

CHRISTIAN CHURCH IN OHIO
AGREED-UPON PROCEDURES
IN ACCORDANCE WITH THE PROPOSAL
DATED MAY 19, 2017

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Regional Church Council
Christian Church in Ohio
1347 Worthington Woods Drive, Suite A
Worthington, Ohio 43085

I have applied the procedures enumerated in attachment A, which were agreed to by Christian Church in Ohio, solely to assist you in evaluating the accuracy, policies, and procedures over certain fiscal functions. The management of Christian Church in Ohio is responsible for the sufficiency of these procedures for the stated purpose as well as the policies and procedures over the fiscal functions. This agreed-upon procedure engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. Consequently, I make no representation regarding the sufficiency of the procedures described in attachment A of this report for the purpose for which this report has been requested or for any other purposes.

I was not engaged to, and did not perform an audit, the objective of which would be the expression of an opinion on the specific elements, accounts, or items. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified parties and is not intended to be and should not be used by anyone other than these specified parties.

Dublin, Ohio
August xxx, 2017

1. Document the policy or policies that create a valid distribution.

Result:

CCIO does not have a policy in place that speaks to creating a valid distribution but the team seems to follow consistently a process of distribution processing. The process that is being followed is not documented or formalized as part of the CCIO operations. Invoices come into the office and are opened and organized to be forwarded to Rich Haines, Treasurer. Rich reviews the invoice, adds it to a manual listing of outstanding invoices, and when the payment is due prepares a check to pay the invoice. While cash receipts are entered into the CDM system as incurred, invoices are only entered into the CDM payable module when it is time to pay. The unpaid payables are maintained outside of CDM by Rich Haines. He monitors due dates related to the payables manually.

Recommendation:

A distribution policy should be set to determine the appropriate authorization, authorization levels, and payment approvals for the distribution process (recurring and non-recurring expenditures) to follow. This policy should also dictate the timing of payments (ie...Net 30 days, etc.). The CDM system is capable of handling invoice accruals using the payable module. CDM can be utilized to generate payable reports which can be used to manage the working capital requirements (cash receipts vs cash payments and timing) of CCIO. These reports should be reviewed by management weekly and working capital trends should be monitored by the budget and finance committee monthly. Most Organizations use this type of reporting to document authorization to pay invoices.

2. Document the policy or policies that determine how cash is intended to be expended.

Result:

Although CCIO has a budget in place, CCIO does not have a policy regarding how cash is intended to be expended. Payables are manually processed. Negative cash positions are covered through investment distributions as needed. Furthermore, the budget does not provide sufficient detail to determine if an expenditure individually is planned or unplanned. Disbursements that were reviewed, procedure 4, were processed through the normal procedures. Please also see procedure 3 below.

Recommendation:

A policy of how funds are to be expended should be put in place outlining whose authorized to spend, spend levels, which expenditures would need additional authorization, and an oversight review process. Also, the fund budget to actual reporting should be reviewed by appropriate individuals involved with the fund to make sure expectations are being met on a regular basis and to determine what should happen when there is a net excess / deficient fund position.

3. Document the policy or policies that determine withdrawals from investment accounts

- a. Recommendations to method, and/or authorization procedures

Result:

CCIO does not currently have a policy to govern when withdrawals, additions, or changes from / to investment accounts should take place outside of the investment spending policy (5% annual withdrawal). Earnings draws as well as distributions were reviewed from 2012 through May of 2017. The transactions were authorized by Reverend Edwards and used to cover negative operating cash positions as provided by the Treasurer.

CCIO takes two types of withdrawals from the investment accounts, earning draws and investment spending withdrawals. These classifications just used for internal purposes. The accounting and authorization of the transactions are the same.

Recommendations:

A policy should be put in place outlining authorizations, withdrawals, additions (permissible investments), changes, investment manager review by the Board. Investment summaries (outlining balances, transactions, performance results) should be reviewed by the appropriate oversight committee on a monthly basis. The use of a more user friendly software that allows for the investment activity to be easily attributed to a specific fund may provide additional detail of fund and investment positions. Any withdrawals or any other transactions outside the scope of this policy should be required to be reviewed by the Board on a case by case basis.

