2003	20	0		0		6				\$500	\$500		
Tulsa, Rose of Sharon	Church	1999	25	4		25		12				\$38,400	\$38,400		
Tulsa, Rose of Sharon Tulsa, Sequoyah Hills	Church	1948	108	0		32		23				Ψ30,400	Ψ50,400	\$1,371	\$728
Tulsa, Skelly Drive	Church	1960	87	U	1	45		35				\$175,295	\$213,359	\$20,860	\$1,445
raisa, Okcily Dilve	Ondicit	1300	07			70		33				Ψ175,235	Ψ2 13,333	Ψ20,000	Ψ1,++3

Congregation	Org Type Or	Year ganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS Enrollment	SS Avg. Attendance	DT Enrollment	Women's Ministry	Men's Ministry	Undesig. Gifts	Total Receipts	Cooperative Program	Edna McMillian
	1 ype Oi		MICHIDOIS	Dapusins	Additions		Lindinient		Linominent	Will liou y	iviii iiou y				IVICIVIIIIAII
Tulsa, Sojourn	Church	2017		0		55		40				\$174,000	\$174,000	\$455	
Tulsa, South Tulsa	Church	1982	3,232	20		678		472				\$3,736,730	\$3,736,730	\$408,184	\$1,530
Tulsa, Southern Hills	Church	1915	988	25	62	959		734				\$2,259,066	\$2,472,703	\$11,823	
Tulsa, Southwood	Church	1976	435	7		275		245				\$759,039	\$759,039	\$48,519	\$4,566
Tulsa, Springdale	Church	1920	131	4		38		20				\$84,655	\$84,655	\$288	. ,
Tulsa, Springs of Grace	Church	2015	129	11		170						, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,		
Tulsa, Trinity	Church	1930	300	4		50		50				\$150,000	\$150,000	\$5,415	
Tulsa, Tulsa Hills	Church	2008	42	0		35								\$1,384	
Tulsa, Turn Church	Church	2015	92	2								\$20,855	\$20,855	\$500	
Tulsa, View Acres	Church	1949	225	6		100		75				\$381,499	\$381,499	\$16,417	\$620
Tulsa, Winnetka Heights	Church	1956	120	2		75		60					,	. ,	
Tulsa, Woodland Acres	Church	1959	425	0		169		159				\$763,265	\$763,265	\$65,673	\$2,475
Tulsa, Zion Community	Church	2006												\$3,290	
Tulsa Metro			56,778	1,045	548	22,502		17,414				\$62,663,261	\$69,052,987	\$3,041,247	\$116,678

## Union Baptist Association Summary Information For ACP Year 2020

Congregation	Org TypeOr	Year ganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS SS Av Enrollment Attendar		DT prollment	Women's Ministry	Men's Ministry	Undesig. Gifts	Total ( Receipts	Cooperative Program	Edna McMillian
Blanchard, Agape	Church	2003												\$4,354	
Blanchard, Cole First	Church	1980	50	1	2	30		21				\$86,940	\$94,940	\$3,016	\$1,181
Blanchard, Crossroad To Life	Church	1992												\$12,215	
Blanchard, First	Church	1906	697	10	19	400	2	71				\$821,110	\$962,828	\$74,853	\$4,405
Blanchard, New Life	Church	1964												\$461	
Goldsby	Church	1952		20	69	245		50						\$18,000	\$100
Lexington, First	Church	1892	1,187	11	7	354	2	23				\$742,570	\$800,404	\$59,993	\$995
Lexington, Slaughterville	Church	1986	24	1		26		19				\$47,615	\$55,115	\$1,861	\$309
Lindsay, Banner	Church	1947												\$4,727	
Lindsay, Payne	Church	1922												\$7,820	\$505
Little Axe, First	Church	1972												\$1,458	
Moore, Elevate	Church	2011												\$2,900	
Moore, First	Church	1890	4,560	17	40	845	7	36				\$2,989,390	\$4,080,332	\$259,775	\$3,618
Moore, First Indian	Church	1995			_			_						\$1,559	
Moore, Highland	Church	1986	204	1	9	116		97				\$318,639	\$369,383	\$14,039	\$629
Moore, Regency Park	Church	1961	914	5	13	153	1	37				\$570,803	\$684,271	\$57,098	\$1,626
Moore, Southmoore	Church	1963	0.4	2		101	4	24				¢00.070	¢450.700	\$11,500	
Moore, The Well	Church	2016	94	3	42	181		31				\$98,379	\$152,792	\$1,000	¢e 00e
Newcastle, First	Church	1905 2019	1,662	72	42	708	/	28				\$2,100,343	\$2,740,909	\$189,145 \$100	\$6,006
Newcastle, New Life Newcastle, Woodland	Church													•	
Hills	Church	1982	694	21	39	524	3	02				\$1,001,818	\$1,321,388	\$87,320	\$2,206
Noble, Etowah	Church	1911												\$3,681	\$750
Noble, First	Church	1904	C1			40		45				¢140.017	<b>¢1</b> F0 202	\$32,601	\$4,705
Noble, Maguire	Church	1948	61	1		43		45				\$142,817	\$150,302	\$9,708	\$1,451
Noble, Twelve Corners	Church	1974	222			25						<b>*</b> 450.440	<b>* * * * * * * * * *</b>	\$7,460	4504
Norman, Alameda	Church	1970	392	0	1	65		54				\$158,410	\$167,987	\$14,022	\$594
Norman, Bethel	Church	1963	1,101	4	14	328	3	51				\$1,363,948	\$1,577,743	\$133,423	\$3,348
Norman, Blue Lakes	Church	1964	75	_	4	70		20				¢400.050	¢000 040	\$26,654	
Norman, Chinese	Church	1994	75	1	4	73	1	09				\$126,259	\$208,318	\$4,400	
Norman, El Buen Pastor	Church	2013												\$258	
Norman, Enterprise	Church	1961	80	3	1	35		27				\$55,472	\$59,357	\$3,715	40.40
Norman, First	Church	1889	1,030	10	11	302	3	25				\$1,932,642		\$56,698	\$649
Norman, Franklin	Church	1898		6	10	101						\$236,107	\$296,825	\$19,943	\$2,013
Norman, Grace Fellowship	Church	1997												\$490	
Norman, Hilltop	Church	1958	442	13	2	96		34				\$224,310	\$251,279	\$2,917	
Norman, Hope Community	Church	2017												\$5,553	
Norman, Horizon Pointe	Church	2015												\$1,285	
Norman, Immanuel	Church	1939	357	0	3	100		93						\$38,117	\$235
Norman, Korean	Church	1984												\$1,200	
Norman, Lakeview	Church	1983	38	5	6	70		40				\$61,952	\$92,182	\$2,123	\$30
Norman, New Life Bible	Church	1979												\$300	
Norman, Northeast	Church	1987	346	8	19	181	1	07				\$522,259	\$732,254	\$22,050	\$3,470
Norman, Paradigm	Church	2012												\$7,300	
Norman, Primera Hispana	Church	1979												\$3,906	\$238
Norman, Redeemer	Church	2010												\$3,000	

Congregation	Org TypeO	Year rganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS Enrollment	SS Avg. Attendance	Women's Ministry	Men's Ministry	Undesig. Gifts	Total Receipts	Cooperative Program	Edna McMillian
Norman, River	Church	2006							•				\$4,260	
Norman, Thunderbird	Church	2005	42	0	0	21		12			\$32,299	\$32,586	\$2,480	
Norman, Trinity	Church	1934	403	4	3			358			\$955,166		\$23,382	\$200
OKC, Christ Community	Church	2010									<b>4</b> 000,100	¥ 1,01 0,100	\$3,550	¥200
OKC, Emmaus	Church	1983											\$134,137	\$9,017
OKC, Everyday	Church	2013	27	2		51		42			\$116,979	\$116,979	\$2,000	
OKC, Faith Crossing	Church	2003											\$4,977	\$200
OKC, Graceway	Church	1983											\$9,000	
OKC, South Lakes	Church	2016	85	5	10	140		147			\$231,356	\$273,491	\$10,391	
OKC, Southpark	Church	1979	647	7	13	61		63			\$147,213	\$186,137	\$11,145	\$1,000
OKC, The Well	Church	2011	46	0	4	34		28			\$45,394	\$49,000	\$3,178	
Purcell, Emmanuel	Church	2001	265	6	3	145		94			\$362,163	\$398,726	\$10,829	\$785
Purcell, First	Church	1889	327	2	15	217		144			\$586,864	\$663,815	\$53,578	\$4,640
Purcell, Johnson Road	Church	1990											\$480	\$100
Purcell, New Hope Southern	Church	2002											\$630	
Purcell, Starting Gate Cowboy	Church	2020											\$215	
Purcell, Union Hill	Church	1950	350	2	10	275		165			\$91,497	\$510,602	\$22,100	\$3,425
Washington, First	Church	1910	397	11	2	150		95			\$279,221	\$359,825	\$55,421	
Wayne, First	Church	1902	109	4	6	48		37			\$169,832	\$280,024	\$4,492	
Union			16,706	256	377	6,118		5,435	 	\$	16,619,767	\$23,253,653	\$1,570,239	\$58,430

## Washington-Osage Baptist Association Summary Information For ACP Year 2020

<u>Congregation</u> _	Org TypeOi	Year rganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS Enrollment Atte	SS Avg. endance	DT Enrollment	Women's Ministry	Men's Ministry	Undesig. Gifts	Total Receipts	Cooperative Program	Edna McMillian
Avant	Church	1960	35	0	1	22		18				\$63,589	\$67,689	\$12,100	\$682
Barnsdall, First	Church	1921	50	2	2	77		54				\$140,834	\$159,780	\$13,637	\$872
Barnsdall, Victory	Church	1994	21	0	3	13		8				\$28,496	\$31,214	\$1,471	\$200
Bartlesville, Eastern	Church	1970	432	9	1	135		114				\$376,710	\$399,857	\$36,528	\$1,100
Heights	Church	1970		9	•			114					· ·	•	-
Bartlesville, First	Church	1891	1,141	8	28	415		515				\$2,035,049	\$3,407,912	\$139,608	\$10,188
Bartlesville, Greater First	Church	1908	121					18						\$500	
Bartlesville, Highland Park	Church	1934	150	5	18	122		81				\$357,751	\$425,232	\$36,302	\$1,042
Bartlesville, Iglesia Bautista	Church	2018	10	0		38		38				\$16,596	\$16,596		
Bartlesville, Labadie Heights	Church	1983	30	2	4	16		5				\$36,000	\$36,000	\$1,953	\$200
Bartlesville, New Harmony	Church	1921	161	3		62		40				\$167,779	\$193,283	\$28,454	\$2,220
Bartlesville, Silver Lake	Church	1915	14	0	0	10		6				\$18,000	\$18,000	\$713	\$100
Bartlesville, Southern	Church	1977	305	7	5	300		268				\$815,000	\$881,321	\$35,650	\$5,000
Bartlesville, Trinity	Church	1952	162	0		0		0						\$7,699	\$1,740
Bartlesville, Virginia Avenue	Church	1911	71	0	1	18		16				\$71,382	\$82,448	\$3,405	\$395
Bartlesville, Westside	Church	1968	53	1		17		8				\$26,400	\$26,400	\$1,306	\$189
Chautauqua, New Life	Church	2003	27	1	0	13		10				\$11,777	\$12,147	\$730	\$105
Copan, First	Church	1909	27	0	0	19		11				\$53,905	\$55,476	\$600	
Dewey, Bluestem	Church	1960	364	0		71		60						\$8,121	
Dewey, First	Church	1900	721	4	7	177		128				\$380,718	\$566,361	\$34,621	\$550
Dewey, Rose Hill	Church	1994	230	0	0	60		46				\$106,035	\$224,569	\$8,624	
Hominy, First	Church	1907	200	2	0	88		60				\$281,380	\$328,403	\$11,732	\$1,540
Lenapah, First	Church	1953	43	0	4	55		23				\$73,356	\$77,212	\$2,027	
Nowata, First	Church	1893	186	1	3	94		72				\$219,896	\$256,240	\$21,783	\$2,095
Ochelata, First	Church	1964	215	5	4	80		77						\$20,429	\$841
Ochelata, Matoaka	Church	1938	155	3	4	100		75				001.010	<b>#</b> 400.040	\$3,755	<b>A400</b>
Pawhuska, Calvary	Church	1950	385	2	2	40		32				\$91,343	\$133,910	\$2,694	\$490
Pawhuska, First	Church	1899	432 91	2	5	81 10		74				\$253,509	\$292,615	\$17,873 \$917	\$450
Pawhuska, Lynn	Church	1959		0	0	23		8 17				\$14,433	\$15,490		\$100
Pawhuska, Nelagoney Pawhuska, Osage Indian	Church Church	1965 1906	28 44	8	0	28		17				\$39,191	\$39,191	\$3,799	
Pawhuska, Whippoorwill	Church	1985	0	0	0			0				\$0	\$0		
Prue, First	Church	1932	368	33	3	114		178				\$225,159	\$271,565	\$16,761	
Ramona, First	Church	1905	159	3	3	75		56				\$236,430	\$289,576	\$38,450	\$2,950
Skiatook, First	Church	1912	1,532	25	27	452		383					\$1,223,582	\$99,058	\$2,087
Skiatook, Tri-County	Church	1997	40	0	1	35		28				\$51,016	\$86,308	\$3,358	Ψ2,007
Vera, First Southern	Church	1960	23	1	1	25		19				ψο 1,010	ψου,σου	\$2,961	\$360
Wann. First	Church	1955	19	Ö	8	29		15				\$49.987	\$53.038	\$971	\$346
Wynona, First	Church	1917	35	2		35		25				\$67,000	\$67,000	\$1,763	ψ0.3
Washington-Osage			8,080	129	131	2,949		2,603					\$9,738,415	\$620,352	\$35,841

## Western Oklahoma Baptist Association Summary Information For ACP Year 2020

Congregation	Org Type Or	Year ganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS SS Avg. Enrollment Attendance	Women's Ministry	Men's Ministry	Undesig. Gifts	Total ( Receipts	Cooperative Program	Edna McMillian
Arapaho, First	Church	1974	109	0	2	63	39			\$127,366	\$272,489	\$5,557	\$590
Bessie	Mission	1940	17	0	0	29				\$20,685	\$22,919	ψο,σο,	4000
Butler, First	Church	1901	35	•	0	30	22			\$94,492	\$100,789	\$13,437	\$1,200
Canute, First	Church	1998	9	1	2	10	9			\$17,982	\$17,982	\$872	<b>4</b> 1,= 0 0
Clinton, Custer Avenue	Church	1956								, , ,	, , , , ,	\$327	
Clinton, First	Church	1906	400	7	0	188	168			\$546,130	\$667,954	\$33,081	\$393
Cordell, First	Church	1901	582	7	5	155				\$420,618	\$480,362	\$39,291	
Custer City, First	Church	1902	75	1	0	25	20			\$27,000	\$28,500	\$1,100	
Dill City, First	Church	1915	100	0	0	30	27			\$56,512	\$62,025	\$5,562	\$275
Foss, First	Church	1891	30	0		25	0			\$40,061	\$40,061	\$5,352	
Gotebo, First	Church	1902	64			32	18			\$55,793	\$56,158	\$2,754	
Hobart, First	Church	1901	260	12		210	135			\$313,000	\$605,200	\$39,838	\$214
Hobart, Territory Cowboy	Church	2013	258	5	7	83	75			\$129,662	\$194,751	\$2,471	\$85
Hobart, Washington Street	Church	1959	294	11	4	61	37			\$105,870	\$118,262	\$7,136	
Lone Wolf, First	Church	1903	39	0	3	20	12			\$43,299	\$46,777	\$1,107	\$170
Mountain View, First	Church	1906	177	1	3	75	92			\$141,431	\$191,588	\$19,960	\$1,770
Rocky, Salem	Church	1898	20	0	0	9	3			\$12,184	\$12,445	\$442	
Sentinel, First	Church	1904	511	4	2	160	124			\$279,742	\$360,226	\$27,329	\$4,598
Taloga, First	Church	1897	10			10	10			\$24,261	\$67,809	\$2,155	
Thomas, First	Church	1902	248	2	5	110	87			\$265,163	\$363,546	\$25,770	\$1,395
Weatherford, Emmanuel	Church	1931	1,234	0	12	160	112			\$541,329	\$769,069	\$22,637	\$288
Weatherford, First	Church	1899	2,408	22	20	870	670			\$1,832,930	\$2,048,650	\$172,458	
Weatherford, Trinity	Church	1972	40	2	1	90	68			\$0	\$0	\$8,415	
Western Oklahoma	_		6,920	75	66	2,445	1,728			\$5,095,510	\$6,527,562	\$437,049	\$10,978

## No Associational Affiliation Summary Information For ACP Year 2020

Congregation	Org TypeO	Year rganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS Enrollment	SS Avg. Attendance	DT Enrollment	Women's Ministry	Men's Ministry	Undesig. Gifts	Total Cooperative Receipts Program	Edna McMillian
Ada, Trinity Hispanic	Church	2004											\$426	
Ardmore, WOW	Church	2005											\$550	
Blanchard, New Beginnings	Church	2007											\$8,318	
Davidson, First	Church	1902											\$1,878	\$200
Duncan, Recovery	Church	2010											\$1,200	
Edmond, Frontline	Church	2018											\$13,058	
Eufaula, Ekklesia	Church	2014											\$90	
Eufaula, First	Church	1891											\$3,500	4705
Frederick, Hispana	Church	1994											\$2,851	\$725
Grove, Crosswired Cowboy	Church	2011											\$3,000	
Haskell, Bended Knee Cowboy	Church	2011											\$1,000	
Hayworth, Bokhoma	Church	1953											\$663	
Holdenville, Cedar River	Church	2002											\$700	
Jones, Living Word	Church	2010											\$326	
Kingfisher, Iglesia Bautista Emanuel	Church	2017											\$3,046	
Lawton, Providence Missionary	Church	2018											\$50	
Lindsey, Living Sanctuary	Church	2012											\$100	
Locust Grove, Ballou	Church	1924											\$265	
Maysville, Cowboy	Church	2007											\$550	
Miami, Nueva Vida	Church	2016											\$518	
Muldrow, New	Church	2004											\$225	
Mustang, The Well	Church	2016											\$300	
OKC, Antioch Fellowship	Church	2013											\$350	
OKC, Deaf Church	Church	2017											\$2,915	
OKC, Frontline Downtown	Church	2018											\$13,058	
OKC, Frontline South	Church	2018											\$13,058	
OKC, Grace Community	Church	2003											\$6,000	
OKC, Living Word	Church	2015											\$892	
OKC, New Hope	Church												\$500	
OKC, St. John Missionary	Church	1919											\$1,100	
OKC, Unity Christian	Church	1996											\$25	
OKC, Western Hills	Church	1932											\$2,825	
Owasso, Redeemer Bible	Church	2017											\$50	
Red Oak, Beth-El	Church	1988											\$4,024	
Sand Springs, Delaware	Church	1927											\$1,312	
Seminole, Snake Creek #2	Church	1865											\$220	
Shawnee, Bible	Church	2011											\$550	
Shawnee, Frontline	Church	2015											\$13,058	
Stilwell, Emmanuel	Church	1984											\$357	
Sulphur, Midway Hill	Church	2003											\$15,460	

Congregation	Org TypeOr	Year ganized	Resident Members	Total Baptisms	Other Additions	Worship Attendance	SS Enrollment	SS Avg. Attendance	DT Enrollment	Women's Ministry	Men's Ministry	Undesig. Gifts	Total ( Receipts	Cooperative Program	Edna McMillian
Tulsa, New Opportunity	Church	2009	10	0	0	10		10				\$1,400	\$1,600		
Westville, Jubilee	Church	1999												\$264	
Woodward, New Covenant	Church	1986												\$1,100	
Wynnewood, Eastern Gate	Church	2012												\$559	
No Association			10	0	0	10		10		'		\$1,400	\$1,600	\$120,289	\$925



Financial Statements With Independent Auditors' Report

December 31, 2020 and 2019



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### INDEPENDENT AUDITORS' REPORT

Board of Directors Baptist General Convention of Oklahoma Oklahoma City, Oklahoma

We have audited the accompanying financial statements of Baptist General Convention of Oklahoma, which comprise the statements of financial position as of December 31, 2020 and 2019, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Directors Baptist General Convention of Oklahoma Oklahoma City, Oklahoma

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Baptist General Convention of Oklahoma as of December 31, 2020 and 2019, and the changes in its net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Grapevine, Texas

Capin Crouse LLP

June 7, 2021

## **Statements of Financial Position**

		Decen	ıber 3	81,
	<u> </u>	2020		2019
ASSETS:				
Cash and cash equivalents	\$	3,505,324	\$	5,119,716
Accounts receivable—net	Ψ	172,698	Ψ	182,931
Contributions receivable—net (Note 3)		178,000		311,100
Inventory		217,965		165,700
Prepaid expenses and other assets		151,170		164,887
Investments (Notes 4 and 15)		17,326,113		16,467,178
Property and equipment—net (Note 5)		59,364,322		62,394,685
Beneficial interest in funds held by others		29,755,107		26,887,026
Total Assets	\$ 1	110,670,699	\$	111,693,223
LIABILITIES AND NET ASSETS:				
Liabilities:				
Accounts payable	\$	2,765,264	\$	4,269,626
Accrued liabilities		541,179		621,107
Deferred revenue (Note 6)		398,783		590,558
Post retirement benefit obligation (Note 7)		9,705,612		8,912,849
Long-term debt (Note 8)		229,674		342,216
		13,640,512		14,736,356
Net assets (Note 12):				
Net assets without donor restrictions		60,469,717		63,285,096
Net assets with donor restrictions:				
Restricted by purpose or time		7,427,140		7,384,264
Restricted in perpetuity		29,133,330		26,287,507
		36,560,470		33,671,771
		97,030,187		96,956,867
Total Liabilities and Net Assets	\$	110,670,699	\$	111,693,223

## **Statements of Activities**

	Year Ended December 31,			
	2020	2019		
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:				
Operating Support, Revenue, and Other Additions:				
Contributions:				
Cooperative Program receipts (CP)	\$ 9,619,537	\$ 11,095,937		
Contributions	39,454	47,762		
	9,658,991	11,143,699		
Revenue:				
Investment income (Note 4)	1,076,193	1,990,062		
Registration and fees	734,975	6,688,343		
Service and lease fees	1,161,245	979,541		
Subscriptions and advertising	75,563	85,803		
Realized gain on disposal of assets	38,363	142,911		
Other income	190,868	155,330		
	3,277,207	10,041,990		
Total Operating Support and Revenue	12,936,198	21,185,689		
Net assets released from restriction:				
Distributable funds	13,284,121	13,582,562		
Purpose restrictions	4,454,379	9,448,827		
Time restrictions	142,000	106,000		
Total Operating Support, Revenue and Other Additions	30,816,698	44,323,078		
Operating Expenses (Note 14):				
Distributable funds disbursed or payable	13,284,121	13,582,562		
Salaries and benefits	10,620,393	11,474,360		
Supplies and equipment	2,230,078	4,351,913		
Conferences and training (supplies, venue, speakers)	629,636	2,149,651		
Grants and ministry support	1,327,927	1,763,352		
Consultant and professional fees	422,990	531,615		
Repairs and maintenance	415,236	608,132		
Utilities and insurance	1,176,080	1,459,170		
Travel	161,975	721,148		
Depreciation	3,571,125	3,468,444		
Other	73,030	392,799		
Total Operating Expenses	33,912,591	40,503,146		
Change in Net Assets from Operations	(3,095,893)	3,819,932		

See notes to financial statements

## **Statements of Activities**

(continued)

	Year Ended December 31,		
	2020	2019	
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS, continued Non-Operating Change in Net Assets Without Donor Restrictions:  Retirement benefit changes other than net periodic	ı:		
benefit cost (Note 7)	533,634	523,558	
Other components of net periodic benefit gain (cost)	(1,313,767)	(85,104)	
Investment income (Note 4)	843,874	1,265,496	
Change in Net Assets from Non-Operating Activities	63,741	1,703,950	
Change in Net Assets Without Donor Restrictions	(3,032,152)	5,523,882	
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:			
Contributions	2,296,598	3,466,749	
Federal grant income	2,320,400	-	
Contributions to beneficial trust	282,110	1,500,660	
CP distributable funds received	13,284,121	13,582,562	
	18,183,229	18,549,971	
Investment income (Note 4)	224,957	412,499	
Change in value of beneficial interests	2,577,786	(518,807)	
Net assets released from restrictions:			
Distributable funds	(13,284,121)	(13,582,562)	
Purpose restrictions	(4,454,379)	(9,448,827)	
Time restrictions	(142,000)	(106,000)	
Change in Net Assets with Donor Restrictions	3,105,472	(4,693,726)	
Change in Net Assets	73,320	830,156	
Net Assets, Beginning of Year	96,956,867	96,126,711	
Net Assets, End of Year	\$ 97,030,187	\$ 96,956,867	

## **Statements of Cash Flows**

	Year Ended December 31,				
	2020			2019	
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash received from Cooperative Program	\$	22,903,658	\$	24,678,499	
Service and lease fees	·	1,168,944		947,598	
Registration and fees		553,542		6,727,002	
Subscriptions, advertising, and other		258,623		394,668	
Contributions		2,497,000		3,754,956	
Beneficial interest distributions		1,301,150		2,402,561	
Cooperative Program cash paid to affiliates		(13,284,121)		(13,582,562)	
Interest paid		(9,022)		(81,065)	
Cash paid to employees		(10,697,287)		(11,268,097)	
Cash paid to vendors		(7,972,100)		(11,881,300)	
Net Cash Provided (Used) by Operating Activities		(3,279,612)		2,092,260	
CASH FLOWS FROM INVESTING ACTIVITIES:					
Proceeds from disposal of property and equipment		162,992		236,657	
Proceeds from sales of investments		4,882,200		7,047,316	
Purchases of property and equipment		(595,413)		(3,638,517)	
Purchases of investments		(4,992,418)		(3,182,175)	
Net Cash Provided (Used) by Investing Activities		(542,638)		463,281	
CASH FLOWS FROM FINANCING ACTIVITIES:					
Proceeds from the Paycheck Protection Program loan		2,320,400		-	
Payments on long term debt		(112,542)		(3,063,332)	
Net Cash Provided (Used) by Financing Activities		2,207,858		(3,063,332)	
Change in Cash and Cash Equivalents		(1,614,392)		(507,791)	
Cash and Cash Equivalents, Beginning of Year		5,119,716		5,627,507	
Cash and Cash Equivalents, End of Year	\$	3,505,324	\$	5,119,716	

#### **Notes to Financial Statements**

December 31, 2020 and 2019

### 1. NATURE OF ORGANIZATION:

The Baptist General Convention of Oklahoma, also known as Oklahoma Baptists, (the Convention), a not-for-profit corporation established under the laws of the State of Oklahoma, operates as a religious organization. The Convention was organized to furnish a means by which cooperating Baptist churches in their autonomous capacity can work together to advance the Gospel of Jesus Christ, thus carrying out the Great Commission. The Convention was incorporated in May 1917, for a term of twenty years with subsequent amendments providing for an organization in perpetuity. The executive office of the Baptist General Convention of the State of Oklahoma conducts the administrative activities of the Convention. The Convention's primary revenue sources are from cooperative program giving and outside contributions.

The Convention's board of directors and executive officers are elected annually by messengers from participating Baptist churches cooperating with and contributing to the work of the Convention. The Convention also has numerous affiliates whose board of directors are also elected by the aforementioned messengers of participating Baptist churches.

The accompanying financial statements include net assets and operations of the Convention, and include all statewide activities conducted by the Convention. Any activities conducted by affiliates are excluded from the Convention financial statements. The financial statements do not consolidate net assets and activities of any affiliates due to the lack of control and economic interest.

According to the corporate bylaws of the Convention and each of its affiliates, the executive director-treasurer of the Convention is to serve as a voting member of each affiliates' board. The Convention also has the authority to limit total external borrowings, approve the amount budgeted for capital expenditures, and determine the amount of excess cash funds to be identified for board designated purposes for each affiliate.

The Convention is exempt from federal income taxes under Section 501(c)(3) of the U.S. Internal Revenue Code (Code). The Convention is not considered to be a private foundation under section 509(a)(2) of the Code, and contributions to it are tax deductible within the limits prescribed by the Code. However, the Convention is subject to federal income tax on any unrelated business taxable income.

### 2. SIGNIFICANT ACCOUNTING POLICIES:

The financial statements have been prepared on the accrual basis. The significant accounting policies followed are described below to enhance the usefulness of the statements to the reader. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosure at the date of the financial statements and the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities during the reporting period. Actual results could differ from those estimates.

#### **ECONOMIC DEPENDENCY**

The Convention is dependent upon contributions from participating Baptist churches located in Oklahoma. The churches' contributions are primarily dependent upon the economic conditions of Oklahoma.

#### **Notes to Financial Statements**

December 31, 2020 and 2019

### 2. SIGNIFICANT ACCOUNTING POLICIES, continued:

### CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of interest-bearing checking and money market accounts. The Convention considers all highly liquid investment instruments purchased with a maturity of three months or less to be cash equivalents. At December 31, 2020 and 2019, the Convention's cash balances exceeded federally insured limits by \$1,821,926 and \$990,138, respectively. Cash in excess of a minimum balance is automatically transferred to an interest-bearing account secured by U.S. Government obligations. The Convention has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents.

#### ACCOUNTS RECEIVABLE-NET

Accounts receivable relates to revenue that has not been fully collected at fiscal year-end, as well as other miscellaneous receivables. Accounts receivable are reported at net realizable value, with an allowance for doubtful accounts of \$0 and \$6,756, as of December 31, 2020 and 2019, respectively. The Convention writes off uncollectible accounts once all collection efforts have been exhausted, and no interest is accrued on accounts receivable, regardless if they are past due or previously written off.

#### CONTRIBUTIONS RECEIVABLE-NET

Contributions, including unconditional promises to give, are recognized in the period the contributions or promise is made. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in more than one year have been discounted at five percent, which represents an estimated risk-adjusted rate of return on long-term investments. Amortization of the discounts is included in contributions. An allowance for uncollectible contributions receivable is recorded based on management's estimate.

### **INVENTORY**

Inventory consists primarily of paper stock, postage, books, and products in the retail locations at Falls Creek Conference Center. Inventory is valued at the lower of cost or net realizable value, using the first-in, first-out method. No allowance for obsolescence has been recorded as of December 31, 2020 or 2019, as inventory is written-off when determined to have no value.

#### **Notes to Financial Statements**

December 31, 2020 and 2019

### 2. SIGNIFICANT ACCOUNTING POLICIES, continued:

## INVESTMENTS AND INVESTMENT INCOME

The Convention invests in various investment securities, through its trust agent, The Baptist Foundation of Oklahoma (the Foundation). Investments in pooled equity securities, fixed income instruments, and spending policy pool are carried at net asset value. Mineral rights are carried at fair value. Gains and losses on pooled investments are reported in the statements of activities as increases or decreases in net assets without donor restrictions unless their use is restricted by donor stipulations or by law. See Note 15 for fair value measurements and disclosures.

Investment securities are exposed to various risks, such as interest rate, market, and credit risk. Due to the risks associated with certain investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near term, and those changes could materially affect the financial statements.

#### INTENTIONS TO GIVE

In 2017, the Convention began a capital campaign to raise funds for three Baptist Collegiate Ministry (BCM) buildings and building maintenance endowments. Also, the capital campaign is raising funds for staff assistance endowments. A new BCM building will be built on the campuses of Oklahoma State University (OSU) and Southeastern Oklahoma State University (SEOSU). During the year ended December 31, 2019, the new BCM building was completed for the University of Oklahoma (OU). The Convention has received good faith promises of specified amounts to support these projects. Under the current wording of the Convention's pledge card, these good faith promises are subject to unilateral change by the donor, and therefore, are considered intentions to give. They are not legally enforceable and are considered to be conditional promises to give and are not recognized prior to receipt of the funds. As of December 31, 2020 and 2019, there were no good faith promises for the OSU BCM. As of December 31, 2020 and 2019, total outstanding good faith promises received by the Convention for the SEOSU BCM building campaign were approximately \$24,900 and \$29,500, respectively. Total accumulated campaign gifts, which include outstanding good faith promises, were approximately \$272,000 and \$229,000 for the SEOSU BCM building campaign as of December 31, 2020 and 2019. As of December 31, 2020 and 2019, total outstanding good faith promises received by the Convention for the OU BCM building campaign were approximately \$170,000 and \$219,000, respectively. Total accumulated campaign gifts, which include outstanding good faith promises, were approximately \$6,651,000 and \$6,642,000 for the OU BCM building campaign as of December 31, 2020 and 2019, respectively.

#### **Notes to Financial Statements**

December 31, 2020 and 2019

### 2. SIGNIFICANT ACCOUNTING POLICIES, continued:

### PROPERTY, EQUIPMENT, AND DEPRECIATION

Land, buildings, and equipment are stated at cost, or if donated, at fair value as of the date of the gift. Property donated with restrictions regarding its use and contributions of cash to acquire property are reported as restricted support. Absent any donor stipulations, these restrictions expire when the asset is acquired or placed in service, and a reclassification is made from net assets with donor restrictions to net assets without donor restrictions at that time. The Convention capitalizes all assets with a cost or value over \$2,500 and an estimated useful life over one year. All capital assets other than land are depreciated or amortized (in the case of capital leases) using the straight-line method of depreciation over these asset lives:

Land improvements20 yearsBuildings and buildings improvements40 yearsFurniture and equipment10 yearsAutomobiles and machinery2-10 years

#### BENEFICIAL INTEREST IN FUNDS HELD BY OTHERS

The Convention is the beneficiary of certain irrevocable trusts held and administered by the Foundation and a financial institution. Under the terms of perpetual trusts, the Convention has the irrevocable right to receive the income earned on the trust assets. The fair value is recognized as an asset and as a contribution with donor restrictions at the date the trust is established, based on the nature of the agreement. The Convention's estimate of fair value is based on fair value information received from the trustees. The assets consist of pooled investments and mineral interests. These assets are not subject to the control or discretion of the Convention. Gains and losses, which are not distributed by the trusts, are reflected as change in value of beneficial interests in the statements of activities. Distributions from the trusts are recorded as investment income in the statements of activities as either net assets with or without donor restrictions depending on the donor restriction on the use of the income.

The Convention is also the ultimate beneficiary under certain irrevocable agreements trusteed or administered by the Foundation. Under these agreements, income is payable for life or a specified period of time to a beneficiary with the Convention being the remainder beneficiary. These agreements constitute unconditional promises to give and are recognized as income in the period the promise is given. Gifts are valued by reducing total assets held by the Foundation by the present value of estimated future income payments over the term of the agreement or life expectancy of the income beneficiary utilizing a five percent discount rate. The assets consist of pooled investments and mineral interests. These assets are not subject to the control or discretion of the Convention. Gains and losses, which are not distributed under the agreements, are reflected as change in value of beneficial interests in the statements of activities.

#### **COMPENSATED ABSENCES**

Employees earn vacation days at varying rates depending on years of service. Employees may accumulate vacation days up to a specified maximum. Compensated absence liabilities are computed using the regular pay in effect as of December 31, 2020 and 2019, and are included in accrued liabilities on the statements of financial position.

#### **Notes to Financial Statements**

December 31, 2020 and 2019

### 2. SIGNIFICANT ACCOUNTING POLICIES, continued:

#### POST RETIREMENT BENEFITS OTHER THAN PENSIONS

Insured health benefits, dental benefits, and life insurance coverage are provided to certain employees and their spouses after ten to fifteen years of service upon normal retirement. The plan was frozen effective January 1, 2005. Estimated costs of these benefits are recognized during the employees' active service period. Several assumptions are made in determining the obligation associated with the plan. The assumptions used in determining the obligation are described in detail in Note 7.

Differences in actual results from original assumptions are reflected as retirement benefit changes other than net periodic benefit cost for the years ended December 31, 2020 and 2019, on the statements of activities.

#### **NET ASSETS**

The following classes of net assets are maintained:

*Net assets without donor restrictions* are currently available for operating purposes at the discretion of the Convention's board of directors for use in its associated ministries and those resources invested in property and equipment, net of any related debt.

*Net assets with donor restrictions* include assets of the Convention related to gifts with explicit donor-imposed restrictions that have not been met as to specified purpose, to later periods of time, or after specified dates. These include donor restrictions requiring the net asset be held in perpetuity and permit the Convention to use all or part of the income earned on related investments for specific purposes.

#### REVENUE AND SUPPORT

The Cooperative Program (CP) represents revenue from the churches that participate with the Convention. Each church determines the amount given through the Cooperative Program for missions and ministry as set forth in the budget of the Convention. The revenue is recognized when received by the Convention or unconditionally promised. The Convention considers CP support received if it arrives by Friday following the last Sunday of the fiscal year end.

Contributions are recorded when made, which may be when cash or other assets are received or unconditionally promised. The Convention reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of donated assets. When donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as reclassifications of net assets.

#### **Notes to Financial Statements**

December 31, 2020 and 2019

### 2. SIGNIFICANT ACCOUNTING POLICIES, continued:

#### REVENUE AND SUPPORT, continued

Event registration and subscriptions are recognized when services and subscriptions have been provided to customers. Amounts received in advance are recorded as deferred revenue and amounts earned but not received are treated as accounts receivable.

Revenue from the sale of subscriptions, advertising, printing fees, and other sources, is recognized when the transaction associated with sale or service is substantially complete.

#### **FUNCTIONAL EXPENSES**

Expenses are recorded when incurred in accordance with the accrual basis of accounting. The costs of providing program services and supporting activities of the Convention have been summarized on a natural classification basis.

#### 3. CONTRIBUTIONS RECEIVABLE-NET:

During the years ended December 31, 2020 and 2019, the Convention had unconditional promises to give with balances of \$178,000 and \$320,000 restricted for the Oklahoma University Baptist Collegiate Ministries, respectively. Contributions receivable are recorded net of a discount and an allowance for doubtful receivables. Contributions receivable expected to be collected within one year are reported at net realizable value. Those expected in more than one year have been discounted at five percent which represents an estimated risk-adjusted rate of return on long-term investments.

Contributions receivable—net are as follows:

	December 31,			
		2020		2019
Due within one year	\$	178,000	\$	142,000
Due in one to five years		_		178,000
		178,000		320,000
Less unamortized discount				(8,900)
	\$	178,000	\$	311,100

December 31,

\$

2019

6,623,816

664,437

2020

6,674,418

\$

## BAPTIST GENERAL CONVENTION OF OKLAHOMA

### **Notes to Financial Statements**

December 31, 2020 and 2019

## 4. INVESTMENTS AND INVESTMENT INCOME:

Pooled investments, at net asset value

gains

Total investment income

The following is a detail of the investments held by the Foundation and subject to withdrawal:

Mineral interest, at fair value						2,207		4,074	
Interest-bearing accounts, at co	ost					10,649,488		9,839,288	
					\$	17,326,113	\$	16,467,178	
Investment income is comprised of	of the	following:							
	Year Ended December 31, 2020					er 31, 2020			
	Without Donor Restrictions		With Donor		Total Investment				
		Operating				Restrictions		Income	
Interest and dividends Distributions from	\$	-	\$	453,160	\$	-	\$	453,160	
beneficial interests		1,076,193		-		224,957		1,301,150	
Net realized/unrealized gains				390,714				390,714	
Total investment income	\$	1,076,193	\$	843,874	\$	224,957	\$	2,145,024	
	Year Ended December 31, 2019								
	Without Donor Restrictions			Vith Donor	Tot	al Investment			
		Operating Non-Operating		Restrictions		Income			
Interest and dividends Distributions from beneficial interests	\$	1,990,062	\$	601,059	\$	412,499	\$	601,059 2,402,561	
Net realized/unrealized		1,990,002		-		412,499		2,402,301	

664,437

1,265,496

# **Notes to Financial Statements**

December 31, 2020 and 2019

# 5. PROPERTY AND EQUIPMENT–NET:

Property and equipment-net consist of:

	December 31,					
	2020			2019		
Land	\$	4,159,332	\$	4,159,332		
Land improvements		11,596,501		11,452,225		
Buildings and improvements		61,864,585		61,856,851		
Furniture and office equipment		15,950,717		15,673,610		
Automobiles and machinery		1,811,710		1,901,049		
		95,382,845		95,043,067		
Less accumulated depreciation		(36,267,311)		(33,005,439)		
		59,115,534		62,037,628		
Construction-in-progress		248,788		357,057		
Net book value of property and equipment		59,364,322		62,394,685		
Less related debt		(217,940)		(323,978)		
Equity in property and equipment	\$	59,146,382	\$	62,070,707		

Depreciation expense amounted to \$3,571,125 and \$3,468,444 for the years ended December 31, 2020 and 2019, respectively.

The Convention completed construction in 2019 of a new two story building for the University of Oklahoma BCM. The new property location has a ground lease, which the Convention began paying to the University of Oklahoma in 2017. The ground lease expires in 2077.

In 2015, the Convention exchanged its Oklahoma State University BCM location for property owned by a chapter of the fraternity. The property exchanged has a small house that will be used for ministry purposes until a new structure can be built. The Convention will fundraise approximately \$5 million to construct a new two story building that will become the new location of the Oklahoma State University BCM. This includes funds for land already purchased. As of the years ended December 31, 2020 and 2019, the Convention has approximately \$1,490,000 set aside for the construction of the new BCM building on this property, approximately \$92,600 of this total was restricted by donors for this purpose.

# **Notes to Financial Statements**

December 31, 2020 and 2019

# 6. DEFERRED REVENUE:

The activity and balances for deferred revenue are from a contract with a cell phone tower company and for registration payments for events in the next calendar year. These are shown in the following tables:

	December 31,						
	 2020	2019					
Beginning balance	\$ 590,558	\$	574,296				
Revenue recognized	(67,422)		(332,559)				
Refunds issued	(292,783)		(555)				
Payments received for future performance obligations	 168,430		349,376				
Ending balance	\$ 398,783	\$	590,558				

# 7. POST RETIREMENT BENEFIT OBLIGATIONS OTHER THAN PENSIONS:

A summary of post retirement benefit obligations are as follows:

	December 31,				
	2020			2019	
Accumulated post retirement benefit obligations: For inactive retirees and spouses For active employees not fully eligible For active fully eligible employees	\$	6,833,617 422,962 2,449,033	\$	6,050,303 264,766 2,597,780	
Accrued post retirement benefit cost	\$	9,705,612	\$	8,912,849	
The net post retirement benefit cost is as follows:					
Service cost	\$	12,630	\$	11,072	
Interest cost		270,680		376,637	
Employer contributions		(533,634)		(523,558)	
Benefits paid		533,634		523,558	
Change in discount rate assumption		895,493		986,188	
Change in other assumptions		672,298		(598,360)	
Actuarial gain		(524,704)		(679,361)	
Net cost	\$	1,326,397	\$	96,176	

# **Notes to Financial Statements**

December 31, 2020 and 2019

# 7. POST RETIREMENT BENEFIT OBLIGATIONS OTHER THAN PENSIONS, continued:

A reconciliation of post retirement benefit obligations are as follows:

	Year Ended December 31,					
		2020	2019			
Post retirement benefit obligation at beginning of year	_\$	8,912,849	\$	9,340,231		
Net periodic post retirement expense for the year Less post retirement benefits paid during the year	_	1,326,397 (533,634) 792,763		96,176 (523,558) (427,382)		
Post retirement benefit obligation at end of year	\$	9,705,612	\$	8,912,849		

The discount rate was changed from 3.12% to 2.29% during the year ended December 31, 2020. The discount rate was changed from 4.15% to 3.12% during the year ended December 31, 2019. The initial rate and ultimate rate in expected long-term health care costs and dental care costs are disclosed in the chart below:

	December 31,			
	2020	2019		
Expected long-term health care cost increases:				
Initial rate:				
Pre-65 (Medical & Rx)	7.70% & 7.30%	6.80% & 7.10%		
Post-65 (Medical & Rx)	3.90% & 7.00%	3.80% & 5.90%		
Ultimate rate:				
Pre-65 (Medical & Rx)	4.40% & 4.90%	4.75% & 5.25%		
Post-65 (Medical & Rx)	3.90% & 4.90%	3.80% & 5.25%		
Time to ultimate rate	8 years	8 years		
Expected long-term dental care cost increases:				
Initial and ultimate rate	2.60%	3.80%		
Mortality basis	Pri-2012	Pri-2012		
	Total	Total		
	Dataset	Dataset		
	(generational	(generational		
	projection using	projection using		
	MP-2019-GFR)	MP-2019-GFR)		

# **Notes to Financial Statements**

December 31, 2020 and 2019

# 7. POST RETIREMENT BENEFIT OBLIGATIONS OTHER THAN PENSIONS, continued:

Benefits expected to be paid in the five fiscal years following the December 31, 2020 statement of financial position and in the aggregate for the five fiscal years thereafter are as follows:

Year Ending December 31,	Amount		
2021	\$	480,991	
2022		508,789	
2023		518,621	
2024		521,902	
2025		545,088	
Aggregate for the next five fiscal years		2,782,585	
	\$	5,357,976	

# 8. LONG-TERM DEBT:

Long-term debt consists of:

	December 31,			
		2020		2019
Installment agreements to finance wireless phones used by the Convention. Each phone is financed for two years with different maturity dates.	\$	11,734	\$	18,238
Capital lease payable to a vendor, due in monthly installments of \$9,553 through December 2022.		217,940		323,978
	\$	229,674	\$	342,216

The aggregate maturities of long-term debt are as follows:

Year Ending December 31,	Amount	
2021	\$	118,373
2022		111,208
2023		93
	\$	229,674

# **Notes to Financial Statements**

December 31, 2020 and 2019

# 9. LETTER OF CREDIT AND LINE OF CREDIT:

The Convention holds a standby letter of credit with a financial institution for \$395,000. The letter was issued December 31, 2015, and matures when all loans with the lender have matured. The interest rate is variable and is tied to the LIBOR rate plus 2.1 percent, not to go below 4.5 percent. There were no amounts drawn on the letter of credit as of December 31, 2020 and 2019.

The Convention also has a \$1,000,000 line of credit with the Baptist Foundation of Oklahoma that is available for operations. The line is secured by investments held by the Foundation and bears an interest rate of 4.25 percent. A maturity date has not been set. There were no amounts extended from the line of credit as of December 31, 2020 and 2019.

# 10. SELF-INSURED WORKERS COMPENSATION PLAN:

The Convention is self-insured for workers compensation claims. Insurance is carried which limits liability on individual and aggregate claims. The Convention has recognized, as expense in the current year, the amount of claims paid for the year and an amount equal to the estimated amount of future claims arising from losses incurred in the current period. For both December 31, 2020 and 2019, accounts payable includes \$20,000 related to estimated future claims.

# 11. SELF-INSURANCE MEDICAL:

The Convention had a self-insured employee welfare plan that provided health benefits to its employees. The plan was administered by an insurance provider, but the liability for the benefits was retained by the Convention. Each employee was responsible for a \$1,000 individual or \$2,000 family deductible. The plan provided payment for out-of-pocket expenses from \$1,000-\$3,000 per individual and \$2,000-\$6,000 per family at 80%, and then paid for all expenses over \$3,000 per individual and \$6,000 per family. For the year ended December 31, 2019, the Convention had a stop-loss protection of \$75,000 per individual and also an annual aggregate deductible of \$1,829,529. As of December 31, 2020 and 2019, total claims paid were \$261,439 and \$1,697,895, but the Conventions claims liability was \$0 and \$1,201,053, respectively. For the years ended December 31, 2020 and 2019, the stop-loss premium was \$0 and \$299,540, respectively. As of December 31, 2020 and 2019, the Convention had estimated a liability for costs associated with the self-insurance plan that had been incurred but not reported of \$0 and \$85,000, respectively, which is included in accrued liabilities in the statements of financial position. The Convention discontinued the self-insured employee welfare plan in 2020.

