

Christian Church in Ohio Statement of Financial Position

	As of		Increase (Decrease)	As of
	5/31/2018	5/31/2017		12/31/2017
Assets				
Current Assets				
Cash - Bank	91,130	1,054,718	(963,588)	22,914
Cash held by (due to) OGMP	20,621		20,621	(57,231)
Cash held by OGMP for THRIVE	45,511	21,154	24,357	72,117
Accounts Receivable		1,631	(1,631)	29,670
Prepaid Expenses	7,779	3,144	4,635	3,300
Total Current Assets	165,041	1,080,646	(915,605)	70,770
Investments				
Investments held at Church Extension	34,564	41,875	(7,311)	36,564
Investments held at CCF - Beasley	181,370	165,770	15,600	182,637
Investments held at CCF - Common	213,547		213,547	
Investments held at Morgan Stanley	18	211,624	(211,606)	212,720
Investment held at CE for THRIVE	904,799		904,799	904,799
Total Investments	1,334,297	419,269	915,028	1,336,719
Other Assets				
Utility Deposits	32	32		32
Total Other Assets	32	32	0	32
Fixed Assets				
Land	259,855	259,855		259,855
Buildings	2,754,291	2,750,091	4,200	2,754,291
Furniture & Equipment	279,922	280,873	(951)	279,922
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,237,929)	(2,148,958)	(88,970)	(2,202,072)
Total Fixed Assets	1,090,144	1,175,865	(85,721)	1,126,000
Total Assets	2,589,514	2,675,812	(86,298)	2,533,522
Liabilities and Net Assets				
Liabilities				
Accounts Payable	21,399	26,287	(4,888)	18,268
Deferred Revenue	110,043	5,440	104,603	1,955
Note Payable - CE 4.5%	211,924	244,011	(32,087)	217,668
Total Liabilities	343,366	275,738	67,628	237,891
Net Assets				
Unrestricted	735,613	823,158	(87,545)	758,501
Temporarily Restricted - THRIVE	949,741	1,016,122	(66,381)	976,336
Permanently Restricted	560,794	560,794		560,794
Total Net Assets	2,246,148	2,400,074	(153,926)	2,295,631
Total Liabilities and Net Assets	2,589,514	2,675,812	(86,298)	2,533,522

Christian Church in Ohio - Regional Office
Statement of Financial Position

	As of		Increase (Decrease)	As of
	5/31/2018	5/31/2017		12/31/2017
Assets				
Current Assets				
Cash - Bank	49,332	64,302	(14,970)	(20,908)
Cash held by (due to) OGMP	40,169		40,169	(97,307)
Accounts Receivable		1,631	(1,631)	28,166
Prepaid Expenses	3,354	3,144	211	3,300
Total Current Assets	<u>92,855</u>	<u>69,076</u>	<u>23,779</u>	<u>(86,749)</u>
Investments				
Investments held at Church Extension	34,564	39,875	(5,311)	34,564
Investments held at CCF - Beasley	181,370	165,770	15,600	182,637
Investments held at CCF - Common	213,547		213,547	
Investments held at Morgan Stanley	18	211,624	(211,606)	212,720
Total Investments	<u>429,498</u>	<u>417,269</u>	<u>12,229</u>	<u>429,921</u>
Other Assets				
Utility Deposits	32	32		32
Total Other Assets	<u>32</u>	<u>32</u>	<u>0</u>	<u>32</u>
Fixed Assets				
Furniture & Equipment	56,335	54,885	1,450	56,335
Accumulated Depreciation	(53,687)	(51,237)	(2,450)	(53,687)
Total Fixed Assets	<u>2,648</u>	<u>3,648</u>	<u>(1,000)</u>	<u>2,648</u>
Total Assets	<u>525,034</u>	<u>490,025</u>	<u>35,009</u>	<u>345,851</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	11,674	26,287	(14,613)	12,463
Deferred Revenue	108,738		108,738	650
Note Payable - CE 4.5%	78,412	79,541	(1,129)	80,537
Total Liabilities	<u>198,824</u>	<u>105,828</u>	<u>92,996</u>	<u>93,650</u>
Net Assets				
Unrestricted	(234,584)	(176,597)	(57,987)	(308,593)
Permanently Restricted	560,794	560,794		560,794
Total Net Assets	<u>326,210</u>	<u>384,197</u>	<u>(57,987)</u>	<u>252,201</u>
Total Liabilities and Net Assets	<u>525,034</u>	<u>490,025</u>	<u>35,009</u>	<u>345,851</u>