4. Review cash disbursements to determine that disbursement was considered valid and for the intended purpose for the last 5 years using a scope of \$10,000. Document funds remitted outside of the approved cash disbursement policies of the Christian Church in Ohio for the following:
 - a. Distributions from investments
 - b. Draws from investments
 - c. Temporarily Restricted Funds
 - d. Permanently Restricted Funds and,
 - e. Recommend changes to bring policies into compliance with best practices.

Results:

CCIO does not have a cash disbursement policy in place and therefore we could not test policy approval. We did review cash disbursements over the last 5 years and 5 months (2012 through May 2017) using a scope of \$10,000 to determine the types of large disbursements and what support and approval was documented. We determined that the disbursements tested was within the working procedures in procedure 1.

CCIO had 64 disbursements out of 4,361 (checks or auto withdrawals) over \$10,000 during the period of this scope.

Out of these 64 disbursements, 47 were the monthly remittance of funds to the Disciples Mission Fund. Two (2) of these checks did not have documentation on file.

The 17 checks greater than \$10,000 were not to the Disciples Mission Fund.

Two (2) checks were missing documentation. These 2 checks were for the following purposes:

- One check for the final invoice on pools repairs made at Camp Christian. The initial invoice was authorized.
- One check was for the rollover of a Certificate of Deposit.

The remaining 13 checks were processed consistent with the working procedures as noted in Procedure 1.

CCIO had 20 investment withdrawals during the time period of the scope. All of the withdrawals were processed with the authorization of Reverend Edwards and deposited into CCIO's operating account.

5. Document the policy or policies that determines, documents, and records the encumbrance of funds. Determine if the policy was followed and reflected the encumbered funds within the financial reporting for 5 years for the following:
 - a. New Church – Wine Skins Funds
 - b. 1 in 1000 – Camp Scholarship Fund
 - c. Christian Women's Ministries Fund
 - d. Anti-Racism Fund
 - e. Perform a review of two other funds at random

Results:

These policies do not exist within CCIO and therefore were not tested. Generally speaking, encumbrances are not reporting within the financial records of non-government entities without an invoice for goods or services being received. The encumbrance would be reflected as an accounts payable (unpaid invoice) within the financial records

6. Provide best practice recommendations for:
 - a. Financial records to be properly maintained and accurate, and
 - b. to create financial reporting transparency

Recommendations:

Please see the results and recommendations outlined above in each section.

Wells, CPA has recommended continuously the use of a more initiative financial software. It is our belief that the fund reporting within the current software is difficult.

7. Provide management with a draft and final of a report from this engagement.

Results:

Accomplished through the presentation of this report.

Christian Church in Ohio Statement of Financial Position

	As of		Increase (Decrease)	12/31/2016
	9/30/2017	9/30/2016		
Assets				
Current Assets				
Cash held with Bank	116,856	27,497	89,358	1,102,541
Cash held by (due to) OGMP	(133,663)		(133,663)	
Accounts Receivable	1,661	1,361	300	4,963
Prepaid Expenses	3,144	2,444	700	2,444
Total Current Assets	(12,003)	31,302	(43,305)	1,109,948
Investments				
Investments held at Church Extension	942,069	41,098	900,972	41,875
Investments held at CCF - Beasley	145,241	145,241		145,241
Investments held at Morgan Stanley	242,546	242,546		242,546
Total Investments	1,329,856	428,885	900,972	429,662
Other Assets				
Utility Deposits	32	32		32
Total Other Assets	32	32	0	32
Fixed Assets				
Land	259,855	259,855		259,855
Buildings	2,750,091	2,750,091		2,750,091
Furniture & Equipment	284,122	270,873	13,249	270,873
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,178,358)	(2,089,259)	(89,100)	(2,112,208)
Total Fixed Assets	1,149,714	1,225,564	(75,851)	1,202,615
Total Assets	2,467,599	1,685,782	781,816	2,742,256
Liabilities and Net Assets				
Liabilities				
Accounts Payable	24,614	1,942	22,672	49,491
Deferred Revenue	5,640	5,435	205	1,021,139
Note Payable	226,104	262,936	(36,833)	256,985
Total Liabilities	256,358	270,313	(13,955)	1,327,614
Net Assets				
Unrestricted	642,621	819,120	(176,498)	842,721
Temporarily Restricted	11,127	11,127		11,127
Temporarily Restricted - Lilly Grant	996,699	24,429	972,270	
Permanently Restricted	560,794	560,794		560,794
Total Net Assets	2,211,241	1,415,469	795,772	1,414,642
Total Liabilities and Net Assets	2,467,599	1,685,782	781,816	2,742,256