# **Notes to Financial Statements**

December 31, 2020 and 2019

# 12. NET ASSETS:

Net assets consist of:

	December 31,			
	2020	2019		
Net assets without donor restrictions:				
Operating	\$ 11,028,947	\$ 10,127,238		
Post retirement benefit obligation (Note 7)	(9,705,612)	(8,912,849)		
Equity in property and equipment (Note 5)	59,146,382	62,070,707		
Total net assets without donor restrictions	60,469,717	63,285,096		
Net assets with donor restrictions:				
Subject to expenditure for specified purpose:				
Mission and church programs	597,692	899,081		
Edna McMillan State Mission Offering	2,766,226	2,241,541		
Relief and benevolence	3,049,200	3,109,183		
Falls Creek	-	114,246		
Other ministry programs and projects	214,245	109,594		
	6,627,363	6,473,645		
Subject to the passage of time:				
Beneficial interest in funds held by others	621,777	599,519		
Contributions receivable (Note 3)	178,000	311,100		
	799,777	910,619		
Subject to restriction in perpetuity:				
Beneficial interest in funds held by others:				
Operations	18,888,364	16,521,373		
Other ministry programs and projects	2,473,755	2,386,221		
Cooperative Program	4,549,752	4,325,858		
Falls Creek Conference Center	1,469,234	1,401,055		
Baptist student work	1,752,225	1,653,000		
	29,133,330	26,287,507		
otal net assets with donor restrictions	36,560,470	33,671,771		
	\$ 97,030,187	\$ 96,956,867		

# **Notes to Financial Statements**

December 31, 2020 and 2019

# 13. LIQUIDITY AND FUNDS AVAILABLE:

The following table reflects the Convention's financial assets as of December 31, 2020 and 2019, reduced by amounts not available for general expenditure within one year. Financial assets are considered unavailable when illiquid or not convertible to cash within one year.

	December 31,				
		2020		2019	
Financial assets:					
Cash and cash equivalents	\$	3,505,324	\$	5,119,716	
Accounts receivable—net		172,698		182,931	
Contributions receivable—net		178,000		311,100	
Investments		17,326,113		16,467,178	
Beneficial interest in funds held by others		29,755,107		26,887,026	
Financial assets, at year-end		50,937,242		48,967,951	
Less those unavailable for general expenditures within one year, due to: Restricted by donor with purpose restriction Agency and distributable funds in accounts payable Custodial investments restricted by donor with purpose restrictions Beneficial interest in funds held by others Contributions receivable restricted by donor with purpose restriction		(2,673,766) (2,517,838) (3,953,597) (29,755,107) (178,000)		(5,046,924) (3,838,295) (1,426,720) (26,887,026) (311,100)	
Financial assets available to meet cash needs for general expenditures within one year	\$	(39,078,308)	\$	(37,510,065)	

The Convention maintains financial assets to be available for general expenditures and other obligations as they become due. The Convention's general expenditures are funded through the Cooperative Program with regular contributions from cooperating churches and registrations fee collected at events.

# **Notes to Financial Statements**

December 31, 2020 and 2019

# 14. EXPENSES BY BOTH NATURE AND FUNCTION:

The financial statements report certain categories of expenses that are attributable to one or more program or supporting functions of the Convention. These expenses include depreciation and amortization, information technology, and facilities operations and maintenance. Building depreciation and amortization and facilities operations and maintenance is allocated based on square footage. The camp facilities costs are allocated based on percentage of use. Costs of information technology were allocated on estimates of time and effort based on email addresses. Total expense includes all operating expenses and the nonoperating expense of other components of net periodic pension cost, which is included in salaries and benefits and totaled \$1,313,767 and \$85,104, respectively, for the years ending December 31, 2020 and 2019.

Functional expenses by natural classification as of December 31, 2020:

	Program Activities						Su	_		
	Church Resources	Church Relations	Camps	Collegiate Ministry	Communications	Total Program Activities	Leadership Support	Operations & Finance	Fundraising	Total Expense
Salaries and benefits	\$ 2,067,836	\$ 1,073,518	\$1,842,323	\$3,055,181	\$ 412,942	\$ 8,451,800	\$ 695,162	\$2,725,062	\$ 62,136	\$11,934,160
Supplies and equipment	477,391	35,991	279,606	171,659	534,924	1,499,571	32,409	697,638	460	2,230,078
Conferences and training— supplies, venues, speakers Grants and ministry support	439,330 688,883	22,842 265,013	510	35,700 111,096	48	498,430 1,064,992	36,954 66,513	94,252 196,422	-	629,636 1,327,927
Consultant and professional fees	258,709	51,243	3,873	-	9,675	323,500	2,019	97,471	-	422,990
Repairs and maintenance	-	-	137,767	-	-	137,767	-	277,469	-	415,236
Utilities and insurance	20,823	-	679,921	2,677	-	703,421	-	472,659	-	1,176,080
Travel	74,604	37,068	6,342	7,864	4,374	130,252	17,866	12,988	869	161,975
Depreciation	240,703	85,787	2,342,318	401,755	-	3,070,563	45,777	454,616	169	3,571,125
Other	33,948	-	5,574	-	-	39,522	29,022	4,486	-	73,030
	4,302,227	1,571,462	5,298,234	3,785,932	961,963	15,919,818	925,722	5,033,063	63,634	21,942,237
Operations and maintenance	173,253	66,897	(28,258)	115,779	89,732	417,403	63,276	(480,679)	-	-
Distributable funds disbursed					_	13,284,121		-		13,284,121
Total Expenses	\$ 4,475,480	\$ 1,638,359	\$5,269,976	\$3,901,711	\$ 1,051,695	\$29,621,342	\$ 988,998	\$4,552,384	\$ 63,634	\$35,226,358

# **Notes to Financial Statements**

December 31, 2020 and 2019

# 14. EXPENSES BY BOTH NATURE AND FUNCTION, continued:

Functional expenses by natural classification as of December 31, 2019:

	Program Activities						Su	pporting Activ	ities	_
	Church Resources	Church Relations	Camps	Collegiate Ministry	Communications	Total Program Activities	Leadership Support	Operations & Finance	Fundraising	Total Expense
Salaries and benefits	\$ 1,780,285	\$ 1,220,211	\$2,015,440	\$2,719,015	\$ 319,044	\$ 8,053,995	\$ 704,671	\$2,740,914	\$ 59,884	\$11,559,464
Supplies and equipment	1,316,723	35,880	1,340,335	374,481	747,210	3,814,629	77,093	434,831	25,360	4,351,913
Conferences and training— supplies, venues, speakers Grants and ministry support	1,725,881 1,038,031	109,669 251,581	1,165	101,899 295,075	735	1,939,349 1,584,687	70,556 58,187	139,746 120,478	-	2,149,651 1,763,352
Consultant and professional fees	151,012	49,950	181,242	-	14,134	396,338	13,071	122,206	_	531,615
Repairs and maintenance	23,165	107	251,947	-	-	275,219	-	332,913	-	608,132
Utilities and insurance	-	-	1,003,631	3,213	-	1,006,844	-	452,326	-	1,459,170
Travel	544,551	47,834	12,235	15,466	15,408	635,494	42,143	40,368	3,143	721,148
Depreciation	270,644	74,733	2,295,847	119,791	-	2,761,015	160,780	546,480	169	3,468,444
Other	239,434	-	24,614	-	-	264,048	101,242	27,509	-	392,799
	7,089,726	1,789,965	7,126,456	3,628,940	1,096,531	20,731,618	1,227,743	4,957,771	88,556	27,005,688
Operations and maintenance	129,414	120,402	71,024	82,902	79,393	483,135	72,669	(555,804)	-	-
Distributable funds disbursed			-		-	13,582,562	_		-	13,582,562
Total Expenses	\$ 7,219,140	\$ 1,910,367	\$7,197,480	\$3,711,842	\$ 1,175,924	\$34,797,315	\$1,300,412	\$4,401,967	\$ 88,556	\$40,588,250

# **Notes to Financial Statements**

December 31, 2020 and 2019

# 15. DISCLOSURES OF FAIR VALUE AND FAIR VALUE MEASUREMENT:

The Convention uses the fair valuation methodologies of the Foundation. In determining fair value, the Foundation uses various valuation approaches. These standards establish a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The Foundation uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Foundation measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs are only used when Level 1 or Level 2 inputs are not available.

# Level 1

Valuations based on unadjusted quoted prices in active markets for identical assets or liabilities that the Foundation has the ability to access. Valuation adjustments and block discounts are not applied to Level 1 securities. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these securities does not entail a significant degree of judgment.

#### Level 2

Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.

#### Level 3

Valuations based on inputs that are unobservable and significant to the overall fair value measurement.

The availability of valuation techniques and observable inputs can vary from security to security and is affected by a wide variety of factors, including the type of security, whether the security is new and not yet established in the marketplace, and other characteristics particular to the transaction. To the extent that valuation is based on models or inputs that are less observable or unobservable in the market, the determination of fair value requires more judgment. Those estimated values do not necessarily represent the amounts that may be ultimately realized due to the occurrence of future circumstances that cannot be reasonably determined. Because of the inherent uncertainty of valuation, those estimated values may be materially higher or lower than the values that would have been used had a ready market for the securities existed. Accordingly, the degree of judgment exercised by the Foundation in determining fair value is greatest for securities categorized in Level 3. In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the level in the fair value hierarchy within which the fair value measurement falls in its entirety is determined by the lowest level input that is significant to the fair value measurement.

Fair value is a market-based measure considered from the perspective of a market participant rather than an entity-specific measure. Therefore, even when market assumptions are not readily available, the Foundation's own assumptions are set to reflect those that market participants would use in pricing the asset or liability at the measurement date.

# **Notes to Financial Statements**

December 31, 2020 and 2019

# 15. DISCLOSURES OF FAIR VALUE AND FAIR VALUE MEASUREMENT, continued:

Following is a description of the valuation methodologies used for instruments measured at fair value on a recurring basis and recognized in the accompanying statements of financial position.

Investments consist of the following:

Pooled international equities, large cap value equities, and fixed income instruments

The fair values are based on quoted market prices of these investments; however, the Convention's interest represents an interest in pooled funds held by its agent, the Foundation, valued at net asset value. There are no redemption restrictions or capital calls on the funds valued at net asset value.

Pooled charitable spending policy funds and general investment pool

The pooled charitable spending policy funds and general investment pool funds are calculated based on a number of factors including obtaining an understanding of the funds' underlying investments, strategy, positions and valuation, and comparing information provided by the fund administrator or general partner to other available information such as sector data and indexes. The Convention's interest is carried at net asset value. There are no redemption restrictions or capital calls on the funds valued at net asset value.

# Mineral interests

The fair value of mineral interests is determined by the Foundation based on an income approach using recent past income produced by the income property.

Beneficial interest in funds held by others: The fair value of beneficial interest in funds held by others is estimated as the present value of future trusts payments, based upon the Convention's proportionate share of the trust's assets as represented by the fund manager for charitable remainder trusts and the underlying net asset value of pooled funds for beneficial interests to be held in perpetuity.

# **Notes to Financial Statements**

December 31, 2020 and 2019

# 15. DISCLOSURES OF FAIR VALUE AND FAIR VALUE MEASUREMENT, continued:

The following tables present the fair value measurements of assets and liabilities recognized in the accompanying statements of financial position measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at December 31, 2020 and 2019.

			December 31, 2020						
				Fair V	<sup>7</sup> alue	Measurements	Using		
		-		Quoted Prices in Active		Significant Other	Significant		
				arkets for	(	Observable	Unobservable		
		F ' W 1		tical Assets		Inputs		iputs	
		Fair Value	(]	Level 1)		(Level 2)	(Le	evel 3)	
Assets:									
Investments:									
Mineral interests	\$	2,207	\$	_	\$	_	\$	2,207	
Timerar interests	Ψ		Ψ		Ψ		Ψ	2,207	
Reconciling items at net asset va Pooled charitable spending	ılue:								
policy		1,338,542							
Pooled general investments		5,335,876							
1 ooled general investments		6,674,418							
		0,074,410							
Reconciling items at cost:									
Cash and cash equivalents		10,649,488							
•									
Total investments	\$	17,326,113							
Beneficial interest in funds									
held by others	\$	29,755,107	\$	-	\$	29,755,107	\$	-	

# **Notes to Financial Statements**

December 31, 2020 and 2019

# 15. <u>DISCLOSURES OF FAIR VALUE AND FAIR VALUE MEASUREMENT</u>, continued:

			December 31, 2019					
					Measurements	Using		
			Quoted Prices in Active		Significant Other	Sig	nificant	
			Markets for	(	Observable	Uno	bservable	
			Identical Assets		Inputs	]	nputs	
		Fair Value	(Level 1)		(Level 2)	(Level 3)		
Assets:								
Investments:								
Mineral interests	\$	4,074	\$ -	\$		\$	4,074	
Reconciling items at net asset va Pooled charitable spending	lue:							
policy		4,447,139						
Pooled general investments		2,176,677						
		6,623,816						
Reconciling items at cost:								
Cash and cash equivalents		9,839,288						
Total investments	\$	16,467,178						
Beneficial interest in funds								
held by others	\$	26,887,026	\$ -	\$	26,887,026	\$	_	

# **Notes to Financial Statements**

December 31, 2020 and 2019

# 15. DISCLOSURES OF FAIR VALUE AND FAIR VALUE MEASUREMENT, continued:

The following tables provide further details of the Level 3 fair value measurements of mineral interests:

		December 31,				
		2020		2019		
Beginning balance	\$	4,074	\$	4,859		
Additional investments		-		-		
Distributions		-		-		
Gains		(1,867)		(785)		
Ending balance	_ \$	2,207	\$	4,074		

# 16. <u>DEFINED CONTRIBUTION PENSION PLAN:</u>

The Convention maintains a salary contributory defined-contribution retirement plan covering substantially all employees. Pension expense is recorded for the amount of the Convention's required contributions determined in accordance with the terms of the plan. The plan is administered by GuideStone Financial Resources of the Southern Baptist Convention and provides retirement benefits to plan participants and their beneficiaries. The Convention contributes an amount equal to 10 percent of participating employees' salaries, and employee contributions are voluntary.

The Convention's contributions to the plan were \$658,015 and \$662,143 for the years ended December 31, 2020 and 2019, respectively.

# **Notes to Financial Statements**

December 31, 2020 and 2019

# 17. COMMITMENTS AND CONTINGENCIES:

The Convention has guaranteed the series 2012 revenue note issued by the Oklahoma Baptist University Authority for buildings 1 and 2 for student housing facilities on a portion of the campus of Oklahoma Baptist University. At December 31, 2020 and 2019, the unfunded liability for the note principal was approximately \$5,374,000 and \$5,793,000, respectively.

During 2013, the Convention guaranteed \$13,500,000 of the series 2013 revenue note issued by the Oklahoma Baptist University Authority for buildings 3 and 4 for student housing facilities on a portion of the campus of Oklahoma Baptist University. At December 31, 2020 and 2019, the unfunded liability for the note principal was approximately \$11,026,000 and \$11,542,000, respectively.

In November 2015, OBU issued the 2015A bank note for \$7,355,000, to refund the remaining portion of the outstanding Series 2005 bonds, and Series 2015B bank note for \$3,500,000, to complete the construction of Stavros Hall, an educational facility housing the College of Nursing. The Convention guaranteed the new notes. The unfunded liability on these notes was approximately \$6,458,000 and \$7,437,000 as of December 31, 2020 and 2019, respectively.

The Convention leased equipment under a lease that expired in 2019 and leases land under a lease that expires in 2077. Rent expense for these leases was approximately \$70,800 and \$95,400 for the years ended December 31, 2020 and 2019, respectively. Lease payments remaining under these leases are:

Year Ending December 31,	 Amount
2021	\$ 22,456
2022	22,456
2023	22,456
2024	22,456
2025	22,456
Thereafter	 1,145,265
	\$ 1,257,545

# **Notes to Financial Statements**

December 31, 2020 and 2019

# 18. AFFILIATED ENTITIES AND RELATED PARTY TRANSACTIONS:

The Convention engages in various related party transactions with other Baptist affiliates within the State of Oklahoma.

The Convention appropriates Cooperative Program receipts and designated contributions to various affiliates. Also the Convention receives and remits designated funds from and on behalf of churches and other donors in Oklahoma. These funds constitute an agency relationship and are as follows: Lottie Moon, Annie Armstrong, world hunger relief, and other various designations. A summary of the disbursements included in distributable funds disbursed or payable to Oklahoma missions on the statements of activities and disbursements made for designated funds is as follows:

	Year Ended December 31, 2020					
	C	ooperative				_
		Program	De	esignated	Total	
	Dis	sbursements		Funds	Disbursement	
The Oklahoma Baptist University	\$	2,212,492	\$	25,326	\$	2,237,818
The Baptist Foundation of Oklahoma	Ψ	22,906	Ψ	-	Ψ	22,906
Oklahoma Baptist Homes for Children, Inc. Baptist Village Communities of		600,075		548,613		1,148,688
Oklahoma, Inc.		600,075		74,055		674,130
	\$	3,435,548	\$	647,994	\$	4,083,542
		Year l	Ended :	December 31	, 201	9
	C	ooperative				
		Program	De	esignated	Total	
	Dis	sbursements		Funds	Dis	sbursements
The Oklahoma Baptist University	\$	2,385,685	\$	44,390	\$	2,430,075
The Baptist Foundation of Oklahoma	Ψ	24,195	Ψ	- 11,570	Ψ	24,195
Oklahoma Baptist Homes for Children, Inc.		650,641		789,729		1,440,370
Baptist Village Communities of		000,011		. 05,. 25		1, 1.0,070
Oklahoma, Inc.		650,641		132,858		783,499
	\$	3,711,162	\$	966,977	\$	4,678,139

During December 2019, the Convention fulfilled the obligation associated with certain assets transferred to Oklahoma Baptist Homes for Children, Inc. (OBHC). See Note 9 for additional information. In addition, the Convention guaranteed bonds issued by The Oklahoma Baptist University summarized in Note 17.

# **Notes to Financial Statements**

December 31, 2020 and 2019

# 18. AFFILIATED ENTITIES AND RELATED PARTY TRANSACTIONS, continued:

The Convention also participates in the Cooperative Program of the Southern Baptist Convention. Under the Cooperative Program, \$9,848,573 and \$9,871,400 was distributed to the Southern Baptist Convention during the years ended December 31, 2020 and 2019, respectively, for its various ministries. In addition, proceeds from offerings designated for specific Southern Baptist Convention ministries totaling \$5,338,430 and \$7,151,848 have been received and remitted to the Southern Baptist Convention during the years ended December 31, 2020 and 2019, respectively.

The OBHC and the BVC were created as a result of actions of the board of directors of the Convention in the year 1993. Operating assets and investment were then transferred to these entities. These entities may not create debt for capital needs or undertake any major expansion projects without the consent of the Convention or its board of directors.

In addition, the Convention receives rental income from affiliates for leased office space under annual agreements as follows:

	December 31,			
		2020		2019
The Baptist Foundation of Oklahoma	\$	196,053	\$	196,053
Oklahoma Baptist Homes for Children, Inc.		183,540		122,640
Baptist Village Communities of Oklahoma, Inc.		117,180		117,180
	\$	496,773	\$	435,873

# 19. FEDERAL GRANT INCOME:

In April 2020, the Convention applied for and received a Paycheck Protection Program loan in the amount of \$2,320,400. The loan will be fully forgiven if the Convention incurs qualifying expenditures for payroll and other operating costs. As of December 31, 2020, the Convention qualified for forgiveness of the loan in the amount of \$2,320,400. The amount of the recognized grant income is included in federal grant income with donor restrictions on the statements of activities.

# 20. RISKS AND UNCERTAINTIES:

In March 2020, the World Health Organization declared the outbreak of the coronavirus (COVID-19) as a pandemic which continues to spread throughout the United States. COVID-19 has caused a severe negative impact on the world economy and has contributed to significant declines and volatility in financial markets. The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the consolidated financial position and results of the Convention for future periods. Management is carefully monitoring the situation and evaluating its options as circumstances evolve.

# **Notes to Financial Statements**

December 31, 2020 and 2019

# 21. SUBSEQUENT EVENTS:

Subsequent events have been evaluated through June 7, 2021, which represents the date the financial statements were available to be issued. Subsequent events after that date have not been evaluated.

Financial Statements and Report of Independent Certified Public Accountants

December 31, 2020

# Church Extension Fund of WatersEdge Ministry Services





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#### REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

#### **Board of Directors**

The Church Extension Fund of WatersEdge Ministry Services

We have audited the accompanying financial statements of the Church Extension Fund of WatersEdge Ministry Services (an Oklahoma not-for-profit organization), which comprise the statement of financial position as of December 31, 2020, and the related statements of activities and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements.

# Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



#### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Church Extension Fund of WatersEdge Ministry Services as of December 31, 2020, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Other matters

Report on 2019 summarized comparative information

Sant Thornton LLP

We have previously audited the Church Extension Fund's 2019 financial statements (not presented herein), and we expressed an unmodified audit opinion on those audited financial statements in our report dated April 24, 2020. In our opinion, the accompanying summarized comparative information as of and for the year ended December 31, 2019 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Oklahoma City, Oklahoma April 29, 2021

# STATEMENTS OF FINANCIAL POSITION December 31,

ASSETS	2020	2019		
Cash and cash equivalents	\$ 9,452,525	\$	5,431,742	
Certificates of deposit	1,000,000		-	
Church building loans receivable, net	119,368,025		110,658,250	
Accrued interest receivable	330,986		287,796	
Investments	595,967		576,249	
Prepaid assets	 48,652		8,147	
Total assets	\$ 130,796,155	\$	116,962,184	
LIABILITIES AND NET ASSETS				
Liabilities				
Accounts payable to affiliate	\$ 33,157	\$	21,148	
Deferred revenue	54,710		28,705	
Notes payable	69,704,097		59,041,037	
Accrued interest payable	1,062,067		1,039,175	
Denominational note payable	 52,798,680		50,327,084	
Total liabilities	123,652,711		110,457,149	
Commitments and contingencies (NOTE J)				
Net assets				
Without donor restrictions	3,846,908		3,208,499	
With donor restrictions	3,296,536		3,296,536	
Total net assets	 7,143,444		6,505,035	
Total liabilities and net assets	\$ 130,796,155	\$	116,962,184	

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended December 31, 2020

(with summarized comparative financial information for the year ended December 31, 2019)

		2019		
	Without Donor Restrictions	With Donor Restrictions	Total	Total
Net interest income				
Interest and dividend income				
Cash and cash equivalents	\$ 26,447	\$ 27,173	\$ 53,620	\$ 213,425
Church building loan interest income, net	2,753,494	2,829,046	5,582,540	4,713,562
Investments	5,010	5,148	10,158	45,749
Total interest and dividend income	2,784,951	2,861,367	5,646,318	4,972,736
Interest expense				
Notes payable interest expense	1,332,372	-	1,332,372	1,389,431
Denominational note payable interest expense	2,221,595		2,221,595	1,901,343
Total interest expense	3,553,967		3,553,967	3,290,774
Total Net interest income	(769,016)	2,861,367	2,092,351	1,681,962
Provision for loan losses	52,169	-	52,169	120,203
Net interest income after provision	(821,185)	2,861,367	2,040,182	1,561,759
Fee income	51,603	53,019	104,622	89,950
Operating expenses	1,387,213	-	1,387,213	1,164,044
Net operating income	(2,156,795)	2,914,386	757,591	487,665
Net assets released from restriction	2,919,231	(2,919,231)	-	-
Contributions from WatersEdge Ministry Services	21,258	-	21,258	350,000
Distributions to WatersEdge Ministry Services	(150,000)	-	(150,000)	
Other noninterest income (loss)  Net gain on investments	4,715	4,845	9,560	120,633
Net (loss) on real estate				(43,083)
Total other noninterest income (loss)	4,715	4,845	9,560	77,550
Net income	638,409	-	638,409	915,215
Net assets at beginning of year	3,208,499	3,296,536	6,505,035	5,589,820
Net assets at end of year	\$ 3,846,908	\$ 3,296,536	\$ 7,143,444	\$ 6,505,035

# STATEMENTS OF CASH FLOWS December 31,

	2020	2019
Cash flows from operating activities		
Interest received on church building loans receivable, net	\$ 5,539,350	\$ 4,666,771
Interest paid on notes payable	(3,531,075)	(3,039,294)
Interest and dividend income received	63,778	259,174
Cash paid to employees, consultants, and suppliers	(1,415,709)	(1,151,043)
Cash received from WatersEdge Ministry Services	(128,742)	350,000
Cash received from other sources	130,627	118,655
Net cash provided by operating activities	 658,229	 1,204,263
Cash flows from investing activities		
Purchases of certificates of deposit	(1,000,000)	-
Proceeds from sale of investment securities	-	5,134,468
Purchases of investment securities	(10,158)	(4,045,749)
Disbursements on church building loans	(25,351,725)	(28,762,659)
Proceeds from payments on loans	16,398,859	12,778,319
Proceeds from sale of participation agreements	898,700	310,226
Payments to participation agreement owners	(707,778)	(617,834)
Proceeds from sale of real estate	 	 70,490
Net cash used in investing activities	(9,772,102)	(15,132,739)
Cash flows from financing activities		
Proceeds from sale of notes payable	40,173,020	46,050,214
Redemption of notes payable	(29,509,960)	(36,572,742)
Proceeds from sale of denominational note payable	9,971,596	7,401,342
Redemption of denominational note payable	 (7,500,000)	 (3,500,000)
Net cash provided by financing activities	13,134,656	13,378,814
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	4,020,783	(549,662)
Cash and cash equivalents at beginning of year	5,431,742	5,981,404
Cash and cash equivalents at end of year	\$ 9,452,525	\$ 5,431,742

NOTES TO FINANCIAL STATEMENTS
December 31, 2020

#### NOTE A - NATURE OF ACTIVITIES AND SUMMARY OF ACCOUNTING POLICIES

The Baptist Foundation of Oklahoma (Foundation), through its tradename WatersEdge Ministry Services (WatersEdge), operates a Church Extension Fund (CEF). The CEF is registered by completion and filing of an Offering Circular (Circular). The Circular is prepared in compliance with the North American Securities Administration Associations, Inc. (NASAA) Statement of Policy for offerings of securities (notes payable) and submitted to state securities department for authorization to sell notes within each respective state. Through the Circular issued on May 1, 2020, the CEF offered notes payable in the aggregate principal amount of \$175,000,000.

The Circular is filed for registration or exemption with the state securities department in fifteen states and is found to be self-exempt in six additional states. The CEF can sell both demand and term notes in twenty-one states. As of December 31, 2020, the CEF had notes payable in thirteen states.

The CEF uses the proceeds from the sale of these notes payable to make church building loans to finance capital improvement projects.

The Foundation is a private, nonprofit religious association chartered by the State of Oklahoma on October 31, 1946 for perpetual existence without capital stock. Its creation was approved by the Baptist General Convention of the State of Oklahoma, dba Oklahoma Baptists (Convention) to administer funds and property received by gift, device, and bequest or otherwise in order to assist and promulgate the furtherance of the Convention and to promote Baptist doctrines, evangelism, Christian education and both home and foreign mission work. The Foundation is a not for profit corporation and is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended.

These financial statements represent a portion of the activities of WatersEdge. The Consolidated Financial Statements of WatersEdge must be reviewed to obtain a full understanding of all WatersEdge activities.

A summary of the significant accounting policies applied in the preparation of the accompanying financial statements follows.

#### 1. Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis.

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

#### NOTE A - NATURE OF ACTIVITIES AND SUMMARY OF ACCOUNTING POLICIES - CONTINUED

# 2. Recognition of Donor Restrictions

Net assets without donor restrictions are currently available for operating purposes at the discretion of the Board for use for its associated programs and for general expenditure.

Net assets with donor restrictions include assets related to gifts with explicit donor-imposed restrictions that have not been met as to the specified purpose or expiration of the specified periods of time. Restricted assets reported herein combine permanent and temporary restrictions.

Net assets with donor restrictions include donor restrictions requiring the net asset be held in perpetuity. These net assets held in perpetuity are referred to as endowments. The endowments consist of the original contribution amount as well as the net increases and decreases over the original contribution amount. These endowments benefit WatersEdge and are subject to appropriation for general needs and expenditures.

# 3. Cash and Cash Equivalents

The CEF maintains its cash and cash equivalents in bank deposit accounts, money market funds and short-term certificates of deposit, some of which may not be federally insured. Some bank deposit balances are transferred daily into interest-bearing accounts secured by short-term, high-quality fixed income securities issued by banks, corporations, and the U.S. Government. The CEF has not experienced any losses in cash equivalents and believes it is not exposed to significant credit risk on cash equivalents. Management considers highly liquid debt instruments readily convertible into cash to be cash equivalents.

# 4. Church Building Loans Receivable, net

Church building loans are carried at the total principal balance of these loans net of an allowance for loan losses. The Board of Directors (Board) approves the methodology used to establish interest rates so that the rates reflect market conditions. The adjustable interest rate on each church building loan is adjusted either on a one, three, five, seven, or ten-year basis, dependent on terms selected by the borrower at the time of loan origination. These adjustments result in the principal balances approximating current market value. Management believes that adjustments, if any, to market value would be nominal and, as such, the carrying value approximates market value. Church building loans mature at various dates through June 2047 and bear interest at rates ranging from 3.50% to 6.25%.

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

#### NOTE A - NATURE OF ACTIVITIES AND SUMMARY OF ACCOUNTING POLICIES - CONTINUED

Church building loans are presented net of participations and allowance for loan losses. The adequacy of the allowance is determined by management and the Board based on several factors, including the collection of loans and evaluation of underlying collateral values, loss experience, identification and review of problem loans, quality of the loan portfolio and business and economic conditions. However, ultimate losses may differ from these estimates.

Although many loans made by the CEF are to Southern Baptist churches within the state of Oklahoma, loans are also made to Southern Baptist churches in other states. In some cases, cooperating state foundations will purchase a portion of the loans originated in their state through a participation agreement with the CEF. The participation agreements allow the sale of the cooperating foundation's share of the loans to a third-party organization. As such, the participated share of the loans are recorded as a reduction of church building loans receivable. These agreements, because they are all similar in nature, are aggregated on these financial statements and reported within church building loans receivable, net.

Interest on loans is accrued based upon the principal amount outstanding. Loans are placed on nonaccrual status and are considered impaired based on the judgment of management and the Ministry Services Committee, considering factors such as number of days past due and collateral position, unless their collateral position or other conditions warrant continued accrual status. The policy of the CEF is to reverse previously accrued but uncollected interest on loans placed on nonaccrual status. Interest on nonaccrual loans is recognized only as it is received and only after the principal balance is satisfied. Earned but unrecorded interest on nonaccrual loans subsequently refinanced is deferred and recognized over the remaining life of the loan. The CEF had one loan on nonaccrual status at December 31, 2020 and 2019.

# 5. Investments

Investment securities are carried at fair market value with gains and losses recognized in the statements of activities and changes in net assets as net gain or loss on investments. Interest and dividends net of related fees are accrued and credited to income when earned.

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

#### NOTE A - NATURE OF ACTIVITIES AND SUMMARY OF ACCOUNTING POLICIES - CONTINUED

#### 6. Deferred Loan Revenue

Direct loan costs are offset against loan fees received and only the net amount is deferred and amortized over the life of the loan. The straight line method is used to calculate the monthly loan amortization, which approximates the effective interest method. When a loan pays off early, the remaining amount of unamortized origination fees will be credited to revenue on the day the loan is paid off.

# 7. Notes Payable

The CEF sells demand and term notes under an Offering Circular. Notes payable are carried at the total principal balance plus an accrual for interest payable to note holders. Interest on notes payable is accrued based upon the principal amount outstanding. Interest on demand notes are paid monthly. Interest on term notes are paid at maturity. The Board approves the methodology used to establish interest rates so that the rates reflect market conditions. This interest rate methodology and the short-term duration of the notes result in the principal balances approximating current market value. Management believes that adjustments, if any, to market value would be nominal and, as such, the carrying value approximates market value. Notes payable mature at various dates through July 2025 and bear interest at rates ranging from 1.25% to 3.67%.

# 8. Denominational Note Payable

The CEF maintains an account balance for WatersEdge. This denominational note payable is held on a demand basis and the interest rate payable on the total was 4.2% as of December 31, 2020. Interest is accrued based upon the principal amount outstanding and is paid monthly.

WatersEdge holds the denominational note asset in common funds and uses the monthly income payments received to provide fixed income investment return to endowments and other similar accounts.

#### 9. Summarized Prior Year Information

The financial statements include certain prior year summarized comparative totals. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the financial statements of the CEF of WatersEdge for the year ended December 31, 2019, from which the summarized totals were derived.

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

# NOTE A - NATURE OF ACTIVITIES AND SUMMARY OF ACCOUNTING POLICIES - CONTINUED

#### 10. Endowment

The endowment consists of an individual account established to provide financial support, in perpetuity, to WatersEdge. As required by GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

#### Interpretation of Relevant Law

The Board has determined that the Uniform Prudent Management of Institutional Funds Act (UPMIFA) applies to the endowment fund. UPMIFA provides guidance and authority to charitable organizations concerning the management and investment of funds held. UPMIFA imposed additional duties on those who manage and invest charitable funds. These duties provide additional protections for charities and protect the interests of donors who want to see their contributions used wisely. The CEF classifies as net assets with donor restrictions the original value of the gifts donated to the donor restricted endowment and the original value of the subsequent gifts to the donor restricted endowment. Investment income from the donor restricted endowment is classified as net assets with donor restrictions until those amounts are appropriated for expenditure by the CEF in a manner consistent with the donor stipulated purpose with the standard of the prudence prescribed by UPMIFA.

Investment Policy Statement - Return objectives and risk parameters

The endowment is invested in the CEF and participates in the net income of the fund. The CEF is designed to provide a predictable stream of net interest income and profit.

Investment Policy Statement - Strategies employed for achieving objectives

To satisfy its long-term rate-of-return objectives, the CEF seeks investment returns through interest and dividends, mostly from church building loans. To reach this objective, interest and dividends must exceed interest expense on notes payable.

# Spending Policy Statement

This endowment does not have any restrictions or requirements in the gift instrument as to the purpose and amount. The Board has elected to reinvest all income earned into the CEF.

#### Underwater Endowment Funds

The CEF considers a fund to be underwater if the fair value of the fund is less than the sum of (a) the original value of initial and subsequent gift amounts donated to the fund and (b) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument. The CEF complies with UPMIFA and has interpreted UPMIFA to permit spending from underwater funds in accordance with prudent measures required under the law.

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

# NOTE A - NATURE OF ACTIVITIES AND SUMMARY OF ACCOUNTING POLICIES - CONTINUED

# 11. Fair Value of Financial Instruments

All financial instruments for which it is practicable to estimate fair value are carried as such in the accompanying financial statements.

# 12. Tax Status

The CEF is a program of WatersEdge. WatersEdge is a trade name of the Foundation. The Foundation is recognized as a not-for-profit, tax-exempt organization under section 501(c)(3) of the Internal Revenue Code and, as such, is exempt from federal income taxes except for amounts relating to unrelated business income.

# 13. Functional Allocation of Expenses

The costs of providing various services, programs and supporting activities have been summarized in the statement of activities. Note F presents expenses by function and natural classification. As the CEF is a program of WatersEdge, all expenses are considered program expenses.

As the CEF does not actively solicit contributions for their own benefit, no amounts have been allocated to fundraising activities.

# 14. Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual amounts could differ from those estimates.

# 15. Recent Accounting Pronouncements

In June 2016, the FASB issued ASU 2016-13, Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments. The ASU requires measurement and recognition of expected credit losses for financial assets held and holding an allowance equal to the expected life-of-loan losses on the loan portfolio. The standard is effective for fiscal periods beginning after December 15, 2022. The impact of the adoption of this ASU is currently being evaluated. However, the CEF does not expect changes to the measurement of credit losses to be material.

NOTES TO FINANCIAL STATEMENTS
December 31, 2020

# NOTE B - CHURCH BUILDING LOANS RECEIVABLE, NET

The CEF provides loans primarily to churches for church building projects. The lending policy requires church building loans be collateralized by sufficient assets to provide a margin of safety between the loan balance and the value of the underlying collateral securing the loan. When borrowers default on loans, the CEF can pursue normal legal actions to foreclose upon or repossess the collateral securing the loan.

The following summarizes loans at December 31:

	 2020	 2019
Church building loans	\$ 126,071,269	\$ 117,118,403
Participations	 (5,484,864)	(5,293,942)
Church buildings loans, net of participations	120,586,405	111,824,461
Less allowance for loan losses	 (1,218,380)	 (1,166,211)
Church building loans, net	\$ 119,368,025	\$ 110,658,250

The interest rate on each of the church building loans adjust on a one, three, five, seven, or ten-year basis, dependent on terms selected by the borrower at the time of loan origination.

The following presents an aging analysis of the outstanding loans at December 31:

_	Past Due Loans									Accruing
-	Over 30–90 Days 90 Days				Total		Current Loans	Total Loans	Loans Over 90 Days	
2020	\$	-	\$	-	\$		-	\$ 126,071,269	\$ 126,071,269	\$ -
2019	\$	_	\$	_	\$		_	\$ 117,118,403	\$ 117,118,403	\$ -

NOTES TO FINANCIAL STATEMENTS
December 31, 2020

# NOTE B - CHURCH BUILDING LOANS RECEIVABLE, NET - CONTINUED

The following is a summary of the changes in the allowance for loan losses at December 31:

Allowance for loan losses:		2020	2019	
Summary of changes - Balance at beginning of year Loans charged off	\$	1,166,211	\$	1,046,008
Provision for doubtful loans		52,169		120,203
Recoveries of amounts previously charged-off		<del>-</del>		<del>-</del>
Balance at end of year	\$	1,218,380	\$	1,166,211
Ending Balances - Individually evaluated for impairment Collectively evaluated for impairment	\$	257,082 961,298	\$	275,082 891,129
·	\$	1,218,380	\$	1,166,211
Loans: Ending Balances - Individually evaluated for impairment Collectively evaluated for impairment	\$ <u>\$</u>	7,793,827 118,277,442 126,071,269	\$	500,082 116,618,321 117,118,403

The allowance for loan losses reflects management's judgment of probable loan losses inherent in the portfolio at the balance sheet date. To determine the total allowance for loan losses, management takes into consideration the size of the portfolio, past loan loss experience, and probable future losses on loans to specific borrowers. The allowance for loan losses is increased by provisions for losses charged to expense.

The CEF had one loan on nonaccrual status at December 31, 2020 and 2019. A loan is placed on nonaccrual status when, in the opinion of management, the future collectability of interest or principal, or both, is in serious doubt. Nonaccrual loans negatively impact the CEF's net interest margin. Had nonaccrual loans performed in accordance with their most recently modified contractual terms, the CEF would have recognized additional income of approximately \$15,000 for 2020 and 2019.

The CEF had one impaired loan with an unpaid principal balance of \$482,082 and \$500,082 at December 31, 2020 and 2019, respectively. The related allowance for loan losses was \$257,082 and \$275,082 at December 31, 2020 and 2019, respectively. Loans are considered impaired when, based on current information and events, it is probable the CEF will be unable to collect the full amount of scheduled principal and interest payments in accordance with the original contractual terms of the loan agreement. If a loan is impaired, a specific valuation allowance may be allocated so that the loan is reported net of an allowance for loss. No interest income was recognized on impaired loans subsequent to their classification as impaired in either 2020 or 2019.

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

# NOTE B - CHURCH BUILDING LOANS RECEIVABLE, NET - CONTINUED

This impaired loan resulted from the CEF modifying the terms of two church building loans from the same church in 2012. The loan was further modified in 2013 and then again in 2016. Had the terms of the original loans not been modified, interest income of \$22,491 and \$24,068 would have been recorded in 2020 and 2019, respectively. The CEF has not written off any principal or previously accrued interest because of any loan modifications described above.

To assess the credit quality of loans, the CEF classifies loans into risk categories based on relevant information about the ability of the borrowers to service their debts. The information used to classify the loans includes current financial information, historical payment experience, credit documentation, public information, and current economic trends, among other factors. This analysis is performed on a quarterly basis. The CEF uses the following definitions for risk classifications:

<u>Pass</u> - Loans that represent reasonable and satisfactory credit risk which requires normal attention and supervision. There are no known potential weaknesses and capacity to repay is not questioned.

<u>Special Mention</u> - Loans that have potential weaknesses that deserve management's close attention. These potential weaknesses may result in deterioration of the repayment prospects for these loans at some future date.

<u>Substandard - Performing</u> - Loans that are performing but are considered problems. Loans in this category would include, but not be limited to, borrowers with a weakened financial condition, poor performance history, past dues, and/or loans restructured to reduce payments. In general, these loans have no identifiable loss potential, however, the possibility of a loss developing is heightened.

<u>Substandard - Nonperforming</u> - Loans that have one or more well-defined weaknesses that jeopardize collection of the debt and are inadequately protected by the current collateral pledged, if any. They are characterized by the distinct possibility that the CEF will sustain some loss if the deficiencies are not corrected. These loans are considered potential nonperforming or nonperforming loans depending on the accrual status of the loans.

<u>Doubtful</u> – Loans that have all the weaknesses inherent in those classified as substandard, with the added characteristics that the weaknesses make collection or full recovery, based on currently existing facts, conditions, and values, highly questionable and improbable.

The following presents a summary of loans by risk category at December 31:

	2020	2019		
Pass	\$ \$ 118,277,442		116,618,321	
Special mention	188,485		-	
Substandard-performing	7,123,260		-	
Substandard-nonperforming	482,082		500,082	
Doubtful	-		-	
	\$ 126,071,269	\$	117,118,403	

NOTES TO FINANCIAL STATEMENTS
December 31, 2020

# NOTE C - FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS

#### Fair Value Measurements

ASC 820 requires the CEF to disclose estimated fair values for all financial instruments and non-financial instruments measured at fair value on a recurring basis. Under ASC 820, fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (i.e., the "exit price") in an orderly transaction between market participants at the measurement date.

In determining fair value, the CEF uses various valuation approaches. ASC 820 establishes a fair value hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are those that market participants would use in pricing the asset or liability based on market data obtained from sources independent of the CEF. Unobservable inputs reflect the assumption about the inputs market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. The fair value hierarchy is categorized into three levels based on the inputs as follows:

- Level 1 Valuations based on unadjusted quoted prices in active markets for identical assets or liabilities
- Level 2 Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly
- Level 3 Valuations based on inputs that are unobservable and significant to the overall fair value measurement

The availability of valuation techniques and observable inputs can vary from security to security and is affected by a wide variety of factors, including the type of security, whether the security is new and not yet established in the marketplace, and other characteristics particular to the transaction. To the extent that valuation is based on models or inputs that are less observable or unobservable in the market, the determination of fair value requires more judgment. Those estimated values do not necessarily represent the amounts that may be ultimately realized due to the occurrence of future circumstances that cannot be reasonably determined. Because of the inherent uncertainty of valuation, those estimated values may be materially higher or lower than the values that would have been used had a ready market for the securities existed.

For disclosure purposes, the level in the fair value hierarchy within which the fair value measurement falls in its entirety is determined by the lowest level input that is significant to the fair value measurement.

NOTES TO FINANCIAL STATEMENTS
December 31, 2020

#### NOTE C - FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS - CONTINUED

Fair Value Measurements - Continued

The following table presents the fair value measurements of investments recognized in the accompanying statements of financial position measured at fair value on a recurring basis and the level within the ASC 820 fair value hierarchy in which the fair value measurements fall at December 31:

	Fair Value Measurement Using							
	Fair Value		Quoted Prices in Active Markets for Identical Assets (Level 1)		Significant Other Observable Inputs (Level 2)		Significant Unobservable Inputs (Level 3)	
2020 Mutual funds	\$	595,967	\$	595,967	\$	-	\$	-
2019 Mutual funds	\$	576,249	\$	576,249	\$	-	\$	-

# Fair Value of Financial Instruments

A description of the valuation methodologies used for instruments measured at fair value, as well as the general classification of such instruments pursuant to the valuation hierarchy, is set forth below. These valuation methodologies were applied to all financial assets and financial liabilities carried at fair value.

<u>Cash and Cash Equivalents, Certificates of Deposit, Accrued Interest Receivable, Accounts Payable to Affiliate, and Accrued Interest Payable</u> - The carrying amount approximates fair value because of their short maturity and highly liquid nature.

<u>Church Building Loans Receivable</u> - Church building loans are carried at the total principal balance less an allowance for loan losses. Participated shares reduce the total principal balance carried. Since the interest rates adjust on a one, three, five, seven or ten-year basis, dependent on terms selected by the borrower, management believes that the carrying value of the loans, as described above, approximates market value.

<u>Investments</u> – Investments consist of mutual funds valued using Level 1 inputs by an independent pricing service.

NOTES TO FINANCIAL STATEMENTS
December 31, 2020

### NOTE C - FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS - CONTINUED

Fair Value of Financial Instruments - Continued

<u>Notes Payable</u> – Notes payable are carried at the total principal balance. Demand notes accrue interest at a rate that is adjusted monthly while term notes accrue interest at a rate that remains fixed throughout its term. Since the interest rates approximate market rates, management believes that the carrying value of the notes payable, as described above, approximates market value.

<u>Denominational Note Payable</u> – This note payable is carried at the total principal balance. Since the interest rate can vary, as established by the CEF, management believes that the carrying value approximates market value.

The following table includes various estimated fair value information relating to certain financial instruments and does not purport to represent the aggregate net fair value of the CEF. The carrying amounts in the table are the amounts at which the financial instruments are reported in the financial statements.

	2020			 2019			
		Carrying			Carrying		
		Amount		Fair Value	Amount		Fair Value
Financial assets							
Cash and cash equivalents	\$	9,452,525	\$	9,452,525	\$ 5,431,742	\$	5,431,742
Certificates of deposit		1,000,000		1,000,000	-		-
Church building loans receivable, net		119,368,025		119,368,025	110,658,250		110,658,250
Accrued interest receivable		330,986		330,986	287,796		287,796
Investments		595,967		595,967	576,249		576,249
Total financial assets	\$	130,747,503	\$	130,747,503	\$ 116,954,037	\$	116,954,037
Financial liabilities					 		
Accounts payable to affiliate	\$	33,157	\$	33,157	\$ 21,148	\$	21,148
Notes payable		69,704,097		69,704,097	59,041,037		59,041,037
Accrued interest payable		1,062,067		1,062,067	1,039,175		1,039,175
Denominational note payable		52,798,680		52,798,680	50,327,084		50,327,084
Total financial liabilities	\$	123,598,001	\$	123,598,001	\$ 110,428,444	\$	110,428,444

Financial assets, as listed above, are the non-physical assets whose value is derived from a contractual claim to the asset and its potential income stream. Prepaid assets are excluded from total assets on the statement of position to arrive of total financial assets for this note. For purposes of liquidity analysis, Note G begins with the financial assets from this schedule.

NOTES TO FINANCIAL STATEMENTS
December 31, 2020

### **NOTE D - NOTES PAYABLE**

Through the Circular, the CEF offered notes payable in the aggregate principal amount of \$175,000,000. The following are presently offered notes:

<u>Demand Notes</u> - Demand notes accrue interest at a rate that is adjusted monthly. Additions of principal and partial withdrawals are permitted at any time without any penalty. Interest is paid on the last day of each month.

<u>Term Notes</u> – Term notes accrue interest at a rate that remains fixed throughout its term. Available terms range from one month to five years. Interest is paid at maturity.

A summary of notes payable is as follows:

	 2020	 2019
Demand notes	\$ 16,701,694	\$ 19,980,912
Term notes	 53,002,403	39,060,125
	\$ 69,704,097	\$ 59,041,037

Scheduled maturities of term notes payable, as of December 31, 2020:

2021	\$ 43,301,734
2022	7,322,363
2023	1,570,705
2024	233,750
2025	 573,851
	\$ 53,002,403

Per NASAA Statement of Policy, the Church Extension Fund must maintain cash, cash equivalents, readily marketable securities, and available lines of credit less accounts payable of at least 8% of the principal balance of its outstanding notes payable. The CEF had no outstanding lines of credit as of December 31, 2020 or 2019. The following presents total liquid assets as a percentage of outstanding notes payable for the years ending December 31:

	 2020	2019		
Cash and cash equivalents	\$ 9,452,525	\$	5,431,742	
Certificates of deposit	1,000,000		-	
Readily marketable securities	595,967		576,249	
Accounts payable to affiliate	 (33,157)		(21,148)	
Total liquid assets	\$ 11,015,335	\$	5,986,843	
Outstanding notes payable	\$ 69,704,097	\$	59,041,037	
Total liquid assets as a percentage of outstanding notes payable	15.8%		10.1%	

NOTES TO FINANCIAL STATEMENTS
December 31, 2020

### **NOTE E - ENDOWMENTS**

The endowment consists of an individual account established to provide financial support to WatersEdge in perpetuity. As required by GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

Changes in endowment net assets for the years ending December 31 are described below:

	2020		2019		
	With Donor Restrictions - Subject to Appropriation		With Donor Restrictions - Subject to Appropriation		
Endowment assets at beginning of year Net interest and fee income	\$	3,296,536 2,914,386	\$	3,296,536 2,985,664	
Non-interest income (loss) Appropriations		4,845 (2,919,231)		45,734 (3,031,398)	
Endowment assets at end of year	\$	3,296,536	\$	3,296,536	

From time to time, the fair value of assets associated with individual donor restricted endowment funds may fall below the level that the donor or UPMIFA requires the CEF to retain as a fund of perpetual duration. These deficiencies result from unfavorable market fluctuations that occur after the investment of new contributions for donor restricted endowment funds. The CEF had no underwater endowment funds as of December 31, 2020 or 2019.