Christian Church in Ohio - Regional Office

Detailed Net Asset Activity

Assets less Liabilities representing Fund Balances

	Beginning of year	Income	Expenses	Unrealized (Loss) on Inv	As of 5/31/2018	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF/Morgan Stanley
UNRESTRICTED NET ASSETS												
Operating Fund	(311,592)	114,607	(113,119)		(310,139)	(90,086)	(220,053)	2,648	3,386	(94,792)	34,564	(165,859)
CCF/Morgan Stanley Invstmt Activity		13,141		(13,176)								
Youth Scholarship		3,495	-		3,495		3,495			3,495		
CYF		62,372	(3,518)		58,854		58,854			58,854		
Spiritual Life Retreat	3,000	4,317	(6,504)		813		813			813		
Advance Ministries		4,416	(88)		4,328		4,328			4,328		
Adult Conference		-	(500)		(500)		(500)			(500)		
Interim Ministry		2,315	-		2,315		2,315			2,315		
Camps		-	(1,456)		(1,456)	(108,738)	107,282			107,282		
Reconciliation		1,940	-		1,940		1,940			1,940		
New Church		5,208	-		5,208		5,208			5,208		
Women's		38	-		38		38			38		
Men's		520	-		520		520			520		
TOTAL Unrestricted	(308,592)	212,369	(125,185)	(13,176)	(234,584)	(198,824)	(35,760)	2,648	3,386	89,501	34,564	(165,859)
PERMANENTLY RESTRICTED NET ASSETS												
Collinwood	225,000	-	-		225,000		225,000					225,000
Phil Gould	5,290	-	-		5,290		5,290					5,290
David Burnet	10,000	-	-		10,000		10,000					10,000
AR Teachout	50,000	-	-		50,000		50,000					50,000
JG Parks	5,158	-	-		5,158		5,158					5,158
Oakley Hyde Park	6,000	-	-		6,000		6,000					6,000
Hilltop Christian Church	150,000	-	-		150,000		150,000					150,000
Pernie Martin	4,936	-	-		4,936		4,936					4,936
Elmore Christian Church	60,000	-	-		60,000		60,000					60,000
Rev. Iola Kelly	26,818	-	-		26,818		26,818					26,818
CoM Entertainment Fund	7,000	-	-		7,000		7,000					7,000
Ramga	10,592	-	-		10,592		10,592					10,592
TOTAL Permanently Restricted	560,794	-	-		560,794	-	560,794	-	-	-	-	560,794
TOTAL NET ASSETS	252,202	212,369	(125,185)		326,210	(198,824)	525,034	2,648	3,386	89,501	34,564	394,935