Christian Church in Ohio - Regional Office
Statement of Financial Position

	As of		Increase (Decrease)	12/31/2016
	9/30/2017	9/30/2016		
Assets				
Current Assets				
Cash held with Bank	(25,335)	(63,419)	38,084	1,021,207
Cash held by (due to) OGMP	(57,413)		(57,413)	
Accounts Receivable	1,661	1,361	300	4,963
Prepaid Expenses	3,144	2,444	700	2,444
Total Current Assets	(77,943)	(59,614)	(18,329)	1,028,614
Investments				
Investments held at Church Extension	940,069	39,098	900,972	39,875
Investments held at CCF - Beasley	145,241	145,241		145,241
Investments held at Morgan Stanley	242,546	242,546		242,546
Total Investments	1,327,856	426,885	900,972	427,662
Other Assets				
Utility Deposits	32	32		32
Total Other Assets	32	32	0	32
Fixed Assets				
Furniture & Equipment	56,335	54,885	1,450	54,885
Accumulated Depreciation	(52,637)	(49,487)	(3,150)	(49,487)
Total Fixed Assets	3,698	5,398	(1,700)	5,398
Total Assets	1,253,643	372,700	880,943	1,461,706
Liabilities and Net Assets				
Liabilities				
Accounts Payable	19,913	1,942	17,971	49,491
Deferred Revenue				1,016,154
Note Payable	83,658	82,543	1,115	92,514
Total Liabilities	103,571	84,485	19,086	1,158,159
Net Assets				
Unrestricted	(418,548)	(308,135)	(110,413)	(268,374)
Temporarily Restricted	11,127	11,127		11,127
Temporarily Restricted - Lilly Grant	996,699	24,429	972,270	
Permanently Restricted	560,794	560,794		560,794
Total Net Assets	1,150,071	288,215	861,857	303,547
Total Liabilities and Net Assets	1,253,643	372,700	880,943	1,461,706

Christian Church in Ohio

	Detailed Net Asset Activity				Assets less Liabilities representing Fund Balances						
	Beginning of year	Income	Expenses	As of 9/30/2017	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF/Morgan Stanley
UNRESTRICTED NET ASSETS											
Operating Fund	(994,039)	207,402	(365,039)	(1,151,676)	(103,571)	(1,048,105)	3,698	4,837	(912,575)	40,069	(184,134)
Youth Scholarship	135,429	2,711	-	138,140		138,140			138,140		
Ministerial Scholarship	144,325	3,659	(2,520)	145,464		145,464			145,464		
Church Transformation	43,463	3,800	(5,400)	41,863		41,863			41,863		
CYF	39,389	40,753	(44,762)	35,380		35,380			35,380		
Spiritual Life Retreat	4,945	4,835	(1,000)	8,780		8,780			8,780		
Advance Ministries	28,989	17,713	(2,780)	43,922		43,922			43,922		
Adult Conference	10,014	18,142	(17,761)	10,395		10,395			10,395		
Disciples Fellowship	(1,870)	-	-	(1,870)		(1,870)			(1,870)		
DIRT Events Fund	3,179	-	-	3,179		3,179			3,179		
Interim Ministry	6,096	2,950	(2,820)	6,226		6,226			6,226		
Regional Assembly	(10,894)	61	-	(10,833)		(10,833)			(10,833)		
Junior Camp - Ribbit	6,370	4,130	(3,125)	7,375		7,375			7,375		
Junior Camp - Otter	4,441	9,515	(7,789)	6,167		6,167			6,167		
Chi Rho	(9,092)	13,470	(11,622)	(7,244)		(7,244)			(7,244)		
Children's Ministries	3,523	3,610	(4,060)	3,073		3,073			3,073		
Adventure Camps	(455)	-	-	(455)		(455)			(455)		
Reconciliation	121,751	3,498	-	125,249		125,249			125,249		
Anti-Racism/Pro-Reconciliation	16,114	450	(172)	16,392		16,392			16,392		
Inner City/Rural	(17,547)	2,988	(3,333)	(17,892)		(17,892)			(17,892)		
Seminaries	67,755	3,347	-	71,102		71,102			71,102		
Pastoral Relief Fund	142,372	6,498	(469)	148,401		148,401			148,401		
Metro Commissions	23,754	200	-	23,954		23,954			23,954		
Black Pastors	1,313	-	-	1,313		1,313			1,313		
Second Chance Christian Church	18,797	37,917	(53,426)	3,288		3,288			3,288		
New Church/New Wineskins	(76,302)	25,005	(42,247)	(93,544)		(93,544)			(93,544)		
Women's Ministries	14,154	5,962	(2,476)	17,640		17,640			17,640		
Men's Ministries	5,652	3,754	(1,743)	7,663		7,663			7,663		
TOTAL UNRESTRICTED	(268,374)	422,370	(572,544)	(418,548)	(103,571)	(314,977)	3,698	4,837	(179,447)	40,069	(184,134)
TEMPORARILY RESTRICTED NET ASSETS											
Lilly Grant	-	1,017,087	(20,388)	996,699		996,699			96,699	900,000	
Max Brown Earnings	1,924	-	-	1,924		1,924					1,924
Phil Gould	763	-	-	763		763					763
JG Parks	3,032	-	-	3,032		3,032					3,032
CoM Entertainment Fund	5,408	-	-	5,408		5,408					5,408
TOTAL TEMPORARILY RESTRI	11,127	1,017,087	(20,388)	1,007,826	-	1,007,826	-	-	96,699	900,000	11,127