NOTES TO FINANCIAL STATEMENTS
December 31, 2020

### NOTE F - EXPENSES BY BOTH FUNCTION AND NATURE

The cost of providing CEF services has been summarized on a functional basis. As the CEF represents a portion of WatersEdge activities, all CEF expenses are considered program expenses.

Some expenses are directly incurred by the CEF. These expenses include software, consultant services, and bank fees, among others. Some expenses are allocated from WatersEdge based on a variety of cost drivers. These expenses include salaries and benefits, office supplies, rent, and marketing and communications, among others. Salaries and benefits are allocated based on estimates of time and effort. Some business and office expenses, like rent, are allocated based on square footage while others, like office supplies, are allocated based on number of employees. Marketing and communications are allocated based on an estimate of consumption of resources.

As the CEF does not actively solicit contributions for their own benefit, no amounts have been allocated to fundraising activities.

	2020	2019			
	Program services	Program services			
Salaries and benefits Business and office Professional services Marketing and communications Miscellaneous	\$ 675,396 242,388 369,913 97,009 2,507	\$ 648,934 222,632 223,219 61,361 7,898			
Total expenses	\$ 1,387,213	\$ 1,164,044			

NOTES TO FINANCIAL STATEMENTS
December 31, 2020

### NOTE G - LIQUIDITY AND AVAILABILITY OF RESOURCES

The following table reflects financial assets as of December 31 reduced by amounts not available for general use within one year either because of donor-imposed restrictions, illiquidity, or Board designation for a specific use.

	 2020	 2019
Total financial assets	\$ 130,747,503	\$ 116,954,037
Amount unavailable for general expenditure in the next 12 months due to contractually imposed restrictions:		
Church building loans, net	119,368,025	110,658,250
Accrued interest receivable	330,986	287,796
Financial assets contractually available to meet donor imposed restrictions and general expenditures within one year  Amount unavailable for general expenditure in the next 12 months due to donor imposed restrictions:	11,048,492	6,007,991
Endowments	3,296,536	3,296,536
Financial assets available to meet cash needs for general expenditures within one year	\$ 7,751,956	\$ 2,711,455

As a part of liquidity management, financial assets are structured to be available as its general expenditures, liabilities, and other obligations come due. To accomplish this, the CEF divides liquidity management into distinct segments as described below.

The CEF maintains reasonable liquidity to meet the anticipated needs of the notes payable as demonstrated in Note D by meeting the minimum NASAA liquidity requirements.

Financial assets available to meet cash needs for general expenditures within one year, at December 31, 2020 were \$7,751,956, which can cover 1,669 days of general expenditures or 814 days of interest on demand, term and denominational notes payable. These assets are comprised of cash and cash equivalents and investments. NASAA has liquidity requirements as discussed in Note D with which the CEF complies.

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

### **NOTE H - AFFILIATED ENTITIES**

The CEF makes loans to churches, associations and agencies affiliated with the Convention to finance the purchase of land and buildings. These loans are secured by first mortgages on the property and buildings constructed. The lives of these loans are typically established on an amortization of 20 years. However, limited exceptions have allowed amortizations up to 30 years. Interest rates parameters are set by the Board with consideration given to the current rates available from commercial sources. The balance of church building loans outstanding was \$126,071,269 and \$117,118,403 at December 31, 2020 and 2019. An allowance of \$1,218,380 and \$1,166,211 for uncollectible loans was recorded at December 31, 2020 and 2019, respectively. The balance for participations made to other Baptist foundations was \$5,484,864 and \$5,293,942 at December 31, 2020 and 2019.

The CEF used space, employees, and other resources of WatersEdge. The CEF owed WatersEdge \$33,157 and \$21,148 at December 31, 2020 and 2019.

The CEF has an outstanding denominational note payable to WatersEdge of \$52,798,680 and \$50,327,084 at December 31, 2020 and 2019. WatersEdge holds the denominational notes as an asset in common funds and uses the monthly income payments received to provide fixed income investment return to endowments and other similar accounts.

On November 25, 2020, WatersEdge purchased a church camp cabin from a borrower of the CEF in the amount of \$2,408,066. At closing, \$2,192,563 of the proceeds were applied as a full repayment of the outstanding indebtedness, \$7,677 as interest and \$2,184,886 as principal. The borrower received the remaining proceeds of the sale. At the date of the purchase agreement, the borrower was neither in default nor did the loan qualify for classification as substandard due to either a loan modification or deteriorating financial condition of the borrower. As all interest income on the loan was paid as agreed, this transaction did not result in a loss for the CEF.

### **NOTE I - PENSION PLAN**

WatersEdge employees provide data entry and management services for the CEF. As such, their proportional salaries and benefits are allocated to the CEF each month. All employees providing services to the CEF are eligible to participate in a 403(b) defined contribution pension plan administered by the Guidestone Financial Resources of the Southern Baptist Convention for WatersEdge. Under the plan, WatersEdge contributes an amount equal to 10% of participating employees' salaries. In addition, WatersEdge matches employee contributions up to a maximum of an additional 5%. All associated allocated costs are included in salaries and benefits.

### **NOTE J - COMMITMENTS AND CONTINGENCIES**

The CEF had outstanding church building loan receivable commitments totaling approximately \$19,319,000 and \$18,065,000 at December 31, 2020 and 2019.

From time to time, WatersEdge and the CEF may be involved in legal matters arising in the normal course of activities. In the opinion of management, the ultimate liability, if any, with respect to these matters will not have a materially adverse effect on the financial position or activities of the CEF.

The CEF holds investments, the underlying securities of which are exposed to various risks, such as interest rate, market, and credit risk. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the value of investment securities would occur in the near term and that such change could materially affect the amounts reported in the financial statements.

NOTES TO FINANCIAL STATEMENTS
December 31, 2020

### NOTE K - COVID-19 IMPACTS

In the first quarter of 2020, the World Health Organization declared a global pandemic related to the proliferation of the COVID-19 virus. In response to economic concerns, the CEF extended various payment modifications to loan customers. These modifications primarily consisted of interest only periods up to 6 months. During 2020, 81 CEF clients chose to make interest only payments, resulting in approximately \$66,000,000 of loans being modified. None of these borrowers extended interest only payments beyond 6 months and only two borrowers at December 31, 2020 remained on modified interest only terms. The collective balance of loans with modified terms on December 31, 2020 was approximately \$7,000,000. No new loans have been placed on nonaccrual. No principal or interest has been forgiven. No losses have been recognized. However, due to the ongoing uncertainty of this pandemic, the CEF recognizes that churches could experience a decline in charitable gift receipts and therefore could be forced to become delinquent on loan payments. Thus, the CEF continues to closely monitor payment trends and evaluate the credit quality of the existing borrowers. The CEF has not identified any observable symptoms of potential weaknesses that suggest the repayment prospects have deteriorated for any borrowers other than those classified as Special Mention or Substandard-Performing.

The CEF cannot make an estimate of future financial effects of the pandemic on its financial statements.

### **NOTE L - SUBSEQUENT EVENTS**

The CEF had no subsequent events through April 29, 2021, which is the date the financials were available to be issued, requiring recording or disclosure in the financial statements for the year ended December 31, 2020.

# Waters Edge

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Financial Statements and Report of Independent Certified Public Accountants December 31, 2020 WatersEdge **Ministry Services** 



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### REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors WatersEdge Ministry Services

We have audited the accompanying consolidated financial statements of The Baptist Foundation of Oklahoma, dba WatersEdge Ministry Services (an Oklahoma not-for-profit organization) and subsidiary (collectively, "WatersEdge"), which comprise the consolidated statement of financial position as of December 31, 2020, and the related consolidated statements of activities and changes in net assets and cash flows for the year then ended, and the related notes to the consolidated financial statements.

### Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



### **Opinion**

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of WatersEdge Ministry Services and subsidiary as of December 31, 2020, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Other matters

Report on 2019 summarized comparative information

Grant Thornton LLP

We have previously audited WatersEdge's 2019 consolidated financial statements (not presented herein), and we expressed an unmodified audit opinion on those audited consolidated financial statements in our report dated May 1, 2020. In our opinion, the accompanying summarized comparative information as of and for the year ended December 31, 2019 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Oklahoma City, Oklahoma April 29, 2021

# CONSOLIDATED STATEMENTS OF FINANCIAL POSITION December 31,

ASSETS	2020			2019		
Cash and cash equivalents	\$	30,748,090	\$	26,017,662		
Certificates of deposit	Ф	1,000,000	Φ	20,017,002		
Prepaid expenses and other		178,312		- 129,454		
Church building loans receivable, net		119,368,025		110,658,250		
Accrued interest receivable		330,986		287,796		
, 100, 100, 100, 100, 100, 100, 100, 10		555,555		20.,.00		
Investments						
Pooled investments		335,988,366		301,984,207		
Other investments		42,421,338		46,045,231		
Total investments		378,409,704		348,029,438		
Property and equipment, net		514,191		665,845		
	\$	530,549,308	\$	485,788,445		
LIABILITIES AND NET ASSETS						
Liabilities						
Accounts payable and accrued expenses	\$	354,092	\$	742,173		
Accrued postretirement benefits	·	447,227	•	478,868		
Long term debt		2,609,241		2,306,352		
Notes payable		70,766,164		60,080,212		
Liabilities to beneficial owners						
Liability to income beneficiaries under						
split-interest agreements		6,200,483		6,407,351		
Assets held for others		324,400,807		297,963,885		
Refundable advances		98,727,540		90,746,165		
Total liabilities to beneficial owners		429,328,830		395,117,401		
Commitments and contingencies (NOTE S)						
Net assets						
Without donor restrictions - undesignated		4,482,200		4,026,565		
Without donor restrictions - board designated		4,695,874		4,738,795		
With donor restrictions	_	17,865,680		18,298,079		
		27,043,754		27,063,439		
	\$	530,549,308	\$	485,788,445		

### CONSOLIDATED STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

Year ended December 31, 2020 (with summarized comparative financial information for the year ended December 31, 2019)

	2020				2019			
		Without Donor Restrictions		With Donor Restrictions		Total		Total
Net interest income								
Loans interest income, net	\$	2,753,494	\$	2,829,046	\$	5,582,540	\$	4,713,562
Notes payable interest expense		(3,553,967)		-		(3,553,967)	_	(3,290,774)
Total net interest income		(800,473)		2,829,046		2,028,573		1,422,788
Provision for loan losses		52,169		-		52,169		120,203
Revenues, gains and other support								
Fees for asset management and trust administration		3,746,586		-		3,746,586		3,821,573
Investment return, net		393,628		226,311		619,939		2,479,474
Other revenues and support								
Cooperative program allocation		21,761		-		21,761		25,279
Contributions		37,356		40,161		77,517		32,173
Other		349,079		62,639		411,718		97,243
Reclassification of net assets								
Appropriations from endowments		3,590,556		(3,590,556)				
Total revenues, gains and other support		8,138,966		(3,261,445)		4,877,521		6,455,742
Expenses and distributions								
Program services								
Estate planning, trust, investment and lending services		4,380,745		-		4,380,745		4,314,070
Distributions to students, elderly and charitable causes		356,389		_		356,389		602,280
Management and general		2,170,346				2,170,346	_	1,878,090
Total expenses and distributions		6,907,480		_		6,907,480		6,794,440
Pension related changes other than net periodic pension costs	<u>-</u>	33,870				33,870		(110,550)
CHANGE IN NET ASSETS		412,714		(432,399)		(19,685)		853,337
let assets at beginning of year		8,765,360		18,298,079		27,063,439		26,210,102
let assets at end of year	\$	9,178,074	\$	17,865,680	\$	27,043,754	\$	27,063,439

# CONSOLIDATED STATEMENTS OF CASH FLOWS December 31,

		2020	2019	
Cash flows from operating activities				
Cash received as fees for asset management and trust administration	\$	3,746,586	\$	3,821,573
Interest received on church building loans receivable, net		5,531,673		4,666,771
Interest paid on notes payable		(3,531,075)		(3,039,294)
Interest, dividends and other investment income received		658,276		1,585,571
Cash received from donors and under Cooperative Program		59,117		44,025
Cash paid to employees, suppliers and to benefit recipients		(7,016,173)		(6,325,825)
Cash paid for interest		(72,693)		(74,578)
Cash received from other sources		411,718		97,242
Cash flows related to assets held for beneficial owners				
Cash received from or on behalf of beneficial owners		35,439,710		60,511,620
Earnings on assets held for beneficial owners		10,984,818		16,903,291
Distributions to or on behalf of beneficial owners		(41,418,330)		(74,399,320)
		5,006,198		3,015,591
Net cash provided by operating activities		4,793,627		3,791,076
Cash flows from investing activities				
Purchases of certificates of deposit		(1,000,000)		(223)
Sales of certificates of deposit		-		1,301,119
Purchases of units in investment pools		(49,255,554)		(36,916,077)
Sales of units in investment pools		47,209,159		41,733,667
Advances on notes receivable		(36,310)		(20,000)
Collections on notes receivable		17,200		4,129
Advances on church building loans receivable		(25,351,725)		(28,762,659)
Collections on church building loans receivable		14,213,973		12,778,319
Proceeds from sale of participation agreements		898,700		310,226
Payments to participation agreement owners		(707,778)		(617,834)
Purchases of other investments		(4,505,592)		(24,598,228)
Sales of other investments		7,550,288		20,543,272
Purchases of property and equipment		(157,420)		(175,918)
Sales of property and equipment		55,750		20,750
Net cash used in investing activities		(11,069,309)		(14,399,457)
Cash flows from financing activities				
Proceeds from sale of notes payable		40,173,020		46,050,214
Withdrawal of maturing notes payable		(29,509,960)		(36,572,742)
Collections on notes receivable from Convention		-		2,400,639
Proceeds from long term debt		400,000		-
Payments on long term debt		(97,111)		(94,287)
Proceeds from contributions restricted for investment in endowments		40,161		13,424
Net cash provided by financing activities		11,006,110		11,797,248
NET INCREASE IN CASH AND CASH EQUIVALENTS		4,730,428		1,188,867
Cash and cash equivalents at beginning of year		26,017,662		24,828,795
Cash and cash equivalents at end of year	\$	30,748,090	\$	26,017,662

### Non-cash activities:

Liabilities to beneficial owners include net realized and unrealized gains of \$27,168,679 and \$26,784,983 for 2020 and 2019, non-cash receipts of other investments of \$1,606,287 and \$1,511,372 for 2020 and 2019, and non-cash disposals of other investments of \$1,312 and \$59,370 for 2020 and 2019. A purchase of a church camp facility in 2020 resulted in a non-cash repayment of a church building loan of \$2,184,886 of principal and \$7,677 of interest. Therefore, WatersEdge had a non-cash acquisition of other investments of \$2,192,563.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS

December 31, 2020

### NOTE A - NATURE OF ACTIVITIES AND SUMMARY OF ACCOUNTING POLICIES

The Baptist Foundation of Oklahoma, dba WatersEdge Ministry Services (WatersEdge) is a private, nonprofit religious association chartered by the State of Oklahoma on October 31, 1946 for perpetual existence without capital stock. Its creation was approved by the Baptist General Convention of the State of Oklahoma, dba Oklahoma Baptists (Convention) to administer funds and property received by gift, device, and bequest or otherwise in order to assist and promulgate the furtherance of the Convention and to promote Baptist doctrines, evangelism, Christian education and both home and foreign mission work. WatersEdge qualifies as a 501(c)(3) public charity.

On May 1, 2018, WatersEdge formed a Church Extension Fund (CEF) by completing an Offering Circular (Circular). The Circular is renewed annually. WatersEdge uses the proceeds from the sale of these notes payable to make church building loans to finance capital improvement projects. The Circular is filed for registration or exemption with the state securities department in fifteen states and is found to be self-exempt in six additional states. The CEF can sell both demand and term notes in twenty-one states. At December 31, 2020, the CEF had notes payable in thirteen states.

WatersEdge formed 25:21, LLC (LLC) on November 15, 2016 with the purpose of allowing internally managed pools to participate as a direct investor in local investing opportunities. WatersEdge is the sole member of the LLC. At December 31, 2020, the LLC had committed capital to one real estate company. The LLC is an Oklahoma limited liability company and will continue perpetually until terminated pursuant to statute or any provision of the operating agreement.

WatersEdge, in the capacity of trustee, holds, administers, and invests assets for the Convention and institutions affiliated with the Convention, as well as for its own account. Trusts may have other charitable or non-charitable beneficiaries. Interests of WatersEdge, Convention or affiliates of the Convention may be total or may represent only income or remainder interests. WatersEdge also holds assets for investment in a custodial capacity for the Convention and its affiliates. In addition, WatersEdge administers trusts where affiliated organizations serve as trustee.

Activities of WatersEdge include estate stewardship and gift planning for the Convention and its affiliates. Staff members work with Southern Baptist churches and associations both within and outside the State of Oklahoma to encourage financial support for local, state, and national institutions through lifetime and testamentary planning.

WatersEdge receives financial support primarily from fees charged for the administration and investment of assets. In addition, annual appropriations are received from the Convention through its Cooperative Program.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS

December 31, 2020

### NOTE A - NATURE OF ACTIVITIES AND SUMMARY OF ACCOUNTING POLICIES - CONTINUED

A summary of the significant accounting policies applied in the preparation of the accompanying financial statements follows.

### 1. Consolidation

The accompanying financial statements have been prepared on the accrual basis and include the activities and net assets of 25:21 LLC, its wholly owned subsidiary. All significant intercompany balances and transactions have been eliminated.

### 2. Recognition of Donor Restrictions

Net assets without donor restrictions are currently available for operating purposes at the discretion of the WatersEdge Board for use for its associated programs, for general expenditure, and for investment in property and equipment.

Net assets with donor restrictions include assets related to gifts with explicit donor-imposed restrictions that have not been met as to the specified purpose or expiration of the specified periods of time. Restricted assets reported herein combine permanent and temporary restrictions.

Net assets with donor restrictions include donor restrictions requiring the net asset be held in perpetuity while permitting an annual appropriation. These net assets held in perpetuity are referred to as endowments. The endowments consist of the original contribution amount as well as the net increases and decreases over the original contribution amount. These endowments either benefit WatersEdge directly or do not benefit WatersEdge. Net assets benefitting WatersEdge are subject to appropriation for general needs and expenditures. Net assets not benefiting WatersEdge are subject to expenditure for a specific purpose for which WatersEdge holds discretion on the distribution.

The liability to income beneficiaries for future payments is determined by applying an annual discount rate of 5% (which equals the estimated long-term return on investments) to estimated payments under the agreements.

### 3. Cash and Cash Equivalents

WatersEdge maintains its cash and cash equivalents in bank deposit accounts, money market funds and short-term certificates of deposit, some of which may not be federally insured. Some bank deposit balances are transferred daily into interest-bearing accounts secured by short-term, high-quality fixed income securities issued by banks, corporations, and the U.S. Government. WatersEdge has not experienced any losses in cash equivalents and believes it is not exposed to significant credit risk on cash equivalents. Management considers highly liquid debt instruments readily convertible into cash to be cash equivalents other than cash equivalents held as part of its investment portfolio.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS

December 31, 2020

### NOTE A - NATURE OF ACTIVITIES AND SUMMARY OF ACCOUNTING POLICIES - CONTINUED

### 4. Church Building Loans Receivable, net

Church building loans are carried at the total principal balance of these loans net of an allowance for loan losses. The Board of Directors (Board) approves the methodology used to establish interest rates so that the rates reflect market conditions. The adjustable interest rate on each church building loan is adjusted either on a one, three, five, seven, or ten year basis, dependent on terms selected by the borrower at the time of loan origination. These adjustments result in the principal balances approximating current market value. Management believes that adjustments, if any, to market value would be nominal and, as such, the carrying value approximates market value. Church building loans mature at various dates through June 2047 and bear interest at rates ranging from 3.50% to 6.25%.

Church building loans are presented net of participations and an allowance for loan losses. The adequacy of the allowance is determined by management and the Board based on several factors, including the collection of loans and evaluation of underlying collateral values, loss experience, identification and review of problem loans, quality of the loan portfolio and business and economic conditions. However, ultimate losses may differ from these estimates.

Although many loans made by the CEF are to Southern Baptist churches within the state of Oklahoma, loans are also made to Southern Baptist churches in other states. In some cases, cooperating state foundations will purchase a portion of the loans originated in their state through a participation agreement with the CEF. The participation agreements allow the sale of the cooperating foundation's share of the loans to a third-party organization. As such, the participated share of the loans are recorded as a reduction of church building loans receivable. These agreements, because they are all similar in nature, are aggregated on these financial statements and reported within church building loans receivable, net.

Interest on loans is accrued based upon the principal amount outstanding. Loans are placed on nonaccrual status and are considered impaired based on the judgment of management and the WatersEdge Ministry Services Committee, considering factors such as number of days past due and collateral position, unless their collateral position or other conditions warrant continued accrual status. The policy of WatersEdge is to reverse previously accrued but uncollected interest on loans placed on nonaccrual status. Interest on nonaccrual loans is recognized only as received and only after the principal balance is satisfied. Earned but unrecorded interest on nonaccrual loans subsequently refinanced is deferred and recognized over the remaining life of the loan. WatersEdge had one loan on nonaccrual status at December 31, 2020 and 2019.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS

December 31, 2020

### NOTE A - NATURE OF ACTIVITIES AND SUMMARY OF ACCOUNTING POLICIES - CONTINUED

### 5. Investments

### Pooled Investments

WatersEdge pools the assets under its ownership, administration, or control into various equity, fixed income, and alternative investment pools.

Pro-rata ownership in the pools is determined under a system in which units of ownership are recorded to represent each member's share of the total market value of assets. Investment interest, dividends, gains, losses and appreciation or depreciation in market value are allocated based on each pool member's percentage of ownership represented by these units. The cost of securities sold is determined on a specific identification basis.

Pooled investments are carried at fair market value or at cost if no fair market value can be established. Fair market value for pooled investments, excluding alternative investments, is provided by brokers.

Domestic and international equities consist primarily of cash equivalents and marketable equity securities. Fixed income assets consist primarily of cash equivalents and corporate and governmental debt securities. Alternative investments consist primarily of cash equivalents, futures contracts, and other investment vehicles including structured settlements, distressed debt, venture capital, private equity, real estate, real assets, and hedge funds. Alternative investments are primarily carried at the net asset value (NAV) of the fund as provided by the administrator or general partner. Management evaluates the values provided based on several factors, including obtaining an understanding of the fund's underlying investments, strategy, positions and valuation methodologies, obtaining audited financial statements, obtaining verification of transactions at or near year end, and comparing information provided by the fund administrator or general partner to other available information such as sector data and indices. Because alternative investments are not readily marketable, their NAV is subject to uncertainty and therefore may differ from the value that would have been used had a ready market for such investments existed. Such a difference could be material. Realized and unrealized gains and losses for WatersEdge investments are reflected in the statements of activities and changes in net assets.

### Other Investments

Other investments stated at fair market value consist primarily of corporate stocks, mutual funds, bonds, oil and gas income producing properties, and a limited partnership. The corporate stocks, mutual funds, and bonds are stated at fair market value provided by brokers. Oil and gas income producing properties are stated at fair market value as calculated by WatersEdge at five times the annual income from that property. The limited partnership is stated at fair market value as determined by WatersEdge after examining current purchases and sales of the fund as provided by the audit of the fund in addition to observing partnership agreements and current offering documents.

Certain other investments, including notes, investment real estate, other debt instruments redeemable at face value and annuity contracts, are carried at contributed or acquisition value as these assets do not have readily determinable market values. WatersEdge evaluates cost basis investments for impairment when events or changes in circumstances indicate that the carrying value of such assets may not be recoverable. When required, impairment losses are recognized based upon the estimated fair value of the investment.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS

December 31, 2020

### NOTE A - NATURE OF ACTIVITIES AND SUMMARY OF ACCOUNTING POLICIES - CONTINUED

### 6. Remainder Interests in Assets Held by Others

Remainder interests in assets held by others are carried at the present value of expected future cash flows with realized and unrealized gains and losses reflected in the statements of activities and changes in net assets.

### 7. Donor Advised Funds

Donor advised funds are reported as irrevocable interests in the liability category of Assets Held for Others since donations to these accounts are irrevocable. WatersEdge has variance powers, or legal control, over the assets in each account. However, each account has an advisor, or advisors, that retains advisory privileges with respect to the distribution of the funds and the investment of the assets. The procedure of WatersEdge has been to honor these requests if each meets legal guidelines and does not conflict with the mission of WatersEdge.

### 8. Property and Equipment

Major expenditures for property and equipment are capitalized at cost while donated property and equipment are capitalized at fair market value at the date of the gift. Depreciation of property and equipment is provided over the estimated useful lives of the respective assets on a straight-line basis. The estimated useful lives predominately range from three to ten years for property and equipment other than buildings, which are depreciated for 40 years. No provision is made for depreciation on properties carried as other investments.

WatersEdge evaluates long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying value of such assets may not be recoverable. When required, impairment losses are recognized based upon the estimated fair value of the asset.

### 9. Notes Payable

The CEF sells demand and term notes under an Offering Circular. Notes payable are carried at the total principal balance plus an accrual for interest payable to note holders. Interest on notes payable is accrued based upon the principal amount outstanding. Interest on term notes are paid at maturity. Interest on demand notes is paid monthly. The Board approves the methodology used to establish interest rates so that the rates reflect market conditions. This interest rate methodology and the short-term duration of the notes result in the principal balances approximating current market value. Management believes that adjustments, if any, to market value would be nominal and, as such, the carrying value approximates market value. Notes payable mature at various dates through July 2025 and bear interest at rates ranging from 1.25% to 3.67%.

### 10. <u>Deferred Loan Revenue</u>

Direct loan costs are offset against loan fees received and only the net amount is deferred and amortized over the life of the loan. The straight line method is used to calculate the monthly loan amortization, which approximates the effective interest method. When a loan pays off early, the remaining amount of unamortized origination fees will be credited to revenue on the day the loan is paid off.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS

December 31, 2020

### NOTE A - NATURE OF ACTIVITIES AND SUMMARY OF ACCOUNTING POLICIES - CONTINUED

### 11. Liabilities to Beneficial Owners

WatersEdge has recorded liabilities for assets held as trustee, intermediary, custodian, or agent for beneficial owners of income or remainder interests. Generally, the liability of WatersEdge is limited to assets held within a specific trust or account. WatersEdge, however, may be responsible for the payments to annuitants under certain gift annuity contracts out of its own assets.

### 12. Appropriations to Preserve Principal

According to the terms of certain trust provisions, a portion of income may be added to corpus to preserve the value of the trust corpus according to donor stipulation.

### 13. Endowment

The endowment of WatersEdge consists of individual funds established to provide financial support, in perpetuity, to the ministry of WatersEdge. As required by GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions. The endowment also includes funds without donor restrictions that have been designated by the Board to function as an endowment.

### Interpretation of Relevant Law

The Board has determined that the Uniform Prudent Management of Institutional Funds Act (UPMIFA) applies to WatersEdge endowment funds. UPMIFA provides guidance and authority to charitable organizations concerning the management and investment of funds held by those organizations, and UPMIFA imposed additional duties on those who manage and invest charitable funds. These duties provide additional protections for charities and protect the interests of donors who want to see their contributions used wisely.

WatersEdge classifies as net assets with donor restrictions the original value of the gifts donated to the donor restricted endowment and the original value of the subsequent gifts to the donor restricted endowment. Investment income from the donor restricted endowment is classified as net assets with donor restrictions until those amounts are appropriated for expenditure by WatersEdge in a manner consistent with the donor stipulated purpose with the standard of the prudence prescribed by UPMIFA.

### Investment Policy Statement - Return objectives and risk parameters

WatersEdge has adopted an investment policy for endowment assets designed to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the future purchasing power of the endowment assets. The fundamental investment objectives for the investments are to ensure safety and preservation of the principal, meet liquidity needs, and apply diversification appropriate for the investment pools to achieve optimal net investment returns subject to risk tolerance, investment pool objectives and policy constraints.

### Investment Policy Statement - Strategies employed for achieving objectives

To satisfy its long-term rate-of-return objectives, WatersEdge seeks investment returns through both capital appreciation (realized and unrealized) and current yield (interest and dividends). WatersEdge targets a diversified asset allocation that places a greater emphasis on equity-based and alternative investments to achieve its long-term return objectives within prudent risk constraints.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS

December 31, 2020

### NOTE A - NATURE OF ACTIVITIES AND SUMMARY OF ACCOUNTING POLICIES - CONTINUED

### Spending Policy Statement

In making expenditures from endowment funds, WatersEdge first complies with any restriction or requirements in the gift instrument as to purpose and amount. Except as otherwise provided by the gift instrument, the Board considers all relevant considerations including but not limited to the long and short-term needs of WatersEdge in carrying out its purpose, expected total return on investments, and general economic conditions.

The spending or distribution policy as determined under a method adopted by the Board of Directors provides for the establishment of an "annual dividend". The calculation method for the annual dividend considers the prior year's dividend, adjusted for inflation using the Consumer Price Index within a specified range established by the Board.

### Underwater Endowment Funds

WatersEdge considers a fund to be underwater if the fair value of the fund is less than the sum of (a) the original value of initial and subsequent gift amounts donated to the fund and (b) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument. WatersEdge complies with UPMIFA and has interpreted UPMIFA to permit spending from underwater funds in accordance with prudent measures required under the law.

### 14. Fair Value of Financial Instruments

All financial instruments for which it is practicable to estimate fair value are carried as such in the accompanying financial statements.

### 15. Tax Status

WatersEdge is recognized as a not-for-profit, tax-exempt organization under section 501(c)(3) of the Internal Revenue Code and, as such, is exempt from federal income taxes except for amounts relating to unrelated business income. WatersEdge is an integrated auxiliary of a church; therefore, it is not required to file Form 990. There were no unrelated business income tax liabilities incurred in either 2020 or 2019. Accordingly, no provision for taxes has been made in the accompanying financial statements. WatersEdge believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements. Generally, WatersEdge is no longer subject to income tax examination by federal authorities for years prior to 2017 and state authorities for years prior to 2016. However, the statute remains open for all years for state returns not filed. In addition, WatersEdge had net operating loss carryforwards of approximately \$2,140,000 which begin to expire in 2032 and \$2,666,000 which do not expire but are limited to 80% usage and by siloed unrelated business investments. The generation of the net operating loss carryforward is a result of unrelated business losses from their various partnership investments. There were no material deferred income taxes at December 31, 2020 or 2019 due to valuation allowances associated with deferred income tax assets.

The wholly owned subsidiary of WatersEdge, 25:21 LLC, is an Oklahoma limited liability company and, therefore, is treated as a disregarded entity for income tax purposes. As a disregarded entity, it is exempt from federal and state income taxes except for amounts relating to unrelated business income, of which there was none for 2020 or 2019.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS

December 31, 2020

### NOTE A - NATURE OF ACTIVITIES AND SUMMARY OF ACCOUNTING POLICIES - CONTINUED

### 16. Functional Allocation of Expenses

The costs of providing various services, programs and supporting activities have been summarized on a functional basis in the consolidated statement of activities. Note N presents expenses by function and natural classification. Expenses directly attributable to a specific functional area of WatersEdge are reported as expenses of those functional areas while indirect costs that benefit multiple functional areas have been allocated amount the various functional areas based on individual cost drivers for each natural classification.

As WatersEdge does not actively solicit contributions for their own benefit, no amounts have been allocated to fundraising activities.

### 17. <u>Use of Estimates</u>

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual amounts could differ from those estimates.

### 18. Summarized Prior Year Information

The financial statements include certain prior year summarized comparative totals. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the consolidated financial statements of WatersEdge for the year ended December 31, 2019, from which the summarized totals were derived.

### 19. Recent Accounting Pronouncements

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, Leases (Topic 842), to increase transparency and comparability by recognizing lease assets and lease liabilities on the balance sheet and disclosing key information about leasing arrangements. The ASU primarily affects lessee accounting, which requires the lessee to recognize a right-of-use asset and a liability to make lease payments for those leases classified as operating leases under previous GAAP. For leases with a term of 12 months or less, an election by class of underlying asset not to recognize lease assets and lease liabilities is permitted. The ASU also provides additional guidance as to the definition of a lease, identification of lease components, and sale and leaseback transactions. The amendments in the ASU are effective for fiscal years beginning after December 15, 2021. The impact of the adoption of this ASU is currently being evaluated.

In June 2016, the FASB issued ASU 2016-13, Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments. The ASU requires measurement and recognition of expected credit losses for financial assets held and holding an allowance equal to the expected life-of-loan losses on the loan portfolio. The standard is effective for fiscal periods beginning after December 15, 2022. The impact of the adoption of this ASU is currently being evaluated. However, WatersEdge does not expect changes to the measurement of credit losses to be material.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
December 31, 2020

### NOTE B - CHURCH BUILDING LOANS RECEIVABLE, NET

WatersEdge provides loans primarily to churches for church building projects. The lending policy of WatersEdge requires church building loans be collateralized by sufficient assets to provide a margin of safety between the loan balance and the value of the underlying collateral securing the loan. When borrowers default on loans, WatersEdge can pursue normal legal actions to foreclose upon or repossess the collateral securing the loan.

The following summarizes loans at December 31:

		2020	2019		
Church building loans	\$	126,071,269	\$	117,118,403	
Participations		(5,484,864)		(5,293,942)	
Church buildings loans, net of participations		120,586,405		111,824,461	
Less allowance for loan losses		(1,218,380)		(1,166,211)	
Net church building loans	\$	119,368,025	\$	110,658,250	

The interest rate on each of the church building loans adjust on a one, three, five, seven, or ten-year basis, dependent on terms selected by the borrower at the time of loan origination.

The following presents an aging analysis of the outstanding loans at December 31:

		Past Du	ie Loai	ns			F	Accruing
	30–9	0 Days		Over 90 Days	Current Loans	Total Loans	Ove	Loans er 90 Days
2020	\$	-	\$	-	\$ 126,071,269	\$ 126,071,269	\$	-
2019		-		-	117,118,403	117,118,403		-

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS

December 31, 2020

### NOTE B - CHURCH BUILDING LOANS RECEIVABLE, NET - CONTINUED

The following is a summary of the changes in the allowance for loan losses at December 31:

	2020	2019
Allowance for loan losses:		
Summary of changes -		
Balance at beginning of year	\$ 1,166,211	\$ 1,046,008
Loans charged off	-	-
Provision for doubtful loans	52,169	120,203
Recoveries of amounts previously charged-off	-	-
Balance at end of year	\$ 1,218,380	\$ 1,166,211
Ending Balances -		
Individually evaluated for impairment	\$ 257,082	\$ 275,082
Collectively evaluated for impairment	961,298	891,129
	\$ 1,218,380	\$ 1,166,211
Loans:		
Ending Balances -		
Individually evaluated for impairment	\$ 7,793,827	\$ 500,082
Collectively evaluated for impairment	118,277,442	116,618,321
	\$ 126,071,269	\$ 117,118,403

The allowance for loan losses reflects management's judgment of probable loan losses inherent in the portfolio at the balance sheet date. To determine the total allowance for loan losses, management takes into consideration the size of the portfolio, past loan loss experience, and probable future losses on loans to specific borrowers. The allowance for loan losses is increased by provisions for losses charged to expense.

WatersEdge had one loan on nonaccrual status at December 31, 2020 and 2019. A loan is placed on nonaccrual status when, in the opinion of management, the future collectability of interest or principal, or both, is in serious doubt. Nonaccrual loans negatively impact WatersEdge net interest margin. Had nonaccrual loans performed in accordance with their most recently modified contractual terms, WatersEdge would have recognized additional income of approximately \$15,000 for 2020 and 2019.

WatersEdge had one impaired loan with an unpaid principal balance of \$482,082 and \$500,082 at December 31, 2020 and 2019, respectively. The related allowance for loan losses was \$257,082 and \$275,082 at December 31, 2020 and 2019, respectively. Loans are considered impaired when, based on current information and events, it is probable WatersEdge will be unable to collect the full amount of scheduled principal and interest payments in accordance with the original contractual terms of the loan agreement. If a loan is impaired, a specific valuation allowance may be allocated so that the loan is reported net of an allowance for loss. No interest income was recognized on impaired loans subsequent to their classification as impaired in either 2020 or 2019.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS

December 31, 2020

### NOTE B - CHURCH BUILDING LOANS RECEIVABLE, NET - CONTINUED

This impaired loan resulted from WatersEdge modifying the terms of two church building loans from the same church in 2012. The loan was further modified in 2013 and then again in 2016. Had the terms of the original loans not been modified, interest income of \$22,491 and \$24,068 would have been recorded in 2020 and 2019, respectively. WatersEdge has not written off any principal or previously accrued interest because of either loan modification described above.

To assess the credit quality of loans, WatersEdge classifies loans into risk categories based on relevant information about the ability of the borrowers to service their debts. The information used to classify the loans includes current financial information, historical payment experience, credit documentation, public information, and current economic trends, among other factors. This analysis is performed on a quarterly basis. WatersEdge uses the following definitions for risk classifications:

<u>Pass</u> - Loans that represent reasonable and satisfactory credit risk which requires normal attention and supervision. There are no known potential weaknesses and capacity to repay is not questioned.

<u>Special mention</u> - Loans that have potential weaknesses that deserve management's close attention. These potential weaknesses may result in deterioration of the repayment prospects for these loans at some future date.

<u>Substandard - Performing</u> - Loans that are performing but are considered problems. Loans in this category would include, but not be limited to, borrowers with a weakened financial condition, poor performance history, past dues, and/or loans restructured to reduce payments. In general, these loans have no identifiable loss potential, however, the possibility of a loss developing is heightened.

<u>Substandard - Nonperforming</u> - Loans that have one or more well-defined weaknesses that jeopardize collection of the debt and are inadequately protected by the current collateral pledged, if any. They are characterized by the distinct possibility that WatersEdge will sustain some loss if the deficiencies are not corrected. These loans are considered potential nonperforming or nonperforming loans depending on the accrual status of the loans.

<u>Doubtful</u> – Loans that have all the weaknesses inherent in those classified as substandard, with the added characteristics that the weaknesses make collection or full recovery, based on currently existing facts, conditions, and values, highly questionable and improbable.

The following presents a summary of loans by risk category at December 31:

	 2020	 2019
Pass	\$ 118,277,442	\$ 116,618,321
Special mention	188,485	-
Substandard-performing	7,123,260	-
Substandard-nonperforming	482,082	500,082
Doubtful	_	 
	\$ 126,071,269	\$ 117,118,403

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
December 31, 2020

### **NOTE C - POOLED INVESTMENTS**

Investments of the various funds under management of WatersEdge are primarily held in pooled investments. Pooled investments consist of domestic equities, international equities, fixed income, and alternative investments.

Trust and custodial accounts participate in the respective pools based upon investment models. These models represent ownership percentages designed for various types of trusts and accounts based on the respective needs for current income or capital appreciation. Entry or withdrawal from the pools is based upon the market value of a pool unit. Market value of a pool unit is determined by dividing the total assets by total units outstanding. The following is a summary of assets held in pooled investments at market value at December 31:

	2020	2019
Domestic equities		
Cash	\$ -	\$ -
Money market accounts	868,871	665,695
Marketable equity securities	123,441,780	61,811,137
	124,310,651_	62,476,832
International equities		
Cash	-	-
Money market accounts	25,476	394,835
Marketable equity securities	36,991,056	72,045,938
	37,016,532	72,440,773
Fixed income		
Cash	(34)	-
Money market accounts	57,895	191,910
Foreign debt securities	4,495,350	1,514,460
Corporate debt securities	21,093,580	8,794,190
U.S. Government securities	5,208,595	9,964,202
Short Term Investments	723,781	3,488,207
Accrued interest income	205,695	181,820
	31,784,862	24,134,789
Alternative investments		
Cash and money market accounts	328,474	174,524
Structured settlements	-	3,878,564
Distressed debt	-	-
Distressed equity	30,683,790	29,554,296
Venture capital	20,047,323	16,936,184
Private equity	28,624,130	25,247,757
Real estate	28,995,160	25,279,089
Real assets	6,076,817	7,616,931
Developed markets hedge fund	-	28,748
Emerging markets hedge fund	4,606,721	8,593,719
Absolute return hedge fund	11,199,665	14,688,179
Direct lending	12,314,241_	10,933,822
	142,876,321	142,931,813
Total pooled investments	\$ 335,988,366	\$ 301,984,207

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS

December 31, 2020

### **NOTE C - POOLED INVESTMENTS - CONTINUED**

### Alternative Investments

WatersEdge uses the NAV to determine the fair value for all alternative investments which do not have a readily determinable fair value and prepare their financial statements consistent with the measurement principles of an investment company or have attributes of an investment company. The following table lists investments in other investment companies (through limited partnerships) by major category at December 31:

	Fair (Determined	Value I Using	NAV)	C	Unfunded Commitments	Redemption Frequency (if	
Investment Category	 2020		2019		2020	currently eligible)	Redemption Period
Structured settlements (a)	\$ 	\$	3,878,564	\$	_	N/A	N/A
Distressed equity (b)	30,683,790		29,554,296		20,772,109	N/A	N/A
Venture capital (c)	19,000,504		15,795,954		11,122,928	N/A	N/A
Private equity (d)	28,044,090		24,647,757		32,745,525	N/A	N/A
Real estate (e)	21,928,539		19,021,919		12,059,489	N/A	N/A
Real assets (f)	6,076,817		7,616,931		6,551,951	N/A	N/A
Developed market hedge fund (g)	-		28,748		-	Monthly, Quarterly, Annually	45-90 days
Emerging markets hedge fund (h)	4,606,721		8,593,719		-	Quarterly	65 days
Absolute return hedge fund (i)	11,199,665		14,688,179		-	Quarterly	45-65 days
Direct lending (j)	12,314,241		10,933,822		29,985,026	N/A	N/A
	\$ 133,854,367	\$	134,759,889	\$	113,237,028		

- (a) This category includes an investment in a fund that purchases annuities from litigants for a present value discounted price. The annuities are typically held until maturity. The fund returns contributed capital to investors as the fund receives the annuity payments. Redemption by the investor is not permitted.
- (b) This category includes investments in limited partnerships that invest in multiple manager investment programs that seek to invest globally in top-tier distressed and turnaround managers in both private and public markets. The partnerships return contributed capital to investors as underlying investments are liquidated. Redemption by the investor is not permitted.
- (c) This category includes investments in limited partnerships that invest in venture capital with exposure to early-stage opportunities. The investment objective is to attain small capitalization equity-like returns. The partnerships return contributed capital to investors as underlying investments are liquidated. Redemption by the investor is not permitted.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS

December 31, 2020

### **NOTE C - POOLED INVESTMENTS - CONTINUED**

Alternative Investments - Continued

- (d) This category includes investments in limited partnerships that invest in private equity partnerships using multiple strategies either by direct investment or by purchase on a secondary market. The investment objective will be to attain equity-like returns over the life of the partnership. The partnerships return contributed capital to investors as underlying investments are liquidated. Redemption by the investor is not permitted.
- (e) This category includes investments in limited partnerships that invest with developers in real estate. The partnerships return contributed capital to investors as underlying investments are liquidated. Redemption by the investor is not permitted.
- (f) This category includes investments in limited partnerships that invest in real assets funds with strategies including oil and gas production, power and energy infrastructure, and oil and gas private equity. The partnerships seek to earn returns that protect the portfolio against inflation. The partnerships return capital to investors as underlying investments are liquidated. Redemption by the investor is not permitted.
- (g) This category includes an investment in a limited partnership attempting to achieve returns consistent to that of public markets over a full economic cycle with less volatility by investing both long and short in public companies in developed markets. For the investment, no redemptions are currently allowed. The fund returned all capital in 2020.
- (h) This category includes an investment in a limited partnership that attempts to achieve returns consistent to that of public markets over a full economic cycle with less volatility by investing both long and short in public companies in emerging markets. The investment in this category can be redeemed quarterly based on stated partnership terms.
- (i) This category includes investments in limited partnerships that invest in hedge funds using multiple managers and multiple strategies. The goal of each investment is the preservation of capital while seeking to achieve superior, consistent, absolute returns with a risk level comparable to the major bond indices. For four investments, no redemptions are currently allowed. For three of the investments, the fund should return remaining capital in 2020. For one of the investments, the fund should return remaining capital over the next two years. Capital will be returned to investors as the underlying holdings are liquidated. One other investment in this category can be redeemed quarterly based on stated partnership terms.
- (j) This category includes investments in limited partnerships that provide comprehensive financing solutions. Redemption by the investor is not permitted.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS

December 31, 2020

### NOTE C - POOLED INVESTMENTS - CONTINUED

### **Futures Contracts**

Included in the alternative investments are exchange traded equity index futures contracts. These contracts are a type of derivative instrument and are traded on the Chicago Mercantile Exchange (Exchange). Because the instruments are purchased on the Exchange, there is minimal credit risk associated with these contracts. Exchange traded futures contracts can be terminated at any point through maturity, and are redeemable in cash, for the current settlement price with no early termination restrictions or penalties.

Buying futures contracts increases the exposure to the underlying instrument. The notional cost represents the value of the market exposure at the time of purchase. The notional fair value is the value of the exposure at December 31. The futures contracts mark-to-market is the unrealized gain on the open contracts. These open contracts had a notional value as follows at December 31:

						2020	
	Open Contracts	Maturity Date		Notional Cost		Notional Fair Value	 es Contracts k-to-Market)
S&P 500 E-mini futures contracts	74	3/19/2021	\$	13,544,849	\$	13,870,560	\$ 325,711
						2019	
	Open Contracts	Maturity Date	_	Notional Cost	Notional Fair Value		es Contracts k-to-Market)
S&P 500 E-mini futures contracts	113	3/20/2020	\$	17,915,774	\$	18,255,715	\$ 339,941

No assets or liabilities are recorded at the time of purchase. However, upon entering futures contracts, WatersEdge was required to deposit with its broker cash in accordance with the initial margin requirements. At December 31, 2020, the broker required margin of \$895,400 and WatersEdge had \$9,127,893 deposited. Gains and losses are realized when the contracts expire or are closed. Futures contracts are marked-to-market daily, by the receipt or transfer of cash, based on settlement prices established by the Exchange and an appropriate unrealized gain or loss for the change in value is recorded.

WatersEdge had an unrealized mark-to-market gains of \$325,711 and \$339,941 on open futures contracts at December 31, 2020 and 2019, respectively. The realized and unrealized net gain or loss from futures contracts was \$2,397,026 and \$4,547,577 for the years ending December 31, 2020 and 2019, respectively. The gain or loss attributable to WatersEdge is included in the Statements of Activities and Changes in Net Assets and the gain attributable to beneficial owners is included in the Statements of Changes in Liabilities to Beneficial Owners.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS

December 31, 2020

### **NOTE D - OTHER INVESTMENTS**

The following summarizes other investments at December 31:

	2020	 2019
At market		
Corporate stocks and mutual funds	\$ 7,816,237	\$ 11,549,775
Mineral interests	22,068,234	26,639,629
Limited partnerships	8,969,570	6,725,858
At contributed value or cost		
Notes receivable held in trust accounts	155,587	136,477
Real estate	3,263,245	809,180
Life insurance, annuity contracts, and other	 148,465	 184,312
Total	\$ 42,421,338	\$ 46,045,231

The Limited Partnerships are primarily an investment in a single fund. WatersEdge owned \$8,246,980 and \$6,017,472 of the fund at December 31, 2020 and 2019, respectively. Three accounts managed by WatersEdge for clients owned \$722,540 and \$708,336 of the fund at December 31, 2020 and 2019, respectively. WatersEdge uses the NAV to determine the fair value for this limited partnership as it does not have a readily determinable fair value but does prepare their financial statements consistent with the measurement principles of an investment company. There were no unfunded commitments at December 31, 2020 and 2019. The general partner allows redemptions from the fund quarterly with 60 days written notice if cumulative requests from all limited partners does not exceed 1.25%.

The Limited Partnerships also include a single investment managed by WatersEdge for a client in the amount of \$50 at December 31, 2020 and 2019.

In addition to church building loans receivable WatersEdge also has several notes receivable held in trust accounts. WatersEdge does not carry an allowance for loan losses for these notes receivable. WatersEdge also does not record accrued interest on these loans, instead recognizing interest income when collected.

The notes receivable held in trust accounts all have fixed rates. The following is a summary of fixed-rate loans by contractual maturity at December 31:

	 2020	-	2019
Due in 1 year or less	\$ -	\$	12,428
Due after 1 year through 5 years	-		-
Due after 5 years	 155,587		124,049
	\$ 155,587	\$	136,477

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS

December 31, 2020

### **NOTE D - OTHER INVESTMENTS - CONTINUED**

Notes receivable held in trust accounts include trusts created to provide student loans. These loans were made in accordance with the terms of the trust document. Also, WatersEdge manages a revocable trust which has provided a loan at the direct instruction of the trustor of the revocable trust.