Christian Church in Ohio - Regional Office Budget Report & Prior Year Comparison

	<u>As of</u> <u>5/31/2018</u> <u>Actual</u>	<u>As of</u> <u>5/31/2018</u> <u>Budget</u>	<u>Over</u> <u>(Under)</u> <u>Budget</u>	<u>Annual</u> <u>Budget</u>	<u>As of</u> <u>5/31/2017</u> <u>Actual</u>
Income					
Disciples Mission Fund	67,375	67,641	(266)	206,000	47,156
Christmas Offerings	18,695	11,346	7,349	38,000	11,345
OH Leadership Gifts	7,877	9,104	(1,227)	30,000	10,868
Distrib from non-owned endowments	1,484	1,378	106	20,000	1,378
Undesignated Gifts/Offerings	15,258	7,500	7,758	21,500	57
DMF via CCF	1,191	1,141	50	14,000	1,116
Interest Income					3
Transfer from TF Earnings					3,145
Commission on Min Events Income	1,405	2,000	(595)	2,000	1,501
Honorariums-Regional Minister	125	625	(500)	1,500	694
Honorariums-Regional Assoc. Pastor	525		525		
Grants From Others				12,000	8,000
Total Income	<u>113,935</u>	<u>100,735</u>	<u>13,200</u>	<u>345,000</u>	<u>85,264</u>
Expenses					
Salaries & Benefits	65,435	66,084	(649)	159,101	116,543
Travel	2,820	7,383	(4,564)	17,720	10,146
Facilities	9,926	10,935	(1,009)	27,344	11,639
Office Expenses	15,903	16,663	(761)	41,798	25,605
Board & Committee Expenses	1,730	600	1,130	1,550	1,094
Professional Services	15,833	15,833	0	38,200	7,467
Buckeye Disciple					5,824
Commision on Ministry Event Expense		2,000	(2,000)	2,000	1,140
Total Expenses	<u>111,647</u>	<u>119,499</u>	<u>(7,852)</u>	<u>287,713</u>	<u>179,459</u>
Other Expense					
CE Interest Expense	1,472	1,510	(38)	3,624	1,685
Total Other Expense	<u>1,472</u>	<u>1,510</u>	<u>(38)</u>	<u>3,624</u>	<u>1,685</u>
NET SURPLUS/(DEFICIT)	<u>816</u>	<u>(20,274)</u>	<u>21,090</u>	<u>53,663</u>	<u>(95,880)</u>

Christian Church in Ohio - Camp Christian Statement of Financial Position

	As of			As of
	5/31/2018	5/31/2017	Increase (Decrease)	12/31/2017
Assets				
Current Assets				
Cash held with Bank	41,798	(4,551)	46,350	43,823
Cash held by (due to) OGMP	(19,548)		(19,548)	40,076
Accounts Receivable				1,503
Prepaid Expenses	4,424		4,424	
Total Current Assets	<u>26,675</u>	<u>(4,551)</u>	<u>31,226</u>	<u>85,402</u>
Investments				
Investments held at Church Extension		2,000	(2,000)	2,000
Total Investments	<u>0</u>	<u>2,000</u>	<u>(2,000)</u>	<u>2,000</u>
Fixed Assets				
Land	259,855	259,855		259,855
Buildings	2,754,291	2,750,091	4,200	2,754,291
Furniture & Equipment	223,587	225,988	(2,401)	223,587
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,184,241)	(2,097,721)	(86,520)	(2,148,384)
Total Fixed Assets	<u>1,087,496</u>	<u>1,172,217</u>	<u>(84,721)</u>	<u>1,123,353</u>
Total Assets	<u>1,114,171</u>	<u>1,169,666</u>	<u>(55,495)</u>	<u>1,210,755</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	9,156		9,156	5,226
Deferred Revenue	1,305	5,440	(4,135)	1,305
Note Payable - CE 4.5%	133,512	164,470	(30,958)	137,131
Total Liabilities	<u>143,973</u>	<u>169,910</u>	<u>(25,937)</u>	<u>143,662</u>
Net Assets				
Operating Fund	(141,040)	(191,050)	50,010	(80,619)
Net Fixed Assets	1,087,496	1,172,217	(84,721)	1,123,353
Canteen	23,742	18,588	5,153	24,359
Total Net Assets	<u>970,197</u>	<u>999,755</u>	<u>(29,558)</u>	<u>1,067,093</u>
Total Liabilities and Net Assets	<u>1,114,171</u>	<u>1,169,666</u>	<u>(55,495)</u>	<u>1,210,755</u>

Christian Church in Ohio - Camp Christian

Detailed Net Asset Activity

Assets less Liabilities representing Fund Balances

	Beginning of year	Income	Expenses	As of 5/31/2018	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash
UNRESTRICTED NET ASSETS									
Operating Fund	(80,619)	67,733	(128,155)	(141,041)	(143,973)	2,294		4,424	(2,130)
Net Fixed Assets	1,123,353	-	(35,857)	1,087,496		1,087,496	1,087,496		
Canteen	24,359	892	(1,509)	23,742		24,381			24,381
TOTAL NET ASSETS	1,067,093	68,625	(165,521)	970,197	(143,973)	1,114,171	1,087,496	4,424	22,251