Christian Church in Ohio

	Detailed Net Asset Activity				Assets less Liabilities representing Fund Balances						
	Beginning of year	Income	Expenses	As of 9/30/2017	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF/Morgan Stanley
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
Revlola 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 RESTR	560,794	-	-	560,794	-	560,794	-	-	-	-	560,794
TOTAL NET ASSETS	303,547	1,439,457	(592,932)	1,150,072	(103,571)	1,253,643	3,698	4,837	(82,748)	940,069	387,787

**Christian Church in Ohio
Budget Report & Prior Year Comparison**

	<u>As of</u>		<u>Over</u>		<u>As of</u>
	<u>9/30/2017</u>	<u>9/30/2017</u>	<u>(Under)</u>	<u>Annual</u>	<u>9/30/2016</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Income					
DMF Distribution	114,445	125,250	(10,805)	167,000	121,313
Undesignated Gifts/Offerings	10,635	1,500	9,135	2,000	1,102
OH Leadership Gifts	27,359	22,500	4,859	30,000	8,226
ODO Distribution	12,932	45,000	(32,068)	60,000	22,034
Christmas Offerings	12,135	15,000	(2,865)	60,000	14,401
DMF via CCF	9,277	9,000	277	15,000	9,226
Distrib from non-owned endowments	6,543	7,000	(457)	30,000	7,004
Interest Income	239	150	89	200	39
Transfer from TF Earnings	3,145	2,250	895	3,000	3,669
Commission on Min Events Income	1,798	2,213	(415)	2,950	2,895
Honorariums-Regional Minister	894	1,500	(606)	2,000	1,542
Honorariums-Regional Assoc. Pastor		1,500	(1,500)	2,000	
Misc Receipts					260
Grants From Others	8,000	6,000	2,000	8,000	8,000
Total Income	<u>207,402</u>	<u>238,862</u>	<u>(31,460)</u>	<u>382,150</u>	<u>199,710</u>
Expenses					
Salaries & Benefits	231,338	222,675	8,663	296,900	201,790
Travel	20,169	19,050	1,119	25,400	17,424
Facilities	20,506	21,525	(1,019)	28,700	21,455
Office Expenses	52,817	47,835	4,982	63,780	52,693
Board & Committee Expenses	1,363	1,913	(550)	2,550	2,393
Professional Services	20,035	4,200	15,835	5,600	5,996
Buckeye Disciple	14,574	4,500	10,074	6,000	5,735
Commision on Ministry Event Expense	1,140	2,438	(1,297)	3,250	2,318
Total Expenses	<u>361,942</u>	<u>324,135</u>	<u>37,807</u>	<u>432,180</u>	<u>309,804</u>
Other Expense					
BCE Operating Loan Int Expense	3,097	3,600	(503)	4,800	3,579
Total Other Expense	<u>3,097</u>	<u>3,600</u>	<u>(503)</u>	<u>4,800</u>	<u>3,579</u>
NET SURPLUS/(DEFICIT)	<u>(157,637)</u>	<u>(88,873)</u>	<u>(68,765)</u>	<u>(54,830)</u>	<u>(113,674)</u>