The various notes receivable are all current. Since none of these loans are past due, all are considered performing. Likewise, none are considered impaired and all are classified as "Pass".

### NOTE E - FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS

### Fair Value Measurements

ASC 820 requires WatersEdge to disclose estimated fair values for all financial instruments and non-financial instruments measured at fair value on a recurring basis. Under ASC 820, fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (i.e., the "exit price") in an orderly transaction between market participants at the measurement date.

In determining fair value, WatersEdge uses various valuation approaches. ASC 820 establishes a fair value hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are those that market participants would use in pricing the asset or liability based on market data obtained from sources independent of WatersEdge. Unobservable inputs reflect the assumption of WatersEdge about the inputs market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. The fair value hierarchy is categorized into three levels based on the inputs as follows:

- Level 1 Valuations based on unadjusted quoted prices in active markets for identical assets or liabilities.
- Level 2 Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.
- Level 3 Valuations based on inputs that are unobservable and significant to the overall fair value measurement.

The availability of valuation techniques and observable inputs can vary from security to security and is affected by a wide variety of factors, including the type of security, whether the security is new and not yet established in the marketplace, and other characteristics particular to the transaction. To the extent that valuation is based on models or inputs that are less observable or unobservable in the market, the determination of fair value requires more judgment. Those estimated values do not necessarily represent the amounts that may be ultimately realized due to the occurrence of future circumstances that cannot be reasonably determined. Because of the inherent uncertainty of valuation, those estimated values may be materially higher or lower than the values that would have been used had a ready market for the securities existed.

Accordingly, the degree of judgment exercised by WatersEdge in determining fair value is greatest for securities categorized in Level 3. In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the level in the fair value hierarchy within which the fair value measurement falls in its entirety is determined by the lowest level input that is significant to the fair value measurement.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
December 31, 2020

### NOTE E - FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS - CONTINUED

Fair Value Measurements - Continued

The following table presents the fair value measurements of investments recognized in the accompanying statements of financial position measured at fair value on a recurring basis and the level within the ASC 820 fair value hierarchy in which the fair value measurements fall at December 31:

		2020							
			Fai	r Value M					
	 Fair Value		oted Prices in ve Markets for entical Assets (Level 1)	Signif Ob:	icant Other servable inputs evel 2)	Significant Unobservable Inputs (Level 3)			
ooled Investments									
Domestic equities									
Cash and money market accounts	\$ 868,871	\$	868,871	\$	-	\$	-		
Basic materials	4,928,117		4,928,117		-		-		
Consumer discretionary	18,228,058		18,228,058		-		-		
Consumer staples	9,208,839		9,208,839		-		-		
Energy	5,085,429		5,085,429		-		-		
Financials	22,173,175		22,173,175		-		-		
Health care	13,556,134		13,556,134		-		-		
Industrials	12,524,090		12,524,090		-		-		
Information technology	23,271,770		23,271,770		-		-		
Telecommunications	11,272,208		11,272,208		-		-		
Real Estate	86,752		86,752		-		-		
Utilities	3,107,208		3,107,208		-		-		
Total domestic equity	124,310,651		124,310,651		-		-		
International equities									
Cash and money market accounts	25,476		25,476		_		_		
Basic materials	2,188,011		2,188,011		_		_		
Consumer discretionary	5,002,534		5,002,534		_		_		
Consumer staples	764,129		764,129		_		_		
Energy	1,936,756		1,936,756		_		_		
Financials	7,065,260		7,065,260		_		_		
Health care	789,368		789,368		_		_		
Industrials	1,736,876		1,736,876		_		_		
Information technology	9,624,940		9,624,940		_		_		
Telecommunications	7,180,230		7,180,230		_		_		
Utilities	702,952		702,952		_		_		
Total international equity	37,016,532		37,016,532		-		-		
Fixed income									
Cash and money market accounts	57,861		57,861		_				
Foreign debt securities	4,495,350		J7,001		4,495,350		-		
Corporate debt securities	21,093,580		<u>-</u>		21,093,580		-		
Short Term Investments	723,781		-		723,781		-		
U.S. Government securities	5,208,595		5,208,595		723,701		-		
Accrued interest income	205,695		205,695		-		-		
Total fixed income	 31,784,862		5,472,151		26,312,711		<u> </u>		

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
December 31, 2020

### NOTE E - FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS - CONTINUED

Fair Value Measurements - Continued

	2020 - Continued										
			Fair Value Measurement Using								
		Fair Value	Acti	oted Prices in ve Markets for entical Assets (Level 1)	•	nificant Other Observable Inputs (Level 2)		Significant Inobservable Inputs (Level 3)			
Alternative investments											
Cash and money market accounts	\$	328,474	\$	328,474	\$	-	\$	<del>-</del>			
Alternative investments		8,693,480		-		-		8,693,480			
Alternative investments (measured at NAV)		133,854,367									
Total alternative investments		142,876,321		328,474		<u> </u>		8,693,480			
Total pooled investments		335,988,366		167,127,808		26,312,711		8,693,480			
Other investments											
Corporate stocks and mutual funds		7,816,237		7,816,237		=		=			
Mineral interests		22,068,234		-		-		22,068,234			
Limited partnerships (measured at NAV)		8,969,570									
Total other investments		38,854,041		7,816,237		-		22,068,234			
Total asset instruments at fair value	\$	374,842,407	\$	174,944,045	\$	26,312,711	\$	30,761,714			
Liabilities to beneficial owners											
Assets held for others	\$	324,400,807	\$	_	\$	-	\$	324,400,807			
Refundable advances	•	98,727,540	•	_		-		98,727,540			
Total liability instruments at fair value	\$	423,128,347	\$	_	\$	_	\$	423,128,347			

# Fair Value Measurements Using Significant

					Unobservable	Inputs	(Level 3)		
	Beginning	Re	classification		Additional			Investment	Ending
	Balance	to/(	from) Level 3	I	nvestments		Distributions	Return	Balance
Asset instruments at fair value							_	_	
Alternative investments	\$ 7,997,400	\$	-	\$	450,750	\$	-	\$ 245,330	\$ 8,693,480
Mineral interests	26,639,629		-		1,067		(1,312)	(4,571,150)	22,068,234
Limited partnerships	6,725,858		(6,725,858)		-				_
	\$ 41,362,887	\$	(6,725,858)	\$	451,817	\$	(1,312)	\$ (4,325,820)	\$ 30,761,714
Liability instruments at fair value									
Assets held for others	\$ 297,963,885	\$	-	\$	8,917,479	\$	(18,833,334)	\$ 36,352,777	\$ 324,400,807
Refundable advances	90,746,165		-		28,335,386		(22,586,308)	2,232,297	98,727,540
	\$ 388,710,050	\$	-	\$	37,252,865	\$	(41,419,642)	\$ 38,585,074	\$ 423,128,347

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS

December 31, 2020

### NOTE E - FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS - CONTINUED

Fair Value Measurements - Continued

				20	19			
				Fair	· Value Mea	surement U	sina	
	F	air Value	Activ	oted Prices in ve Markets for ntical Assets (Level 1)	Significa Obse Inp	ant Other rvable outs rel 2)	Signif Unobse Inpo (Leve	rvable uts
Pooled Investments								
Domestic equities								
Cash and money market accounts	\$	665,695	\$	665,695	\$	-	\$	-
Basic materials		1,718,461		1,718,461		-		-
Consumer discretionary		6,857,365		6,857,365		-		-
Consumer staples		3,730,200		3,730,200		-		-
Energy		3,674,662		3,674,662		-		-
Financials		12,732,819		12,732,819		-		-
Health care		7,836,248		7,836,248		-		-
Industrials		6,153,498		6,153,498		-		-
Information technology		11,132,659		11,132,659		-		-
Telecommunications		5,729,033		5,729,033		-		-
Real Estate		26,955		26,955		-		-
Utilities		2,219,237		2,219,237				-
Total domestic equity		62,476,832		62,476,832				-
International equities								
Cash and money market accounts		394,835		394,835		_		_
Basic materials		3,652,848		3,652,848		_		_
Consumer discretionary		9,304,217		9,304,217		_		_
Consumer staples		6,576,761		6,576,761		_		_
Energy		5,153,837		5,153,837		_		_
Financials		16,521,822		16,521,822		_		_
Health care		4,295,141		4,295,141		_		_
Industrials		7,442,940		7,442,940		_		_
Information technology		10,048,236		10,048,236		_		_
Telecommunications		7,667,772		7,667,772		_		_
Utilities		1,382,364		1,382,364		-		_
Total international equity		72,440,773		72,440,773		-		-
Fixed income								
Cash and money market accounts		191,910		191,910				
Foreign debt securities		1,514,460		191,910		- 1,514,460		-
Corporate debt securities		8,794,190		-		3,794,190		-
Short Term Investments		3,488,207		-		3,488,207		_
U.S. Government securities		9,964,202		9,964,202	,	J, <del>-</del> 00,20 <i>1</i>		_
Accrued interest income		181,820		181,820		-		-
Total fixed income		24,134,789		10,337,932	11	3,796,857	-	<u> </u>
TOTAL TIXED THOUTHE		24, 134, 109		10,337,932		3,190,037	-	-

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS

December 31, 2020

### NOTE E - FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS - CONTINUED

Fair Value Measurements - Continued

	2019 - Continued									
			Fair Value Measurement Using							
	Fair Value		Ac	uoted Prices in tive Markets for lentical Assets (Level 1)		gnificant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)			
Alternative investments										
Cash and money market accounts	\$	174,524	\$	174,524	\$	-	\$	-		
Alternative investments		7,997,400		-		-		7,997,400		
Alternative investments (measured at NAV)  Total alternative investments		134,759,889 142,931,813		174,524				7,997,400		
Total alternative investments	-	142,931,013		174,324		<u>-</u>		7,997,400		
Total pooled investments		301,984,207		145,430,061		13,796,857		7,997,400		
Other investments										
Corporate stocks and mutual funds		11,549,775		11,549,775		-		-		
Mineral interests		26,639,629		-		-		26,639,629		
Limited partnerships		6,725,858						6,725,858		
Total other investments		44,915,262		11,549,775		-		33,365,487		
Total asset instruments at fair value	\$	346,899,469	\$	156,979,836	\$	13,796,857	\$	41,362,887		
Liabilities to beneficial owners										
Assets held for others	\$	297,963,885	\$	-	\$	-	\$	297,963,885		
Refundable advances		90,746,165		-				90,746,165		
Total liability instruments at fair value	\$	388,710,050	\$	-	\$	-	\$	388,710,050		

Fair Value Measurements Using Significan	t
Unobservable Inputs (Level 3)	

	Beginning	Reclassification to/(from) Level 3		Additional Investments			(=====)		Investment	Ending	
	Balance					Distributions		Return		Balance	
Asset instruments at fair value											
Alternative investments	\$ 4,318,427	\$	-	\$	3,540,000	\$	-	\$	138,973	\$	7,997,400
Mineral interests	33,027,219		-		263,201		59,343		(6,710,134)		26,639,629
Limited partnerships	6,257,070				281,960				186,828		6,725,858
	\$ 43,602,716	\$		\$	4,085,161	\$	59,343	\$	(6,384,333)	\$	41,362,887
Liability instruments at fair value											
Assets held for others	\$ 285,204,748	\$	-	\$	17,262,040	\$	(42,807,180)	\$	38,304,277	\$	297,963,885
Refundable advances	73,688,118				43,325,559		(31,651,509)		5,383,997		90,746,165
	\$ 358,892,866	\$		\$	60,587,599	\$	(74,458,689)	\$	43,688,274	\$	388,710,050

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS

December 31, 2020

#### NOTE E - FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS - CONTINUED

#### Fair Value of Financial Instruments

A description of the valuation methodologies used for instruments measured at fair value, as well as the general classification of such instruments pursuant to the valuation hierarchy, is set forth below. These valuation methodologies were applied to all WatersEdge financial assets and financial liabilities carried at fair value.

#### Church Building Loans Receivable

Church building loans are carried at the total principal balance less an allowance for loan losses. Participated shares reduce the total principal balance carried. Since the interest rates adjust on a one, three, five, seven or ten-year basis, dependent on terms selected by the borrower, management believes that the carrying value of the loans, as described above, approximates market value.

#### Pooled Investments

<u>Domestic and International Equities</u> - Securities classified as domestic or international equities are reported at fair value using Level 1 inputs found on active markets.

<u>Fixed Income</u> - Fixed income securities are reported at fair value. U.S. Government securities are valued using Level 1 inputs. Other fixed income securities including foreign debt securities and corporate debt securities are valued using prices from an independent pricing service utilizing Level 2 inputs. The fair value measurements include observable data that may include dealer quotes, market spreads, cash flows, U.S. Treasury yield curve, live trading levels, trade execution data, credit information and the bond's terms and conditions among other things.

<u>Alternative investments</u> - Margin cash held for futures contracts are reported at fair value using Level 1 inputs found on active markets.

For most alternative investment funds, management determines the fair value based on net asset value per share as permitted by ASU 2009-12. In accordance with Subtopic 820-10, certain investments that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statement of financial position. Additional disclosure on limited partnerships measured at fair value using the net asset value per share is provided in Note C.

For a few alternative investment funds, management determines the fair value based on examining financials statements and other reports provided by the fund manager. This valuation method is a Level 3 input.

<u>Cash and Cash Equivalents</u> - Cash held in each pooled investment classification is measured using Level 1 inputs. Money market accounts held in each pooled investment classification is measured using Level 1 inputs.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS

December 31, 2020

#### NOTE E - FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS - CONTINUED

Fair Value of Financial Instruments - Continued

Other Investments – At Market - Other investments consist of corporate stocks and mutual funds valued using Level 1 inputs by an independent pricing service, and mineral interests. Observable inputs are not available for mineral interests. For mineral interests, management determines the fair value based on an income approach using recent past income produced by the income property. This valuation method is a Level 3 input.

For limited partnerships, management determines the fair value based on net asset value per share as permitted by ASU 2009-12. In accordance with Subtopic 820-10, certain investments that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statement of financial position. Additional disclosure on limited partnerships measured at fair value using the net asset value per share is provided in Note D.

<u>Other Investments – Notes Receivable and Life and Annuity Contracts and Other</u> - The carrying amount approximates fair value because contractual rates approximate market rates.

<u>Assets Held for Others and Refundable Advances</u> - These liabilities represent the beneficiary's interest in the assets held by WatersEdge. The liabilities are measured using Level 3 inputs that are equal to the fair value of the related assets held by WatersEdge.

<u>Cash and Cash Equivalents, Certificates of Deposit, Accounts Receivable, and Accounts Payable and Accrued Expenses</u> - The carrying amount approximates fair value because of their short maturity and highly liquid nature.

<u>Long Term Debt</u> – The carrying amount approximates fair value because contractual rates approximate market rates that are currently available to WatersEdge.

<u>Notes Payable</u> – Notes payable are carried at the total principal balance plus an accrual for interest payable. Demand notes accrue interest at a rate that is adjusted monthly while term notes accrue interest at a rate that remains fixed throughout its term. Since the interest rates approximate market rates, management believes that the carrying value of the notes payable, as described above, approximates market value.

<u>Liabilities to Beneficial Owners – Liability to Income Beneficiaries Under Split-Interest Agreements</u> - The carrying amount approximates fair value because the discount rates used to calculate this liability approximate current market rates that WatersEdge could obtain for borrowings.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
December 31, 2020

#### NOTE E - FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS - CONTINUED

Fair Value of Financial Instruments - Continued

The following table includes various estimated fair value information relating to certain of the Foundation's financial instruments and does not purport to represent the aggregate net fair value of WatersEdge. The carrying amounts in the table are the amounts at which the financial instruments are reported in the financial statements.

	2020			2019			
	Carrying		Carrying				
		Amount		Fair Value	Amount		Fair Value
Financial assets							
Cash and cash equivalents	\$	30,748,090	\$	30,748,090	\$ 26,017,662	\$	26,017,662
Certificates of deposit		1,000,000		1,000,000	-		-
Operating receivables		29,874		29,874	50,418		50,418
Church building loans receivable, net		119,368,025		119,368,025	110,658,250		110,658,250
Accrued interest receivable		330,986		330,986	287,796		287,796
Pooled investments		335,988,366		335,988,366	301,984,207		301,984,207
Other investments		39,158,093		39,158,093	 45,236,051		45,236,051
Total financial assets	\$	526,623,434	\$	526,623,434	\$ 484,234,384	\$	484,234,384
Financial liablitities					 		
Accounts payable and accrued expenses	\$	299,382	\$	299,382	\$ 713,468	\$	713,468
Long term debt		2,609,241		2,609,241	2,306,352		2,306,352
Notes payable		70,766,164		70,766,164	60,080,212		60,080,212
Liabilities to beneficial owners Income beneficiaries under split-							
interst agreements		6,200,483		6,200,483	6,407,351		6,407,351
Assets held for others		324,400,807		324,400,807	297,963,885		297,963,885
Refundable advances		98,727,540		98,727,540	 90,746,165		90,746,165
Total financial liabilities	\$	503,003,617	\$	503,003,617	\$ 458,217,433	\$	458,217,433

Financial assets, as listed above, are the non-physical assets whose value is derived from a contractual claim to the asset and its potential income stream. Prepaid assets, real estate, and property and equipment are excluded from total assets on the statement of position to arrive of total financial assets for this note. For purposes of liquidity analysis, Note O begins with the financial assets from this schedule.

Financial liabilities, as listed above, exclude deferred revenues.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
December 31, 2020

#### **NOTE F - INVESTMENT RETURN**

The following is a summary of the investment return by investment category at December 31:

				2020		
	Investment Return on Net Assets Without Donor Restrictions		Asse	ent Return on Net ts With Donor estrictions	Investment Return on Liabilities to Beneficial Owners	
Interest, dividends and other investment earnings	\$	183,016	\$	475,260	\$	11,416,395
Net realized and unrealized gains (losses) on investments	\$	210,612 393,628	\$	(248,949) 226,311	\$	27,168,679 38,585,074
				2019		
	Assets	Assets Without Donor Assets With I		Investment Return on Net Assets With Donor Restrictions		tment Return on to Beneficial Owners
Interest, dividends and other investment earnings	\$	272,869	\$	1,312,702	\$	16,903,291
Net realized and unrealized gains (losses) on investments		556,461		337,442		26,784,983
	\$	829,330	\$	1,650,144	\$	43,688,274

#### **NOTE G - PROPERTY AND EQUIPMENT**

Property and equipment consist of the following at December 31:

	 2020	 2019
Office furniture	\$ 287,977	\$ 273,055
Office equipment	92,215	91,128
Computer equipment	302,065	255,387
Computer software	488,750	446,134
Automobiles	294,286	321,033
Leasehold improvements	327,012	327,011
Capital additions suspense		11,847
	1,792,305	1,725,595
	(1,278,114)	 (1,059,750)
	\$ 514,191	\$ 665,845

Depreciation expense was \$266,522 and \$284,950 at December 31, 2020 and 2019, respectively.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS

December 31, 2020

#### NOTE H - POSTRETIREMENT BENEFITS OTHER THAN PENSIONS

WatersEdge maintains a plan to provide health, life, and termination benefits to retirees. Estimated costs are recognized over the employee's active service period. The plan, as originally adopted, provided health and life insurance premium coverage for all employees and spouses after ten years of service upon normal retirement. Subsequently, the plan was amended to increase the service period to 15 years and to limit coverage by excluding spouses. This amendment resulted in an unrecognized prior service benefit of \$139,328 and an unrecognized net gain of \$40,618. In 2005, the plan was further amended to eliminate all postretirement health care and life insurance benefits for current employees and life insurance benefits for most of the current retirees. A more complete explanation of this amendment is included below. The plan as adopted and amended is unfunded.

WatersEdge accounts for its postretirement benefit obligations under ASC 715 and ASC 958, which require the funded status of its defined benefit pension and other postretirement plans be fully recognized in the statement of financial position and requires that plan assets and obligations be measured at the year-end statement of financial position date.

The following relates to the postretirement plan of WatersEdge, which has measurement dates of December 31:

	2020		2019	
Accumulated postretirement benefit obligations				
For retirees	\$	158,073	\$	201,884
For active employees fully eligible		55,730		49,286
For active employees not fully eligible		233,424		227,698
Funded status		447,227		478,868
Unrecognized net (loss) or gain		20,750		(13,120)
Accrued postretirement benefit cost	\$	467,977	\$	465,748

The change in accrued postretirement benefit cost at December 31, is as follows:

	2020		2019	
Accrued postretirement benefit cost at beginning of year	\$	465,748	\$	471,942
Net postretirement benefit cost	29,755			18,513
Benefits paid		(27,526)		(24,707)
Accrued postretirement benefit cost at end of year		467,977		465,748
Net loss or (gain) and prior service benefit		(20,750)		13,120
Funded status	\$	447,227	\$	478,868

The change in unrecognized net (income) and prior service benefit of \$33,870 and (\$110,550) for 2020 and 2019, respectively, has been recognized in the 2020 and 2019 Statements of Activities and Changes in Net Assets apart from expenses. There is no prior service cost for the plan that will be amortized from changes in unrestricted net assets into net periodic benefit cost over the next fiscal year.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS

December 31, 2020

#### NOTE H - POSTRETIREMENT BENEFITS OTHER THAN PENSIONS - CONTINUED

The following assumptions were used in accounting for the plan at December 31:

	2020	2019
Weighted-average assumption used to determine		
benefit obligations at December 31,		
Discount rate	1.60%	2.71%
Life Expectancy of Inactive Participants	13.1 years	13.8 years
Assumed health care cost trend rates at December 31,		
Health care cost trend rate assumed for next year (medical/Rx)	3.90% / 7.00%	3.80% / 5.90%
Rate to which the cost trend rate is assumed to		
decline, the ultimate trend rate (medical/Rx)	3.90% / 4.90%	3.80% / 5.25%
Year that the rate reaches the ultimate trend rate	2028	2027

The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid:

2021	76,606
2022	19,834
2023	18,592
2024	96,960
2025	15,631
2026-2030	223.284

In December 2003, the Medicare Prescription Drug, Improvement and Modernization Act of 2003 was enacted. Among other features, the Act introduced a prescription drug benefit under Medicare Part D and a federal subsidy to sponsors of retiree health care plans that provide a benefit that is at least actuarially equivalent to Medicare Part D. The effects of this Act were considered in the actuarial valuation prepared by our outside actuary. Based on the actuary's analysis, the prescription benefit coverage provided to retirees under the plan through the medical insurance provider of WatersEdge, Guidestone Financial Resources, is at least actuarially equivalent to those provided by Medicare Part D. Therefore, for purposes of the actuarial valuation, it was assumed that WatersEdge will pay reduced Medicare supplement premiums because of Guidestone receiving the benefits of subsidies.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS

December 31, 2020

#### **NOTE I – LONG TERM DEBT**

During 2019, WatersEdge maintained an unused line of credit with Bank of Oklahoma in the amount of \$6,000,000. During 2020, WatersEdge expanded the line of credit to \$15,000,000, with an additional \$5,000,000 accordion feature if needed. During 2020, WatersEdge drew \$400,000. The debt bears interest at a variable rate, currently at the floor of 2.00%, and has a maturity of September 29, 2021. Regular payments of accrued interest are due monthly, with all outstanding principal plus all nonpaid accrued interest due upon maturity. WatersEdge has pledged an investment account that is held in custody at Bank of Oklahoma as collateral on this note with a fair value of approximately \$117,697,000 and \$45,910,000 at December 31, 2020 and 2019, respectively. The change in collateral value includes both market performance and net account activity made to rebalance the investment portfolio.

In 2017, WatersEdge acquired financing from Bank of Oklahoma which was then used to fund a loan to the Convention on like terms. In 2019, the Convention provided a full payoff on their loan. However, to avoid prepayment penalties at Bank of Oklahoma, WatersEdge did not make a corresponding payoff. The outstanding principal balance of the debt was \$2,209,241 and \$2,306,352 at December 31, 2020 and 2019, respectively. The debt bears interest at 3.12% and has a maturity of November 20, 2022. Payments on this debt are based on a 20-year amortization with all remaining interest and principal due upon maturity. WatersEdge pledged the same investment account that is held in custody at Bank of Oklahoma as collateral on this debt with a value of approximately \$117,697,000 and \$45,910,000 at December 31, 2020 and December 31, 2019, respectively. WatersEdge is subject to various loan covenants and was following all covenants at December 31, 2020. Scheduled principal payments are as follows:

2021	500,431
2022	 2,108,810
	\$ 2,609,241

#### **NOTE J - NOTES PAYABLE**

Through the Circular, which was renewed on May 1, 2020, the CEF offered notes payable in the aggregate principal amount of \$175,000,000. The Circular was prepared in compliance with the North American Securities Administrators Association, Inc. (NASAA) Statement of Policy for offerings of securities. The following are presently offered Notes:

<u>Demand Notes</u> - Demand notes accrue interest at a rate that is adjusted monthly. Additions of principal and partial withdrawals are permitted at any time without any penalty. Interest is paid on the last day of each month.

<u>Term Notes</u> – Term notes accrue interest at a rate that remains fixed throughout its term. Available terms range from one month to five years. Interest is paid at maturity.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
December 31, 2020

#### **NOTE J - NOTES PAYABLE - CONTINUED**

A summary of notes payable is as follows:

	 2020	2019		
Demand notes	\$ 16,701,694	\$	19,980,912	
Term notes	53,002,403		39,060,125	
Accrued interest payable on term notes	 1,062,067		1,039,175	
	\$ 70,766,164	\$	60,080,212	

Scheduled maturities of term notes payable, at December 31, 2020:

2021	43,301,734
2022	7,322,363
2023	1,570,705
2024	233,750
2025	 573,851
	\$ 53,002,403

Per NASAA Statement of Policy, the Church Extension Fund must maintain cash, cash equivalents, readily marketable securities, and available lines of credit less accounts payable of at least 8% of the principal balance of its outstanding notes payable. The CEF had no outstanding lines of credit as of December 31, 2020 or 2019. The following presents total liquid assets as a percentage of outstanding notes payable for the years ending December 31:

	 2020	2019		
Cash and cash equivalents	\$ 9,452,525	\$	5,431,742	
Certificates of deposit	1,000,000		-	
Readily marketable securities	595,967		576,249	
Accounts payable to affiliate	 (33,157)		(21,148)	
Total liquid assets	\$ 11,015,335	\$	5,986,843	
Outstanding notes payable	\$ 69,704,097	\$	59,041,037	
Total liquid assets as a percentage of outstanding notes payable	15.8%		10.1%	

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
December 31, 2020

#### **NOTE K - LIABILITY TO BENEFICIAL OWNERS**

WatersEdge was formed to administer funds and receive property on behalf of its principal affiliates, Baptist churches and associations, and various other Baptist organizations. In its capacity as trustee, administrator, custodian or agent, WatersEdge holds assets for these organizations. In addition, WatersEdge acts as trustee under revocable and irrevocable agreements in which donors have retained interest in income, principal, or both.

The following summarizes categories of arrangements under which WatersEdge has liabilities to these beneficial owners.

		2020	 2019
Liabilities to income beneficiaries under split-interest agreement	S		
Gift annuity contracts	\$	3,242,513	\$ 3,470,102
Irrevocable trust agreements		2,957,970	2,937,249
•	\$	6,200,483	\$ 6,407,351
Assets held for others			
Assets held as trustee under permanent endowments Assets held under agreements with affiliated entities to	\$	219,932,961	\$ 201,824,248
administer endowments or other trust funds		83,526,634	77,144,110
Remainder interests under gift annuity contracts, and			
irrevocable trust agreements		6,391,609	5,946,599
Donor advised funds		14,549,603	 13,048,928
	\$	324,400,807	\$ 297,963,885
Refundable Advances			
Assets held under custodial arrangements with affiliated			
entities	\$	95,673,817	\$ 87,802,624
Conditional transfers from donors		3,053,723	2,943,541
	\$	98,727,540	\$ 90,746,165

#### Liabilities to Income Beneficiaries under Split-Interest Agreements

Obligations to make future payments to income beneficiaries of split-interest agreements are discounted at 5% which equals the estimated long-term return on investments. Those payments which are for life are estimated using 1999 IRS unisex tables.

<u>Gift Annuity Contracts</u> - These agreements have been entered between WatersEdge and a donor under which WatersEdge has agreed to pay a specified amount, at least annually, to a non-charitable income beneficiary. Typically, income payments are for life. The liability to income beneficiaries represents a general liability of WatersEdge. This liability is equal to the present value of estimated future payments.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS

December 31, 2020

#### **NOTE K - LIABILITY TO BENEFICIAL OWNERS - CONTINUED**

<u>Irrevocable Trust Agreements</u> - The balances represent the present value of estimated future payments to non-charitable beneficiaries under irrevocable trusts. This includes amounts estimated to be payable to beneficiaries of charitable remainder annuity trusts, charitable remainder unitrusts and other trusts whose remainder beneficiaries may be partially non-charitable.

#### Assets Held for Others

Assets Held as Trustee under Permanent Endowments - WatersEdge acts as trustee for numerous permanent charitable endowment trusts. These trusts generally benefit the Convention and its affiliates or other Southern Baptist affiliated institutions. Earnings from these funds are disbursed based upon the spending policy of WatersEdge. While WatersEdge will administer these assets in perpetuity, the rights to enjoyment of benefits are vested in the income beneficiaries.

Assets Held under Agreements with Affiliated Entities to Administer Endowments or Other Trust Funds - WatersEdge holds, invests, and administers assets under trust agreements that name the Convention or its affiliates as trustee. These trusts are administered in a manner identical to those trusts in which WatersEdge is named trustee.

Remainder Interests under Gift Annuity Contracts, and Irrevocable Trust Agreements - These balances represent the remainder interest in assets subject to payments to income beneficiaries as discussed above. Where agreements ultimately benefit WatersEdge, remainder interests are included under net assets with donor restrictions.

#### Donor Advised Funds

WatersEdge holds, invests, and administers assets under donor advisement. Upon request of the donor, funds are granted to charitable beneficiaries. Where grants are made to benefit WatersEdge, a contribution will be recognized when the funds are transferred.

#### Refundable Advances

Assets Held under Custodial Arrangements with Affiliated Entities - WatersEdge holds and invests assets for the Convention and its affiliates in a custodial capacity. The balances represent the WatersEdge liability to return balances to these affiliates. These funds are generally invested in the investment pools in ratios selected by the owner.

Conditional Transfers from Donors - WatersEdge receives assets as trustee under agreements that are revocable or provide that trust corpus may be invaded for the benefit of the grantor or a non-charitable beneficiary. Because these assets may be withdrawn by revocation or through consumption by non-charitable beneficiaries, they are considered to be conditional transfers. To the extent WatersEdge is an ultimate beneficiary under these agreements, a contribution will be recognized when all conditions are met, which is typically when the trust becomes irrevocable and the rights of non-charitable beneficiaries to corpus lapse.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS

December 31, 2020

#### NOTE L - BOARD DESIGNATIONS FOR NET ASSETS WITHOUT DONOR RESTRICTIONS

The Board of WatersEdge, through specific action, created self-imposed designations on unrestricted net assets to protect against certain risks and provide funds for opportunities and expansion. The Board has earmarked \$4,695,874 and \$4,738,795 for the following purposes at December 31, 2020 and 2019, respectively as follows:

----

	 2020	 2019
Funds functioning as endowment	\$ 554,891	\$ 533,929
Annuity reserve	473,068	518,824
Opportunity reserve	795,314	924,610
Operating reserve	2,871,936	2,760,771
Endowment matching funds	 665	 661
	\$ 4,695,874	\$ 4,738,795

The Board has designated funds to function as endowment to provide, on an ongoing basis, a supplemental revenue source to fund operating expenses. These funds are subjected to investment and spending policies for endowments as more fully described in Note A and M. Annually funds are appropriated from this designated account to meet cash needs for general expenditure within one year.

WatersEdge does not pool investments for gift annuities because each gift annuity contract has a different remainder beneficiary. Instead, assets for each gift annuity contract are invested and accounted for in separately managed accounts. Upon termination of each contract, WatersEdge allocates all residual funds to the remainder beneficiary as prescribed in the contract. In the event assets in one of these separately managed accounts depletes during the lifespan of the gift annuity contract, WatersEdge continues paying the obligation from its unrestricted net assets. The Board has designated funds for the satisfaction of this potential obligation.

The opportunity reserve provides funds for potential investments that expand the ability of WatersEdge to provide services.

The operating reserve provides funds to ensure the financial stability of WatersEdge during times of economic stress. The Board has a desire to maintain financial assets in reserve to meet 180 days of normal operating expenses. While Board designated, these funds are intended to be made available for general expenditure, if necessary.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS

December 31, 2020

#### **NOTE M - ENDOWMENTS**

The endowments of WatersEdge consist of individual funds established to provide financial support to the ministries served by WatersEdge in perpetuity. As required by GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions. The endowment funds also include funds without donor restrictions that have been designated by the Board to function as an endowment. Endowment net asset composition by type of fund is as follows:

	2020	 2019
Board designated endowment funds	\$ 554,891	\$ 533,929
Donor restricted endowment funds		
Subject to expenditure for a specified purpose		
Student scholorships and other charitable causes	10,466,382	10,731,376
Subject to the appropriation (original gift amount of \$5,607,149 and \$5,580,733 as of 2020 and 2019, respectively) which once appropriated is available for general needs and expenses of the		
Foundation	7,399,298	7,566,703

Changes in endowment net assets for the years ending December 31, are described below:

				2020				
					V	Vith Donor		
			1	With Donor	Re	estrictions -		
	Wi	thout Donor	Rest	rictions - for a	;	Subject to	Tota	al With Donor
	Re	estrictions	Spe	cified Purpose	Ap	propriation	F	Restrictions
Endowment assets at beginning of year	\$	533,929	\$	10,731,376	\$	7,566,703	\$	18,298,079
Contributions		-		13,745		26,416		40,161
Investment return		51,298		149,356		76,955		226,311
Other		(6,256)		13,730		2,877,955		2,891,685
Appropriations		(24,080)		(441,825)		(3,148,731)		(3,590,556)
Endowment assets at end of year	\$	554,891	\$	10,466,382	\$	7,399,298	\$	17,865,680
				2019				
				2019	١	Nith Donor		
				With Donor	Re	estrictions -		
	Wit	thout Donor	Rest	rictions - for a	(	Subject to	Tot	al With Donor
	Re	estrictions	_Spe	cified Purpose	Ap	propriation	F	Restrictions
Endowment assets at beginning of year	\$	520,180	\$	10,988,593	\$	7,308,768	\$	18,297,361
Contributions		-		11,983		2,357		14,340
Investment return		67,791		462,698		1,187,446		1,650,144
Other		(1,334)		(41,803)		2,794,187		2,752,384
Appropriations		(52,708)		(690,095)		(3,726,055)		(4,416,150)
Endowment assets at end of year	\$	533,929	\$	10,731,376	\$	7,566,703	\$	18,298,079

From time to time, the fair value of assets associated with individual donor restricted endowment funds may fall below the level that the donor or UPMIFA requires WatersEdge to retain as a fund of perpetual duration. These deficiencies result from unfavorable market fluctuations that occur after the investment of new contributions for donor restricted endowment funds. WatersEdge had no underwater endowment funds at December 31, 2020 and 2019.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
December 31, 2020

#### NOTE N - EXPENSES BY BOTH FUNCTION AND NATURE

The cost of providing the various programs, activities, and general support of WatersEdge have been summarized on a functional basis. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. Allocated expenses include depreciation and occupancy, and salaries and benefits. Depreciation and occupancy are both allocated based on square footage, and salaries and benefits are allocated based on estimates of time and effort.

As WatersEdge does not actively solicit contributions for their own benefit, no amounts have been allocated to fundraising activities.

			2020		
	 Total		Program services		anagement nd general
Salaries and benefits	\$ 3,943,159	\$	2,742,231	\$	1,200,928
Business	901,397		390,013		511,384
Professional services	955,460		639,618		315,842
Marketing and communications	280,471		258,582		21,889
Depreciation	266,522		151,917		114,605
Interest expense	72,693		72,693		-
Miscellaneous	131,389		125,691		5,698
Total expenses	6,551,091		4,380,745		2,170,346
Distributions to students, elderly, and					
charitable causes	 356,389		356,389		
Total expenses and distributions	\$ 6,907,480	\$	4,737,134	\$	2,170,346
			2019		
	Total		Program services		anagement nd general
Salaries and benefits	\$ 3,702,498	\$	2,638,007	\$	1,064,491
Business	953,894		474,233		479,661
Professional services	691,459		510,464		180,995
Marketing and communications	311,404		299,483		11,921
Depreciation	284,950		161,464		123,486
Interest expense	74,578		74,578		-
Miscellaneous	 173,377		155,841		17,536
Total expenses	 6,192,160		4,314,070		1,878,090
Distributions to students, elderly, and					
charitable causes	 602,280		602,280		
Total expenses and distributions	\$ 6,794,440	\$	4,916,350	\$	1,878,090

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
December 31, 2020

#### NOTE O - LIQUIDITY AND AVAILABILITY OF RESOURCES

The following table reflects the financial assets of WatersEdge at December 31, 2020, reduced by amounts not available for general use within one year either because of donor-imposed restrictions, illiquidity, or Board designation for a specific use.

As a part of the liquidity management of WatersEdge, financial assets are structured to be available as its general expenditures, liabilities, and other obligations come due. To accomplish this, WatersEdge divides liquidity management into distinct segments as described below.

WatersEdge maintains reasonable liquidity to meet the anticipated needs of the notes payable as demonstrated in Note J by meeting the minimum NASAA liquidity requirements.

	Ext	Church ension Fund	Ass	Other Foundat sets Without Donor		et Assets Assets With Donor		Assets dministered as Trustee, Custodian or Agent	Total
			R	estrictions	F	Restrictions			
Total financial assets	\$	130,747,503	\$	8,039,656	\$	14,569,144	\$	373,267,131	\$ 526,623,434
Amount unavailable for general expenditure in the next 12 months due to contractually imposed restrictions:									
Church Building Loans, net		119,368,025		-		-		-	119,368,025
Accrued interest receivable		330,986		-		-		-	330,986
Long-term note debt				2,609,241					2,609,241
Financial assets contractually available to meet donor imposed restrictions and general expenditures within one year		11,048,492		5,430,415		14,569,144		373,267,131	 404,315,182
Amount unavailable for general expenditure in the next 12 months due to donor imposed restrictions:									
Assets administered as trustee, custodian, or agent		-		-		-		373,267,131	373,267,131
Deposits held for others		-		1,167		-		-	1,167
Endowments (\$17,865,680 less funds appropriated for current use of \$166,620)		3,296,536				14,402,524			 17,699,060
Financial assets available to meet cash needs for general expenditures within one year		7,751,956		5,429,248		166,620		<del>-</del>	 13,347,824
Amount unavailable to management without Board approval:									
Operating reserve		-		2,871,936		-		-	2,871,936
Fund functioning as endowment		-		554,891		-		-	554,891
Other Board designations				1,269,047			_		 1,269,047
Financial assets available to meet cash needs for general expenditures within one year after Board designations	\$	7,751,956	\$	733,374	\$	166,620	\$		\$ 8,651,950

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS

December 31, 2020

#### NOTE O - LIQUIDITY AND AVAILABILITY OF RESOURCES - CONTINUED

WatersEdge also manages trust operations liquidity to ensure financial assets are available to meet cash needs for general expenditures. The financial assets available from trust operations at December 31, 2020 can be supplemented by funds appropriated from net assets with donor restrictions. WatersEdge will receive appropriations in the amount of \$166,620 in 2021 from net assets with donor restrictions.

WatersEdge manages investments for both itself under donor-imposed restrictions and for other beneficial owners. Investment of these assets follow investment and spending policies approved by the Board as well as prescribe to asset allocations approved by the Investment Committee of the Board. These asset allocations consider the liquidity needs of the portfolio, including but not limited to, investment managers calling uncommitted funds, annual endowment spending, and potential client redemption requests. The investment and spending policies are explained in further detail in Note A, while the investment allocation, and redemption restrictions are shown in Note C.

To help manage unanticipated liquidity needs, WatersEdge has committed to a line of credit of \$15,000,000, with an additional \$5,000,000 accordion feature if needed, which it could draw upon. As discussed in Note I, WatersEdge drew \$400,000 from this line of credit during 2020. This line could allow the funding of committed capital or loan advances without requiring the sale of equities and bonds at deflated prices in a depressed economic environment. This line could also help fund operations in a crisis.

Financial assets available to meet cash needs for general expenditures within one year, after board designations, at December 31, 2020 were \$8,651,950, which can cover 470 days of general expenditures. These assets are comprised of cash and cash equivalents, short term receivables, and pooled investments. In addition to covering general expenditures, these financial assets are available to meet the anticipated needs of the notes payable as demonstrated in Note J by meeting the NASAA liquidity requirements.

Additionally, WatersEdge has Board designated funds that, while not intended to be spent on purposes other than those identified, could be made available, if necessary. Most notably, the Operating Reserve of \$2,871,936, which could cover 156 additional days, and the Fund Functioning as Endowment of \$554,891, which could cover 30 additional days, would be made available first. The remaining \$1,269,047 in other Board designated funds could then be made available, if necessary. Since the Board designated funds invest in internally managed common funds which each may contain investments with lock-up provisions, it is possible the total of Board designated funds that which could be made available would be reduced.

Cash and cash equivalents are currently available. Operating receivables have varying degrees of availability, but generally convert to cash within 30 days. Pooled investments can be liquidated at the end of each month once WatersEdge completes the monthly valuation of its common funds. The appropriated endowment distribution is received at the end of each guarter in 2021.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS

December 31, 2020

#### **NOTE P - AFFILIATED ENTITIES**

Most of the funds administered by WatersEdge are for the benefit of the Convention, its principal affiliates, Baptist churches and associations and various other Baptist organizations.

WatersEdge administers the following funds for the Convention and its affiliates in either a trustee or custodial capacity. Liabilities to affiliated entities were as follows at December 31, 2020 and 2019, respectively: the Convention, approximately \$45,689,000 and \$42,238,000, Oklahoma Baptist University, approximately \$159,641,000 and \$148,519,000, Oklahoma Baptist Homes for Children, Inc., approximately \$83,270,000 and \$80,073,000, and Baptist Village Communities of Oklahoma, Inc., approximately \$34,423,000 and \$32,241,000. For this purpose, affiliates are those organizations whose directors or trustees are elected by the participating churches of the Convention at its annual meeting.

WatersEdge receives appropriations from the Cooperative Program of the Convention. The appropriations received in 2020 and 2019 were \$21,761 and \$25,279, respectively. As discussed in Note Q, WatersEdge has leased office facilities from the Convention and Oklahoma Baptist University.

WatersEdge makes loans to churches, associations and agencies affiliated with the Convention to finance the purchase of land and buildings. These loans are secured by first mortgages on the property and buildings constructed. The lives of these loans vary up to a maximum of 20 years. Interest rates are set by WatersEdge Loan Services Committee with consideration given to the current rates available from commercial sources. The balance of church building loans outstanding was \$126,071,269 and \$117,118,403 at December 31, 2020 and 2019, respectively. An allowance of \$1,218,380 and \$1,166,211 for uncollectible loans was recorded at December 31, 2020 and 2019, respectively. The balance for participations agreements with other Baptist foundations was \$5,484,864 and \$5,293,942 at December 31, 2020 and 2019, respectively.

On November 25, 2020, WatersEdge purchased a church camp facility from a borrower in the amount of \$2,408,066. At closing, \$2,192,563 of the proceeds were applied as a full repayment of the outstanding indebtedness, \$7,677 as interest and \$2,184,886 as principal. The borrower received the remaining proceeds of the sale. At the date of the purchase agreement, the borrower was neither in default nor did the loan qualify for classification as substandard due to either a loan modification or deteriorating financial condition of the borrower. As all interest income on the loan was paid as agreed, this transaction did not result in a loss for WatersEdge.

In conjunction with the purchase of the church camp facility, WatersEdge executed a lease agreement with the Convention for two lots in Falls Creek Baptist Conference Center where the facility is located. The lease has a term of twenty-five years, including an option to renew with substantially similar terms. The lease was obtained at no current cost or future financial obligation.

WatersEdge subsequently arranged, through an operating agreement, for the campground owner, the Convention, to maintain the facility and secure tenants for the facility. WatersEdge agreed to pay the Convention \$1,000 per year for these services. Included in the operating agreement is a purchase option for the Convention to purchase the cabin. The purchase option is open for a term of five years. The convention paid WatersEdge \$5,000 to secure the purchase option. The purchase price will be determined on the date of execution by netting the original purchase price paid by WatersEdge with net revenue, rental payments received from tenants less costs to maintain the property.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS

December 31, 2020

#### **NOTE Q - LEASED FACILITIES**

WatersEdge conducts its operations in Oklahoma City from facilities leased from the Convention. This lease has a term of one year. Rental expense under this totaled \$196,053 and \$196,053 in 2020 and 2019, respectively all of which was paid to the Convention. The future annual rental commitments reflect anticipated annual renewals through the expected lives of related leasehold improvements in 2025 and considers increases based upon escalating costs.

In 2019, WatersEdge expanded its operations to Shawnee, OK through facilities leased from Oklahoma Baptist University. This lease has a term of three years. Rental expense under this lease totaled \$10,906 and \$3,458 in 2020 and 2019, respectively all of which was paid to Oklahoma Baptist University. The future annual rental commitments consider increases based upon the contract.

The minimum future annual rental commitments under these leases are as follows:

2021	208,555
2022	209,076
2023	204,093
2024	208,235
Thereafter	 212,462
	\$ 1,042,421

#### **NOTE R - PENSION PLAN**

All employees of WatersEdge are eligible to participate in a 403(b) defined contribution pension plan administered by the Guidestone Financial Resources of the Southern Baptist Convention. Under the plan, WatersEdge contributes an amount equal to 10% of participating employees' salaries. In addition, WatersEdge matches employee contributions up to a maximum of an additional 5%. The amount of the match an employee is eligible for is determined by the number of years of employment. Employee contributions are voluntary. Total pension expense was \$332,399 and \$315,290 at December 31, 2020 and 2019, respectively. WatersEdge policy is to fund pension cost as it is incurred.

#### **NOTE S - COMMITMENTS AND CONTINGENCIES**

WatersEdge had outstanding church building loan receivable commitments totaling approximately \$19,319,000 and \$18,066,000 at December 31, 2020 and 2019, respectively.

WatersEdge had unfunded commitments to purchase units of alternative investments measured at NAV totaling approximately \$113,237,000 and \$77,670,000 at December 31, 2020 and 2019, respectively and unfunded commitments to purchase units of alternative investments measured by methods other than NAV of approximately \$2,602,000 and \$202,000 at December 31, 2020 and 2019, respectively.

WatersEdge has extended a line of credit to the Convention in the amount of \$1,000,000. The line of credit was unused during 2020 and 2019.

From time to time, WatersEdge may be involved in legal matters arising in the normal course of activities. In the opinion of management, the ultimate liability, if any, with respect to these matters will not have a materially adverse effect on the financial position or activities of WatersEdge.

CONSOLIDATED NOTES TO FINANCIAL STATEMENTS

December 31, 2020

#### NOTE S - COMMITMENTS AND CONTINGENCIES - CONTINUED

WatersEdge holds a variety of investments, the underlying securities of which are exposed to various risks, such as interest rate, market, and credit risk. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the value of investment securities would occur in the near term and that such change could materially affect the amounts reported in the financial statements.

#### NOTE T - COVID-19 IMPACTS

In the first quarter of 2020, the World Health Organization declared a global pandemic related to the proliferation of the COVID-19 virus. In response to economic concerns, WatersEdge extended various payment modifications to loan customers. These modifications primarily consisted of an interest only periods up to six months. During 2020, 81 WatersEdge clients chose to make interest only payments, resulting in approximately \$66,000,000 of loans being modified. None of these borrowers extended interest only payments beyond 6 months and only two borrowers remained on modified interest only terms at December 31, 2020. The collective balance of loans with modified terms at December 31, 2020 was approximately \$7,000,000. No new loans have been placed on nonaccrual. No principal or interest has been forgiven. No losses have been recognized. However, due to the ongoing uncertainty of this pandemic, WatersEdge recognizes that churches could experience a decline in charitable gift receipts and therefore could be forced to become delinquent on loan payments. Therefore, WatersEdge continues to closely monitor payment trends and evaluate the credit quality of the existing borrowers. WatersEdge has not identified any observable symptoms of potential weaknesses that suggest the repayment prospects have deteriorated for any borrowers other than those classified as Special Mention or Substandard-Nonperforming.