Christian Church in Ohio - Camp Christian Budget Report & Prior Year Comparison

	<u>As of</u> <u>5/31/2018</u> <u>Actual</u>	<u>As of</u> <u>5/31/2018</u> <u>Budget</u>	<u>Over</u> <u>(Under)</u> <u>Budget</u>	<u>Annual</u> <u>Budget</u>	<u>As of</u> <u>5/31/2017</u> <u>Actual</u>
Income					
Summer Fees				237,745	
Camp Facilities & Meals	12,646	19,583	(6,937)	47,000	22,091
One in 1,000 Gifts	3,788	3,000	788	30,000	4,016
Gifts	50,257	15,417	34,841	37,000	15,356
Investment Income	1,041	1,700	(659)	29,700	8,418
Miscellaneous		4,000	(4,000)	4,000	4,303
Total Income	<u>67,733</u>	<u>43,700</u>	<u>24,033</u>	<u>385,445</u>	<u>54,185</u>
Expenses					
Salaries & Benefits	50,395	48,163	2,232	140,591	50,926
Travel		417	(417)	1,000	496
Facilities	52,720	55,918	(3,198)	127,883	51,968
Depreciation	35,857	35,917	(60)	86,200	35,000
Food & Kitchen	13,976	8,083	5,893	70,000	11,406
Office Expenses	8,557	6,167	2,390	14,800	6,291
Professional Services		208	(208)	500	4,741
Promotion		208	(208)	500	195
Camp Association Fees		1,083	(1,083)	2,600	1,704
Total Expenses	<u>161,504</u>	<u>156,164</u>	<u>5,340</u>	<u>444,074</u>	<u>162,727</u>
Other Expense					
BCE Equip Loan Int Expense	2,507	2,571	(64)	6,171	3,060
Total Other Expense	<u>2,507</u>	<u>2,571</u>	<u>(64)</u>	<u>6,171</u>	<u>3,060</u>
NET SURPLUS/(DEFICIT)	<u>(96,278)</u>	<u>(115,036)</u>	<u>18,758</u>	<u>(64,800)</u>	<u>(111,602)</u>

Christian Church in Ohio - THRIVE
Statement of Financial Position

	<u>As of</u>			<u>As of</u>
	<u>5/31/2018</u>	<u>5/31/2017</u>	<u>Increase (Decrease)</u>	<u>12/31/2017</u>
Assets				
Current Assets				
Cash	45,511	1,016,122	(970,611)	72,117
Total Current Assets	<u>45,511</u>	<u>1,016,122</u>	<u>(970,611)</u>	<u>72,117</u>
Investments				
Investments held at Church Extension	904,799		904,799	904,799
Total Investments	<u>904,799</u>	<u>0</u>	<u>904,799</u>	<u>904,799</u>
Total Assets	<u>950,310</u>	<u>1,016,122</u>	<u>(65,812)</u>	<u>976,915</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	569		569	579
Deferred Revenue				
Total Liabilities	<u>569</u>	<u>0</u>	<u>569</u>	<u>579</u>
Net Assets				
Temporarily Restricted THRIVE	436,591	503,122	(66,531)	463,186
Temporarily Restricted Pastor Relief Grant	198,000	198,000		198,000
Temporarily Restricted Comp Support Grant	315,000	315,000		315,000
Temporarily Restricted Pastor Relief Grant	150		150	150
Temporarily Restricted Comp Support Match				
Total Net Assets	<u>949,741</u>	<u>1,016,122</u>	<u>(66,381)</u>	<u>976,336</u>
Total Liabilities and Net Assets	<u>950,310</u>	<u>1,016,122</u>	<u>(65,812)</u>	<u>976,915</u>

**Christian Church in Ohio - THRIVE
Statement of Activities**

	<u>YTD</u> <u>5/31/2018</u> <u>Actual</u>
Expenses	
Personnel	
Project Director Salary	22,813
Fringe Benefits - Pension	2,844
Total	<u>25,656</u>
Administrative Costs & Equipment	
Postage & Shipping	31
Utilities - Internet/Wifi	650
Supplies	258
Total	<u>939</u>
Total Expenses	<u>26,595</u>
NET SURPLUS/(DEFICIT)	<u>(26,595)</u>