**Christian Church in Ohio - Camp Christian
Statement of Financial Position**

	As of		Increase (Decrease)	12/31/2016
	9/30/2017	9/30/2016		
Assets				
Current Assets				
Cash held with Bank	142,190	90,916	51,274	81,334
Cash held by (due to) OGMP	(76,250)		(76,250)	
Total Current Assets	65,940	90,916	(24,976)	81,334
Investments				
Investments held at Church Extension	2,000	2,000		2,000
Total Investments	2,000	2,000	0	2,000
Fixed Assets				
Land	259,855	259,855		259,855
Buildings	2,750,091	2,750,091		2,750,091
Furniture & Equipment	227,787	215,988	11,799	215,988
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,125,721)	(2,039,771)	(85,950)	(2,062,721)
Total Fixed Assets	1,146,016	1,220,167	(74,151)	1,197,217
Total Assets	1,213,956	1,313,083	(99,126)	1,280,551
Liabilities and Net Assets				
Liabilities				
Accounts Payable	4,701		4,701	
Deferred Revenue	5,640	5,435	205	4,985
Note Payable	142,445	180,393	(37,948)	164,470
Total Liabilities	152,786	185,828	(33,041)	169,455
Net Assets				
Operating Reserves	(242,766)	(182,920)	(59,845)	(236,269)
Net Fixed Assets Fund	1,146,016	1,162,657	(16,642)	1,197,217
Capital Reserves	133,560	127,775	5,785	130,405
Canteen	24,359	19,743	4,616	19,743
Total Net Assets	1,061,170	1,127,255	(66,085)	1,111,095
Total Liabilities and Net Assets	1,213,956	1,313,083	(99,126)	1,280,551

Christian Church in Ohio - Camp Christian

Detailed Net Asset Activity

Assets less Liabilities representing Fund Balances

	Beginning of year	Income	Expenses	As of 9/30/2017	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE
UNRESTRICTED NET ASSETS										
Operating Fund	(236,269)	354,871	(361,368)	(242,766)	(152,786)	(89,980)			(89,980)	
Net Fixed Assets	1,197,217	11,799	(63,000)	1,146,016		1,146,016	1,146,016			
Capital Reserve	130,405	3,155	-	133,560		133,560			131,560	2,000
Canteen	19,743	11,471	(6,854)	24,360		24,360			24,360	
TOTAL NET ASSETS	1,111,096	381,296	(431,222)	1,061,170	(152,786)	1,213,956	1,146,016	-	65,940	2,000

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

	<u>As of</u>		<u>Over</u>		<u>As of</u>
	<u>9/30/2017</u>	<u>9/30/2017</u>	<u>(Under)</u>	<u>Annual</u>	<u>9/30/2016</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Income					
Summer Fees	219,050	253,800	(34,750)	253,800	234,147
Camp Facilities & Meals	30,877	45,000	(14,123)	60,000	41,540
One in 1,000 Gifts	39,937	15,000	24,937	20,000	7,670
ODO Distribution	17,227	33,750	(16,523)	45,000	24,612
Gifts	35,036	5,250	29,786	7,000	2,037
Investment Income	8,418	18,750	(10,332)	25,000	10,750
Miscellaneous	4,326		4,326		7,022
Total Income	<u>354,871</u>	<u>371,550</u>	<u>(16,679)</u>	<u>410,800</u>	<u>327,779</u>
Expenses					
Salaries & Benefits	135,646	123,375	12,271	164,500	136,613
Travel	1,802	750	1,052	1,000	1,355
Facilities	109,063	94,455	14,608	125,940	109,871
Food & Kitchen	72,191	66,475	5,716	71,300	68,543
Office Expenses	9,549	13,350	(3,801)	17,800	10,532
Professional Services	13,916	1,950	11,966	2,600	1,732
Promotion	195	375	(180)	500	175
Camp Association Fees	1,934	1,950	(16)	2,600	2,642
Total Expenses	<u>344,295</u>	<u>302,680</u>	<u>41,615</u>	<u>386,240</u>	<u>331,462</u>
Other Expense					
BCE Equip Loan Int Expense	5,274	5,400	(126)	7,200	5,686
Total Other Expense	<u>5,274</u>	<u>5,400</u>	<u>(126)</u>	<u>7,200</u>	<u>5,686</u>
NET SURPLUS/(DEFICIT)	<u>5,302</u>	<u>63,470</u>	<u>(58,168)</u>	<u>17,360</u>	<u>(9,370)</u>