Due to ongoing economic, social, and political uncertainties the investment portfolio may sustain losses in market value. While losses were incurred in the first quarter of 2020, the absolute return investment strategy allowed WatersEdge to incur less losses than general market indices and the losses mostly developed to gains by the end of 2020. WatersEdge intentionally maintains an investment portfolio with less volatility than public equity markets with the objective to obtain a predictable stream of funding while seeking to maintain the future purchasing power of the endowment assets. Investment objectives include seeking to ensure preservation of the principal and applying appropriate diversification.

WatersEdge cannot make an estimate of future financial effects of the pandemic on its financial statements.

#### **NOTE U - SUBSEQUENT EVENTS**

WatersEdge had no subsequent events through April 29, 2021, which is the date the financials were available to be issued, requiring recording or disclosure in the financial statements for the year ended December 31, 2020.

# Waters Edge

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Audit Report

For the Year Ended December 31, 2020

#### **Independent Auditors' Report**

To the Board of Directors of Baptist Village Retirement Communities of Oklahoma, Inc. Oklahoma City, Oklahoma

#### **Opinion**

We have audited the accompanying financial statements of Baptist Village Retirement Communities of Oklahoma, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2020 and 2019, and the related statements of operations, changes in net assets, cash flows, and operating expenses for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Baptist Village Retirement Communities of Oklahoma, Inc. as of December 31, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Baptist Village Retirement Communities of Oklahoma, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Baptist Village Retirement Communities of Oklahoma, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Baptist Village Retirement Communities of Oklahoma, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Baptist Village Retirement Communities of Oklahoma, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Certified Public Accountants

Oklahoma City, Oklahoma

Page 3 BAPTIST VILLAGE RETIREMENT COMMUNITIES OF OKLAHOMA, INC.  $\underline{\text{BALANCE SHEETS}}$ 

## ASSETS

	December 31,		
	2020	2019	
Cash and cash equivalents, including interest-bearing accounts of \$9,076,547 and \$6,870,494, respectively	\$ 12,592,959	\$ 11,205,616	
Accounts receivable, net of allowance for doubtful accounts of \$452,173 and	2.406.110	2 50 6 20 5	
\$263,182, respectively	2,406,110	2,506,385	
Contributions receivable (Note 2)	125,517	128,717	
Prepaid expenses and inventories	360,719	188,429	
Investments (Note 3): Held by The Baptist Foundation of Oklahoma	34,818,675	32,597,299	
Other	287,321	265,944	
Total investments	35,105,996	32,863,243	
Property and equipment (Note 4):			
Land and improvements	12,046,515	12,046,515	
Buildings	80,889,250	80,706,839	
Furniture and equipment	19,885,867	19,022,306	
Automobiles	1,004,753	985,237	
	113,826,385	112,760,897	
Less accumulated depreciation	65,814,878	62,172,150	
	48,011,507	50,588,747	
Construction in progress	56,306	144,610	
Total property and equipment	48,067,813	50,733,357	
Total assets	\$ 98,659,114	\$ 97,625,747	

Page 4 BAPTIST VILLAGE RETIREMENT COMMUNITIES OF OKLAHOMA, INC.  $\underline{\mathsf{BALANCE\ SHEETS}}$ 

(Continued)

## **LIABILITIES AND NET ASSETS**

	December 31,			
	2020	2019		
Liabilities:				
Current maturities:				
Notes payable (Note 4)	\$ 867,118	\$ 870,377		
Accounts payable and accrued expenses	1,515,708	2,107,228		
Refundable fees	8,660,583	8,421,487		
Security deposits	1,785	1,785		
Accrued postretirement benefit costs (Note 6)	2,180,664	1,993,199		
Long-term debt:				
Notes payable (Note 4)	17,536,776	18,416,037		
Deferred revenue:				
Occupancy agreements	3,274,341	3,323,548		
Total liabilities	34,036,975	35,133,661		
Net assets:				
Without donor restrictions	53,490,698	52,248,558		
With donor restrictions (Note 9)	11,131,441	10,243,528		
Total net assets	64,622,139	62,492,086		
Total liabilities and net assets	\$ 98,659,114	\$ 97,625,747		

See notes to financial statements.

Page 5

# BAPTIST VILLAGE RETIREMENT COMMUNITIES OF OKLAHOMA, INC. $\underline{\text{STATEMENT OF OPERATIONS}}$

	For the Year Ended December 31,		
	2020	2019	
Changes in not assets without donor restrictions.			
Changes in net assets without donor restrictions:			
Revenue, gains and other support:			
Retirement centers' rentals, including amortization of			
deferred occupancy agreements of \$831,321 and	¢ 17.007.952	¢ 10 275 715	
\$714,328, respectively	\$ 17,997,853	\$ 18,375,715	
Net patient service revenue	19,857,526	22,979,846	
Home health care revenue	3,537,264	3,459,891	
Other operating revenue	853,144	1,067,227	
Investment and perpetual trust income	505,663	594,447	
Net realized and unrealized gains (losses) on investments	775,913	1,231,061	
Stimulus funds received	3,065,790		
Contributions:			
Baptist General Convention of the State of Oklahoma -			
Cooperative Program (Note 7)	600,075	650,641	
Other	1,327,352	643,601	
Total revenue, gains and other support without donor restrictions	48,520,580	49,002,429	
Operating expenses:			
Nursing services	15,793,827	15,544,750	
Dining services	3,845,093	4,271,858	
Housekeeping and laundry	1,014,559	997,111	
Maintenance	1,566,313	1,715,762	
Life enrichment	373,596	434,386	
Apartments and assisted living	13,171,243	12,445,720	
Home health care	3,619,925	3,442,349	
Fund raising and development	376,799	356,453	
Administration	7,517,085	7,029,033	
Total expenses	47,278,440	46,237,422	
Operating income	1,242,140	2,765,007	
Increase in net assets without donor restrictions	\$ 1,242,140	\$ 2,765,007	

See notes to financial statements.

	For the Year Ended December 31,			
	2020	2019		
Changes in net assets without donor restrictions:				
Operating income	\$ 1,242,140	\$ 2,765,007		
Increase in net assets without donor restrictions	1,242,140	2,765,007		
Changes in net assets with donor restrictions:				
Contributions	47,475	67,967		
Investment return - net		467		
Change in value of beneficial interest in perpetual trusts	801,919	(83,421)		
Change in value of remainder interest (Note 3)	38,519	(421,280)		
Increase (decrease) in net assets with				
donor restrictions (Note 9)	887,913	(436,267)		
Increase (decrease) in net assets	2,130,053	2,328,740		
Net assets at beginning of year	62,492,086	60,163,346		
Net assets at end of year	\$ 64,622,139	\$ 62,492,086		

See notes to financial statements.

	For the Year Ended December 31,		
	2020	2019	
Cash flows from operating activities:			
Cash received from residents and third-party payors	\$ 41,505,129	\$ 44,078,663	
Other receipts from operations	853,144	1,067,227	
Investment and endowment income received	536,971	594,914	
Contributions received	1,327,469	727,260	
Cooperative program	600,075	650,641	
Cash paid to employees and suppliers	(43,254,547)	(41,848,710)	
Stimulus funds received	3,065,790	, , , ,	
Interest paid	(775,919)	(825,141)	
•			
Net cash provided (used) by operating activities	3,858,112	4,444,854	
Cash flows from investing activities:			
Acquisition of property and equipment	(981,789)	(1,272,198)	
Net cash received from (invested in) investments	(606,820)	(3,380,372)	
Net cash provided (used) by investing activities	(1,588,609)	(4,652,570)	
Cash flows from financing activities:			
Proceeds from borrowing		100,100	
Payment on long-term debt	(882,520)	(1,288,137)	
Net cash provided (used) by financing activities	(882,520)	(1,188,037)	
NT (' (1 )' 1	1 207 002	(1.205.752)	
Net increase (decrease) in cash	1,386,983	(1,395,753)	
Cash and cash equivalents at beginning of year	11,205,616	12,601,369	
Cash and cash equivalents at end of year	\$ 12,592,599	\$ 11,205,616	

BAPTIST VILLAGE RETIREMENT COMMUNITIES OF OKLAHOMA, INC.

<u>STATEMENT OF OPERATING EXPENSES</u>

For the Year Ended December 31, 2020

		Nursing Services		Dining	Housekeeping and Laundry	Maintenance	Life Enrichment	Apartments and Assisted Living	Home Health Care	Fund Raising and Development	Administration	Total Expenses
Salaries Payroll taxes Hospitalization insurance	↔	8,752,877 637,024 338,820	<del>\$</del>	1,439,563	\$ 774,469 54,271	\$ 488,154 39,172	\$ 330,458 25,528	\$ 5,185,351 380,362 280,596	\$ 2,290,931 170,094 113,265	\$ 219,790 9,574	\$ 2,741,006 118,274 769,699	\$ 22,222,599 1,544,648 1,502,380
Other employee benefits Workers' compensation Retirement benefit costs		16,184		75			324	9,213 43,235 20,944	1,359 48,406 7,876		31,991 289,019 411,702	59,146 380,660 440,522
Contract support services Legal and professional General expenses Provider fees		2,774,024		634,190	185,819	3,624	17,286	395,464 25,630 537,901	111,610 105,596 568,158	109,312	315,896 385,456 913,796 647,669	4,234,808 516,682 4,743,663 647,669
Rent Utilities Telephone		65,342				395,924		1,126,509	50,670 11,082 17,498	29,295	87,885 271,402 99,183	167,850 1,870,259 164,652
Maintenance and repairs Auto and travel		69,231 26,115		61,358		532,719		1,011,927 9,741	24,954 59,604	8,828	166,887	1,867,076 164,153
Food Conferences and meetings Miscellaneous		1,954		1,388,302				619,271	262 11,546		4,029 97,918	2,007,573 6,245 300,676
Depreciation Interest		715,337		25,453				2,786,992 498,924	25,974		102,722 4,487	3,656,478 780,701
	↔	15,793,827	<del>\$</del>	3,845,093	\$ 1,014,559	\$ 1,566,313	\$ 373,596	\$ 13,171,243	\$ 3,619,925	\$ 376,799	\$ 7,517,085	\$ 47,278,440

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See notes to financial statements.

BAPTIST VILLAGE RETIREMENT COMMUNITIES OF OKLAHOMA, INC.

STATEMENT OF OPERATING EXPENSES

For the Year Ended December 31, 2019

	Z S	Nursing Services		Dining	Housekeeping and Laundry	Maintenance	Life Enrichment	Apartments and Assisted Living	Home Health Care	Fund Raising and Development	Administration	Total Expenses
Salaries Payroll taxes Hospitalization insurance	↔	8,478,055 629,734 475,248	↔	1,484,184	\$ 746,299 55,852	\$ 474,600 35,184	\$ 366,387 27,649	\$ 4,773,258 347,239 309,332	\$ 2,061,843 151,628 118,654	\$ 232,152 13,124	\$ 2,198,725 130,684 818,203	\$ 20,815,503 1,501,261 1,721,437
Other employee benefits Workers' compensation Retirement benefit costs		27,072		835			694	7,506 52,403 17,593	1,130 58,670 5,118		36,121 350,572 394,483	73,358 461,645 417,194
Contract support services Legal and professional General expenses Provider fees		3,267,241		770,827	194,960	3,371 125,972	38,894	253,693 23,451 465,105	211,352 13,896 589,377	64,147	318,181 254,990 850,317 747,715	4,824,665 292,337 3,775,468 747,715
Rent Utilities Telephone		72,516				410,807		1,168,656	53,577 13,640 14,287	29,295	87,885 261,170 111,117	170,757 1,926,789 174,067
Maintenance and repairs Auto and travel		63,614 49,446		62,113 3,623		665,828	762	1,056,060 23,701	23,352 84,805	17,735	181,191 95,286	2,052,158 275,358
Food Conferences and meetings Miscellaneous		3,621	-	1,601,864				600,275	3,332		5,168	2,202,139 8,789 62,950
Depreciation Interest		957,335 286,964		25,453				2,764,609 531,541	37,688		123,606 6,636	3,908,691 825,141
	\$	15,544,750	8	4,271,858	\$ 997,111	\$ 1,715,762	\$ 434,386	\$ 12,445,720	\$ 3,442,349	\$ 356,453	\$ 7,029,033	\$ 46,237,422

See notes to financial statements.

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# BAPTIST VILLAGE RETIREMENT COMMUNITIES OF OKLAHOMA, INC. $\underline{\text{NOTES TO FINANCIAL STATEMENTS}}$

For the Years Ended December 31, 2020 and 2019

#### 1. Summary of Significant Accounting Policies

<u>Nature of Operations</u> - Baptist Village Retirement Communities of Oklahoma, Inc. (the Corporation) is a not-for-profit corporation organized to provide the aged, sick or injured with housing, long term care nursing and other services designed to meet their physical, social, psychological and spiritual needs and to contribute to their health, security, happiness, spiritual well-being and usefulness in longer living as mandated by the Scriptures as a ministry of the Gospel of Jesus Christ. The Corporation is an affiliated corporation of the Baptist General Convention of the State of Oklahoma (the Convention) (Note7).

Baptist Village Communities arelocated in the following Oklahoma communities: Ada, Broken Arrow, Cleveland, Elk City, Lawton, Madill, Okmulgee, Hugo, Owasso, Oklahoma City, Grove, Miami and Cordell.

<u>Financial Statement Presentation</u> - The financial statements of the Corporation have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which require the Corporation to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Corporation's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Corporation or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

<u>Net Patient Service Revenue</u> - The Corporation's revenue is derived primarily from providing healthcare services to its patients. Revenues are recognized when the services are provided to the patients at the amount that reflects the consideration to which the Corporation expects to be entitled from patients and third-party payors, including Medicaid, Medicare and insurers (private and Medicare replacement plans), in exchange for providing patient care.

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(Continued)

For the Years Ended December 31, 2020 and 2019

Routine services are treated as a single performance obligation satisfied over time as services are rendered. As such, patient care services represent a bundle of services that are not capable of being distinct. Additionally, there may be ancillary services which are not included in the daily rates for routine services, but instead are treated as separate performance obligations satisfied at a point of time, if and when those services are rendered.

The Corporation determines the transaction price based on established billing rates reduced by contractual adjustments provided to third-party payors. Contractual adjustments are based on contractual agreement and historical experience. The Corporation considers the patient's ability and intent to pay the amount of consideration upon admission. Subsequent changes resulting from a patient's ability to pay are recorded as bad debt expense, which is included as a component of operating expenses in the statement of operations.

Net patient service revenue is reported at the estimated net realizable amounts from residents, third-party payors, and others for services rendered. Revenue under third-party agreements is subject to audit and retroactive adjustment. Provisions for estimated third-party payor settlements are provided in the period the related services are rendered. Differences between the estimated amounts accrued and interim and final settlements are reported in operations in the year of settlement.

Accounts Receivable - Resident and third-party receivables are stated at unpaid balances, less allowance for doubtful accounts. The Corporation provides for losses on accounts receivable using the allowance method. The allowance is based on experience, third-party contracts, and other circumstances, which may affect the ability of patients to meet their obligations. Receivables are considered impaired if full principal payments are not received in accordance with the contractual terms. It is the Corporation's policy to charge off uncollectible accounts receivable when management determines the receivable will not be collected.

<u>Contributions</u> - The Corporation reports support in conformity with U.S. generally accepted accounting principles for not-for-profit organizations. Contributions, including unconditional promises to give, are recognized as revenues in the period received or promised and are reported as either without donor restrictions or with donor restrictions, dependent on the existence and/or nature of any donor restrictions.

Unconditional promises to give as reflected in the accompanying balance sheet consist of pledges made under a capital improvement fund drive (Note 2) and remainder interest in assets held in irrevocable trusts by The Baptist Foundation of Oklahoma (The Foundation) (Note 3).

# BAPTIST VILLAGE RETIREMENT COMMUNITIES OF OKLAHOMA, INC. NOTES TO FINANCIAL STATEMENTS

(Continued)

For the Years Ended December 31, 2020 and 2019

<u>Donor Restrictions</u> - The Corporation reports gifts of cash or other assets as restricted support if they are received with donor stipulations that limit the use of the donated asset. When a donor restriction expires, through the passage of time or when a stipulated purpose is accomplished, with donor restricted net assets are reclassified as without donor restricted net assets and reported in the statement of operations as net assets released from restrictions. Donor restricted contributions whose restrictions are met within the same year as received are reflected as without donor restricted contributions in the accompanying financial statements.

Gifts of cash or other assets received under endowment agreements where donors have restricted use to the income from the assets are reported as increases in with donor restricted net assets. These assets are generally held in trust by The Foundation (Note 3) or by other trustees.

The Corporation reports gifts of property, equipment and long-lived assets as unrestricted support unless explicit donor stipulations specify how donated assets must be used. Gifts of long-lived assets with specific use restriction and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. The Corporation reports expiration of donor restrictions when the donated or acquired assets are placed in service.

<u>Property and Equipment</u> - The Corporation capitalizes property and equipment with a cost or fair market value at date of contribution of \$500 or more. Depreciation has been provided on the straight-line method. Interest cost incurred on borrowed funds during the period of construction of capital assets is capitalized as a component of the cost of acquiring those assets. Lives generally used are:

Land improvements	20 -40 years
Buildings	20 -50 years
Furniture and equipment	3 -10 years
Automobiles	3 -10 years

<u>Refundable Occupancy Agreements</u> - Residents entering into patio home occupancy agreements pay a cost fee for the right to occupy residences constructed at various communities on land owned by the Corporation. A portion of the cost fee is refundable and is recorded as a liability in the accompanying financial statements. The remainder is recorded as deferred revenue and is being amortized annually to rental income.

# BAPTIST VILLAGE RETIREMENT COMMUNITIES OF OKLAHOMA, INC. $\underline{\text{NOTES TO FINANCIAL STATEMENTS}}$

(Continued)

For the Years Ended December 31, 2020 and 2019

<u>Use of Estimates</u> - The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that effect certain reported amounts and disclosures. Accordingly, actual amounts could differ from those estimated.

<u>Income Taxes</u> - The Corporation has been recognized by the IRS as a not-for-profit corporation as described in Section 501(c)(3) of the Internal Revenue Code (IRC) and is exempt from federal income taxes on related income pursuant to Section 501(a) of the IRC.

The Corporation evaluates and accounts for their uncertain tax positions, if any, in accordance with GAAP, including the Corporation's tax position as a tax-exempt not-for-profit entity. Through the Corporation's evaluation of its uncertain tax positions, management has determined no uncertain tax positions exist as of December 31, 2020, which would require the Corporation to record a liability in its financial statements.

<u>Statement of Cash Flows</u> - For purposes of the statement of cash flows, only bank deposits subject to immediate withdrawal are considered to be cash equivalents.

#### 2. Unconditional Promises to Give

Pledges constitute unconditional promises to give and were recognized as support in the period received. Pledges have been valued net of an allowance for uncollectible pledges. All pledges are currently due within one year of the balance sheet date.

## 3. Investments

The following is a schedule of investments:

	Decemb	er 31,
	2020	2019
Held by The Baptist Foundation of Oklahoma, Inc.:		
Custodial funds:		
Subject to immediate withdrawal	\$23,958,047	\$22,619,713
Subject to time or purpose restrictions	18,326	17,592
Total custodial funds	23,976,373	22,637,305
Beneficial interest in perpetual trusts	10,447,928	9,604,139

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# BAPTIST VILLAGE RETIREMENT COMMUNITIES OF OKLAHOMA, INC. $\underline{\text{NOTES TO FINANCIAL STATEMENTS}}$

(Continued)

For the Years Ended December 31, 2020 and 2019

		Decembe	er 31,
		2020	2019
Remainder interest in trusts paying income to ot Remainder to be transferred upon expiration of income interests	thers:	98,291	96,567
Remainder to be permanently endowed	_	296,083	259,288
Total remainder interests	_	394,374	355,855
Total investments held by The Baptist Foundation of Oklahoma, Inc.	ation _	34,818,765	32,597,299
Other investments: Beneficial interest in perpetual trusts held by			
other trustees	_	287,321	265,944
Total investments	=	\$35,105,996	\$32,863,243
	De	cember 31,	
Custodial funds held by the Foundation consisted of the following:	2020	2019	
Baptist Foundation Institutional Investment Fund	\$23,673,60	04 \$22,087,0	17
Pooled domestic equities	213,55		
Pooled international equities	30,50	08 163,14	48
Pooled fixed income instruments	30,50		
Pooled alternative investments		80,19	
Mineral interests	9,87	71 7,4	<u>74                                    </u>
	\$23,958,04	\$22,619,7	13

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# BAPTIST VILLAGE RETIREMENT COMMUNITIES OF OKLAHOMA, INC. NOTES TO FINANCIAL STATEMENTS

(Continued)
For the Years Ended December 31, 2020 and 2019

Beneficial Interest in Perpetual Trusts Held by The Baptist Foundation of Oklahoma and Others
- The Corporation is the beneficiary of certain irrevocable trusts held and administrated by The
Baptist Foundation of Oklahoma as trustee. Under the terms of the perpetual trusts, the
Corporation has the irrevocable right to receive the income earned on the trust assets. The fair
value is recognized as an asset and as a with donor restricted contribution at the date the trust
is established. The Corporation's estimate of fair value is based on fair value information
received from the trustee. The assets consist of pooled investments and mineral interests. The

assets are not subject to the control or discretion of the Corporation. Gains and losses, which are not distributed by the trusts, are reflected as change in value of beneficial interests in the

statement of activities.

Under the terms of trusts held by others, the Corporation has the right to receive their percentage share of the trust income earned from trust assets. The Corporation's fair value of these trusts are recorded at the date the trust is established as an asset and as a with donor restricted contribution based on their beneficiary percentage as stated in the trust documents. These assets are not subject to the control or discretion of the Corporation. Gains and losses, which are not distributed by the trusts, are reflected as change in value of beneficial interests in the statement of activities.

Remainder Interests - The Corporation is the ultimate beneficiary under certain irrevocable agreements trusteed or administered by The Baptist Foundation of Oklahoma, Inc. Under these agreements, income is payable for life or a specified period of time to a beneficiary with the remainder payable to the Corporation. Agreements include gift annuity contracts, charitable remainder trusts and other irrevocable trusts under which the Corporation is a remainder beneficiary. These agreements constitute unconditional promises to give to be recognized as income when the promise is given. Gifts are valued by reducing total assets held by the Foundation by the present value of estimated future income payments over the term of the agreement or life expectancy of the income beneficiary utilizing a 5% discount rate. Based on these factors the present value of these remainder interests were as follows:

# BAPTIST VILLAGE RETIREMENT COMMUNITIES OF OKLAHOMA, INC. $\underline{\text{NOTES TO FINANCIAL STATEMENTS}}$

(Continued)

For the Years Ended December 31, 2020 and 2019

	Total	Specified Purpose	Passage of Time
Balance, January 1, 2019 2019 Activity:	\$775,324	\$339,106	\$436,218
Change in value of remainder	(421,281)	(79,818)	(341,463)
Present value of current year contributions	1,812		1,812
Balance, December 31, 2019	355,855	259,288	96,567
2020 Activity:			
Change in value of remainder	13,916	36,795	(22,879)
Present value of current year contributions	24,603		24,603
Balance, December 31, 2020	\$394,374	\$296,083	\$98,291

The change in value of remainder relates to changes in life beneficiaries interest based on mortality or contract terms.

<u>Investment Gains and Losses</u> - The following summarizes investment income and gains as reported in the financial statements net of investment advisory fees of \$5,611 and \$7,198, respectively:

	Decemb	per 31,
	2020	2019
Operating income:		
Investment and perpetual trust income	\$505,663	\$594,447
Net realized and unrealized gains (losses)	775,913	1,231,061
	1,281,576	1,825,508
With donor restricted net assets:		
Investment return net		467
Total investment income and soins (lesses)	¢1 201 576	¢1 925 075
Total investment income and gains (losses)	\$1,281,576	\$1,825,975
Earned on investments with:		
	\$1,246,425	\$1,695,388
The Baptist Foundation of Oklahoma	, ,	
Bank accounts and other	35,151	130,587
	¢1 201 576	¢1 925 075
	\$1,281,576	\$1,825,975

# BAPTIST VILLAGE RETIREMENT COMMUNITIES OF OKLAHOMA, INC. NOTES TO FINANCIAL STATEMENTS

(Continued)

For the Years Ended December 31, 2020 and 2019

#### 4. Notes Payable

### Eagle Ridge at Baptist Village of Broken Arrow

On December 18, 2003, the Corporation entered into an adjustable rate promissory note which was renewed on September 15, 2016 for an amount not to exceed \$2,500,000 for the acquisition of land improvements and buildings of the Eagle Ridge Development of the Baptist Village of Broken Arrow. The note is secured by the building site, residential duplex and fourplex buildings constructed on the site, and intangible assets related to the village. The Corporation is required to pay interest quarterly (currently 4.00%) and make mandatory principal payments under this note periodically and in connection with the execution of any life occupancy agreements. Final payment and all accrued unpaid interest is due on September 15, 2022. The balance outstanding at December 31, 2020 and 2019 was \$823,038.

### The Neighborhoods at Baptist Village of Broken Arrow

On January 22, 2009, the Corporation entered into an adjustable rate promissory note not to exceed \$6,500,000 for the construction of buildings consisting of 24 assistance in living apartments and 24 memory support apartments at The Neighborhoods at Baptist Village of Broken Arrow. This note is secured by the building site (39 acres) and buildings constructed on the site. During the construction phase of the note, the Corporation was required to pay interest only on a quarterly basis. On February 1, 2011, the note converted to a permanent phase with interest and principal payments due monthly over 240 substantially equal installments at the rate of interest in effect on that date. The interest during the permanent phase will be based on weekly average annual yield on United States Treasury Securities plus 225 basis points not to be below the floor rate of 4.0%. This rate may change every five years thereafter on February 1, 2016, 2021, and 2026. Final payment will be due and payable on January 1, 2031. The balance outstanding at December 31, 2020 was \$3,911,738 (\$4,223,556 - 2019).

### Baptist Village of Hugo

On March 11, 2013, a mortgage loan with UMB Bank, n.a. was established to pay off the line of credit that was used in paying off the Junior Lien Revenue Bonds, Series 1999. The loan is for 84 monthly payments with interest and principal due in the amount of \$8,190.96. The loan is in the amount of \$611,504 at 3.35% per annum. The mortgage consists of Real Property located at 1200 West Finley Street, Hugo, OK 74743. The bank also has a UCC security interest in assignment of rents. During the year ended December 31, 2020, the loan was paid off. The balance outstanding at December 31, 2019 was \$24,309.

# BAPTIST VILLAGE RETIREMENT COMMUNITIES OF OKLAHOMA, INC. $\underline{\text{NOTES TO FINANCIAL STATEMENTS}}$

(Continued)
For the Years Ended December 31, 2020 and 2019

#### Baptist Village of Oklahoma City

On July 8, 2013 the Corporation entered into an adjustable rate promissory note not to exceed \$8,000,000 for the construction of a 50 private room short-term rehab building and renovations to be located on the campus of Baptist Village of Oklahoma City. Maturity is twenty five (25) years from the date of permanent financing arrangements. Payments consist of eighteen (18) months advancing note with interest only payments quarterly beginning ninety (90) days from date of note, then three hundred (300) monthly principal and interest payments starting after the eighteen (18) month advancing note period.

The interest rate at permanent financing is based on the five (5) year CMT (US Treasury Constant Maturities) plus 2.25%, adjusted every five (5) years thereafter to the five (5) year CMT plus 2.25%, with a floor of 3.75%. The interest rate at December 31, 2020 and 2019 was 3.875%.

The loan is secured by a real mortgage on property and improvements described as The Baptist Village of Oklahoma City campus located at 9700 Mashburn Boulevard in Oklahoma City and assignment of all rents/leases associated with the subject property. The balance outstanding at December 31, 2020 was \$6,748,401 (\$6,980,793 - 2019).

#### Baptist Village of Ada

On November 1, 2001, the Corporation obtained a real estate first mortgage loan from a lending institution in the amount of \$170,000. This note has a current interest rate of 3.875% and was used for the purchase of property and improvements located adjacent to the Baptist Village of Ada. The final payment is due on November 1, 2022. The balance outstanding at December 31, 2020 was \$20,212 (\$30,128 - 2019).

### Baptist Village of Elk City

On December 4, 2014 the Corporation entered into an adjustable rate promissory note not to exceed \$6,500,000 for the construction of 60 assistance in living/memory support apartments to be located on 4.78 acres of land in Elk City, Oklahoma. On September 15, 2015 the construction project, which was 66% completed, was consumed by fire and declared a total loss. The Corporation received insurance proceeds of \$4,112,293 which was used to pay down the outstanding construction loan to \$1,000. On October 30, 2015, an amendment to the original construction loan was entered into by the Corporation and BancFirst which extended the issuance of the occupancy certificate to be no later than April 1, 2017 and the maturity date of

# BAPTIST VILLAGE RETIREMENT COMMUNITIES OF OKLAHOMA, INC. $\underline{\text{NOTES TO FINANCIAL STATEMENTS}}$

(Continued)

For the Years Ended December 31, 2020 and 2019

the loan to March 4, 2042. The interest rate calculation remained the same as on the original note calculation for both the construction and permanent financing periods. Maturity is twenty-five (25) years from the date of permanent financing arrangements. Payments consist of eighteen (18) months on the construction loan with interest only payments quarterly beginning ninety (90) days from date of note. The permanent loan is payable in three hundred (300) monthly principal and interest payments starting after the eighteen (18) month period.

The interest rate during the construction period is based on the thirty (30) day LIBOR (London Interbank Offered Rate) rate plus 2.10%, adjusted on the first day of each month during the eighteen (18) month advancing note period with a floor of 3.25%. The rate at December 31, 2016 was 3.25%. On April 1, 2017 permanent financing was obtained.

The interest rate on permanent financing is based on the five (5) year CMT (US Treasury Constant Maturities) plus 2.25%, adjusted every five (5) years thereafter to the five (5) year CMT plus 2.25%, with a floor of 3.75%. The rate at December 31, 2020 was 4.75%.

The loan is secured by a real estate mortgage on property and improvements described as The Baptist Village of Elk City campus located at 1500 West Country Club Road, Elk City, Oklahoma, 73644 and assignment of all rents/leases associated with the subject property. The balance outstanding at December 31, 2020 was \$5,925,691 (\$6,091,031 - 2019).

#### Acquisition of Three Residential Villages

On November 30, 2017, the Corporation acquired three existing residential villages from Baptist Healthcare of Oklahoma LLC. The Corporation and Baptist Healthcare have common roots in ministry that go back to the 1950's. These three residential villages are located in Miami, Grove and Cordell, Oklahoma. The purchase was funded by an advance on the Line Credit Loan with BancFirst in the amount of \$1,000,000 and the remainder from the The total purchase price including closing costs was Corporation's operating funds. \$1,199,750. This acquisition added 154 additional residential living apartments to the operations of the Corporation. Subsequent to the year ended December 31, 2017, the Corporation obtained permanent financing in the amount of \$1,000,000 on February 26, 2018, and the line of credit advance was repaid in full. The loan which was obtained through BancFirst, is for 15 years with a variable interest rate based on the five (5) year CMT (US Treasury Constant Maturities) plus 2.25% adjusted every five (5) years thereafter to the five (5) year CMT plus 2.25%, with a floor of 3.75%. The loan is secured by the Grove, Oklahoma property. The balance outstanding at December 31, 2020 was \$861,718 (\$912,517 - 2019). The interest rate is 4.75%.

# BAPTIST VILLAGE RETIREMENT COMMUNITIES OF OKLAHOMA, INC. $\underline{\text{NOTES TO FINANCIAL STATEMENTS}}$

(Continued)

For the Years Ended December 31, 2020 and 2019

#### Automobile Financing

The Corporation has purchased automobiles financed by promissory notes payable to BancFirst, Oklahoma City. The notes, which bear interest at rates ranging from 3.20% to 3.85%, are payable over periods ranging from 48 months and are collateralized by the automobiles. The balance outstanding at December 31, 2020 was \$113,011.

#### Line of Credit

The Corporation has established a \$1,000,000 line of credit with BancFirst renewed effective July 31, 2019 due within one year. Variable interest rate changes daily based on Prime plus 3.250% index, with a floor of 4.00%. There was no amount due at December 31, 2020.

The following schedules maturities for notes payable:

Year Ending		
December 31,		
2021		\$867,118
2022	1,699,339	
2023	865,029	
2024	893,634	
2025	932,939	
2026 and later	13,145,835	17,536,776
Total		\$18,403,894

#### 5. Pension Plan

All employees of the Corporation are eligible to participate in a defined contribution pension plan administered by Guidestone Financial Resources. Under the plan, the Corporation contributes an amount equal to 7% of the salaries of employees classified as administrators. Additionally, the Corporation matches up to 3% of the salaries of employees classified as administrators voluntary contributions. Pension expense for the year totaled \$208,089 (\$167,849 - 2019). Pension costs are funded as incurred.

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(Continued)

For the Years Ended December 31, 2020 and 2019

#### 6. Postretirement Benefits Other Than Pensions

The Corporation provides insured health benefits and dental coverage to employees classified as administrators employed January 1, 2007 or earlier, and spouses, after 15 years of service at age 65. Estimated costs of these benefits are recognized during the employees' active service period.

GAAP requires the funded status of defined benefit pension and other postretirement plans be fully recognized in the financial statements.

The following summarizes the funded status of the plan:

-	December 31,		
	2020	2019	
Accumulated postretirement benefit obligations:	ф <b>доо до</b> 4	0.650, 450	
For retirees	\$702,754	\$659,472	
For active employees not fully eligible	23,281	199,014	
For active fully eligible employees	1,454,629	1,134,713	
Plan assets at fair value	2,180,664	1,993,199	
	2,180,644	1,993,199	
Unrecognized gain (loss)	40,116	205,221	
Change in without donor restricted net assets	(40,116)	(205,221)	
Accrued postretirement benefit cost	\$2,180,664	\$1,993,199	

The change in accrued postretirement benefit cost for the year ended December 31, is as follows:

	2020	2019
Accrued postretirement benefit cost - January 1	\$1,993,199	\$1,789,273
Net postretirement benefit costs	76,460	22,860
Benefits paid	(54,100)	(55,412)
Change in without donor restricted net assets	165,105	236,478
Accrued postretirement benefit cost - December 31	\$2,180,664	\$1,993,199

(Continued)

For the Years Ended December 31, 2020 and 2019

In determining the obligation under the plan, a weighted average discount rate of 2.51% was assumed for 2020 and 3.23% for 2019. Health care (premiums) costs were estimated to increase by 5.45% in 2020, with ratable annual reductions until an ultimate rate of 3.90% is reached in 2029. In calculating the liabilities at January 1, 2020, an increase of 5.45% decreasing to 3.90% in 2029 was used. Differences in actual results from original assumptions are reflected as an unrecognized gain (loss) at December 31, 2020.

#### 7. Affiliated Entities

As disclosed in Note 1, the Corporation is affiliated with the Baptist General Convention of the State of Oklahoma (the Convention), its affiliates and various other Baptist organizations. Principal affiliates of the Convention and thus the Corporation, are The Baptist Foundation of Oklahoma, The Oklahoma Baptist University, and Oklahoma Baptist Homes for Children. For this purpose, affiliates are those organizations whose directors or trustees are elected by the participating messengers from churches of the Baptist General Convention of the State of Oklahoma at its annual meeting.

The Corporation receives appropriations from the Cooperative Program of the Convention. Appropriations received for the year were \$600,075 (\$650,641 - 2019).

#### 8. Leased Facilities

The Corporation leases office space from the Convention under an annual lease agreement. Expenses in 2020 and 2019 totaled \$117,180. Annual rentals for 2021 are expected to approximate \$124,355.

(Continued)

For the Years Ended December 31, 2020 and 2019

#### 9. Restriction on Assets

Net assets with donor restrictions were as follows for the years ended December 31, 2020 and 2019:

	2020	2019
Specific Purpose:		
Construction projects	\$18,326	\$17,591
Passage of Time: Remainder interests held in trust	394,374	355,856
Perpetual in Nature: Beneficial interests in perpetual trusts	10,718,741	9,870,081
Total	\$11,131,441	\$10,243,528

### 10. Commitments, Contingencies and Concentrations of Credit Risk

The Corporation self-insures workers' compensation claims. Insurance is carried to limit liability on individual and aggregate claims. The Corporation has recognized as expense in the current year the amount of claims paid for the year and an amount to accrue estimated future claims arising from losses in the current period.

Periodically in the course of operations, the Corporation may have cash on deposit with financial institutions in excess of federally insured amounts.

The providing of geriatric care services to the elderly creates the risk of potential malpractice claims. While there are no current asserted or unasserted claims in excess of liability insurance coverage in force, it is possible that events may occur in the ordinary course of business which could give rise to future claims.

(Continued)
For the Years Ended December 31, 2020 and 2019

#### 11. Disclosure About Fair Value of Financial Instruments

<u>Fair Value Measurements</u> - U.S. generally accepted accounting principles requires the Corporation to disclose estimated fair value for all financial instruments. Under GAAP, fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (i.e., the "exit price") in an orderly transaction between market participants at the measurement date.

The Corporation uses the fair valuation methodologies of The Baptist Foundation of Oklahoma (the Foundation). In determining fair value, the Foundation uses various valuation approaches. These standards establish a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The Foundation uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Foundation measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs are only used when Level 1 and Level 2 inputs are not available.

- **Level 1** Valuations based on unadjusted quoted prices in active markets for identical assets or liabilities that the Foundation has the ability to access. Valuation adjustments and block discounts are not applied to Level 1 securities. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these securities does not entail a significant degree of judgment.
- Level 2 Valuations are based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.
- **Level 3** Valuations based on inputs that are unobservable and significant to the overall fair value measurement.

The availability of valuation techniques and observable inputs can vary from security to security and is affected by a wide variety of factors, including the type of security, whether the security is new and not yet established in the marketplace, and other characteristics particular to the transaction. To the extent that valuation is based on models or inputs that are less observable or unobservable in the market, the determination of fair value requires more judgment. Those

(Continued)
For the Years Ended December 31, 2020 and 2019

estimated values do not necessarily represent the amounts that may be ultimately realized due to the occurrence of future circumstances that cannot be reasonably determined. Because of the inherent uncertainty of valuation, those estimated values may be materially higher or lower than the values that would have been used had a ready market for the securities existed. Accordingly, the degree of judgment exercised by the Foundation in determining fair value is greatest for securities categorized in Level 3. In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the level in the fair value hierarchy within which the fair value measurement falls in its entirety is determined by the lowest level input that is significant to the fair value measurement.

Fair value is a market-based measure considered from the perspective of a market participant rather than an entity-specific measure. Therefore, even when market assumptions are not readily available, the Foundation's own assumptions are set to reflect those that market participants would use in pricing the asset or liability at the measurement date.

Certain investments that are measured at fair value using net asset value per share (or its equivalent) practical expedient have not been categorized in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of financial position.

Cash and cash equivalents:

The carrying value approximates fair value. Investments consist of the following:

#### Pooled Domestic Equities, International Equities, and Fixed Income Instruments

The fair values are based on quoted market prices of these investments, however, the Corporation's interest represent an interest in pooled funds held by its agent (the Foundation) valued at net asset value. There are no redemption restrictions or capital calls on the funds valued at net asset value.

(Continued)

For the Years Ended December 31, 2020 and 2019

#### Pooled Charitable Spending Policy Funds

The pooled charitable spending policy funds are calculated based on a number of factors including obtaining an understanding of the funds' underlying investments, strategy, positions and valuation and comparing information provided by the fund administrator or general partner to other available information such as sector data and indexes. The Corporation's interest is carried at net asset value. There are no redemption restrictions or capital calls on the funds valued at net asset value.

#### Pooled Alternative Investments

Pooled alternative investments are investments in structured settlements, distressed debt and equity, venture capital, private equity, real estate, hedge funds and future contracts. The Corporation's interest is carried at net asset value. There are no redemption restrictions or capital calls on the funds valued at net asset value.

#### Mineral Interests

The fair value of mineral interests is determined by using a multiple of four of the average annual production income less lease bonuses.

#### Beneficial Interest in Funds Held by Others

The fair value of beneficial interest in funds held by others is estimated at the present value of future trust payments, based on the Corporation's proportionate share of the trust's assets as represented by the fund manager for the charitable remainder trusts and the underlying net asset value of pooled funds for beneficial interests to be held in perpetuity.

#### Post Retirement Benefit Liability

The present value of the post-retirement benefit liability is calculated using the estimated benefits to be paid based on the life expectancy using mortality tables as calculated by an actuary.

The following table presents the fair value measurements of assets and liabilities recognized in the accompanying statements of financial position measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at December 31:

(Continued)

For the Years Ended December 31, 2020 and 2019

		2020		
		Fair Value Measurement Using		
		Quoted Prices	Significant	
		in Active	Other	Significant
		Markets for	Observable	Unobservable
		Identical Assets	Inputs	Inputs
	Fair Value	(Level 1)	(Level 2)	(Level 3)
		<u> </u>	<u> </u>	
Assets:				
Investments:				
Mineral interests	\$9,871	\$	\$	\$9,871
Beneficial interest in				
funds held by:				
The Baptist Foundation				
of Oklahoma	10,860,628		10,860,628	
Other trustees	287,321		287,321	
	11,147,949		11,147,949	
December 11 in a stance of mot				
Reconciling items at net asset value:				
	212.556			
Pooled domestic equities	213,556			
Pooled international				
equities	30,508			
Pooled fixed income				
instruments	30,508			
Pooled alternative				
investments				
	274,572			
Reconciling items at cost:				
Baptist Foundation				
Institutional				
Investment Fund	23,673,604			
Total investments	\$35,105,996	\$	\$	\$
Liabilities:				
Post-retirement				
benefits liability	\$2,180,664	\$	\$	\$

(Continued)

For the Years Ended December 31, 2020 and 2019

		2019			
		Fair Value Measurement Using			
		Quoted Prices in Active Markets for Identical Assets	Significant Other Observable Inputs	Significant Unobservable Inputs	
	Fair Value	(Level 1)	(Level 2)	(Level 3)	
Assets: Investments: Mineral interests	\$7,474	\$	\$	\$7,474	
Beneficial interest in funds held by: The Baptist Foundation					
of Oklahoma Other trustees	9,977,586 265,944		9,977,586 265,944		
	10,243,530		10,243,530		
Reconciling items at net asset value:					
Pooled domestic equities Pooled international	195,491				
equities Pooled fixed income	179,937				
instruments Pooled alternative	75,193				
investments	54,246				
	504,867				
Reconciling items at cost: Baptist Foundation Institutional					
Investment Fund	22,107,372				
Total investments	\$32,863,243	\$	\$	\$	
Liabilities:					
Post-retirement benefits liability	\$1,993,199	\$	\$	\$	

(Continued)

For the Years Ended December 31, 2020 and 2019

The following table provides further details of the Level 3 fair value measurements:

	Year Ended December 31,		
	2020 2019		
Beginning balance Additional investments Investment distributions	\$7,474	\$17,910	
Investment gains (losses)	2,397	(10,436)	
Ending balance	\$9,871	\$7,474	

### 12. Liquidity and Availability of Resources

The Corporation's financial assets available within one year of the statement of financial position date are as follows:

	December 31,		
	2020 2019		
Cash and cash equivalents	\$12,592,959	\$11,205,616	
Accounts receivable (net)	2,406,110	2,506,385	
Contributions receivable (net)	125,517	128,717	
Short term investments with			
Baptist Foundation of Oklahoma	23,976,373	22,637,305	
Financial assets available to meet general			
expenditures over the next twelve months	\$39,100,959	\$36,478,023	

The Corporation is substantially supported by fees for various services provided by the Corporation which are billed monthly, either to clients or third party providers. Payment is expected to be collected in the month billed. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditures within one year of the statement of financial position. Financial assets are structured to be available as general expenditures, liabilities and other obligations come due. In addition, the Corporation invest cash in excess of daily requirements in short term interest bearing accounts. The Corporation has a goal to maintain financial assets on hand, consisting of cash, short-term investments, and other short term investments, to equal at least 180 days of operating expenses, which on average is approximately \$20,350,000. In the event of an unanticipated liquidity need, the Corporation could also draw on its \$1,000,000 line of credit discussed in Note 4.

(Continued)

For the Years Ended December 31, 2020 and 2019

### 13. Subsequent Events

Management has evaluated subsequent events through	_, the date which the
financial statements were available to be issued, and determined that no su	ıbsequent events have
occurred that require adjustment to or disclosure in the financial stateme	ents.



#### MANAGEMENT LETTER

May 11, 2021

Audit Committee Oklahoma Baptist Homes for Children, Inc. Oklahoma City, Oklahoma

In planning and performing our audit of the financial statements of Oklahoma Baptist Homes for Children, Inc. (OBHC) for the year ended December 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered OBHC's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing an opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of OBHC's internal control. Accordingly, we do not express an opinion on the effectiveness of OBHC's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

Professional standards define a material weakness and a significant deficiency as follows:

A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the organization's financial statements will not be prevented, or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our comments concerning internal control and other significant matters are presented as follows:

Audit Committee Matters

#### **Financial Information - Page 448**

Audit Committee Oklahoma Baptist Homes for Children, Inc. May 11, 2021 Page 2

This communication is intended solely for the information and use of management, the board of directors, and others within OBHC and is not intended to be and should not be used by anyone other than these specified parties.

We will be pleased to further discuss these matters with you and want to express our sincere appreciation to the staff for the cooperation and assistance received during the audit engagement and for the opportunity to serve Oklahoma Baptist Homes for Children, Inc.

Sincerely yours,

CAPIN CROUSE LLP

Capin Crouse LLP

#### **AUDIT COMMITTEE MATTERS**

The following information about our audit, as required by professional standards, is considered to be significant and relevant to the responsibilities of those charged with governance in overseeing the financial reporting process.

### Auditors' Responsibility under U.S. Generally Accepted Auditing Standards

As independent auditors of the financial statements, we are responsible for:

- Performing the audit in accordance with U.S. generally accepted auditing standards.
- Designing the audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement.
- Forming and expressing an opinion about whether the financial statements, that have been prepared by management with the oversight of those charged with governance, are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America.

An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of OBHC's internal control over financial reporting.

Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities. Because of the concept of reasonable assurance and because we did not perform a detailed examination of all transactions, there is the risk that material errors, fraud, or other illegal acts may exist and not be detected by us.

#### **Independence**

Under professional standards, including Rule 101 of the American Institute of Certified Public Accountants' Code of Professional Conduct and its interpretations and rulings, we are required to communicate all relationships between CapinCrouse LLP and the board that, in our professional judgment, may reasonably be thought to bear on independence.

We are not aware of any relationships or services that would jeopardize this condition. We affirm our objectivity and independence in performing our audit services in conformity with professional standards.

#### **Qualitative Aspects of Accounting Practices**

Accounting policies—Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used are described in Note 2 to the financial statements.

Changes in accounting policies—No new accounting policies were adopted, and the application of existing policies was not changed during the year.

#### **AUDIT COMMITTEE MATTERS, continued**

#### **Qualitative Aspects of Accounting Practices, continued**

Recently issued pronouncements—The following pronouncements have been issued by the Financial Accounting Standards Board (FASB). The following are the most significant to not-for-profit organizations. As certain pronouncements could have a significant impact on future financial statements, we encourage management to begin considering the impact.

### Effective for Current Year 2022:

- ASU 2016-02, Leases:
  - The ASU will require organizations that lease assets to recognize on the statement of financial position the assets and liabilities for the rights and obligations created by the leases. A lessee will be required to recognize assets and liabilities for leases with lease terms of more than 12 months.
  - The accounting by organizations that own the assets leased by the lessee (lessor accounting) will remain largely unchanged.
  - o Early implementation is permitted and a modified retrospective approach is required.
- ASU 2020-07, Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets
  - The new guidance increases transparency of contributed nonfinancial assets for not-for-profit (NFP) entities through enhancements to presentation and disclosure. The amendments in this ASU address certain stakeholders' concerns about the lack of transparency about the measurement of contributed nonfinancial assets recognized by NFPs, as well as the amount of those contributions used in an NFP's programs and other activities.
  - o Requires NFPs to present contributed nonfinancial assets as a separate line item in the statement of activities.
  - o The following disclosures are also required:
    - Disaggregation of the amount of contributed nonfinancial assets recognized within the statement of activities by category that depicts the type of contributed nonfinancial assets
    - Qualitative information about whether the contributed nonfinancial assets were either monetized or utilized during the reporting period
    - The policy about monetizing rather than utilizing contributed nonfinancial assets
    - A description of any donor-imposed restrictions associated with the contributed nonfinancial assets
    - A description of the valuation techniques and inputs used to arrive at fair value
    - The principal market (or most advantageous market) used to arrive at fair value if it is a market in which
      the recipient NFP is prohibited by a donor-imposed restriction from selling or using the contributed
      nonfinancial assets
  - o Effective for annual periods beginning after June 15, 2021, and interim periods with annual periods beginning after June 15, 2022.
  - o Early implementation is permitted and a retrospective approach is required.

Significant and unusual transactions—Under professional standards, we are required to inform you about transactions we noted that were both significant and unusual, or transactions for which there is a lack of authoritative guidance or consensus. We noted no such transactions entered into by OBHC during the year.

#### **AUDIT COMMITTEE MATTERS, continued**

#### **Qualitative Aspects of Accounting Practices, continued**

Uncorrected misstatements—There were no uncorrected misstatements identified during the audit.

Material corrected misstatements—There were no material corrected misstatements identified during the audit.

Other corrected misstatements—There were no other corrected misstatements identified during the audit.

Accounting estimates—Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events, and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Issues concerning significant estimates made by management include:

- Management's identification of significant accounting estimates
- Management's process for making significant accounting estimates
- Risks of material misstatement
- Indicators of possible management bias
- Disclosure of estimation uncertainty in the financial statements

The most significant estimates include:

- Fair value of beneficial interest in funds held by others
- Depreciation of property and equipment
- Actuarial present value calculations for annuities and trusts
- Actuarial calculation of post-retirement benefit obligation
- Valuation of gifts-in-kind contributions
- Allocation of expenses on a functional basis

We reviewed the process and basis for management's judgments and estimates impacting key accounting and financial reporting areas and concluded they are reasonable in relation to the financial statements taken as a whole.

Financial statements disclosures and related matters—We considered issues involved and related judgments made, in formulating sensitive financial statements disclosures and believe they are presented with overall neutrality, consistency, and clarity.

Representations requested from management—A copy of the letter containing representations requested from management is attached.

#### Significant Difficulties Encountered During the Audit

We are pleased to report that there were no significant difficulties in dealing with management in performing and completing our audit.

#### **Disagreements with Management**

Professional standards define disagreements with management, whether or not resolved to our satisfaction, as a matter concerning financial accounting, reporting, or auditing that could be significant to the financial statements or the independent auditors' report.

We are pleased to report that no such disagreements arose during the course of our audit.

#### **AUDIT COMMITTEE MATTERS, continued**

#### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts.

To our knowledge, there were no such consultations with other accountants.

#### **Significant Issues Discussed with Management**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the independent auditors. However, any discussions occurred in the normal course of our professional relationship, and our responses were not a condition to our retention.

#### Oklahoma Baptist Homes for Children

May 11, 2021

Capin Crouse, LLP 9085 E. Mineral Circle, Suite 305 Centennial, CO 80112

This representation letter is provided in connection with your audits of the financial statements of Oklahoma Baptist Homes for Children Inc. (OBHC), which comprise the statements of financial position as of December 31, 2020 and 2019, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audits.

#### **Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 8, 2021, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with U.S. GAAP. We have disclosed to you the identity of OBHC's related parties and all the related-party relationships and transactions of which we are aware.
- 7) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- 8) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 9) Significant estimates and material concentrations have been appropriately disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which OBHC is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.

- 11) In regard to the preparation of the financial statements, various workpapers and journal entries, and related notes services performed by you, we have—
  - Assumed all management responsibilities.
  - Designated an individual who has suitable skill, knowledge, or experience to oversee the services.
  - Evaluated the adequacy and results of the services performed.
  - Accepted responsibility for the results of the services.
- 12) As of the reporting date, we qualify for and have certified that we have met the requirements for having a need for the Paycheck Protection Program (PPP) loan and have the maintained intent to carry the proceeds as a loan until a forgiveness notification is received from the U.S. Small Business Administration or lender notifying us of the amount forgiven.

#### **Information Provided**

- 13) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - b) Additional information that you have requested from us for the purpose of the audits.
  - c) Unrestricted access to persons within OBHC from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of the governing board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 14) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 15) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 16) We have no knowledge of any fraud or suspected fraud that affects OBHC and involves:
  - a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the financial statements.
- 17) We have no knowledge of any allegations of fraud or suspected fraud affecting OBHC's financial statements communicated by employees, former employees, grantors, regulators, or others.
- 18) We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
- 19) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 20) We have disclosed to you the identity of OBHC's related parties and all the related-party relationships and transactions of which we are aware.
- 21) OBHC has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.

- 23) Oklahoma Baptist Homes for Children is an exempt organization under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize OBHC's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.
- 24) We have developed processes and controls to identify and evaluate whether conditions or events exist that raise substantial doubt about OBHC's ability to continue as a going concern. We have performed this assessment and there are no material uncertainties that may cast significant doubt about OBHC's ability to continue as a going concern through one year after the financial statement issuance date.

#### FOR OKLAHOMA BAPTIST HOMES FOR CHILDREN:

Sea Mileen
Greg McNeece, President
Stephen Schaus
Stephen Schaus, Outsourced CFO
And Januar
Judy Lewis, Financial Director



Financial Statements With Independent Auditors' Report

December 31, 2020 and 2019



# Financial Information - Page 457

# OKLAHOMA BAPTIST HOMES FOR CHILDREN, INC.

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#### INDEPENDENT AUDITORS' REPORT

Audit Committee Oklahoma Baptist Homes for Children, Inc. Oklahoma City, Oklahoma

We have audited the accompanying financial statements of Oklahoma Baptist Homes for Children, Inc. which comprise the statements of financial position as of December 31, 2020 and 2019, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Audit Committee Oklahoma Baptist Homes for Children, Inc. Oklahoma City, Oklahoma

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Oklahoma Baptist Homes for Children, Inc., as of December 31, 2020 and 2019, and the changes in its net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Colorado Springs, Colorado

Capin Crouse LLP

May 11, 2021

## **Statements of Financial Position**

	December 31,			
	2020			2019
ASSETS:				
Current assets:	\$	3,171,674	\$	1,905,726
Cash and cash equivalents	Ф		Ф	
Accounts receivable—Oklahoma Baptists and other		198,314		130,456
Prepaid expenses Asset held for sale		144,307		48,374
Asset neid for sale		548,370		548,370
<b>Y</b>		4,062,665		2,632,926
Investments		20,289,003		18,925,346
Fixed assets—net		12,120,444		11,984,479
Deposit and other		61,980		65,737
Beneficial interest in funds held by others		65,386,192		63,381,943
Total Assets	\$	101,920,284	\$	96,990,431
LIABILITIES AND NET ASSETS:				
Liabilities:				
Current liabilities:				
Accounts payable and accrued liabilities	\$	614,469	\$	651,990
Payroll protection program loan, current portion	Ψ	851,136	Ψ	-
rayron proceedin program roam, earront portion		1,465,605		651,990
Payroll protection program loan, less current portion		288,164		031,770
Post-retirement benefits liability		2,433,043		1,991,273
Tost remement benefits intolity		4,186,812		2,643,263
Net assets:		4,100,012		2,043,203
Net assets without donor restrictions		20,236,904		19,976,064
Net assets with donor restrictions:				
Restricted by purpose or time		13,675,201		12,505,969
Restricted in perpetuity		63,821,367		61,865,135
		77,496,568		74,371,104
		97,733,472		94,347,168
Total Liabilities and Net Assets	\$	101,920,284	\$	96,990,431

### **Statements of Activities**

	Year Ended December 31,		
	2020	2019	
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:			
Operating Support, Revenue, and Other Additions: Contributions:			
Cooperative program contributions	\$ 606,948	\$ 662,738	
Other contributions	6,071,108	5,202,508	
	6,678,056	5,865,246	
Revenue:			
Investment income-distributions appropriated	3,382,020	3,253,749	
Other income	152,044	307,371	
	3,534,064	3,561,120	
Total Operating Support and Revenue	10,212,120	9,426,366	
Net assets released from restriction:			
Purpose and time restrictions	1,914,342	1,138,702	
Total Operating Support, Revenue and Other Additions	12,126,462	10,565,068	
Total Operating Support, Revenue and Other Additions	12,120,402	10,303,008	
Operating expenses:			
Program expenses:			
Children's programs	6,731,136	7,079,006	
Hope pregnancy centers	1,969,761	1,928,197	
Supporting activities:			
Home office	1,981,733	2,015,078	
Fund-raising	1,738,024	1,859,270	
Total Operating Expenses	12,420,654	12,881,551	
Change in Net Assets from Operations	(294,192)	(2,316,483)	
Non-Operating Change in Net Assets Without Donor Restrictions:			
Other components of net periodic postretirement cost	(61,263)	(79,182)	
Postretirement-related changes other than net periodic postretirement costs	(376,661)	28,043	
Capital contributions	368,533	164,107	
Investment income	624,423	4,852,275	
Change in Net Assets from Non-Operating Activities	555,032	4,965,243	
Change in Net Assets Without Donor Restrictions	260,840	2,648,760	

(continued)
See notes to financial statements

### **Statements of Activities**

(continued)

	Year Ended December 31,		
	2020	2019	
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS:			
Operating Support, Revenue, and Other Additions	12,126,462	10,565,068	
Operating Expenses	(12,420,654)	(12,881,551)	
Change in Net Assets from Operations	(294,192)	(2,316,483)	
Change in Net Assets from Non-Operating Activities	555,032	4,965,243	
Change in Net Assets Without Donor Restrictions	260,840	2,648,760	
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:			
Contributions	1,713,642	1,592,592	
Capital contributions	1,179,843	422,003	
Contributions to beneficial trust	566,100	966,908	
Total Contributions	3,459,585	2,981,503	
Investment income	142,072	225,240	
Change in value of beneficial interests	1,438,149	1,097,492	
Net assets released from restrictions:			
Purpose and time restrictions	(1,914,342)	(1,138,702)	
Change in Net Assets with Donor Restrictions	3,125,464	3,165,533	
Change in Net Assets	3,386,304	5,814,293	
Net Assets, Beginning of Year	94,347,168	88,532,875	
Net Assets, End of Year	\$ 97,733,472	\$ 94,347,168	

### **Statements of Cash Flows**

	Year Ended December 31,			
		2020		2019
	' <u></u>	_		_
CASH FLOWS FROM OPERATING ACTIVITIES:	Ф	2 20 6 20 4	Φ	5.014.202
Change in net assets	\$	3,386,304	\$	5,814,293
Adjustments to reconcile change in net assets to				
net cash provided (used) by operating activities:		1 155 101		1 10 6 550
Depreciation		1,177,101		1,196,550
Donated fixed assets		(7.66.405)		(43,087)
Net realized and unrealized gains on investments		(766,495)		(4,852,275)
Income from amortization of discount on pledges receivable		2.510		38,270
(Gain) loss on sale of fixed assets		3,512		(117,196)
Contributions restricted for long-term purposes		(2,114,476)		(1,553,018)
Change in value of beneficial interest in funds held by others		(1,438,149)		(1,097,492)
Changes in operating assets and liabilities:		(160.024)		(2.016)
Receivables, deposits, and other assets		(160,034)		(3,916)
Accounts payable, accrued liabilities,		404 240		(170.766)
and post-retirement benefits liability		404,249		(170,766)
Net Cash Provided (Used) by Operating Activities		492,012		(788,637)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Purchases of fixed assets		(1,337,778)		(436,686)
Proceeds on sale of fixed assets		21,200		131,428
Payments on long-term pledge receivable		-		521,675
Purchases of investments		(4,557,159)		(8,303,609)
Proceeds from sale of investments		3,393,897		6,925,452
Net Cash Used by Investing Activities		(2,479,840)		(1,161,740)
CASH FLOWS FROM FINANCING ACTIVITIES:				
Proceeds for contributions restricted for:				
Capital projects		1,548,376		586,110
Beneficial interest in funds held by others		566,100		966,908
Proceeds from payroll protection program loan		1,139,300		_
Net Cash Provided by Financing Activities		3,253,776		1,553,018
Change in Cash and Cash Equivalents		1,265,948		(397,359)
Cash and Cash Equivalents, Beginning of Year		1,905,726		2,303,085
Cash and Cash Equivalents, End of Year	\$	3,171,674	\$	1,905,726
CURRY EMENTAL DAMA	<del></del>			
SUPPLEMENTAL DATA:	Φ.		Φ.	E < 0 . 1.1.0
Contributed services and gifts-in-kind received	\$	652,514	\$	762,412
Beneficial interest assets moved to investments	\$		\$	6,419,201
Fixed assets reclassified to asset held for sale	\$		\$	548,370
Fixed asset additions not yet paid for	\$	-	\$	168,330

See notes to financial statements

#### **Notes to Financial Statements**

December 31, 2020 and 2019

#### 1. NATURE OF ORGANIZATION:

Oklahoma Baptist Homes for Children, Inc. (OBHC) is an Oklahoma not-for-profit organization supported primarily by private donations. OBHC was incorporated in September 1993 and began operations on January 1, 1994, to demonstrate God's love by providing hope through empowering children and their families to follow Christ. With donated funds, OBHC operates four homes or other living facilities for children in need and six hope pregnancy centers, including a mobile unit. Prior to 1994, OBHC was a division of the Baptist General Convention of Oklahoma (Oklahoma Baptists). OBHC is a nonprofit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC) and comparable state law(s). However, OBHC is subject to federal income tax on any unrelated business taxable income. In addition, OBHC is not classified as a private foundation within the meaning of Section 509(a) of the IRC.

### 2. <u>SIGNIFICANT ACCOUN</u>TING POLICIES:

OBHC maintains its accounts and prepares its financial statements on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosures of any contingent assets and liabilities at the date of the financial statements, and the reported revenues and expenses during the reporting period. Actual results could differ from the estimates. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

#### CASH AND CASH EQUIVALENTS

For purposes of the statements of financial position and cash flows, OBHC considers cash on hand and deposits in banks to be cash and cash equivalents, excluding cash and cash equivalents related to OBHC's investment strategies held in investment accounts. OBHC maintains cash balances at financial institutions located in Oklahoma. As of December 31, 2020 and 2019, the cash accounts maintained exceeded federally insured limits by approximately \$2,579,000 and \$2,277,000, respectively. OBHC has not experienced any losses on such accounts and believes it is not exposed to any significant credit risk.

#### INVESTMENTS AND INVESTMENT INCOME

Investments in pooled equity securities, fixed income instruments, spending policy pool, and church building loans are carried at net asset value. Mineral rights are carried at estimated fair value. Gains and losses on pooled investments are reported in the statements of activities as increases or decreases in net assets without donor restrictions unless their use is restricted by purpose, time, or in perpetuity by donor stipulations or by law. See Note 7 for fair value measurements and disclosures.

#### **Notes to Financial Statements**

December 31, 2020 and 2019

#### 2. SIGNIFICANT ACCOUNTING POLICIES, continued:

#### INVESTMENTS AND INVESTMENT INCOME, continued

The Baptist Foundation of Oklahoma, doing business as WatersEdge Ministry Services (WatersEdge), was created for the purpose of receiving and managing all investments for the various Baptist entities, including OBHC. The investments managed by WatersEdge are separated into the following categories:

Custodial—Non-endowment investments held by WatersEdge for which the principal and income is directed by OBHC, including donor funds invested until expended for the specified purpose.

Other–Bond mutual funds held for use in the 403(b) retirement plan.

Investment securities are exposed to various risks, such as interest rate, market, and credit risk. Due to the risks associated with certain investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near term, and those changes could materially affect the financial statements.

#### ASSET HELD FOR SALE

Asset held for sale consists of a building that is currently on the market. It is recorded at the lower of carrying value or fair market value less the estimated cost to sell the property. Management anticipates this property will sell within one year of the statement of financial position date.

#### **FIXED ASSETS**

Fixed assets are recorded at cost. It is OBHC's policy to capitalize all furniture and fixtures, equipment, and vehicles with a cost in excess of \$5,000 and all buildings and leasehold improvements with a cost in excess of \$25,000. The cost and related accumulated depreciation of assets sold or retired are removed from the accounts and the resulting gains or losses are included in the statements of activities. Maintenance repairs and minor renewals are expensed as incurred. These assets are depreciated over their estimated useful lives using the straight-line method. The following useful lives are used:

Furniture and fixtures	6-20 years
Equipment	6 years
Vehicles	3 years
Buildings and leasehold improvements	10-40 years

#### **Notes to Financial Statements**

December 31, 2020 and 2019

#### 2. SIGNIFICANT ACCOUNTING POLICIES, continued:

#### BENEFICIAL INTEREST IN FUNDS HELD BY OTHERS

OBHC is the beneficiary of certain irrevocable trusts held and administered by the WatersEdge and others. Under the terms of perpetual trusts, OBHC has the irrevocable right to receive the income earned on the trust assets. The fair value is recognized as an asset and as a contribution with donor restrictions at the date the trust is established, based on the nature of the agreement. OBHC's estimate of fair value is based on fair value information received from the respective trustees. The assets consist of equities, pooled investments, and mineral interests. These assets are not subject to the control or discretion of OBHC. Gains and losses, which are not distributed by the trusts, are reflected as change in value of beneficial interests in the statements of activities. Distributions from the trusts not appropriated for spending are reflected as non-operating investment gains and losses. Quarterly distributions received for Q1-Q4 2020, were approximately \$814,000, \$877,000, \$854,000, and \$1,021,000, respectively. Quarterly distributions received for Q1-Q4 2019, were approximately \$910,000, \$858,000, \$810,000, and \$895,000, respectively.

Under the terms of other trusts, OBHC has an irrevocable right to receive their percentage share of the trust assets at a future date, usually the termination of the trust. These agreements constitute unconditional promises to give and are recognized as income in the period the promise is given. Gifts are valued by reducing total assets held by the WatersEdge by the present value of estimated future income payments over the term of the agreement or life expectancy of the income beneficiary utilizing a five percent discount rate. The assets consist of pooled investments and mineral rights. These assets are not subject to the control or discretion of OBHC. Gains and losses, which are not distributed by the trusts, are reflected as change in value of beneficial interests in the statements of activities.

#### POST RETIREMENT BENEFITS OTHER THAN PENSIONS

OBHC sponsors unfunded post-retirement health care, life insurance, and retirement gift benefits. These post-retirement benefits are offered to all full time employees that were hired prior to September 27, 1994. As of September 2012, OBHC decided to eliminate the retirement gifts to active employees upon retirement. Individuals who complete 15 years of current, continual service and retire at full retirement age set by social security will receive \$200 per month in a health reimbursement arrangement. Estimated costs of these benefits are recognized during the employees' active service period. Several assumptions are made in determining the obligation associated with the plan. The assumptions used in determining the obligation are described in detail in Note 9.

#### **Notes to Financial Statements**

December 31, 2020 and 2019

#### 2. SIGNIFICANT ACCOUNTING POLICIES, continued:

#### NET ASSET CLASSIFICATIONS

Net assets have been segregated to achieve a proper segregation and fair presentation of those resources available for use at the discretion of the board and those resources over which the board has little, if any, discretion as to use because of externally imposed restrictions. The following net asset segregations have been established for OBHC:

*Net assets without donor restrictions* are those resources over which the governing board has discretionary control to use in carrying on the operations of OBHC and those restricted in fixed assets—net.

Net assets with donor restrictions include resources of OBHC related to gifts with explicit donor-imposed restrictions that have not been met as to specified purpose, to later periods of time, or after specified dates. These include donor restrictions requiring the net asset to be held in perpetuity and permit OBHC to use all or part of the income earned on related investments for specific purposes.

#### SUPPORT AND REVENUE

Contributions received, including unconditional promises to give, are recognized as revenues in the period received at their fair values. The policy of OBHC is to record all donations postmarked before December 31 as deposits in transit. Contributions made, including unconditional promises to give, are recognized as expenses in the period made at their fair values. Conditional promises to give, whether received or made, are recognized when they become unconditional, that is, when the conditions are substantially met. For financial reporting purposes OBHC distinguishes between contributions of net assets without donor restrictions and net assets with donor restrictions.

OBHC reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated asset. If a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished in the same fiscal year as the year of the receipt of the gift, the gift is considered to be without donor restrictions. When a donor restriction expires on gifts previously classified as with donor restrictions, these net assets are reclassified to net assets without donor restrictions and reported in the statements of activities as reclassifications of net assets. All contributed assets are reflected at the fair market value at the date of contribution. OBHC also receives donated services valued at the fair market value at the date of contribution. All donated materials and services, which were approximately \$653,000 and \$762,000, for the years ended December 31, 2020 and 2019, respectively, are reported as contributions in the statements of activities.

OBHC's cooperative program distributions are budgeted annually at the discretion of Oklahoma Baptists and are recognized when received. All other income is recorded when earned.

#### **Notes to Financial Statements**

December 31, 2020 and 2019

#### 2. SIGNIFICANT ACCOUNTING POLICIES, continued:

#### FUNCTIONAL ALLOCATION OF EXPENSES

Expenses are organized in both natural and functional classifications to provide useful information about the costs of significant programs or services provided by OBHC. Costs incurred are either directly related or allocated to a specific program or service. Main program activities of OBHC are pregnancy centers and children's programs.

#### WORKERS COMPENSATION INSURANCE

OBHC is self-insured with respect to workers' compensation claims. Monthly payments are made to a self-insured plan established by Oklahoma Baptists. This plan is self-insured to the extent of the excess liability insurance with an employer liability limit of \$1,000,000 per occurrence and a self-insured retention of \$125,000 per occurrence.

#### **ADVERTISING COSTS**

All advertising costs are expensed as incurred. Advertising costs were approximately \$128,000 and \$170,000, for the years ended December 31, 2020 and 2019, respectively.

#### OPERATING AND NON-OPERATING

OBHC classifies the activities related to its defined benefit post retirement liability other than net periodic benefit costs, changes in its charitable remainder interests, capital contributions, and activities relating to its beneficial interests other than the distributions appropriated for expenditure as non-operating. All remaining activities are general operations of OBHC.

# **Notes to Financial Statements**

December 31, 2020 and 2019

# 3. <u>INVESTMENTS:</u>

Investments consist of:

	December 31, 2020							
	Without	With Donor	_					
	Donor	Restrictions						
	Restrictions	(Purpose/Time)	Total					
Custodial funds	\$ 13,068,068	\$ 7,181,415	\$ 20,249,483					
Other	39,520		39,520					
	Ф 12 107 500	Φ 7.101.415	ф. <b>20.2</b> 00.002					
	\$ 13,107,588	\$ 7,181,415	\$ 20,289,003					
		December 31, 2019	)					
	Without	With Donor						
	Donor	Restrictions						
	Restrictions	(Purpose/Time)	Total					
Custodial funds	\$ 11,058,871	\$ 7,818,526	\$ 18,877,397					
Other	47,949		47,949					
	\$ 11,106,820	\$ 7,818,526	\$ 18,925,346					

# 4. <u>FIXED ASSETS–NET:</u>

Fixed assets-net consist of:

		December 31,
	2020	2019
	Φ 1.707	770
Land	\$ 1,707,	,778 \$ 1,707,778
Furniture and fixtures	174,	,017 174,017
Equipment	2,050,	,120 1,944,834
Vehicles	2,093,	,340 1,962,371
Buildings and improvements	28,449,	,254 28,177,119
	34,474,	,509 33,966,119
Less accumulated depreciation	(23,206,	,696) (22,215,576)
	11,267,	,813 11,750,543
Construction in progress	852,	,631 233,936
	\$ 12,120,	,444 \$ 11,984,479

2020

December 31,

2019

# OKLAHOMA BAPTIST HOMES FOR CHILDREN, INC.

# **Notes to Financial Statements**

December 31, 2020 and 2019

# 5. <u>NET ASSETS:</u>

Net assets without donor restrictions consist of:

Operating Equity in assets held for sale	\$ 7,310,734 548,370	\$	7,172,960 548,370
Equity in fixed assets—net	12,120,444		11,984,479
Equity in separation from service benefits	 257,356		270,255
	\$ 20,236,904	\$	19,976,064
Net assets with donor restrictions are available for the following purposes:			
	Decem	ıber 3	81,
	2020		2019
Subject to expenditure for specified purpose:			
Children's programs	\$ 44,373	\$	128,140
Scholarships	315,957		230,201
Construction projects	2,439,480		1,325,444
Boys Ranch Town	3,849,648		3,970,228
Baptist Home for Girls	411,074		332,677
Hope Pregnancy Centers and Aftercare	853,245		939,699
Baptist Children's Home, Owasso	488,760		495,744
Baptist Children's Home, Oklahoma City	3,266,104		3,492,947
Home office, development, and other	438,508		74,081
	12,107,149		10,989,161
Subject to the passage of time:			
Beneficial interest in funds held by others	1,568,052		1,516,808
Subject to restriction in perpetuity:			
Beneficial interest in funds held by others:			
Children's programs	61,729,198		59,870,327
Scholarships	1,404,798		1,333,864
Buildings, cottages, and maintenance	687,371		660,944
	63,821,367		61,865,135
	\$ 77,496,568	\$	74,371,104

#### **Notes to Financial Statements**

December 31, 2020 and 2019

### 6. <u>LIQUIDITY AND FUNDS AVAILABLE:</u>

The following table reflects OBHC's financial assets reduced by amounts not available for general expenditure within one year. Financial assets are considered unavailable when illiquid or not convertible to cash within one year.

	Decem	ber 31,
	2020	2019
Financial assets:  Cash and cash equivalents  Accounts receivable—Oklahoma Baptists and other  Investments	\$ 3,171,674 198,314 20,289,003	\$ 1,905,726 130,456 18,925,346
Beneficial interest in funds held by others Financial assets, at year-end	65,386,192 89,045,183	63,381,943
Less those unavailable for general expenditures within one year, due to: Assets restricted by donor with purpose restrictions Investments restricted by donor with purpose restrictions Beneficial interest in funds held by others	(6,476,534) (6,406,015) (65,386,192) (78,268,741)	(3,170,635) (7,818,526) (63,381,943) (74,371,104)
Financial assets available to meet cash needs for general expenditures within one year	\$ 10,776,442	\$ 9,972,367

Management has an unofficial and unwritten policy of maintaining the WatersEdge custodial accounts at a minimum of 6 months' worth of the budgeted expenses. OBHC will receive approximately \$3,500,000 of distributions during the year ended, December 31, 2021 that can be used at the discretion of the board of directors.

#### **Notes to Financial Statements**

December 31, 2020 and 2019

#### 7. DISCLOSURES ABOUT FAIR VALUE OF ASSETS AND LIABILITIES:

OBHC uses the fair valuation methodologies of WatersEdge. In determining fair value, WatersEdge uses various valuation approaches. These standards establish a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. WatersEdge uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the WatersEdge measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs are only used when Level 1 or Level 2 inputs are not available.

Level 1–Valuations based on unadjusted quoted prices in active markets for identical assets or liabilities that WatersEdge has the ability to access. Valuation adjustments and block discounts are not applied to Level 1 securities. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these securities does not entail a significant degree of judgment.

Level 2–Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.

Level 3-Valuations based on inputs that are unobservable and significant to the overall fair value measurement.

The availability of valuation techniques and observable inputs can vary from security to security and is affected by a wide variety of factors, including the type of security, whether the security is new and not yet established in the marketplace, and other characteristics particular to the transaction. To the extent that valuation is based on models or inputs that are less observable or unobservable in the market, the determination of fair value requires more judgment. Those estimated values do not necessarily represent the amounts that may be ultimately realized due to the occurrence of future circumstances that cannot be reasonably determined. Because of the inherent uncertainty of valuation, those estimated values may be materially higher or lower than the values that would have been used had a ready market for the securities existed. Accordingly, the degree of judgment exercised by WatersEdge in determining fair value is greatest for securities categorized in Level 3. In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the level in the fair value hierarchy within which the fair value measurement falls in its entirety is determined by the lowest level input that is significant to the fair value measurement.

#### **Notes to Financial Statements**

December 31, 2020 and 2019

# 7. DISCLOSURES ABOUT FAIR VALUE OF ASSETS AND LIABILITIES, continued:

Fair value is a market-based measure considered from the perspective of a market participant rather than an entity-specific measure. Therefore, even when market assumptions are not readily available, WatersEdge's own assumptions are set to reflect those that market participants would use in pricing the asset or liability at the measurement date.

### **Investments:**

Bond mutual funds

The fair values are based on quoted market prices of these investments.

#### Pooled charitable spending policy funds

The pooled charitable spending policy funds are calculated based on a number of factors including obtaining an understanding of the funds' underlying investments, strategy, positions and valuation and comparing information provided by the fund administrator or general partner to other available information such as sector data and indexes. OBHC's interest is carried at net asset value. There are no redemption restrictions or capital calls on the funds valued at net asset value.

#### Mineral interests

The fair value of mineral interests is determined by using an income approach using recent past income produced by the income property.

#### Beneficial interest in funds held by others:

The fair value of beneficial interest in funds held by others is estimated as the present value of future trusts payments, based upon OBHC's proportionate share of the trust's assets as represented by the fund manager for charitable remainder trusts and the underlying net asset value of pooled funds for beneficial interests to be held in perpetuity.

#### Post retirement benefit liability:

The present value of the post-retirement benefit liability is calculated using the estimated benefits to be paid based on the life expectancy using mortality tables as calculated by an actuary.

### **Notes to Financial Statements**

December 31, 2020 and 2019

### 7. DISCLOSURES ABOUT FAIR VALUE OF ASSETS AND LIABILITIES, continued:

The following table presents the fair value measurements of assets and liabilities recognized in the accompanying statements of financial position measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall:

			Fair Value Measurements Using					
			Quo	oted Prices	Sign	nificant		
			ir	n Active	C	Other	Significant	
			Ma	arkets for	Obs	ervable	Une	observable
			Ident	tical Assets	Ir	nputs		Inputs
	F	Fair Value	(I	Level 1)	(Le	evel 2)	(	Level 3)
D								
December 31, 2020:								
Assets:								
Investments:	ф	20.520	Φ	20.520	¢.		Φ	
Bond mutual fund	\$	39,520	\$	39,520	\$	-	\$	-
Mineral interests		223,850						223,850
		263,370	\$	39,520	\$	_	\$	223,850
Reconciling items at net asset va	alue:	,						
Pooled charitable spending								
policy		13,882,309						
Reconciling items at cost:		,,,-						
Cash and cash equivalents		6,143,324						
•								
Total Investments	\$	20,289,003						
Beneficial interest in funds								
held by others	\$	65,386,192	\$	-	\$ 65	,386,192	\$	-
Liabilities:								
Post-retirement benefits liability	\$	2,433,043	\$		\$ 2	,433,043	\$	

# **Notes to Financial Statements**

December 31, 2020 and 2019

# 7. <u>DISCLOSURES ABOUT FAIR VALUE OF ASSETS AND LIABILITIES, continued:</u>

			Fair Value Measurements Using						
	Fair Value		Quoted Prices in Active Markets for Identical Assets (Level 1)		Significant Other Observable Inputs (Level 2)		Une	gnificant observable Inputs Level 3)	
December 31, 2019:									
Assets:									
Investments:									
Bond mutual fund	\$	47,949	\$	47,949	\$	-	\$	-	
Mineral interests		389,541		_		_		389,541	
		437,490	\$	47,949	\$	_	\$	389,541	
Reconciling items at net asset va	alue:								
Pooled charitable spending									
policy		13,449,149							
Reconciling items at cost:									
Cash and cash equivalents		5,038,707							
Total Investments	\$	18,925,346							
Beneficial interest in funds									
held by others	\$	63,381,943	\$	_	\$ 63.	381,943	\$	_	
note by states		00,001,> .0	Ψ		<del>+ 32,</del>	331,5 .6	Ψ		
Liabilities:									
Post-retirement benefits liability	\$	1,991,273	\$		\$ 1,	991,273	\$		
		-							

The following table provides further details of the Level 3 fair value measurements:

		Year Ended December 31,				
	2020			2019		
Beginning balance	\$	389,541	\$	60,255		
Additional investments		-		29,000		
Investment distributions		-		-		
Investment gains (losses)		(165,691)		300,286		
Ending balance	\$	223,850	\$	389,541		

#### **Notes to Financial Statements**

December 31, 2020 and 2019

#### 8. EXPENSES INCURRED:

The financial statements report certain categories of expenses that are attributable to one or more program or supporting functions of OBHC. These expenses include depreciation and amortization, information technology, and facilities operations and maintenance. Building depreciation and amortization and facilities operations and maintenance is allocated based on square footage or specific assets used. Costs of information technology were allocated on estimates of time and effort. Total expense includes all operating expenses and the nonoperating expense of other components of net periodic postretirement cost, which is included in Home Office salaries, wages, and benefits and totaled \$65,109 and \$82,007, for the years ending December 31, 2020 and 2019, respectively.

Expenses of OBHC are allocated to functional classifications as follows:

Year Ended December 31, 2020

				T Cui E	11400	Becomeer 3	, _0_							
		Program	Activ	Activities Supporting Activities					ities					
		Children's	Hop	be Pregnancy		Home		Home		Home				
		Programs		Centers		Office	F	undraising		Total				
Salaries, wages,														
and benefits	\$	3,292,461	\$	983,738	\$	1,222,846	\$	1,428,905	\$	6,927,950				
Facilities and														
maintenance		1,457,577		247,791		296,782		21,164		2,023,314				
Food, accommodation	ns													
and supplies		944,652		348,217		14,540		186,979		1,494,388				
Depreciation		899,516		202,487		49,575		25,523		1,177,101				
Office and														
professional fees		73,002		174,660		430,753		50,281		728,696				
Travel and other		63,928		12,868		32,346		25,172		134,314				
		6,731,136		1,969,761		2,046,842		1,738,024		12,485,763				
Less nonoperating														
expense		-		-		(65,109)		-		(65,109)				
Total Operating														
Expenses	\$	6,731,136	\$	1,969,761	\$	1,981,733	\$	1,738,024	\$	12,420,654				

### **Notes to Financial Statements**

December 31, 2020 and 2019

# 8. EXPENSES INCURRED, continued:

Expenses of OBHC are allocated to functional classifications as follows:

Vear	Ended	December	31	2019
i cai	Ended	December	.) 1 .	. ムロエラ

		Program	Activ	rities	Supporting Activities				
		Children's	Hop	be Pregnancy	Home				
		Programs		Centers		Office	F	undraising	Total
Salaries, wages,									
and benefits	\$	3,125,948	\$	874,321	\$	1,155,510	\$	1,392,309	\$ 6,548,088
Facilities and									
maintenance		1,459,139		183,991		269,814		112,366	2,025,310
Food, accommodatio	ns								
and supplies		1,399,522		452,822		27,725		250,447	2,130,516
Depreciation		914,721		176,297		85,518		20,014	1,196,550
Office and									
professional fees		85,910		217,966		504,954		57,288	866,118
Travel and other		93,766		22,800		53,564		26,846	196,976
		7,079,006		1,928,197		2,097,085		1,859,270	12,963,558
Less nonoperating									
expense		-		-		(82,007)		-	(82,007)
_									
Total Operating									
Expenses	\$	7,079,006	\$	1,928,197	\$	2,015,078	\$	1,859,270	\$ 12,881,551

### **Notes to Financial Statements**

December 31, 2020 and 2019

# 9. POST RETIREMENT EMPLOYEE BENEFITS:

A summary of the post-retirement benefit liability is as follows:

	December 31, 2020						
	Health Care	Life Insurance	Total				
Inactive retired participants Active fully eligible participants Active other participants	\$ 1,944,565 225,282 213,204	\$ 49,992 - -	\$ 1,994,557 225,282 213,204				
	\$ 2,383,051	\$ 49,992	\$ 2,433,043				
		December 31, 2019					
	Health Care	Life Insurance	Total				
Inactive retired participants Active fully eligible participants Active other participants	\$ 1,471,180 360,152 110,124	\$ 49,817 - -	\$ 1,520,997 360,152 110,124				
	\$ 1,941,456	\$ 49,817	\$ 1,991,273				

The following tables provide a reconciliation of the changes in the post-retirement benefit obligations and the assumptions used in the actuarial calculations for each year:

	Year Ended December 31,					
		2020		2019		
Benefit obligation, beginning of year	\$	1,991,273	\$	1,937,309		
Net periodic postretirement costs		65,109		82,007		
Postretirement-related changes other than net periodic postretirement cost		376,661		(28,043)		
Benefit obligation, end of year	\$	2,433,043	\$	1,991,273		

### **Notes to Financial Statements**

December 31, 2020 and 2019

### 9. POST RETIREMENT EMPLOYEE BENEFITS, continued:

	Year Ended December 31,			
	2020		2019	
Net periodic postretirement cost, included in functional expenses: Service cost	\$	3,846	\$	2,825
Interest costs Net periodic postretirement cost other than service cost		61,263 61,263		79,182 79,182
Net periodic postretirement costs	\$	65,109	\$	82,007

Net periodic postretirement cost other than service cost is report as other components of net periodic postretirement cost on the statements of activities.

Postretirement-related changes other than net periodic postretirement cost, included in nonoperating activities, are as follows:

	Year Ended December 31,				
	2020			2019	
Change in discount rate assumption	\$	225,263	\$	228,399	
Change in other assumptions		162,190		(136,090)	
Actuarial loss (gain)		77,475		(39,181)	
Benefits paid		(88,267)		(81,171)	
	\$	376,661	\$	(28,043)	

# Assumptions:

	December 31,		
	2020	2019	
Projected health care trend rate (Medical/Rx)	3.9%/7.0%	3.8%/5.9%	
Ultimate trend rate (Medical/Rx)	3.9%/4.9%	3.8%/5.25%	
Year ultimate trend rate is achieved	2028	2027	
Discount rate	2.42%	3.15%	

#### **Notes to Financial Statements**

December 31, 2020 and 2019

#### 9. POST RETIREMENT EMPLOYEE BENEFITS, continued:

The mortality basis was the Pri-2012 total dataset (generational projection using MP-2020-GFR and MR-2019-GFR for the years ended December 31, 2020 and 2019, respectively).

Expected benefit payments for the post-retirement plan for the next ten years are as follows:

Year Ending December 31,	
2021	\$ 110,847
2022	110,532
2023	110,171
2024	108,247
2025	119,865
2026 through 2030	 578,558
	\$ 1,138,220

#### 10. PENSION PLAN:

All full time employees of OBHC are eligible to participate in a defined contribution pension plan through GuideStone Financial Resources of the Southern Baptist Convention. Under the plan, OBHC contributes an amount equal to five percent of participating employees' salaries. OBHC also matches employee contributions up to 2.5 percent of participating employees' salaries. When an employee reaches year five of employment, employees are eligible to increase matching contributions from 2.5 percent to up to five percent of salary. Employee contributions are voluntary. Total pension expense for the years ended December 31, 2020 and 2019, was \$434,502 and \$387,591, respectively.

#### 11. PAYROLL PROTECTION PROGRAM LOAN:

During the year ended December 31, 2020, OBHC received a \$1,139,300 loan as part of the Paycheck Protection Program (PPP) from the US Small Business Administration (SBA) due to the coronavirus (COVID-19) pandemic. The loan is fully forgivable if OBHC meets certain spending and employment thresholds. OBHC intends to apply for forgiveness subsequent to year end. Any portion not forgiven will be due April 2022, at a fixed interest of 1%.

#### **Notes to Financial Statements**

December 31, 2020 and 2019

#### 12. RELATED PARTIES:

OBHC is affiliated with all organizations whose directors or trustees are elected by the participating churches of the Baptist General Convention of the State of Oklahoma at its annual meeting. Principal affiliates of OBHC are Oklahoma Baptists, WatersEdge, Oklahoma Baptist University, and Baptist Village Communities of Oklahoma, Inc. As of December 31, 2020 and 2019, OBHC had amounts due from related parties of approximately \$114,213 and \$110,500, respectively. As of December 31, 2020 and 2019, OBHC had amounts due to related parties of approximately \$11,800 and \$21,200, respectively.

As discussed in Note 2, WatersEdge holds and manages investments and beneficial interests in funds held by others on behalf of OBHC. As of December 31, 2020 and 2019, investments and beneficial interests in funds held by WatersEdge on behalf of OBHC were approximately \$84,000,000 and \$81,000,000, respectively. In relation to holding and managing OBHC's investments, WatersEdge charged total fees of approximately \$712,000 and \$708,000, for the years ended December 31, 2020 and 2019, respectively.

OBHC made rent payments to Oklahoma Baptists for office space totaling \$183,540 and \$122,640 for the years ended December 31, 2020 and 2019, respectively.

Additionally, OBHC receives contributions from related parties, including committee members, strategic advisors, members of management, and other related parties. These amounts were approximately \$800,000 and \$212,000, for the years ended December 30, 2020 and 2019, respectively.

#### 13. RISKS AND UNCERTAINTIES:

During the year ended December 31, 2020, the World Health Organization declared the outbreak of the COVID-19 a pandemic which continues to spread throughout the United States. COVID-19 has caused a severe negative impact on the world economy and has contributed to significant declines and volatility in financial markets. The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of OBHC for future periods. Management is carefully monitoring the situation.

#### 14. SUBSEQUENT EVENTS:

Subsequent events have been evaluated through May 11, 2021, which represents the date the financial statements were available to be issued.



#### MANAGEMENT LETTER

November 13, 2020

Board of Trustees Oklahoma Baptist University Shawnee, Oklahoma

In planning and performing our audit of the consolidated financial statements of Oklahoma Baptist University for the year ended May 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the University's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing an opinion on the consolidated financial statements but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

Professional standards define a material weakness and a significant deficiency as follows:

A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the organization's consolidated financial statements will not be prevented, or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our comments concerning internal control and other significant matters are presented as follows:

#### Audit Committee Matters

This communication is intended solely for the information and use of management, the board of trustees, and others within the University and is not intended to be and should not be used by anyone other than these specified parties.

# Financial Information - Page 483

Board of Trustees Oklahoma Baptist University November 13, 2020 Page 2

We will be pleased to further discuss these matters with you and want to express our sincere appreciation to the staff for the cooperation and assistance received during the audit engagement and for the opportunity to serve Oklahoma Baptist University.

Sincerely yours,

CAPIN CROUSE LLP

Capin Crouse LLP

#### AUDIT COMMITTEE MATTERS

The following information about our audit, as required by professional standards, is considered to be significant and relevant to the responsibilities of those charged with governance in overseeing the financial reporting process.

#### Auditors' Responsibility under U.S. Generally Accepted Auditing Standards

As independent auditors of the consolidated financial statements, we are responsible for:

- Performing the audit in accordance with U.S. generally accepted auditing standards.
- Designing the audit to obtain reasonable, rather than absolute, assurance about whether the consolidated financial statements are free of material misstatement.
- Forming and expressing an opinion about whether the consolidated financial statements, that have been prepared by management with the oversight of those charged with governance, are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America.

An audit of consolidated financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over financial reporting.

Our audit of the consolidated financial statements does not relieve management or those charged with governance of their responsibilities. Because of the concept of reasonable assurance and because we did not perform a detailed examination of all transactions, there is the risk that material errors, fraud, or other illegal acts may exist and not be detected by us.

#### **Independence**

Under professional standards, including Rule 101 of the American Institute of Certified Public Accountants' Code of Professional Conduct and its interpretations and rulings, we are required to communicate all relationships between CapinCrouse LLP and the board that, in our professional judgment, may reasonably be thought to bear on independence.

We are not aware of any relationships or services that would jeopardize this condition. We affirm our objectivity and independence in performing our audit services in conformity with professional standards.

#### **Qualitative Aspects of Accounting Practices**

Accounting policies—Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used are described in Note 2 to the consolidated financial statements.

Changes in accounting policies Oklahoma Baptist University (the University) adopted Accounting Standards Update (ASU) 2018-08 and ASU 2017-07, as described in Note 2 to the consolidated financial statements. The application of existing policies was not changed during the year.

Recently issued pronouncements—The following pronouncements have been issued by the Financial Accounting Standards Board (FASB). The following are the most significant to not-for-profit organizations. As certain pronouncements could have a significant impact on future consolidated financial statements, we encourage management to begin considering the impact.

#### **AUDIT COMMITTEE MATTERS, continued**

### Qualitative Aspects of Accounting Practices, continued

Recently issued pronouncements, continued

### Effective for Fiscal Year (FY) 2021:

- ASU 2014-09, Revenue from Contracts with Customers:
  - The new guidance establishes the following core principle: Recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services.
  - To achieve that core principle, an organization applies the following five steps:
    - Identify the contract with a customer
    - Identify the performance obligations (promises) in the contract
    - Determine the transaction price
    - Allocate the transaction price to the performance obligations in the contract
    - Recognize revenue when (or as) the reporting organization satisfies a performance obligation
  - o Contributions are not within the scope of this standard.
  - The American Institute of Certified Public Accountants (AICPA) has formed a not-for-profit revenue recognition task force to address potential implementation issues. We will be monitoring the activities of this task force and providing information to management to assist in determining the impact on the University's consolidated financial statements.
  - o Early implementation is permitted for years beginning after December 15, 2016, and retrospective application is required.
  - o Subsequent to issuance of the Revenue Recognition ASU, the following related ASUs were issued:
    - ASU 2016-08, Revenue from Contracts with Customers (Topic 606): Principal versus Agent Considerations
    - ASU 2016-10, Revenue from Contracts with Customers (Topic 606): Identifying Performance Obligations and Licensing
    - ASU 2016-12, Revenue from Contracts with Customers (Topic 606): Narrow-Scope Improvements and Practical Expedients
    - ASU 2020-05 Revenue from Contracts with Customers (Topic 606): Effective Dates for Certain Entities; this ASU permits private companies and not-for-profit organizations that have not yet applied the revenue recognition standard to do so for annual reporting periods beginning after December 31, 2019.
- ASU No. 2016-01, Recognition and Measurement of Financial Assets and Financial Liabilities:
  - o Issued January 2016 and effective for years beginning after December 15, 2018.
  - o Early implementation is permitted for years beginning after December 15, 2017. Certain portions of the new standard are required to be applied by means of a cumulative-effect adjustment to the statement of financial position as of the beginning of the year of adoption. Other provisions are to be applied prospectively.
  - The new guidance primarily affects the accounting for equity investments, financial liabilities under the fair value option, and the presentation and disclosure requirements for financial instruments.
  - No significant changes were made to the recognition and measurement guidance for investments in loans and debt securities.

#### **AUDIT COMMITTEE MATTERS, continued**

#### Qualitative Aspects of Accounting Practices, continued

Recently issued pronouncements, continued

#### Effective for FY 2021, continued:

- ASU 2018-13, Fair Value Measurement (Topic 820): Changes to the Disclosure Requirements for Fair Value Measurement
  - o The amendments in this ASU are designed to simplify the disclosures related to fair value measurements.
  - o The following disclosures are no longer required:
    - Amount of and reasons for transfer between Level 1 and Level 2 of the fair value hierarchy
    - Policy for timing of transfers between levels
- ASU 2018-13, Fair Value Measurement (Topic 820): Changes to the Disclosure Requirements for Fair Value Measurement, continued
  - o The following disclosures are no longer required, continued:
    - Valuation process of Level 3 fair value measurements
    - For nonpublic entities, the changes in unrealized gains and losses for the period included in earnings for recurring Level 3 fair value measurements held at the end of the reporting period
  - o The following disclosures are modified:
    - Changes in unrealized gains and losses for the period included in earnings for recurring Level 3 fair value measurements held at the end of the reporting period are remoted. In its place, a disclosure requirement for transfers into and out of Level 3 of the fair value hierarchy and purchases and issues of Level 3 assets and liabilities is required.
    - Timing of liquidation of an investee's assets and the date when restrictions from redemption might lapse are modified to only be included if the investee has communicated the timing to the entity or announced the timing publicly. This modification is only applicable in certain entities that calculate net asset value.
    - Clarification that the measurement uncertainty disclosures should communicate information about the uncertainty in measurement as of the reporting date.

#### Effective for FY 2023:

- ASU 2016-02, Leases:
  - The ASU will require organizations that lease assets to recognize on the statement of financial position the assets and liabilities for the rights and obligations created by the leases. A lessee will be required to recognize assets and liabilities for leases with lease terms of more than 12 months.
  - The accounting by organizations that own the assets leased by the lessee (lessor accounting) will remain largely unchanged.
  - o Early implementation is permitted and a modified retrospective approach is required.

Significant and unusual transactions—Under professional standards, we are required to inform you about transactions we noted that were both significant and unusual, or transactions for which there is a lack of authoritative guidance or consensus. We noted no such transactions entered into by the University during the year.

Uncorrected misstatements—There were no uncorrected misstatements identified during the audit.

Material corrected misstatements-There were no material corrected misstatements identified during the audit.

Other corrected misstatements—There were no other corrected misstatements identified during the audit.