**Christian Church in Ohio - Lilly Grant
Budget Report & Prior Year Comparison**

		Month of				
		1/1 to 6/30/2017	7/31/2017	8/31/2017	9/30/2017	1/1 to 9/30/2017
Income						
Lilly Implementation Grant						
240-6200-2401	Implementation Grant - Lilly E	1,000,000				1,000,000
Total Allocation Income		<u>1,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000,000</u>
Relief Grant Fundraising						
240-5900-2401	Relief Grant Fundraising-Past					
240-6007-2401	Relief Grant Fundraising-Cong					
240-6057-2401	Relief Grant Fundraising-Indi			150		150
240-6077-2401	Relief Grant Fundraising-Foun	16,154				16,154
Total Relief Grant Fundraising		<u>16,154</u>	<u>0</u>	<u>150</u>	<u>0</u>	<u>16,304</u>
Compensation Grant Congregational Match						
240-6202-2401	Compensation Grant Congre					
Total Compensation Grant Congregational Match		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Interest Income						
240-6800-2401	Interest Income	448	136	136	64	784
Total Interest Income		<u>448</u>	<u>136</u>	<u>136</u>	<u>64</u>	<u>784</u>
Total Income		<u>1,016,601</u>	<u>136</u>	<u>286</u>	<u>64</u>	<u>1,017,087</u>
Expenses						
Personnel						
240-7000-2401	Project Director Salary		4,063	4,063	4,063	12,188
240-7001-2401	Administrative Salary					
240-7002-2401	Fringe Benefits - Pension			569	569	1,138
240-7004-2401	Fringe Benefits - Health Insur			3,000		3,000
240-7021-2401	Regional Minister Salary					
Total		<u>0</u>	<u>4,063</u>	<u>7,631</u>	<u>4,631</u>	<u>16,325</u>
Administrative Costs & Equipment						
240-7352-2401	Postage & Shipping				7	7
240-7402-2401	Utilities - Internet/Wifi					
240-7404-2401	Computer Supplies/Purchases			1,250		1,250
240-7501-2401	Supplies	345		104	32	481
240-7503-2401	Printing					
240-7508-2401	Bank Charges	3				3
Total		<u>348</u>	<u>0</u>	<u>1,354</u>	<u>39</u>	<u>1,741</u>
Travel						
240-7100-2401	Travel - Project Director & Re	180	2,143			2,323
Total		<u>180</u>	<u>2,143</u>	<u>0</u>	<u>0</u>	<u>2,323</u>
Program Oversight & Relief Grant Committees						
240-7600-2401	Program Oversight & Relief Gr					

**Christian Church in Ohio - Lilly Grant
Budget Report & Prior Year Comparison**

	Month of				1/1 to 9/30/2017
	1/1 to 6/30/2017	7/31/2017	8/31/2017	9/30/2017	
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Marketing					
240-7801-2401	Launch & Culmination Events				
240-7825-2401	Promotional Video				
240-7826-2401	Promotional Brochure & Mai				
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Financial Literacy Education Program					
240-7102-2401	Participant Lodging & Meals				
240-7201-2401	Facility Rental				
240-7706-2401	Coaching - Compensation Sup				
240-7707-2401	Instructor Honoraria & Expens				
240-7712-2401	Financial Counseling - Relief C				
240-8360-2401	Participant Materials				
240-8390-2401	Scholarships - Lake Institute T				
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ministerial Excellence Fund					
240-8200-2401	Compensation Support Grants				
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Indirect Costs					
240-8001-2401	Indirect Costs				
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenses	<u>528</u>	<u>6,205</u>	<u>8,986</u>	<u>4,670</u>	<u>20,389</u>
NET SURPLUS/(DEFICIT)	<u>1,016,074</u>	<u>(6,069)</u>	<u>(8,699)</u>	<u>(4,606)</u>	<u>996,699</u>