#### **AUDIT COMMITTEE MATTERS, continued**

#### **Qualitative Aspects of Accounting Practices, continued**

Accounting estimates—Accounting estimates are an integral part of the consolidated financial statements prepared by management and are based on management's knowledge and experience about past and current events, and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the consolidated financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Issues concerning significant estimates made by management include:

- Management's identification of significant accounting estimates
- Management's process for making significant accounting estimates
- Risks of material misstatement
- Indicators of possible management bias
- Disclosure of estimation uncertainty in the consolidated financial statements

The most significant estimates include:

- Depreciation of educational plant
- Revenue Recognition of the Paycheck Protection Program funds received
- Valuation of contributed educational plant revenue
- Allocation of expenses on a functional basis

We reviewed the process and basis for management's judgments and estimates impacting key accounting and financial reporting areas and concluded they are reasonable in relation to the consolidated financial statements taken as a whole.

Consolidated financial statements disclosures and related matters—We considered issues involved and related judgments made, in formulating sensitive consolidated financial statements disclosures and believe they are presented with overall neutrality, consistency, and clarity.

Representations requested from management—A copy of the letter containing representations requested from management is attached.

# **Significant Difficulties Encountered During the Audit**

We are pleased to report that there were no significant difficulties in dealing with management in performing and completing our audit.

#### **Disagreements with Management**

Professional standards define disagreements with management, whether or not resolved to our satisfaction, as a matter concerning financial accounting, reporting, or auditing that could be significant to the consolidated financial statements or the independent auditors' report.

We are pleased to report that no such disagreements arose during the course of our audit.

### **AUDIT COMMITTEE MATTERS, continued**

### Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the consolidated financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts.

To our knowledge, there were no such consultations with other accountants.

# **Significant Issues Discussed with Management**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the independent auditors. However, any discussions occurred in the normal course of our professional relationship, and our responses were not a condition to our retention.

November 13, 2020

Capin Crouse, LLP 2435 Research Pkwy Ste. 200 Colorado Springs, CO 80920

This representation letter is provided in connection with your audit of the consolidated financial statements of Oklahoma Baptist University (the University), which comprise the consolidated statements of financial position as of May 31, 2020 and 2019, and the related consolidated statements of activities and cash flows for the years then ended, and the related notes to the consolidated financial statements, for the purpose of expressing an opinion as to whether the consolidated financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit.

#### **Consolidated Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 7, 2020, including our responsibility for the preparation and fair presentation of the consolidated financial statements in accordance with U.S. GAAP.
- 2) The consolidated financial statements referred to above are fairly presented in conformity with U.S. GAAP.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with U.S. GAAP. We have disclosed to you the identity of the University's related parties and all the relatedparty relationships and transactions of which we are aware.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the consolidated financial statements that would require adjustment to or disclosure in the consolidated financial statements or in the schedule of expenditures of federal awards.
- 8) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 9) Significant estimates and material concentrations have been appropriately disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the University is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.

- 11) Receivables recorded in the consolidated financial statements represent valid claims against debtors for sales or other charges arising on or before the statement of financial position date and have been reduced to their estimated net realizable value.
- 12) As of the reporting date, we qualify for and have certified that we have met the requirements for having a need for the Paycheck Protection Program (PPP) loan and have met the barriers required for either full or partial forgiveness. We do not intend to reduce staffing or salary levels to an extent that would impede full forgiveness of the loan.
- 13) In regard to the assistance of the preparation of the consolidated financial statements and related notes, schedule of expenditures of federal awards, and supplemental schedule of financial responsibility; preparation of the Form 990 and Form OK 512E, and assistance in data input for the data collection form services performed by you, we have—
  - Assumed all management responsibilities.
  - Designated Lauri Fluke (Assistance Vice President for Finance and Administrative Services) and Danielle Wellman (Director of Student Financial Services) who has suitable skill, knowledge, or experience to oversee the services.
  - Evaluated the adequacy and results of the services performed.
  - Accepted responsibility for the results of the services.

#### **Information Provided**

- 14) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the consolidated financial statements, such as records, documentation, other matters and all audit or relevant monitoring reports, if any, received from funding sources.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the University from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of the governing board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 15) All material transactions have been recorded in the accounting records and are reflected in the consolidated financial statements or the schedule of expenditures of federal awards.
- 16) We have disclosed to you the results of our assessment of the risk that the consolidated financial statements may be materially misstated as a result of fraud.
- 17) We have no knowledge of any fraud or suspected fraud that affects the University and involves:
  - a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the consolidated financial statements.
- 18) We have no knowledge of any allegations of fraud or suspected fraud affecting the University's consolidated financial statements communicated by employees, former employees, grantors, regulators, or others.
- 19) We have no knowledge of any instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse whose effects should be considered when preparing consolidated financial statements.
- 20) We have disclosed to you all known actual or possible litigation, claims, and assessment whose effects should be considered when preparing the consolidated financial statements.

- 21) We have disclosed to you the identity of the University's related parties and all the related-party relationships and transactions of which we are aware.
- 22) The University has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.
- 24) Oklahoma Baptist University is an exempt organization under Section 501(c)3 of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the University's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.
- 25) We believe that the actuarial assumptions and methods used to measure pension liabilities and costs for financial accounting purposes are appropriate in the circumstances.
- 26) We acknowledge our responsibility for presenting the financial responsibility supplemental schedule and reconciliation disclosures in accordance with U.S. Department of Education requirements, and we believe the financial responsibility supplemental schedule and any reconciliation disclosures, including its form and content, are fairly presented in accordance with U.S. Department of Education requirements. We have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
- 27) With respect to federal award programs:
  - a. We are responsible for understanding and complying with, and have complied with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), relating to preparation of the schedule of expenditures of federal awards.
  - b. We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period, and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
  - c. If the SEFA is not presented with the audited consolidated financial statements, we will make the audited consolidated financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
  - d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
  - e. We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
  - f. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.

- g. We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i. We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- j. We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- 1. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E)
- m. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance subsequent to the period covered by the auditor's report.
- r. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the consolidated financial statements have been prepared.
- s. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- w. We have charged costs to federal awards in accordance with applicable cost principles.
- x. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- y. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- z. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.

- aa. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
- bb. We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.
- cc. We understand that you will provide audit sampling information directly to the Department of Education (DOE) as required by 2 CFR 200.517 (b) and 34 CFR 668.23 (e)(1)(ii). We are responsible for providing any additional information that may be required to comply with this request and give you permission to submit the results to DOE.
- 28) We have taken timely and appropriate steps to remedy fraud, illegal acts, noncompliance with provisions of laws, contracts, and grant agreements, or abuse that you have reported to us.
- 29) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 30) We have developed processes and controls to identify and evaluate whether conditions or events exist that raise substantial doubt about the University's ability to continue as a going concern. We have performed this assessment and there are no material uncertainties that may cast significant doubt about the University's ability to continue as a going concern through one year after the consolidated financial statement issuance date.

Signature: Lawi Juse
Title:  AVP for Finance and Admin Services
Signature: Randy X Smith
Title: Exec VP
Signature: Jan Twas
Title: President
Signature:
Title: Director of Student Financial Services
Signature: Sturn & Floyd
Signature: Sturies Controller



Management Discussion & Analysis and Consolidated Financial Statements With Independent Auditors' Report and Federal Awards In Accordance with the Uniform Guidance

Year Ended May 31, 2020



# Financial Information - Page 495

# OKLAHOMA BAPTIST UNIVERISITY

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# **SECTION I**

**Management Discussion & Analysis** 

# OKLAHOMA BAPTIST UNIVERSITY

May 31, 2020

#### MANAGEMENT DISCUSSION & ANALYSIS

Oklahoma Baptist University (the University) continues to transform lives by equipping students to pursue academic excellence, integrate faith with all areas of knowledge, engage a diverse world and live worthy of the high calling of God in Christ. This fiscal year, the University experienced many changes but continues to see exciting things happening in the lives of our students.

For the fall 2019 semester, Bison Hill welcomed over five hundred new students, freshmen and transfers, to campus to begin their journey toward earning a college degree from OBU. Total headcount was just over 1,800 students. The University remains committed to academic excellence and helping OBU students succeed in whatever path they choose.

During the fiscal year, the University named a new president. In January 2020, Dr. Heath Thomas became the sixteenth president of Oklahoma Baptist University. He has shared his passion, vision and plans for the future of Bison Hill internally and with outside constituents.

The University continued to be blessed by the generosity of many friends, alumni, faculty and staff. During the fiscal year, the University received several substantial gifts including the largest gift in the University's history. Hobby Lobby Stores, Inc. and the Green family donated the former St. Gregory's University campus to the University. This donation includes approximately 72 acres of land with approximately 287,000 square feet of space contained in seven major buildings.

During the spring semester, the University experienced the onset of the coronavirus pandemic which created new challenges for students as well as the University. In March 2020, the administration made the difficult decision to close University housing and provide all academic offerings in a virtual setting for the remainder of the spring semester. The Coronavirus Aid, Relief, and Economic Security (CARES) Act was passed in late spring and provided much needed economic relief related to the pandemic. As a result, the University received over \$960,000 to directly assist students with economic hardships caused by the pandemic as well as \$960,000 to partially offset lost revenue of the University in the spring semester as a result of the campus closure. In addition, the University obtained a Paycheck Protection Program loan of approximately \$4.4 million in April 2020 which allowed the University to retain all employees during the pandemic with no breaks in employment.

The University continues to face budget challenges as do most other higher education institutions across the United States. Therefore, the University continues to make adjustments to its operating budget to adapt to the current economic climate especially now in the midst of a pandemic. Despite these budget challenges, the University continues to have a strong balance sheet. The University has minimal debt as well as a strong endowment. Even with unrealized losses on investments due to unfavorable market conditions as of May 31, 2020, the University's endowment exceeds \$131 million and continues to generate a steady stream of income that supports student scholarships and supplements operating income for the University. The attached consolidated financial statements reflect the financial position of the University as of May 31, 2020 and 2019 as well as the results of operations and cash flows for the years ended May 31, 2020 and 2019.

### CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

Cash and investments provide essential liquidity to cover operating costs as well as fund construction and maintenance costs. The University maintains an investment portfolio that seeks to preserve capital, provide needed liquidity and maximize investment return within appropriate risk constraints. This has been crucial amid the pandemic. Cash and investments totaled almost \$27.5 million as of May 31, 2020 which is an increase of approximately \$3.7 million. The University's endowment assets, along with beneficial interests held by outside investment managers, remained fairly steady at \$125.5 million despite significant unrealized losses recognized as of May 31, 2020. The vast majority of these assets are under management at the Baptist Foundation of Oklahoma.

#### CONSOLIDATED STATEMENTS OF FINANCIAL POSITION, continued

The University's net investment in educational plant increased to approximately \$105.1 million compared to just over \$92 million as of the end of the previous fiscal year. This increase is primarily due to the donation of the former St. Gregory's University property now known as the OBU Green Campus. This increase is partially offset by depreciation of almost \$4 million for the fiscal year.

The University's long-term debt results from an agreement with the Oklahoma Baptist University Authority (see footnote 10). As part of this agreement, the Authority issues long-term debt to fund construction of campus facilities, and the University promises to fund the debt service payments. During 2019-2020, the University made principal payments of over \$2 million and no new debt was issued which reduced long-term debt overall.

#### CONSOLIDATED STATEMENTS OF ACTIVITIES

As a private university, student generated revenue is the University's primary revenue source year over year. For the year ended May 31, 2020, the University experienced an approximate 5% decrease in net student generated revenue over the previous fiscal year. Student generated revenue includes net tuition and fees as well as auxiliary revenue and totaled approximately \$30.7 million for 2019-2020 compared to \$32.4 million in 2018-2019.

During the fiscal year ended May 31, 2020, the University continued to receive generous support from its strong base of alumni and friends as well as Oklahoma Southern Baptists. For the 2019-2020 fiscal year, the University received over \$2.4 million from the Oklahoma Baptists' Cooperative Program as well as the largest gift in the history of the University from Hobby Lobby Stores, Inc. and the Green family. Additionally, the University also received approximately \$5.2 million in support for specific programs and contributions to endowments.

The 2019-2020 fiscal year started off with strong investment markets but experienced a sharp decline as the pandemic occurred. As of May 31, 2020, markets had not fully recovered and the University recorded unrealized losses on invested assets of approximately \$5.6 million in addition to a negative change in the value of beneficial interests of approximately \$1.9 million. A significant portion of this decline is related to depressed market values for mineral interests as a result of significant declines in oil and gas prices. Unrealized gains or losses on investments and changes in value of beneficial interests are a function of the change in market values as of the last day of the fiscal year and production volume and prices of mineral assets during the course of the year and are not considered operating gains or losses for the University. Additionally, market conditions also have an effect on the payout of endowment earnings although the effect tends to lag behind the change in market value.

The University continued to identify operating efficiencies during the fiscal year. Operating expenses were approximately \$44.2 million for the year ended May 31, 2020 compared to approximately \$47.2 million for the previous fiscal year, a decrease of approximately 6%. Operating revenue for the year ended May 31, 2020 include a decrease of \$120,000 in the actuarially determined post-retirement benefit obligation due primarily to changes in the actuarial assumptions. Changes in the post-retirement benefit plan liability are not attributable to the operations of the University.

Total net assets increased from approximately \$210 million at the end of the previous fiscal year to just over \$229 million as of May 31, 2020. This increase is due largely to generous gifts during this fiscal year.

#### **CONCLUSION**

The University continues to balance providing top academic programs and student services at a reasonable price. As a private institution, the University must do this without state funding. This requires the University to continually focus on effectively and efficiently using its resources to advance the University's mission. The University is committed to transforming the lives of students and seeing them become future shapers.

# **SECTION II**

# **Audited Consolidated Financial Statements**

# OKLAHOMA BAPTIST UNIVERSITY

May 31, 2020 and 2019



#### INDEPENDENT AUDITORS' REPORT

Board of Trustees Oklahoma Baptist University Shawnee, Oklahoma

### **Report on the Consolidated Financial Statements**

We have audited the accompanying consolidated financial statements of Oklahoma Baptist University (the University), which comprise the consolidated statements of financial position as of May 31, 2020 and 2019, and the related consolidated statements of activities and cash flows for the years then ended, and the related notes to the consolidated financial statements.

#### Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Trustees Oklahoma Baptist University Shawnee, Oklahoma

# **Opinion**

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Oklahoma Baptist University as of May 31, 2020 and 2019, and the changes in its consolidated net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 13, 2020, on our consideration of the University's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University's internal control over financial reporting and compliance.

Grapevine, Texas

November 13, 2020

Capin Crouse LLP

# **Consolidated Statements of Financial Position**

	May 31,					
	2020			2019		
ASSETS:						
Cash and cash equivalents	\$	1,293,143	\$	1,737,145		
Accounts receivable, net	т	2,781,668	,	2,598,682		
Prepaid expenses and other assets		850,457		784,496		
Student loans receivable		870,553		1,059,665		
Investments		26,199,252		22,064,153		
Funds held by others and remainder interests receivable		125,505,707		125,050,287		
Educational plant, net		105,119,998		92,029,951		
Total Assets	\$	262,620,778	\$	245,324,379		
LIABILITIES AND NET ASSETS:						
Liabilities:						
Accounts payable	\$	621,343	\$	1,005,027		
Accrued expenses and other liabilities		522,571		785,465		
Prepaid tuition and other deposits		983,573		820,951		
Unamortized investment in educational plant		2,149,022		2,005,009		
Paycheck Protection Program loan		670,689		-		
Long-term debt, net		24,005,388		26,113,648		
Post-retirement benefits obligation		3,348,000		3,228,000		
Asset retirement obligation		1,124,859		1,062,792		
Government advances refundable		478,409		689,625		
		33,903,854		35,710,517		
Net assets:						
Without donor restrictions		87,855,817		69,379,310		
With donor restrictions:						
Restricted by time or purpose		32,390,424		33,892,484		
Perpetual in nature		108,470,683		106,342,068		
		140,861,107		140,234,552		
		228,716,924		209,613,862		
Total Liabilities and Net Assets	\$	262,620,778	\$	245,324,379		

# **Consolidated Statement of Activities**

	Year Ended May 31, 2020			
	Without Donor	With Donor		
	Restrictions	Restrictions	Total	
REVENUE, GAINS, AND OTHER SUPPORT:				
Tuition and fees, net	\$ 21,791,621	\$ -	\$ 21,791,621	
Contributions and grants	16,696,723	5,210,535	21,907,258	
•	5,692,802	3,210,333	5,692,802	
Government grants related to COVID-19 Allocation from Oklahoma Baptists		-		
•	2,418,303	1 (10 250	2,418,303	
Royalties from Tulsa Royalties Company	0.075.620	1,619,250	1,619,250	
Auxiliary services	8,875,638	(717.026)	8,875,638	
Investment and endowment income	1,612,915	(717,926)	894,989	
Change in value of beneficial interests in		(4.0.50.00.5)	(4.0.50.00.5)	
funds held by others	-	(1,962,226)	(1,962,226)	
Other income	1,684,342	250,315	1,934,657	
Net assets released from restrictions due				
to satisfaction of purpose and time				
restrictions and transfers	3,773,393	(3,773,393)		
Total Revenue, Gains, and Other Support	62,545,737	626,555	63,172,292	
EXPENSES:				
Program activities:				
Educational activities	16,533,745	-	16,533,745	
Student services	11,206,062	-	11,206,062	
Auxiliary services	7,828,889	-	7,828,889	
Support services	8,500,534	-	8,500,534	
Total Expenses	44,069,230	-	44,069,230	
Change in Net Assets	18,476,507	626,555	19,103,062	
Net Assets, Beginning of Year	69,379,310	140,234,552	209,613,862	
Net Assets, End of Year	\$ 87,855,817	\$ 140,861,107	\$ 228,716,924	

# **Consolidated Statement of Activities**

	Year Ended May 31, 20				019	
	Without Donor Restrictions		With Donor Restrictions			
						Total
REVENUE, GAINS, AND OTHER SUPPORT:						
Tuition and fees, net	\$ 22,74	7,287	\$	_	\$	22,747,287
Contributions and grants		8,455	3,	839,488		5,037,943
Allocation from Oklahoma Baptists	•	7,381	ŕ	-		2,457,381
Royalties from Tulsa Royalties Company	,	-	2,	259,000		2,259,000
Auxiliary services	9,68	2,806	-			9,682,806
Investment and endowment income	3,396,493		1,531,396			4,927,889
Change in value of beneficial interests in						
funds held by others		-	32,417			32,417
Other income	1,370,253		39,969			1,410,222
Net assets released from restrictions due						
to satisfaction of purpose and time						
restrictions and transfers	5,38	8,353	(5,	388,353)		-
Total Revenue, Gains, and Other Support	46,24	1,028	2,	313,917		48,554,945
EXPENSES:						
Program activities:						
Educational activities	18,27	2,445		_		18,272,445
Student services	10,835,936		-			10,835,936
Auxiliary services	8,223,456		-			8,223,456
Support services	9,61	1,821	-			9,611,821
Total Expenses	46,94	3,658		-		46,943,658
Change in Net Assets	(70	2,630)	2,	313,917		1,611,287
Net Assets, Beginning of Year	70,081,940		137,	920,635		208,002,575
Net Assets, End of Year	\$ 69,37	9,310	\$ 140,	234,552	\$	209,613,862

### **Consolidated Statements of Cash Flows**

	Year Ended May 31,				
		2020		2019	
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash received from donors and grantors	\$	11,405,742	\$	7,197,658	
Cash received from students		31,290,300		32,730,674	
Interest and dividends received		1,866,739		3,284,976	
Other cash received		2,109,660		1,811,798	
Cash paid to or on behalf of employees		(24,314,064)		(26,288,400)	
Cash paid to students		(949,306)		-	
Cash paid to vendors		(14,726,086)		(15,097,906)	
Cash paid for interest		(966,402)		(1,049,849)	
Net Cash Provided by Operating Activities		5,716,583		2,588,951	
CASH FLOWS FROM INVESTING ACTIVITIES:					
Purchase of educational plant assets		(2,063,685)		(1,981,711)	
Proceeds from sales of investments		9,691,263		11,109,301	
Purchases of investments		(16,050,303)		(9,698,376)	
Net Cash Used by Investing Activities		(8,422,725)		(570,786)	
CASH FLOWS FROM FINANCING ACTIVITIES:					
Principal payments on long-term debt		(2,108,260)		(2,210,717)	
Proceeds from paycheck protection loan		4,370,400		-	
Net Cash Provided (Used) by Financing Activities		2,262,140		(2,210,717)	
Change in Cash and Cash Equivalents		(444,002)		(192,552)	
Cash and Cash Equivalents, Beginning of Year		1,737,145		1,929,697	
Cash and Cash Equivalents, End of Year	\$	1,293,143	\$	1,737,145	

#### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 1. NATURE OF ORGANIZATION:

The Oklahoma Baptist University (OBU) was created by action of the Baptist General Convention of Oklahoma (Oklahoma Baptists) in 1909 to function as an operating unit under the supervision of a board of trustees elected by Oklahoma Baptists. Articles of Incorporation were filed February 9, 1910, and amended November 25, 1974, with the State of Oklahoma and a charter was granted for a corporation of perpetual duration without capital stock. The purposes of the corporation are to encourage, support, provide, and maintain Christian education and to engage in Christian undertakings which are in keeping with the purpose of Oklahoma Baptists.

OBU is a nonprofit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC) and comparable state laws. However, OBU is subject to federal income tax on any unrelated business taxable income. In addition, OBU is not classified as a private foundation within the meaning of Section 509(a) of the IRC. Contributions to OBU are tax deductible within the limitations prescribed by the Code.

During 1991, OBU accepted a gift of the Tulsa Royalties Company (the Company) as partial payment of a pledge used for the construction of the College of Business building. The Company (a public charity) remains intact as a separate corporation, with its directors being chosen from OBU's board of trustees. When OBU received the Company, most of the assets were mineral interests. Additional mineral interests have been donated to the Company since that time. The Company is a supporting organization of OBU.

During 2018, MacK Holdings LLC (the LLC) was created to manage retail leasing operations for OBU, and OBU is the sole member of the LLC. The LLC has a board of managers who are appointed by OBU to manage and direct the business activity. OBU, the Company and the LLC are collectively referred to in these consolidated financial statements as the University.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

### **BASIS OF PRESENTATION**

The consolidated financial statements of the University have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

### **USE OF ESTIMATES**

The preparation of consolidated financial statements in conformity with GAAP requires management to make estimates and judgments that affect the reported amounts of assets and liabilities and disclosures of contingencies at the date of the consolidated financial statements and revenues and expenses recognized during the reporting period. Actual results could differ from those estimates.

#### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued:

#### PRINCIPLES OF CONSOLIDATION

The consolidated financial statements include the consolidated financial resources and activities of OBU, the Company, and the LLC. All material transactions and balances between OBU, the Company, and the LLC have been eliminated in the consolidated financial statements.

#### CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand and on deposit in demand and interest-bearing accounts administered by the University. As of May 31, 2020 and 2019, the University had certain concentrations of credit risk with several financial institutions in the form of uninsured cash and time deposits. For purposes of evaluating credit risk, the stability of financial institutions conducting business with the University is periodically reviewed and management of the University believes that credit risk related to these uninsured deposits is minimal. At May 31, 2020 and 2019, the University's cash balances exceeded federally insured limits by \$1,186,423 and \$1,475,013, respectively. The University has not experienced any losses on such accounts.

#### **INVESTMENTS**

The University reports investments at fair value in the consolidated statements of financial position, with the exception of certificates of deposit, which are based on amortized cost or original cost plus accrued interest. Gains and losses are included in the consolidated statements of activities in the period incurred. The methodologies for determining fair values are described in Note 7. The amounts the University will ultimately realize could differ materially and significant fluctuations in fair values could occur from year to year. Donated securities are recorded at market value at the date of donation and thereafter carried or sold in accordance with these policies.

Gains and losses on investments are reported in the consolidated statements of activities as increases or decreases in net assets without donor restrictions unless their use is restricted by donor stipulations or by law. See Note 7 for fair value measurements and disclosures.

### ACCOUNTS RECEIVABLE

Student accounts receivable are reported net of anticipated losses due to uncollectible accounts. The University allows students to utilize an installment plan to pay their student account balances. Late or insufficient payments are subject to late fees. In addition, account balances not paid by the final installment due date for a semester are subject to finance charges of 15% per annum. Students who leave the University owing a balance are considered delinquent and are subject to internal collection efforts. If internal collection efforts are unsuccessful, those accounts are turned over to a third-party collection agency. Accounts turned over to a third-party collection agency no longer accrue finance charges.

#### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued:

### ACCOUNTS RECEIVABLE, continued

The University maintains an allowance for uncollectible accounts. The amount of the allowance is based on management's evaluation of the collectability of the receivable portfolio, including the nature of the portfolio, credit concentrations, trends in historical loss experience, payment patterns from the students, and general economic conditions. The allowance is maintained at a level which, in management's judgment, is adequate to absorb potential losses inherent in the receivable portfolio. As of May 31, 2020 and 2019, the allowance for uncollectible accounts was \$3,635,000 and \$3,110,000, respectively.

### CONDITIONAL PROMISES TO GIVE

During 2011, the University launched a capital campaign, Vision for a New Century, to raise contributions to increase the University endowment and fund several campus renovation and construction projects. The University has received good faith promises of specified amounts to support these campaign projects. These good faith promises are open-ended and subject to unilateral change by the donor. They are not considered to be unconditional promises to give and, therefore, are not recognized prior to receipt of the contribution. The campaign was completed in December 2018. As of May 31, 2020 and 2019, total outstanding good faith promises received by the University for the campaign as well as other pledges made subsequent to the campaign approximated \$5,678,000 and \$5,577,000, respectively. Total accumulated campaign gifts, which include outstanding good faith promises, were approximately \$52.7 million.

#### STUDENT LOANS RECEIVABLE

The University has outstanding student loans receivable totaling \$870,553 and \$1,059,665 as of May 31, 2020 and 2019, respectively. This loan portfolio consists of loans outstanding under the U.S. Government Perkins loan program as well as loans made under the University's endowed loan program. The loans are stated at net realizable value in the accompanying consolidated financial statements and are presented net of an allowance for uncollectible amounts totaling approximately \$539,000 as of May 31, 2020 and 2019.

#### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued:

### FUNDS HELD BY OTHERS AND REMAINDER INTERESTS

Funds held by others represent amounts held for the beneficial interest of the University under irrevocable perpetual agreements established by a donor. In some cases, the University is custodian of the funds but has placed them at the Baptist Foundation of Oklahoma (the Foundation) for investment management. In other cases, a third-party trustee is the custodian of the funds and is responsible for investment management. The University's interests are recorded at the fair value of the net assets, with net increases or decreases in fair value during the year being reported as changes to the appropriate net asset class. Some funds include other life beneficiaries which may affect the valuation of endowment assets. Distributions from the trusts are recorded as investment income in the consolidated statements of activities as either without donor restrictions or with donor restriction depending on the donor restriction on the use of income. If the donor restriction is met within the same year as the income is received, the University reports the income as without donor restrictions. The amounts the University will ultimately realize could differ materially and significant fluctuations in fair values could occur from year to year.

Remainder interests represent amounts held by others that will be transferred to the University upon death of the current beneficiaries.

#### **EDUCATIONAL PLANT**

Plant facilities are stated at cost less accumulated depreciation or, if received as a gift, at fair value at the date received, less any subsequent accumulated depreciation. Generally, improvements, renovations and equipment purchases in excess of \$2,000 are capitalized. Depreciation is recognized on a straight-line basis over the estimated useful lives of the related assets as follows: buildings and improvements (50 years), land improvements (30 years), library books (20 years), equipment and software (10 years), and vehicles and computer equipment (5 to 10 years). Depreciation begins in the year following the year of acquisition.

#### UNAMORTIZED INVESTMENT IN EDUCATIONAL PLANT

During the year ended May 31, 2015, a major renovation of the University's food service facilities was completed. As part of the contract with the University, the University's food service vendor invested approximately \$3.1 million in the renovation. During the year ended May 31, 2020, the food service vendor invested additional funds. This investment is being amortized over the period of the vendor contract which will expire in July 2033. The unamortized portion of the investment is recognized as a liability in the consolidated statements of financial position. If the University were to terminate the contract early, the University would be obligated to reimburse the food service vendor for the unamortized portion of the improvements.

#### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued:

#### ASSET RETIREMENT OBLIGATION

Asset retirement obligations for asbestos remediation are recorded in accordance with GAAP. Initially, the obligation was recorded at fair value and the related asset retirement costs were capitalized. Asset retirement costs are subsequently depreciated over the useful lives of the related assets. Subsequent to initial recognition, the University records changes in the asset retirement obligation which result from the passage of time and/or revisions to either the timing of amount or the original estimate of undiscounted cash flows as they occur.

#### **GOVERNMENT ADVANCES REFUNDABLE**

Funds provided by the U.S. Government under the Federal Perkins Loan Program are loaned to qualified students. These funds are ultimately refundable to the government and are reported as government advances refundable on the consolidated statements of financial position.

### **NET ASSETS**

Information regarding financial position and activities is reported in two classes of net assets based on the existence or absence of donor-imposed restrictions. Net assets are classified as follows:

*Net assets without donor restrictions* are those resources not subject to donor-imposed restrictions available for operating purposes. They may be designated for specific purposes by action of the board of trustees.

Net assets with donor restrictions are subject to donor-imposed restrictions that have not been met as to specified purpose or to later periods of time. These include donor restrictions requiring that the net asset to be held in perpetuity but permit the University to use all or part of the income earned on related investments for specific purposes. Such net assets also include the University's beneficial interest in irrevocable trusts held by others as well as net assets restricted in perpetuity for student loan programs.

#### REVENUES, GAINS, AND OTHER SUPPORT

Revenue is recognized when earned and support when contributions are made, which may be when cash is received, unconditional promises are made, or ownership of other assets is transferred to the University. Conditional promises to give are not recorded until conditions are substantially met. The University reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without restrictions and reported in the consolidated statements of activities as net assets released from restrictions. Assets received with donor-imposed restrictions that the University intends to use and actually uses within the same reporting period as received are treated in the same manner as revenues without donor restrictions for reporting purposes.

#### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued:

### REVENUES, GAINS, AND OTHER SUPPORT, continued

The University reports gifts of property and equipment as support without donor restrictions unless explicit donor stipulations specify how the donated asset must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as support with donor restrictions. Absent explicit donor stipulations about how those long-lived assets must be maintained, the University reports expirations of donor restrictions when the donated or acquired long-lived assets are placed into service.

Scholarships funded by operating funds without donor restrictions and tuition discounts granted to employees and their dependents are reported as a deduction from tuition and fees. Scholarships funded by designated contributions and earnings on assets specifically restricted for student financial aid are reported as expenses.

Prepaid tuition and other deposits represent payments received before the services or products are provided by the University.

During the year ended May 31, 2020, the University received a Paycheck Protection Program loan and funding under the Cares Act for the Higher Education Emergency Relief Fund, as further described in Note 19. The University also received \$94,479 from the Strengthening Institutions Program. Revenue recognized for all of these funds is included on the consolidated statements of activities as government grants related to COVID-19.

#### STUDENT FINANCIAL ASSISTANCE PROGRAMS

The University participates in various financial aid programs administered by the Department of Education (ED) and state boards, and the University acts as an agent for the respective agencies. The governmental grants amounts reported exclude funds directly awarded and credited to students under these various federal and state programs. Each year, collection of a substantial portion of tuition and fee revenue is dependent upon the University's continued participation in these various programs.

#### **EXPENSES**

Expenses are recorded as incurred in accordance with the accrual basis of accounting. The costs of providing the various programs and supporting activities of the University have been summarized on a functional basis in the consolidated statements of activities and on a natural classification basis in Note 16. Accordingly, certain costs have been allocated based on total personnel costs or other systematic bases. Advertising and promotion costs of \$692,247 and \$685,566 respectively, for the years ended May 31, 2020 and 2019, are charged to expense as incurred.

#### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued:

#### EXPENSES, continued

The consolidated financial statements report certain categories of expenses that are attributable to one or more program or supporting functions of the University. These expenses include depreciation and amortization, interest, the president's office, media production, information technology, and facilities operations and maintenance. Depreciation is allocated base on square footage and interest is allocated based on usage of space related to the debt. Costs of other categories were allocated on estimates of time and effort. Total expenses include all operating expenses and the net periodic pension cost other than service cost.

#### RECLASSIFICATION

Amounts for the consolidated statement of cash flows for the year ended May 31, 2019, were changed in order to reflect the direct method.

### **NEW ACCOUNTING STANDARDS**

In 2018, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2018-08, Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made. The University adopted the provisions of this new standard during the year ended May 31, 2020. This new standard provides guidance on determining whether transactions should be accounted for as an exchange transaction or a contribution and whether a contribution should be recorded as conditional or unconditional. Adoption of this standard had no effect on change in net assets or net assets in total. The University has elected the simultaneous release option whereby all conditional grants with donor restrictions whose restrictions are met in the same reporting period are reported in without donor restrictions.

In 2017, the FASB issued ASU No. 2017-07, *Improving the Presentation of Net Periodic Pension Cost & Net Periodic Postretirement Benefit Cost*. The University adopted the provisions of this new standard during the year ended May 31, 2020. The new standard modifies the presentation of the service cost component and other components of net periodic benefit cost within the consolidated statement of activities. The adoption of this ASU had no material impact on revenue or net assets for the University. As a result of the implementation of this standard, \$245,000 representing the change in the post-retirement benefit obligation were moved from expenses to other income in the consolidated statement of activities for the year ended May 31, 2019.

#### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 3. LIQUIDITY AND FUNDS AVAILABLE:

The following table reflects the University's financial assets, reduced by amounts not available for general expenditure within one year. Financial assets are considered unavailable when illiquid or not convertible to cash within one year, trust assets, perpetual endowments and accumulated earnings net of appropriations within one year, or because the governing board has set aside the funds for a specific purpose. These board designations could be drawn upon if the board approves that action.

	May 31,			
		2020		2019
Financial assets:		_		
Cash and cash equivalents	\$	1,293,143	\$	1,737,145
Accounts receivable		2,781,668		2,598,682
Student notes receivable		870,553		1,059,665
Investments		26,199,252		22,064,153
Funds held by others and remainder interests receivable		125,505,707		125,050,287
Financial assets, at year-end		156,650,323		152,509,932
Less those unavailable for general expenditure within one year, due to:				
Accounts receivable collectible beyond one year		(1,112,667)		(924,153)
Student loans receivable restricted		(870,553)		(1,059,665)
Investments not convertible to cash within next 12 months or				
restricted by donors for use in future periods		(9,599,108)		(13,112,433)
Purpose restrictions to be spent beyond one year		(11,627,205)		(11,565,985)
Perpetual and term endowments and accumulated earnings				
subject to appropriation beyond one year		(108,470,683)		(106,268,059)
Investments in board designated endowments		(3,769,777)		(4,043,405)
Financial assets available to meet cash needs for general				
expenditures within one year	\$	21,200,330	\$	15,536,232

The University regularly monitors liquidity required to meet its operating needs and contractual commitments, while also striving to maximize the investment of its available funds. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the University considers all expenditures related to its ongoing mission-related activities as well as the conduct of service undertaken to support those activities to be general expenditures. Student loan receivables are not considered to be available to meet general expenditures because loan repayments are restricted. In addition to financial assets available to meet general expenditures over the next 12 months, the University anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources.

#### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 4. STUDENT LOANS RECEIVABLE:

As an agent for the federal government, the University's Perkins loan portfolio is guaranteed by the United States Department of Education (ED). There are, therefore, no impaired loans, no nonperforming loans, and no modifications to loan terms executed by the University because amounts that become old or past due are in due course returned to the ED. Funds advanced by the Federal government of \$478,409 and \$689,625, respectively, as of May 31, 2020 and 2019, are ultimately refundable to the government and are classified as liabilities in the consolidated statements of financial position.

The University also has an endowed loan portfolio which has similar terms and conditions as the Perkins loan portfolio. An allowance for uncollectible amounts is established for the endowed loan portfolio based on prior collection experience and current economic factors. In management's judgment, these economic factors could influence the ability of loan receivable recipients to repay the amounts per the credit terms.

The student loans receivable portfolio consists of:

	May 31,				
	2020			2019	
Perkins student loan portfolio	\$	710,851	\$	851,503	
Endowed student loan portfolio		698,958		747,418	
		1,409,809		1,598,921	
Less allowance for uncollectible amounts		(539,256)		(539,256)	
	\$	870,553	\$	1,059,665	

### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 4. STUDENT LOANS RECEIVABLE, continued:

The aging of the Perkins and Endowed loan portfolio by class of loans as of May 31, 2020, consists of:

		Percent
	 Amount	of Subtotal
Good Standing		
Deferred and not in repayment	\$ 260,243	59%
Repayment on schedule	182,205	41%
	442,448	100%
Past Due		
Not defaulted: Less than 240 days	79,576	8%
Default: Greater than 240 but less than 2 years	118,683	12%
Default: Greater than 2 years but less than 5 years	252,175	26%
Greater than 5 years	 516,927	54%
	967,361	100%
Less allowance	 (539,256)	
Total student loans receivable	\$ 870,553	

The aging of the Perkins and Endowed loan portfolio by class of loans as of May 31, 2019, consists of:

	 Amount	Percent of Subtotal
Good Standing		
Deferred and not in repayment	\$ 220,672	39%
Repayment on schedule	339,034	61%
	559,706	100%
Past Due		
Not defaulted: Less than 240 days	141,292	14%
Default: Greater than 240 but less than 2 years	206,066	20%
Default: Greater than 2 years but less than 5 years	209,207	20%
Greater than 5 years	482,650	46%
	1,039,215	100%
Less allowance	 (539,256)	
Total student loans receivable	\$ 1,059,665	

### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 4. STUDENT LOANS RECEIVABLE, continued:

Changes in allowance for estimated losses on Perkins and endowed student loans:

	<u></u>	Year Ende	Year Ended May 31, 2020 2019					
		2020		2019				
Beginning balance Loans charged off	\$	539,256	\$	539,256				
	\$	539,256	\$	539,256				

### 5. <u>INVESTMENTS:</u>

Investments consist of:

	May 31,			
	2020			2019
Certificates of deposit and cash equivalents	\$	185,526	\$	179,363
Church building loan fund		15,511,311		7,894,585
Mineral interests		9,498,304		13,019,423
Bond pooled funds		754,856		726,011
Equity mutual funds		177,293		177,722
Domestic equities, exchange traded funds, and other		71,962		67,049
	\$	26,199,252	\$	22,064,153
Investments without donor restrictions Restricted investments	\$	18,389,170 7,810,082	\$	11,471,362 10,592,791
	\$	26,199,252	\$	22,064,153

### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 6. FUNDS HELD BY OTHERS AND REMAINDER INTERESTS RECEIVABLE:

Funds held by others were held by the following entities:

	May 31,				
	2020			2019	
Trust assets placed at The Foundation for investment	\$	72,290,134	\$	70,674,689	
Trusts administered by The Foundation		49,529,573		50,761,024	
Trust administered by Arvest Asset Management		1,926,225		1,851,234	
Trust administered by Northern Trust Company		783,813		796,741	
Trusts administered by the Oklahoma City Community Foundation		750,128		748,831	
Trusts administered by Southern Baptist Foundation		210,539		201,921	
Trust administered by Presbyterian Foundation		15,295		15,847	
	\$	125,505,707	\$	125,050,287	

Assets held by the Foundation as trustee or in a custodial capacity are predominantly pooled investment interests consisting of approximately 70% equity and 30% fixed income investments (spending policy pool) with various alternative investments utilized in both of those categories in addition to traditional stock and bond portfolios. Some of the alternative investments within the investment pool have certain liquidity restrictions, but the Foundation does not pass these restrictions to the University. These assets are carried at net asset value. In addition, the Foundation holds mineral interests and real estate for the University.

Funds held by others are invested as follows:

	 May 31,				
	 2020		2019		
Spending policy pool	\$ 70,971,458	\$	69,104,231		
Beneficial interests in funds held by others	51,741,254		52,852,568		
Charitable remainder interests	1,474,319		1,523,030		
Mineral interests	1,287,356		1,508,094		
Pooled domestic equities	31,320		41,560		
General investment pool	 		20,804		
	\$ 125,505,707	\$	125,050,287		

#### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 7. DISCLOSURE OF FAIR VALUE AND FAIR VALUE MEASUREMENT:

The following disclosures of estimated fair value of financial instruments as of May 31, 2020 and 2019, are made in accordance with the requirements of the *Disclosures about Fair Value of Financial Instruments* topic of the FASB Accounting Standards Codification (ASC). The estimated fair value amounts have been determined by the University using available market information and appropriate valuation methodologies.

Investments and funds held by others and remainder interests:

Equities, municipal bonds and bond funds, federal securities, mutual funds, and commodities The fair values are based on quoted market prices.

### Corporate bonds

The fair value of corporate bonds and bond mutual funds are estimated using quoted market prices, if available, otherwise recently executed transactions, market price quotations and pricing models that factor in, where applicable, interest rates, bond or credit-default swap spreads and volatility.

### Cash equivalents invested in church building loan funds

The church building loan fund represents the University's interest in a cash equivalent on deposit with the Foundation. The Foundation uses these funds to invest in loans given out to churches, collateralized by buildings.

### Certificates of deposit

Certificates of deposit are based on amortized cost or original cost plus accrued interest.

#### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 7. DISCLOSURE OF FAIR VALUE AND FAIR VALUE MEASUREMENT:

#### Mineral interests

Investments in mineral interests are carried at fair value calculated by multiplying the most recent twelve months of royalty income, excluding lease bonus income, times a multiple. A multiple of five was used for the valuation which is determined using current industry methodology and recent market transactions.

#### Pooled investments

Pooled funds are held by the Foundation and the Oklahoma City Community Foundation. The fair values of the domestic equities, international equities, and fixed income funds are provided by the brokers of the underlying assets. The alternative investments are carried at their net asset value as provided by the administrator or general partner, which approximates fair value. The University's interest is carried at net asset value. There are no redemption restrictions or capital calls on the funds valued at net asset value.

### Beneficial interest in funds held by others

The fair value of beneficial interest in funds held by others is the underlying net asset value of pooled funds for beneficial interests to be held in perpetuity.

#### Charitable remainder interests

The fair value is based on the underlying assets of the trusts.

The University uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the University measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs are used only when Level 1 or Level 2 inputs are not available.

### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 7. <u>DISCLOSURE OF FAIR VALUE AND FAIR VALUE MEASUREMENT</u>, continued:

Fair values of assets measured on a recurring basis as of May 31, 2020, are:

				Fair V	alue Meas	alue Measurements Using:				
			Quo	oted Prices	Sign	ificant				
			iı	n Active	Ot	her	S	ignificant		
			M	arkets for	Obse	rvable	Un	observable		
			Iden	tical Assets	In	outs		Inputs		
	I	Fair Value	()	Level 1)	-	vel 2)	(	(Level 3)		
Investments:										
Mineral interests	\$	9,498,304	\$	_	\$	_	\$	9,498,304		
Domestic equities		56,206		56,206	•	_		-		
Exchange traded funds		15,756		15,756		_		_		
Equity mutual funds:		,		,,						
Growth funds		53,679		53,679		_		_		
Fixed income funds		123,614		123,614		_		_		
		9,747,559		249,255		-		9,498,304		
Reconciling items at net asset va Pooled multi-strategy	alue:									
funds		375,382								
Pooled high quality funds		379,474								
		754,856								
Total investments at fair value	_	10,502,415								
Reconciling item at cost:										
Cash equivalents invested in										
church building loan funds		15,511,311								
Certificates of deposit										
and cash equivalents		185,526								
1		15,696,837								
Total investments	\$	26,199,252								

### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 7. <u>DISCLOSURE OF FAIR VALUE AND FAIR VALUE MEASUREMENT</u>, continued:

Fair values of assets measured on a recurring basis as of May 31, 2020, are, continued:

			Fair Value Measurements Using:					
			Quoted Prices		Si	ignificant		
			ir	Active		Other	Significant	
			Ma	arkets for	O	bservable	U	nobservable
			Ident	cical Assets		Inputs		Inputs
		Fair Value	(I	Level 1)	(	Level 2)		(Level 3)
Funds held by others and remainder	inte	rests:						
Held by the Foundation:								
Beneficial interest in funds								
held by others	\$	48,055,254	\$	-	\$	-	\$	48,055,254
Charitable remainder								
interests		1,474,319		-		1,474,319		-
Domestic equity		31,320		31,320		-		-
Other investments:								
Mineral interests		1,287,356		-		-		1,287,356
Held by the Oklahoma City								
Community Foundation:								
Beneficial interest in funds								
held by others		750,128		-		-		750,128
Held by other trustees:								
Beneficial interest in funds								
held by others		2,935,872				-		2,935,872
		54,534,249		31,320		1,474,319		53,028,610
Reconciling items at net asset va	lue:							
Held by the Foundation:								
Spending policy pool		70,971,458						
Total funds held by others and								
remainder interests	_\$	125,505,707						

### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 7. <u>DISCLOSURE OF FAIR VALUE AND FAIR VALUE MEASUREMENT</u>, continued:

Fair values of assets measured on a recurring basis as of May 31, 2019, are:

			Fair Value Measurements Using:						
			Quoted Prices			Significant			
			i	in Active		Other		Significant	
			M	arkets for		Observable	Unobservable		
			Iden	tical Assets		Inputs		Inputs	
		Fair Value	(	Level 1)		(Level 2)		(Level 3)	
Investments:									
Mineral interests	\$	13,019,423	\$	_	\$	_	\$	13,019,423	
Domestic equities	Ψ	51,161	Ψ	51,161	Ψ	_	Ψ	13,017,423	
Exchange traded funds		15,888		15,888		_		_	
Equity mutual funds:		13,000		13,000		_		-	
Growth funds		52,153		52,153		_		_	
Fixed income funds		125,569		125,569		_		_	
Tived medice railes		13,264,194		244,771		-		13,019,423	
Reconciling items at net asset va	due.								
Pooled multi-strategy funds	iiuc.	362,540							
Pooled high quality funds		363,471							
1 ooled high quality runds		726,011							
		720,011							
Total investments at fair value		13,990,205							
Reconciling item at cost:									
Cash equivalents invested in									
church building loan funds		7,894,585							
Certificates of deposit and		1,034,303							
cash equivalents		179,363							
Cash equivalents		8,073,948							
		0,073,948							
Total investments	\$	22,064,153							

### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 7. <u>DISCLOSURE OF FAIR VALUE AND FAIR VALUE MEASUREMENT</u>, continued:

Fair values of assets measured on a recurring basis as of May 31, 2019, are, continued:

			Fair Value Measurements Using:					
		F : V I	ir Ma Ident	n Active nrkets for ical Assets		Other Observable Inputs		Significant Inobservable Inputs
		Fair Value	(1	Level 1)		(Level 2)		(Level 3)
Funds held by others and remainder	r inte	rests:						
Held by the Foundation:								
Beneficial interest in funds								
held by others	\$	49,237,994	\$	-	\$	-	\$	49,237,994
Charitable remainder								
interests		1,523,030		-		1,523,030		-
Domestic equity		41,560		41,560		-		-
Other investments:								
Mineral interests		1,508,094		-		-		1,508,094
Held by the Oklahoma City								
Community Foundation:								
Beneficial interest in funds								
held by others		748,831		-		-		748,831
Held by other trustees:								
Beneficial interest in funds								
held by others		2,865,743		-		-		2,865,743
		55,925,252		41,560		1,523,030		54,360,662
Reconciling items at net asset va	alue:							
Held by the Foundation:								
General investment pool		20,804						
Spending policy pool		69,104,175						
		69,124,979						
Reconciling item at cost:								
Held by the Foundation:								
Cash equivalents		56						
Cash equivalents		50						
Total funds held by others and								
remainder interests	_\$	125,050,287						

#### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 7. DISCLOSURE OF FAIR VALUE AND FAIR VALUE MEASUREMENT, continued:

The following table provides further details of the Level 3 mineral interests fair value measurements:

		Year Ended May 31,				
	2020			2019		
Beginning balance Change in unrealized appreciation (depreciation)	\$	14,527,517 (3,741,857)	\$	13,646,126 881,391		
Ending balance	\$	10,785,660	\$	14,527,517		

#### 8. ENDOWMENT:

The University's endowment consists of numerous individual funds established for a variety of purposes including scholarships and operating support. The endowment includes both donor-restricted endowment funds and funds designated by the board of trustees to function as endowments. Net assets associated with endowment funds, including funds designated by the board of trustees to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions. Donor-restricted endowments are classified as net assets with donor restrictions and board-designated endowments are classified as net assets without donor restrictions.

The board of trustees of the University has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the University classifies as net assets with donor restrictions - perpetual in nature (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified as perpetual in nature is classified as net assets with donor restrictions - restricted by time or purpose until those amounts are appropriated for expenditure by the University in a manner consistent with the standard of prudence prescribed by UPMIFA.

In accordance with UPMIFA, the University considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- 1. The duration and preservation of the fund
- 2. The purposes of the organization and the donor-restricted endowment fund
- 3. General economic conditions
- 4. The possible effect of inflation and deflation
- 5. The expected total return from income and the appreciation of investments
- 6. Other resources of the University
- 7. The investment policies of the University

### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 8. ENDOWMENT, continued:

Changes in endowment net assets for the year ended May 31, 2020:

			With Donor Restrictions						
	Without Donor Restrictions		C	Original Gift Gains (Losses) Amount * and Other **			Total		
Endowment net assets, beginning of year	\$	4,043,405	\$	51,893,001	\$	20,195,733	\$	76,132,139	
Investment return: Investment income Net losses (realized		709,370		-		3,790,241		4,499,611	
and unrealized)		(373,804)		<u>-</u>		(1,771,219) 2,019,022		(2,145,023) 2,354,588	
Contributions Amounts appropriated		-		3,317,125		268,859		3,585,984	
for expenditure		(609,194)				(3,275,131)		(3,884,325)	
		(609,194)		3,317,125		(3,006,272)		(298,341)	
Endowment net assets, end of year	\$	3,769,777	\$	55,210,126	\$	19,208,483	\$	78,188,386	

<sup>\*</sup> Amounts represent the portion of perpetual endowment funds that are required to be retained permanently either by explicit donor stipulations or by UPMIFA

<sup>\*\*</sup> Amounts represent the portion of perpetual endowment funds subject to a time restriction under UPMIFA. Donor-restricted endowments may also contain gifts of net assets with donor restrictions restricted by purpose to be utilized for immediate distribution until the endowment has accumulated earnings available for distributions.

#### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 8. ENDOWMENT, continued:

Changes in endowment net assets for the year ended May 31, 2019:

			With Donor Restrictions					
	** **			1.016		ccumulated		
	Without Donor Restrictions			riginal Gift Amount *				Total
Endowment net assets,								
beginning of year	\$	8,423,420	\$	50,650,179	\$	22,514,739	\$	81,588,338
Investment return:								
Investment income		415,172		-		3,618,639		4,033,811
Net gains (losses) (realized						(		<b></b>
and unrealized)		4,668				(3,272,836)		(3,268,168)
		419,840				345,803		765,643
Contributions Amounts appropriated		-		1,242,822		9,001		1,251,823
for expenditure		(443,569)		-		(2,673,810)		(3,117,379)
Transfer to operations		(4,356,286)		-		-		(4,356,286)
•		(4,799,855)		1,242,822		(2,664,809)		(6,221,842)
Endowment net assets,								
end of year	\$	4,043,405	\$	51,893,001	\$	20,195,733	\$	76,132,139

<sup>\*</sup> Amounts represent the portion of perpetual endowment funds that are required to be retained permanently either by explicit donor stipulations or by UPMIFA

<sup>\*\*</sup> Amounts represent the portion of perpetual endowment funds subject to a time restriction under UPMIFA. Donor-restricted endowments may also contain gifts of net assets with donor restrictions restricted by purpose to be utilized for immediate distribution until the endowment has accumulated earnings available for distributions.

#### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 8. ENDOWMENT, continued:

As disclosed in Note 12, at May 31, 2020 and 2019, net assets restricted in time and perpetuity included the following net assets in addition to the endowment net assets disclosed above:

	Without Donor Restrictions	With Donor Restrictions		Total	
May 31, 2020:	_				
Beneficial interests	\$ -	\$	51,741,253	\$	51,741,253
Future interest in remainder interests	\$ -	\$	1,474,319	\$	1,474,319
Held by the University for student loan programs and scholarships	\$ -	\$	221,024	\$	221,024
May 31, 2019: Beneficial interests	\$ -	\$	52,852,568	\$	52,852,568
Future interest in remainder interests	\$ -	\$	1,523,030	\$	1,523,030
Held by the University for student loan programs and scholarships	\$ -	\$	219,842	\$	219,842

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires to retain as a fund of perpetual duration, due to unfavorable market fluctuations. As of May 31, 2020, deficiencies of this nature existed in fifty three donor-restricted endowment funds with original gift value of \$7,628,109, current fair value of \$7,441,241, and a deficiency of \$186,868, which is reported in net assets with donor restrictions. As of May 31, 2019, deficiencies of this nature existed in fifteen donor-restricted endowment funds with original gift value of \$2,009,028, current fair value of \$1,990,691, and a deficiency of \$18,337, which is reported in net assets with donor restrictions.

The University has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the University must hold in perpetuity, as well as board designated funds. Under this policy, as approved by the board, the endowment assets are invested in a manner that is intended to produce an inflation adjusted income stream to grow corpus above the inflation rate. The University expects its endowment funds, over time, to provide an average rate-of-return of approximately 9-10% annually. Actual returns in any given period may vary from this amount.

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#### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 8. ENDOWMENT, continued:

To satisfy its long-term rate-of-return objectives, the University relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The University targets a diversified asset allocation that places a greater emphasis on equity-based and alternative investments to achieve its long-term return objectives within prudent risk constraints.

The spending or distribution policy of the University, as determined under a method adopted annually by the board of trustees, provides for the establishment of an annual distribution calculation based on a weighted average of the prior year's annual dividend adjusted for inflation and 4.5% of the average of the trailing 12 months' spending policy pool share price. This rate will be subject to a floor of 3% and a cap of 5% of the prior December 31 pool share value. Accordingly, over the long term, the University expects the current spending policy to allow its endowment to grow. This is consistent with the University's objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term, as well as to provide additional real growth through new gifts and investment return. From time to time, the board of trustees undesignates board designated funds without donor restrictions to be used for certain projects. These funds are included in amounts appropriated for expenditure.

### 9. EDUCATIONAL PLANT, NET:

The components of educational plant, net are:

	May 31,				
		2020		2019	
Land and improvements	\$	8,510,379	\$	7,564,766	
Buildings		127,082,241		112,123,073	
Equipment		28,961,856		28,604,957	
Software		3,837,151		3,837,151	
Library books		1,037,241		1,131,020	
Construction in progress		321,120		333,984	
		169,749,988		153,594,951	
Accumulated depreciation		(64,629,990)		(61,565,000)	
	\$	105,119,998	\$	92,029,951	

During the year ended May 31, 2020, the University received the donation of two properties close to the University's main campus. Based on appraisals performed, the University recorded gift-in-kind contributions of approximately \$15,000,000 for the two properties which is included in contributions and grants on the consolidated statement of activities.

#### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 10. LONG-TERM DEBT, NET:

The University has promissory notes with the Oklahoma Baptist University Authority (the Authority) which were issued to obtain funds for projects such as the construction and renovation of buildings and the purchase of equipment for the University. The maturity dates of these promissory notes coincide with the maturity date of the related Authority debt as noted below. Assets totaling approximately \$61,737,000 have been constructed and purchased under this arrangement as of May 31, 2020 and 2019. Accumulated amortization on these assets is approximately \$18,610,000 and \$17,387,000 and as of May 31, 2020 and 2019, respectively. These assets are included in educational plant assets.

The Authority financed these projects by issuing debt. As of May 31, 2020, there are currently four Authority bank notes outstanding, as follows: the Oklahoma Baptist University Authority Student Housing Revenue Note, Series 2012; the Oklahoma Baptist University Authority Student Housing Revenue Note, Series 2013; and the Oklahoma Baptist University Authority Refunding Revenue Notes, Series 2015A and Series 2015B, with University promissory notes to the Authority for each bank note.

In October 2011, the board of trustees approved a resolution to proceed with plans for various construction projects including additional housing for students. Funding for these construction projects consists of a combination of existing funds, future gifts and pledges, and long-term financing. The long-term financing consisted of a 20-year term \$8,000,000 bank note which was issued by the Authority in May 2012 to construct the first two apartment buildings. This note has a fixed interest rate of 3.23%. In November 2013, a second bank note in the amount of \$13,500,000 was issued to finance the construction of buildings 3 and 4. The second bank note has a fixed interest rate of 4.4% and a term of 262 months.

In December 2015, the Authority issued a \$7,355,000 bank note to refund the remaining portion of outstanding bonds of the Oklahoma Baptist University Revenue Bonds, Series 2005. The Series 2005 bonds were originally issued to fund the construction of the University's Recreation and Wellness Center. This bank note has a fixed interest rate of 2.12% and a term of 11.5 years. Additionally, upon completion of the construction of Stavros Hall in November 2015, the Authority issued a 12-year \$3.5 million bank note to fund the remaining amount of Stavros Hall. This note has a 2.22% fixed interest rate.

All outstanding debt is secured by general revenue of the University and by a guarantee of Oklahoma Baptists.

Additionally, the University entered into various capital lease agreements for technology, nursing simulation, and other equipment. Assets totaling approximately \$2,615,000 have been purchased under these leases and are included in educational plant assets. Accumulated amortization as of May 31, 2020 and 2019, on these assets was approximately \$2,129,000 and \$1,740,000 respectively.

Amortization expense under these lease agreements is included in depreciation expense on the consolidated statements of activities.

Approximately \$186,000 of debt issuance costs is netted against the long-term debt balance as of May 31, 2020, and \$213,000 as of May 31, 2019.

#### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 10. LONG-TERM DEBT, NET, continued:

The following is a schedule of future minimum debt payments under the long-term notes payable and capital lease agreements, together with the present value of the net minimum lease payments:

### Year Ending May 31,

2021	\$ 2,080,373
2022 2023	1,864,311 1,923,200
2024 2025	1,982,615 2,047,089
Thereafter	14,107,800
Present value of net minimum debt payments	\$ 24,005,388

Of this amount, approximately \$23.7 million represents notes payable to the Authority.

### 11. POST-RETIREMENT BENEFITS OBLIGATION:

The University maintains a postretirement benefit plan for exempt employees who retired prior to May 31, 2016, had reached the age of 65, and had a minimum of fifteen years of service. Employees retiring after May 31, 2016, are not eligible to participate. Participants are eligible for term life insurance and a Medicare supplement insurance policy. In 2011, the plan was revised to provide benefits to employees who retired after August 1, 2011, up to a maximum monthly premium of \$175. The plan is not funded.

Accumulated postretirement benefit obligation as of May 31, 2020, is:

Retired participants Plan assets at fair value	\$ 3,348,000
Accumulated postretirement benefit obligation in excess of plan assets	\$ 3,348,000
Net periodic postretirement benefit cost for the year ended May 31, 2020, includes:	
Interest cost Loss to the extent recognized	\$ 102,224 13,020
Amortization of unrecognized prior service cost	 (34,156)
	\$ 81,088

### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 11. POST-RETIREMENT BENEFITS OBLIGATION, continued:

Accumulated postretirement benefit obligation as of May 31, 2019, is:

Retired participants	\$	3,228,000
Plan assets at fair value	,	-
Accumulated postretirement benefit obligation in excess of plan assets	\$	3,228,000
Net periodic postretirement benefit cost for the year ended May 31, 2019, includes:		
Interest cost	\$	72,168
Loss to the extent recognized		32,084
Amortization of unrecognized prior service cost		(34,155)
	\$	70,097

During the years ended May 31, 2020 and 2019, the University contributed and paid benefits totaling \$222,183 and \$194,774 respectively.

For measurement purposes, the following assumptions have been used to determine benefit obligations as of May 31, 2020 and 2019:

	2020	2019
Discount rate	2.24%	3.30%
Expected long-term health care cost increase:		
Initial rate-Pre-65 (medical/rx)	6.81%/7.22%	7.1%/7.5%
Initial rate–Post-65 (medical/rx)	3.2%/6.69%	3.2%/6.9%
Ultimate rate–Pre-65 (medical/rx)	4.75%/5.25%	4.75%/5.25%
Ultimate rate–Post-65 (medical/rx)	3.2%/5.25%	3.2%/5.25%
Time to ultimate rate	7 years	8 years
Weighted average life expectancy-inactive participants	11.4 years	11.9 years

### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 11. POST-RETIREMENT BENEFITS OBLIGATION, continued:

The following is a schedule of estimated benefit payments expected to be paid over the next 10 years:

### Year Ending May 31,

2021	\$	254,600
2022	Ψ	256,400
2023		252,400
2024		250,400
2025		247,200
2026-2030		1,116,400
	\$	2,377,400

### 12. NET ASSETS:

Net assets with donor restrictions:

	9,594,393 11,364, 1,406,797 673, 969,852 1,019, 22,587,726 22,833, 7,435,620 8,418, 424,776 507, 877,383 949, 487,358 794, 416,485 242,			
		2020		2019
Purpose restrictions:				
Held by University:				
Scholarships	\$	10,616,684	\$	9,775,864
Capital projects		9,594,393		11,364,018
Educational programs		1,406,797		673,759
Other		969,852		1,019,758
		22,587,726		22,833,399
Held by the Foundation for investment:				
Scholarships		7,435,620		8,418,574
Educational programs		424,776		507,660
Faculty positions and development		877,383		949,230
Plant maintenance and improvements		487,358		794,373
Other		416,485		242,875
		9,641,622		10,912,712
Time restrictions:				
Future interest in remainder interests held by the Foundation		161,076		146,373
Total net assets restricted by time or purpose		32,390,424		33,892,484

(continued)

### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 12. NET ASSETS, continued:

Net assets with donor restrictions, continued:

	May 31,		
	2020	2019	
Perpetual in nature:			
Held by University for student loan programs and scholarships	221,024	219,842	
Held by the Foundation for investment:			
Scholarships	39,550,104	36,761,163	
Faculty positions and development	9,549,938	9,174,101	
Educational programs	2,609,978	2,509,093	
Plant maintenance and improvement	969,475	969,475	
Other	2,515,668	2,479,169	
	55,195,163	51,893,001	
Held by the Foundation as beneficial interest:			
Scholarships	21,118,275	21,361,195	
Undesignated	14,670,625	14,290,707	
Faculty positions and development	5,962,249	7,085,095	
Educational programs	5,301,745	5,466,196	
Other	1,002,360	1,034,801	
	48,055,254	49,237,994	
Held by others as beneficial interest:			
Scholarships	3,018,463	2,947,653	
Lectureships, educational programs and faculty positions	463,364	462,606	
Undesignated	204,172	204,315	
	3,685,999	3,614,574	
Future interest in remainder interests held by the Foundation			
that are perpetual in nature	1,313,243	1,376,657	
Total net assets perpetual in nature	108,470,683	106,342,068	
al net assets with donor restrictions	\$ 140,861,107	\$ 140,234,552	

#### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 13. NET TUITION AND FEES:

Net tuition and fees consist of the following:

	 Year Ended May 31,			
	 2020		2019	
Tuition	\$ 45,266,682	\$	45,607,793	
Fees	 6,056,073		6,021,474	
Gross tuition and fees	 51,322,755		51,629,267	
Less scholarships funded from operations	(26,171,824)		(25,808,175)	
Less scholarships funded by endowment income	 (3,359,310)		(3,073,805)	
			_	
	\$ 21,791,621	\$	22,747,287	

### 14. TULSA ROYALTIES COMPANY:

The value of the mineral interests held by the Company are \$7,678,842 and \$10,472,926, respectively, as of May 31, 2020 and 2019, and are included in investments with the other mineral interests held by the University. Royalties earned by the Company and included in the University's consolidated financial statements were \$1,619,250 and \$2,259,000, respectively, for the years ended May 31, 2020 and 2019. These amounts are reported as operating revenue with donor restrictions in accordance with the original donor's intent that the funds be used for specified purposes.

### 15. INVESTMENT AND ENDOWMENT INCOME:

Investment and endowment income consists primarily of interest, dividends, gains, and appreciation (depreciation) from funds held by others, excluding changes in the value of beneficial interests.

The following is the composition of investment and endowment income:

	Year Ended May 31,			
	 2020		2019	
Unrealized/realized losses on investments	\$ (5,641,676)	\$	(2,291,063)	
Distributions from funds held by others	3,476,688		3,777,306	
Distributions from beneficial interests	2,358,195		2,636,269	
Interest, dividends, and other	332,589		249,650	
Mineral income	 369,193		555,727	
	\$ 894,989	\$	4,927,889	

### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 16. <u>FUNCTIONAL ALLOCATION OF EXPENSE:</u>

The financial statements report certain categories of expenses that are attributable to one or more program or supporting functions of the University. These expenses include depreciation and amortization, interest, the president's office, media production, information technology, and facilities operations and maintenance. Depreciation is allocated base on square footage and interest is allocated based on usage of space related to the debt. Costs of other categories were allocated on estimates of time and effort.

Year Ended May 31, 2020

		Program Activities:		S			
	Educational Activities	Student Services	Auxiliaries	Administrative Support	Operation & Maintenance	Fundraising	2020 Total Expense
Salaries and wages	\$ 9,625,348	\$ 4,013,533	\$ 465,749	\$ 2,483,031	\$ 897,951	\$ 536,601	\$ 18,022,213
Employee benefits	2,196,107	842,548	75,315	2,285,967	254,635	111,746	5,766,318
Services, supplies,							
and other	1,923,449	3,579,745	2,642,639	2,250,368	336,626	599,888	11,332,715
Emergency grant aid to students*	-	949,306	-	-	-	-	949,306
Occupancy and							
maintenance	873,691	644,011	1,439,504	47,782	39,109	12,136	3,056,233
Depreciation	1,313,612	734,527	1,763,641	82,007	62,026	19,247	3,975,060
Interest	55,476	137,053	708,903	3,886	62,067		967,385
	15,987,683	10,900,723	7,095,751	7,153,041	1,652,414	1,279,618	44,069,230
Facilities operation							
and maintenance	546,062	305,339	733,138	59,874	(1,652,414)	8,001	
Total expenses	\$ 16,533,745	\$ 11,206,062	\$ 7,828,889	\$ 7,212,915	\$ -	\$ 1,287,619	\$ 44,069,230

<sup>\*</sup>Emergency grant aid to students includes student scholarships funded by HEERF funding in the amount of \$949,306.

### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 16. FUNCTIONAL ALLOCATION OF EXPENSE, continued:

### Year Ended May 31, 2019

	·	Program Activities:			Supporting Activities:			
	Educational Activities	Student Services	Auxiliaries	Administrative Support	Operation & Maintenance	Fundraising	2019 Total Expense	
Salaries and wages	\$ 10,677,472	\$ 4,000,188	\$ 483,535	\$ 2,839,520	\$ 909,863	\$ 1,015,556	\$ 19,926,134	
Employee benefits	2,521,793	907,082	76,743	2,558,678	277,528	190,379	6,532,203	
Services, supplies,								
and other	2,215,137	4,172,321	3,083,400	2,273,772	276,229	570,323	12,591,182	
Occupancy and								
maintenance	884,572	539,478	1,283,803	28,328	77,348	12,540	2,826,069	
Depreciation	1,334,377	746,138	1,791,519	25,713	120,597	19,552	4,037,896	
Interest	70,626	152,861	741,238	6,801	58,648	-	1,030,174	
	17,703,977	10,518,068	7,460,238	7,732,812	1,720,213	1,808,350	46,943,658	
Facilities operation								
and maintenance	568,468	317,868	763,218	62,330	(1,720,213)	8,329		
Total expenses	\$ 18,272,445	\$ 10,835,936	\$ 8,223,456	\$ 7,795,142	\$ -	\$ 1,816,679	\$ 46,943,658	

#### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 17. RETIREMENT PLANS:

Pension Plan: the University provides a defined contribution plan (the Plan) that covers all of its full-time employees. Under the Plan, the University matches an employee's contribution up to 7.5% of an employee's salary. Employee contributions are voluntary. Total pension contributions for the years ended May 31, 2020 and 2019, were approximately \$796,000 and \$1,278,000 respectively.

### 18. COMMITMENTS AND CONTINGENCIES:

Activity related to student financial assistance programs is subject to audit both by independent certified public accountants and by representatives of the administering agencies regarding compliance with applicable regulations. Any resultant findings of noncompliance could potentially result in the required return of related funds received and/or the assessment of fines or penalties, or the discontinuation of eligibility for participation. In the opinion of management, audit adjustments, if any, will not have a significant effect on the financial position or results of activities of the University.

### 19. RISKS AND UNCERTAINTIES:

In March 2020, the World Health Organization declared the outbreak of the coronavirus (COVID-19) as a pandemic which continues to spread throughout the United States. COVID-19 has caused a severe negative impact on the world economy and has contributed to significant declines and volatility in financial markets. In mid March 2020, the University closed campus housing and delivered academic instruction online through the end of the spring 2020 semester. This resulted in a loss of auxiliary revenue of over \$1.3 million. For the fall 2020 semester, campus housing is open and academic instruction is taking place on campus. Management is carefully monitoring the situation and evaluating its options as circumstances evolve. The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the University for future periods.

The University received a Paycheck Protection Program (PPP) loan of \$4,370,400 funded by the Small Business Administration under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). PPP loans are considered conditional contributions, with a right-of return in the form of an obligation to be repaid if a barrier to entitlement is not met. The barrier is that PPP loan funds must be used to maintain compensation costs and employee head count, and other qualifying expenses (mortgage interest, rent, and utilities) incurred following receipt of the funds. Substantially all of the conditions were met by May 31, 2020, and \$3,699,711 was recognized as a contribution without donor restrictions in the consolidated statement of activities for the year ended May 31, 2020. Application for forgiveness of the loan will be made when the bank notifies the University it is accepting applications, with inclusion of compliance substantiation and certification therein. However, at the time of issuance of the consolidated financial statements, notice of forgiveness had not been received from the lender. However, if a portion of the grant must be repaid, the terms (1% per annum, repayable over a maximum of five years with a six-month deferral period) are such that the institution has sufficient liquidity to repay the unforgiven portion.

#### **Notes to Consolidated Financial Statements**

May 31, 2020 and 2019

### 19. RISKS AND UNCERTAINTIES, continued:

Additionally, the University was the recipient of funding under the CARES Act for the Higher Education Emergency Relief Fund (HEERF). Half of this funding was to provide emergency aid grants to students for costs incurred related to the pandemic. Under HEERF, the University was allocated approximately \$967,000 to provide emergency grants to students. As of May 31, 2020, approximately \$949,000 of grants had been awarded to students and were included in contributions and grants without donor restrictions on the consolidated statements of activities. In addition, the University received approximately \$967,000 of funding to assist with foregone revenue resulting from the closure of campus housing as a result of the pandemic. As of May 31, 2020, the University recognized as revenue approximately \$949,000 based on eligible expenses that were incurred. HEERF grants related to institutional assistance were included in grant aid for students on the consolidated statement of activities.

### 20. SUBSEQUENT EVENTS:

Subsequent events were evaluated through November 13, 2020, which is the date the consolidated financial statements were available to be issued.

### **SECTION III**

**Federal Awards** 

# OKLAHOMA BAPTIST UNIVERSITY

May 31, 2020



# INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTAL INFORMATION

Board of Trustees Oklahoma Baptist University Shawnee, Oklahoma

We have audited the consolidated financial statements of Oklahoma Baptist University as of and for the years ended May 31, 2020 and 2019, and our report thereon dated November 13, 2020, which expressed an unmodified opinion on those consolidated financial statements, appears on page 1.

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards on page 41 is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance), and is not a required part of the consolidated financial statements. The financial responsibility supplemental schedule on pages 50-52 is also presented for the purpose of additional analysis as required by the U.S. Department of Education and is not a required part of the consolidated financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Grapevine, Texas

November 13, 2020

Capin Crouse LLP

# **Schedule of Expenditures of Federal Awards**

Year Ended May 31, 2020

Federal Grantor/Pass Through Grantor/Program or Cluster Title	Federal CFDA Number	Agreement Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
STUDENT FINANCIAL ASSISTANCE CLUSTER	₹:				
U.S. Department of Education:					
Federal Direct Student Loan Program	84.268			\$ -	\$ 9,321,743
Federal Pell Grants	84.063			-	2,688,278
Federal Supplemental Educational					
Opportunity Grant Program	84.007			-	152,350
Federal Work-Study Program	84.033			-	170,293
Federal Perkins Loan Program (Note 5)	84.038			-	851,503
TEACH Grants	84.379			-	266,695
Total Student Financial Assistance Cluster					13,450,862
DEPARTMENT OF EDUCATION:					
COVID-19 CARES Act-HEERF Programs:					
COVID-19 Education Stabilization Program-					
Student Portion	84.425E			_	949,306
COVID-19 Education Stabilization Program-					,
Institutional Portion	84.425F			_	949,306
COVID-19 Education Stabilization Program-					·
Strengthening Programs	84.425M			-	94,479
Total COVID-19 CARES Act-HEERF Programs	3				1,993,091
Total Expenditures of Federal Awards	See notes to schedule of ex	spenditures of feder	ral awards		\$ 15,443,953

#### **Notes to Schedule of Expenditures of Federal Awards**

May 31, 2020

#### 1. BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of Oklahoma Baptist University (the University) under programs of the federal government for the year ending May 31, 2020. The information in the schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation of, the basic consolidated financial statements. Expenditures in the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. If the University is required to match certain federal assistance, as defined by the grant agreements, no such matching has been included as expenditures in the schedule.

#### 2. INDIRECT COST RATE:

The University has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

#### 3. RELATIONSHIP TO CONSOLIDATED FINANCIAL STATEMENTS:

The amount of total expenditures of federal awards reconciles to the revenue in the consolidated statement of activities as follows:

Total expenditures of federal awards	\$ 15,443,953
Less:	
Federal Direct Student Loan Program	(9,321,743)
Federal Pell and TEACH Grants	(2,954,973)
Perkins loan program	(851,503)
Plus Paycheck Protection Program loan	 3,699,711
	\$ 6,015,445
Government grants per consolidated statement of activities:	
Included in government grants related to COVID-19	\$ 5,692,802
Included in contributions and grants	 322,643
	\$ 6,015,445

#### Notes to Schedule of Expenditures of Federal Awards

May 31, 2020

# 4. <u>SUBRECIPIENTS, NON-CASH ASSISTANCE, FEDERAL INSURANCE, LOANS, AND LOAN GUARANTEES:</u>

The University did not provide any federal funds to subrecipients nor did they receive any federal non-cash assistance, insurance, or loan guarantees. The University did receive a Small Business Administration (SBA) Paycheck Protection Program (PPP) loan in the amount of \$3,699,711. (See Note 2 to the financial statements) The SBA has indicated that PPP loans are not subject to Uniform Guidance audit requirements and therefore, the PPP loan is not included in the schedule of expenditures of federal awards.

### 5. FEDERAL PERKINS LOAN PROGRAM:

The University administers the Perkins Loan Program. For purposes of the schedule, the amount reported includes the outstanding loan balance at the beginning of the fiscal year. Due to regulation changes, no further loans can be made from the program and no administrative cost allowance can be taken from the loan fund.

Outstanding loan balance at May 31, 2019	\$	851,503
Outstanding loop halance at May 21, 2020	¢	710.051
Outstanding loan balance at May 31, 2020	<u> </u>	710,851

Schools have the option of continuing to collect on outstanding loan balances or can voluntarily liquidate the program. The University has no current plans to begin the Perkins liquidation process; however, is required to periodically return excess cash on hand from the program to the Department of Education.



INDEPENDENT AUDITORS' REPORT
ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

Board of Trustees Oklahoma Baptist University Shawnee, Oklahoma

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the consolidated financial statements of Oklahoma Baptist University (the University), which comprise the consolidated statement of financial position as of May 31, 2020, and the related consolidated statements of activities and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated November 13, 2020.

#### Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the University's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's consolidated financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Board of Trustees Oklahoma Baptist University Shawnee, Oklahoma

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's consolidated financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the consolidated financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the University's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Grapevine, Texas

November 13, 2020

apin (rouse LLP



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Trustees Oklahoma Baptist University Shawnee, Oklahoma

#### Report on Compliance for Each Major Federal Program

We have audited Oklahoma Baptist University's (the University) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended May 31, 2020. The University's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

#### Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the University's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the University's compliance.

#### Opinion on Each Major Federal Program

In our opinion, Oklahoma Baptist University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended May 31, 2020.

**Board of Trustees** Oklahoma Baptist University Shawnee, Oklahoma

### **Report on Internal Control Over Compliance**

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Grapevine, Texas

November 13, 2020

Capin Crouse LLP

#### **Schedule of Findings and Questioned Costs**

May 31, 2020

### Section I - Summary of Audit Results

# **Consolidated Financial Statements:** Type of auditors' report issued: unmodified Internal control over financial reporting: Material weakness(es) identified? yes Significant deficiency(ies) identified that are not considered a material weakness? Noncompliance material to consolidated financial statements noted? yes Federal Awards: Internal control over major programs: Material weakness(es) identified? yes Significant deficiency(ies) identified that are not considered a material weakness? yes reported Type of auditors' report issued on compliance for major programs: unmodified Any audit findings that are required to be reported in accordance yes with 2 CFR Part 200.516(a)? Identification of major program(s): Name of Federal Program or Cluster **CFDA Numbers** 84.268, 84.063, 84.007, 84.033 Student Financial Assistance 84.038, and 84.379 84.425E, 84.425F, and 84.425M COVID-19 CARES-ACT- HEERF Programs

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? \_\_\_\_\_ yes \_\_\_\_\_ n

### **Schedule of Findings and Questioned Costs**

May 31, 2020

### Section II - Financial Statement Findings

There are no current findings in internal control over financial reporting required to be reported in accordance with *Government Auditing Standards*.

### Section III - Federal Award Findings and Questioned Costs

There are no current year findings that were considered material instances of noncompliance in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

### **Financial Responsibility Reconciliation**

Year Ended May 31, 2020

The Department of Education issued regulations, effective July 1, 2020, regarding additional disclosures deemed necessary to calculate certain ratios for determining sufficient financial responsibility under Title IV. These reconciliation disclosures are not required by accounting principles generally accepted in the United States of America but are intended for use by the Department of Education and to ensure compliance with Federal Title IV regulations.

Net A	Assets	
1	Net assets with donor restrictions: restricted in perpetuity	\$ 108,470,683
2	Other net assets with donor restrictions (not perpetually restricted): a. Annuities with donor restrictions b. Term endowments c. Life income funds (trusts)	\$ - - -
	d. Total annuities, term endowments, and life income funds with donor restrictions	\$ 
Educ	cational Plant, net	
3	Pre-implementation educational plant, net (PP&E, net)	
	a. Ending balance of last financial statements submitted to the	
	Department of Education (May 31, 2019 financial statement)	\$ 92,029,951
	b. Less subsequent depreciation and disposals	(4,030,063)
	c. Balance pre-implementation educational plant, net	87,999,888
4	Construction in progress-acquired subsequent to May 31, 2019	80,732
5	Post-implementation educational plant, net, acquired without debt:	
	a. Long-lived assets acquired without use of debt subsequent to May 31, 2019	17,039,378
6	Total Educational Plant, net-May 31, 2020	\$ 105,119,998
Debt	to be excluded from expendable net assets	
7	Pre-implementation debt:	
	a. Ending balance of last financial statements submitted to the	
	Department of Education (May 31, 2019):	\$ 26,113,648
	b. Less subsequent debt repayments	(2,108,260)
		\$ 24,005,388

### Financial Responsibility Supplemental Schedule

Year Ended May 31, 2020

	Primary Reserve Ratio:			
	,	<b>Expendable Net Assets:</b>		
1	Statement of financial position–Net assets without donor restrictions, page 3	Net assets without donor restrictions		\$ 87,855,817
2	Statement of financial position—Net assets with donor restrictions, page 3	Net assets with donor restrictions		140,861,107
3	None	Secured and unsecured related party receivable	\$ -	
4	None	Unsecured related party receivable		-
5	Supplemental disclosures educational plant, net, Line 7.	Educational plant, net (includes Construction in progress)	105,119,998	
6	Supplemental disclosures educational plant, net, Line 3c	Educational plant-pre-implementation		87,999,888
7	None	Educational plant–post-implementation with outstanding debt for original purchase		-
8	Supplemental disclosures educational plant, net, Line 6a	Educational plant–post-implementation <u>without</u> outstanding debt for original purchase		17,039,378
9	Supplemental disclosures educational plant, net, Line 5	Construction in progress		80,732
10	None, as the University has not yet adopted ASU 2016-02	Lease right-of-use asset, net		
11	None, as the University has not yet adopted ASU 2016-02	Lease right-of-use asset, pre-implementation		-
12	None, as the University has not yet adopted ASU 2016-02	Lease right-of-use asset, post-implementation		_
13	None	Intangible assets		-
14	Statement of financial position–Post-retirement benefits obligation, page 3	Post-employment and pension liabilities		3,348,000
15	Supplemental disclosure–Long-term debt, Lines 8c, 9a-c, 10	Long-term debt-for long-term purposes	24,005,388	
16	Supplemental disclosure–Long-term debt, Line 8c	Long-term debt-for long-term purposes, pre-implementation		26,113,648
17	None	Long-term debt-for long-term purposes, post-implementation		-
18	None	Line of credit for construction in progress		-
19	None, as the University has not yet adopted ASU 2016-02	Lease right-of-use asset liability		
20	None, as the University has not yet adopted ASU 2016-02	Pre-implementation right-of-use asset liability		-
21	None, as the University has not yet adopted ASU 2016-02	Post-implementation right-of-use asset liability		-
22	Supplemental disclosure—Term endowments with donor restrictions Line 2d	Annuities, term endowments, and life income with donor restrictions		
23	None	Annuities with donor restrictions		-
24	Supplemental disclosure–Term endowments Line 2b	Term endowments with donor restrictions		-
25	None	Life income funds with donor restrictions		-
26	Supplemental disclosure–Net assets with donor			
20	restrictions: restricted in perpetuity Line 1	Net assets with donor restrictions: restricted in perpetuity		108,470,683

### Financial Responsibility Supplemental Schedule

Year Ended May 31, 2020

		Total Expenses and Losses:		
	Statement of activities—Total operating			
	expenses, (total from statement of activities	Total expenses without donor restrictions-taken directly from		
	prior to adjustments), page 4	statement of activities		44,069,230
X I	Statement of activities–Included in other	Loss on pension expense representing the change in the post		
	income	retirement benefit obligation liability		120,00
9	Statement of activities–Included in other			
	income	Loss on sale of educational plant		55,000
	Equity Ratio:			
	***************************************	Modified Net Assets:		
9	Statement of financial position–Net assets			
,	without donor restrictions, page 3.	Net assets without donor restrictions		87,855,81
2	Statement of financial position–Total net assets			
0	with donor restriction, page 3.	Net assets with donor restrictions		140,861,10
1	None	Intangible assets		
2	None	Intangible assets		
3	None	Secured and unsecured related party receivables	\$ -	
4	None	Unsecured related party receivables		
		Modified Assets:		
5	Statement of financial position-Total assets,			
)	page 3	Total assets		262,620,77
6	None, as the University has not yet adopted			
0	ASU 2016-02	Lease right-of-use asset, pre-implementation		
	None, as the University has not yet adopted			
′	ASU 2016-02	Pre-implementation right-of-use asset liability		
8	None	Intangible assets		
9	None	Secured and unsecured related party receivables	\$ -	
)	None	Unsecured related party receivables		
	Net Income Ratio:			
	Statement of activities—Change in net assets			
	without donor restrictions, page 4	Change in Net Assets Without Donor Restrictions		18,476,50
	Statement of activities—Total revenues, gains,	Change in 1 (ct 1255cts 1) amout 2 onot 1 cts victorial		10, . , 0,00
	and other support, page 4	Total Revenues and Gains		62,545,73
	Statement of activities—Included in other	Loss on pension expense representing the change in the post	(120,000)	0_,0 10,70
<b>١</b>	income	retirement benefit obligation liability	(,000)	
	Statement of activities–Included in other		(55,003)	
4	income	Loss on sale of educational plant	(,/	

# **Auditee Summary Schedule of Prior Audit Findings**

May 31, 2020

### **Financial Statement Findings**

There were no prior audit findings in internal control over financial reporting.

# Federal Award Findings

There were no prior audit findings or questioned costs.

# Congregation Directory

The following is a directory of Baptist General Convention of Oklahoma congregations listed alphabetically by city. Churches may obtain updated directory information, due to changes being made after this handbook was printed, from the SBC Workspace secure website (sbcworkspace.com). For your church username and password, refer to your Annual Church Profile instructions or contact your associational office.

NOTE: This information was gathered in the spring of 2020. Recent changes may not be reflected.

#### **DIRECTORY KEY**

Church Name Pastor's Name

Mailing Address Mailing City, Mailing State Zip Code

Church Email Church WebSite Association

Α

Achille, Community JT Welch

PO Box 267 Achille, OK 74720

Bryan

Achille, First

Larry Metts

PO Box 268 Achille, OK 74720

Bryan

Ada, Ahloso

Wayne Graves 17209 CR 99

Ada, OK 74820

Banner

Ada, Archard Road

Lindsey Paty 17888 Sumac Rd

Madill, OK 73446 Chi-Ka-Sha

16094 County Rd 1510 Ada, OK 74820

Ada, Colbert

Ada, Eagle Heights

Justin Villines

PO Box 117 Ada, OK 74821

pastorJustin@eagleheightsada.com

South Canadian

Ada, Faith

PO Box 2431 Ada, OK 74821

jordanparnacher@yahoo.com

Phone Number

(580) 283-3913

(580) 283-3955

(580) 263-0663

Ada, First **Brad Graves** 

521 S Broadway Ave

Ada, OK 74820

info@fbcada.org

www.fbcada.org

Banner

Ada, First Indian

Woody Wilson

PO Box 1302

Ada, OK 74821 woodroww49@yahoo.com

Chi-Ka-Sha

Ada, Galey

Bryan Hetherington

6025 State HWY 3W

PO Box 281

Ada, OK 74820

 $bro\_randy\_hhbc@att.net$ 

Banner

Ada, Homer

Dan Cusher

Ada, OK 74820

danlin1110@yahoo.com

Banner

(580) 495-7761

(580) 332-4121

(580) 320-8191

(580) 436-0550

Ada, OK 74820

galeybaptist@gmail.com

galeybaptistada.com

Banner

Ada, High Hill

Randy Golden

13901 County Rd 3590

Ada, Lovelady Coy Howry PO Box 1699 Ada, OK 74821 coyhowry@gmail.com Banner	(580) 436-4855	Ada, Union Valley Randall Christy PO Box 1343 Ada, OK 74821 randall@thegospelstation.com Banner	(580) 332-0902
Ada, Morris Memorial David Fensler 16121 County Rd 3540 Ada, OK 74820 pastorfensler@gmail.com www.mmbcada.org Banner	(580) 332-4352	Adair, First Sam Wilson PO Box 159 Adair, OK 74330 office@adairfbc.com www.adairfbc.com Craig-Mayes	(918) 785-2843
Ada, New Bethel  Jerry Studebaker PO Box 945  Ada, OK 74821  Banner	(580) 332-7474	Adair, Pleasant Hope Keith McGowan 4845 W 370 Adair, OK 74330 phbcadair@yahoo.com Craig-Mayes	(918) 785-2721
Ada, Oak Avenue Jaymeson Kennedy 523 N Oak Ave Ada, OK 74820 oakavenue523@yahoo.com Banner	(580) 332-1325	Addington Jason Ebenhack PO Box 7 Addington, OK 73520 www.addingtonbaptist.com Mullins	(580) 439-5961
Ada, Sovereign Grace Bible Randy Tyler 50582 130th St Byars, OK 74831 info@sgbca.org www.sgbca.org Banner	(580) 759-3093	Afton, Cleora Leon Landrum 29308 HWY 85 Afton, OK 74331 eldrum39@yahoo.com Northeastern	(918) 256-3745
Ada, Trinity Rusty Fuller 520 E Main Ada, OK 74820 rusty@trinityada.com www.trinityada.com Banner	(580) 332-6317	Afton, First Todd Weinke PO Box 375 Afton, OK 74331 Northeastern	(918) 257-4095
Ada, Trinity Hispanic Navor Cuevas 123 N Mississippi Ave Ada, OK 74820 No Associational Affiliation	(580) 332-6317	Afton, Trinity Southern Brian Gibson PO Box 297 Afton, OK 74331 aftontrinity@sbcglobal.net www.aftontrinity.org Northeastern	(918) 257-4047
Ada, Union Hill Philip Mullins PO Box 7 Ada, OK 74821 pmul_33@yahoo.com Banner	(580) 332-8834	Agra, First Jeff Kelly PO Box 129 Agra, OK 74824 jkelly@agra.k12.ok.us Pottawatomie-Lincoln	(580) 497-6249

Albany Clark Harp PO Box 97 Albany, OK 74721 jboston@austincollege.edu Bryan	(580) 924-8818	Altus, First Jeff Moore PO Box 665 Altus, OK 73522 info@fbcaltus.org www.fbcaltus.org Great Plains	(580) 482-0230
Albany, Red River Valley Cowboy George Toma PO Box 66 Albany, OK 74721 rrvcowboychurch@yahoo.com Bryan	(580) 847-2210	Altus, Friendship Jim Brown 16002 S County Rd 210 Altus, OK 73521 Thefriendshipchurch.net Great Plains	(580) 482-2589
Albert, Oney Todd Pack PO Box 147 Albert, OK 73001 toddpack@hotmail.com Caddo	(405) 643-5015	Altus, Martha Road Kevin Baker 20388 E County Rd 158 Altus, OK 73521 office@martharoadbaptist.org www.martharoadbaptist.org Great Plains	(580) 482-3377
Albion, First Cecil Holcomb PO Box 96 Albion, OK 74521 LeFlore	(918) 563-4400	Altus, Primera Iglesia Bautista Alex Casias 1107 N Forrest Altus, OK 73521 primeraiglesiabautista5@gmail.com Great Plains	(580) 301-3687
Alex, Southern Timothy Carr PO Box 116 Alex, OK 73002	(405) 785-2281	Altus, Southside Jason Duree 1100 Asalee St Altus, OK 73521	(580) 482-4762
Grady		mikeengle@cableone.net www.southsidebaptistaltus.com Great Plains	
	(580) 857-2858	mikeengle@cableone.net www.southsidebaptistaltus.com	(580) 301-2872
Allen, First Chad Kaminski PO Box 305 Allen, OK 74825 ckaminski2@sbcglobal.net	(580) 857-2858 (918) 230-3530	mikeengle@cableone.net www.southsidebaptistaltus.com Great Plains  Altus, Trinity Michael Fairchild PO Box 703 Altus, OK 73522	(580) 301-2872 (580) 327-2623

Amber, First Jonathan Morris PO Box 35 Amber, OK 73004 www.fbcamber.org Grady

(405) 224-0220

Anadarko, Square Top Bryan Doughty PO Box 383 Anadarko, OK 73005 pastorbdd@aol.com Caddo

(405) 247-9363

Ames, First
PO Box 597
Ames, OK 73718
amesbaptistchurch@gmail.com
amesbaptistchurch.org
Cherokee Strip

(580) 753-4254

(405) 247-2511

Anadarko, Virginia Avenue Justin Doughty PO Box 486 Anadarko, OK 73005 Caddo

(405) 247-3051

Anadarko, Bethel Duncan Blackwell

501 W Florida Ave Anadarko, OK 73005 bethelana@sbcglobal.net anadarkobethel.com Caddo Anderson, Buffalo Creek
Justin Steadman

PO Box 133 Tiff City, MO 64868 Northeastern (417) 775-2110

Anadarko, First Lynn Bellamy

700 W Petree Rd Anadarko, OK 73005 fbcanadarko@sbcglobal.net www.fbcanadarko.org Caddo (405) 247-6629

Terry Williams
PO Box 1033
Antlers, OK 74523
darwinbaptistchurch(c

Antlers, Darwin

darwinbaptistchurch@gmail.com http://www.darwinbaptistchurch.com

Frisco

Anadarko, Hispana Manuel Ramirez

501 Florida Ave Anadarko, OK 73005 Caddo 405-247-2511 A

RR 1 Box 6700 Antlers, OK 74523 Choctaw-Chickasaw

Antlers, Faith

Anadarko, Indian Capital

Rodger Duncan PO Box 956 Anadarko, OK 73005 Caddo Antlers, First Aaron Reed 208 NE B St

Antlers, OK 74523 fbcantlers@hotmail.com www.fbcantlers.com Frisco

Anadarko, Rock Spring John Smith

112 W Virginia Ave Anadarko, OK 73005 Muscogee-Seminole-Wichita Indian Antlers, Little Cedar
R. Green

417781 E 1880 Rd Antlers, OK 74523

Frisco

(580) 271-1382

(580) 298-3374

Anadarko, Saddle Mountain Indian Raymond Tongkeamha

111 Sunrise Dr Anadarko, OK 73005 Caddo (405) 574-2505

(405) 247-2721

Antlers, Westside Larry Crawford 124 NW H St Antlers, OK 74523 Frisco

Apache, Cowboy Dale Linebaugh PO Box 163 Elgin, OK 73535 prayercowboychurch62@gmail.com cowboychurchhwy62.com Comanche-Cotton	(319) 795-2954	Ardmore, First Alton Fannin 225 First Ave SW Ardmore, OK 73401 fbcardmore@sbcglobal.net fbcardmore.org Enon	(580) 223-1473
Apache, First Kerry Glasgow PO Box 327 Apache, OK 73006 fbcapache@pldi.net Caddo	(580) 588-2369	Ardmore, Indian Steve Wall 820 N Washington Ardmore, OK 73401 stepheng.wall(@yahoo.com Chi-Ka-Sha	(580) 341-0949
Arapaho, First  Don Lacy 601 Main St  Arapaho, OK 73620  afbc.pastor@icloud.com  Concord-Kiowa	(580) 445-6888	Ardmore, Mary Niblack  Derek Crawford  898 Mary Niblack Rd  Ardmore, OK 73401  maryniblackroad@gmail.com  www.mnrbc.net  Enon	(580) 226-0931
Arcadia, First Southern Larry Breeden PO Box 237 Arcadia, OK 73007 fsbcarcadia@yahoo.com www.fsbcarcadia.com Capital	(405) 396-2502	Ardmore, Primera Iglesia De Bautista Hispana Eustacio Perez 708 K St NW Ardmore, OK 73402 Enon	
Ardmore, Brock David Brantley 3599 Brock Rd Ardmore, OK 73401 Enon	(580) 657-3965	Ardmore, Rawhide Cowboy Church Trent Daniel PO Box 2558 Ardmore, OK 73402 rawhidecowboychurch.org Enon	(580) 920-5977
Ardmore, Concord  1818 Dogwood Rd  Ardmore, OK 73401  esshomo@gmail.com  Choctaw-Chickasaw	(918) 448-7812	Ardmore, Rawhide Cowboy Church Trent Daniel PO Box 2558 Ardmore, OK 73402 rawhidecowboychurch.org No Associational Affiliation	(580) 920-5977
Ardmore, Durwood 22193 Durwood Rd Madill, OK 73446 Choctaw-Chickasaw	(580) 263-4395	Ardmore, Southwest Robert Kirby PO Box 1386 Ardmore, OK 73402 swbapchurch@sbcglobal.net Enon	(580) 223-3609
Ardmore, Emmanuel Donny Custar 120 Veterans Blvd Ardmore, OK 73401 ebcardmore@sbcglobal.net www.emmanuelardmore.com Enon	(580) 223-4034	Ardmore, Trinity Terry Tolbert 320 N Washington St Ardmore, OK 73401 trinity-baptist@sbcglobal.net www.trinitybaptistardmore.com Enon	(580) 223-9553

Ardmore, W O W  Jim Yeager PO Box 5296 Ardmore, OK 73403 michelle@wowchurch.org wowchurch.org No Associational Affiliation	(580) 222-1969	Atoka, First William Bray 169 N Delaware Ave Atoka, OK 74525 fbcatoka@sbcglobal.net www.fbcatoka.com Atoka-Coal	(580) 889-6633
Arkoma, First PO Box 1004 Arkoma, OK 74901 firstbaptist12@cox.net LeFlore	(918) 875-3152	Atoka, Harmony Jay Willoughby 7012 E Harmony Rd Atoka, OK 74525 harmonybaptistatoka@hotmail.com harmonybaptistatoka.com Atoka-Coal	(580) 889-2646
Armstrong, First Shane Meshaya PO Box 1306 Durant, OK 74702 Joycebuchanan1950@gmail.com Bryan	(580) 775-2177	Atoka, Hillcrest Steve Henry PO Box 1226 Atoka, OK 74525 Atoka-Coal	
Arnett, First Paul Stohler PO Box 243 Arnett, OK 73832 fbcaok@gmail.com Northwestern	(580) 885-7665	Atoka, New Hope Ryan Carroll 11031 S Sawmill Rd Atoka, OK 74525 Atoka-Coal	(580) 889-5009
Asher, First Randy Dirrim PO Box 166 Asher, OK 74826 fbcasher@windstream.net fbcasher@valornet.com Pottawatomie-Lincoln	(405) 784-5513	Atoka, Southside Cecil Mackey 1220 South McNally Drive Atoka, OK 74525 rogermcininch@yahoo.com www.atokasouthside.com Atoka-Coal	(580) 889-2684
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