

Christian Church in Ohio Statement of Financial Position

	As of		Increase (Decrease)	As of
	12/31/2017	12/31/2016		12/31/2015
Assets				
Current Assets				
Cash - Bank	22,914	1,081,387	(1,058,473)	154,765
Cash held by (due to) OGMP	(53,871)		(53,871)	
Cash held by OGMP for THRIVE	72,117	21,154	50,963	
Accounts Receivable	29,670	4,963	24,707	5,651
Prepaid Expenses	3,300	2,444	856	7,084
Total Current Assets	74,130	1,109,948	(1,035,818)	167,499
Investments				
Investments held at Church Extension	36,564	41,875	(5,311)	41,098
Investments held at CCF - Beasley	182,637	158,229	24,409	145,241
Investments held at Morgan Stanley	212,720	211,624	1,096	242,546
Investment held at CE for THRIVE	904,799		904,799	
Total Investments	1,336,719	411,727	924,992	428,885
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	2,750,091
Furniture & Equipment	279,922	270,873	9,049	210,214
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,202,072)	(2,112,208)	(89,863)	(2,023,109)
Total Fixed Assets	1,126,000	1,202,615	(76,614)	1,231,055
Total Assets	2,536,882	2,724,322	(187,440)	1,827,471
Liabilities and Net Assets				
Liabilities				
Accounts Payable	20,648	49,491	(28,843)	116,295
Deferred Revenue	1,955	1,004,985	(1,003,030)	5,595
Note Payable	217,668	256,985	(39,316)	211,623
Total Liabilities	240,271	1,311,460	(1,071,189)	333,514
Net Assets				
Unrestricted	759,480	824,787	(65,307)	922,036
Temporarily Restricted		11,127	(11,127)	11,127
Temporarily Restricted - THRIVE	976,336	16,154	960,182	
Permanently Restricted	560,794	560,794		560,794
Total Net Assets	2,296,610	1,412,862	883,748	1,493,957
Total Liabilities and Net Assets	2,536,882	2,724,322	(187,440)	1,827,471

Christian Church in Ohio - Regional Office
Statement of Financial Position

	<u>As of</u>			<u>As of</u>
	<u>12/31/2017</u>	<u>12/31/2016</u>	<u>Increase (Decrease)</u>	<u>12/31/2015</u>
Assets				
Current Assets				
Cash - Bank	(20,908)	54	(20,962)	65,086
Cash held by (due to) OGMP	(94,391)		(94,391)	
Accounts Receivable	28,166	4,963	23,203	5,651
Prepaid Expenses	3,300	2,444	856	7,084
Total Current Assets	<u>(83,833)</u>	<u>7,460</u>	<u>(91,293)</u>	<u>77,820</u>
Investments				
Investments held at Church Extension	34,564	39,875	(5,311)	39,098
Investments held at CCF - Beasley	182,637	158,229	24,409	145,241
Investments held at Morgan Stanley	212,720	211,624	1,096	242,546
Total Investments	<u>429,921</u>	<u>409,727</u>	<u>20,193</u>	<u>426,885</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	54,885
Accumulated Depreciation	(53,687)	(49,487)	(4,200)	(49,487)
Total Fixed Assets	<u>2,648</u>	<u>5,398</u>	<u>(2,750)</u>	<u>5,398</u>
Total Assets	<u>348,768</u>	<u>422,618</u>	<u>(73,850)</u>	<u>510,135</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	14,843	44,491	(29,648)	116,295
Deferred Revenue	650		650	
Note Payable	80,537	92,514	(11,977)	95,230
Total Liabilities	<u>96,030</u>	<u>137,005</u>	<u>(40,975)</u>	<u>211,526</u>
Net Assets				
Unrestricted	(308,057)	(286,308)	(21,748)	(273,312)
Temporarily Restricted		11,127	(11,127)	11,127
Permanently Restricted	560,794	560,794		560,794
Total Net Assets	<u>252,737</u>	<u>285,613</u>	<u>(32,875)</u>	<u>298,609</u>
Total Liabilities and Net Assets	<u>348,768</u>	<u>422,618</u>	<u>(73,850)</u>	<u>510,135</u>

Christian Church in Ohio - Regional Office

*supported by ODO	Detailed Net Asset Activity				Assets less Liabilities representing Fund Balances						
	Beginning of year	Income	Expenses	As of 12/31/2017	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF/Morgan Stanley
UNRESTRICTED NET ASSETS											
Operating Fund*	(1,011,973)	383,759	(450,442)	(1,040,167)	(96,030)	(944,137)	2,648	31,498	(847,410)	34,564	(165,437)
Real/Unrealized Investment Activity		38,489									
Youth Scholarship	135,429	8,183	(144)	143,468		143,468			143,468		
Ministerial Scholarship	144,325	3,660	(3,240)	144,745		144,745			144,745		
Church Transformation*	43,463	7,376	(5,400)	45,439		45,439			45,439		
CYF	39,389	41,103	(44,799)	35,693		35,693			35,693		
Spiritual Life Retreat	4,945	5,927	(1,071)	9,801		9,801			9,801		
Advance Ministries	28,989	5,307	(2,811)	31,485		31,485			31,485		
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	5,650	(2,820)	8,926		8,926			8,926		
Regional Assembly	(10,894)	61	-	(10,833)		(10,833)			(10,833)		
Junior Camp - Ribbit	6,370	4,130	(3,124)	7,376		7,376			7,376		
Junior Camp - Otter	4,441	9,515	(7,789)	6,167		6,167			6,167		
Chi Rho	(9,092)	13,470	(11,722)	(7,344)		(7,344)			(7,344)		
Children's Ministries	3,523	3,610	(4,060)	3,073		3,073			3,073		
Adventure Camps	(455)	-	-	(455)		(455)			(455)		
Reconciliation	121,751	10,295	(1,454)	130,592		130,592			130,592		
Anti-Racism/Pro-Reconciliation	16,114	593	(172)	16,535		16,535			16,535		
Inner City/Rural*	(17,547)	6,918	(3,333)	(13,962)		(13,962)			(13,962)		
Seminaries	67,755	4,114	-	71,869		71,869			71,869		
Pastoral Relief Fund*	142,372	9,048	(3,744)	147,676		147,676			147,676		
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	39,142	(71,732)	(13,793)		(13,793)			(13,793)		
New Church/New Wineskins*	(76,302)	35,026	(45,204)	(86,480)		(86,480)			(86,480)		
Women's Ministries	14,154	5,962	(2,907)	17,209		17,209			17,209		
Men's Ministries	5,652	4,044	(1,743)	7,953		7,953			7,953		
TOTAL Unrestricted	(286,308)	663,724	(685,472)	(308,056)	(96,030)	(212,026)	2,648	31,498	(115,299)	34,564	(165,437)
TEMPORARILY RESTRICTED NET ASSETS											
Max Brown Earnings	1,924	-	(1,924)	-		-					-
Phil Gould	763	-	(763)	-		-					-
JG Parks	3,032	-	(3,032)	-		-					-
CoM Entertainment Fund	5,408	-	(5,408)	-		-					-
TOTAL Temporarily Restricted	11,127	-	(11,127)	-	-	-	-	-	-	-	-

Christian Church in Ohio - Regional Office

	Detailed Net Asset Activity				Assets less Liabilities representing Fund Balances						
	Beginning of year	Income	Expenses	As of 12/31/2017	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF/Morgan Stanley
*supported by ODO											
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	285,613	663,724	(696,599)	252,738	(96,030)	348,768	2,648	31,498	(115,299)	34,564	395,357

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

	<u>As of</u>	<u>As of</u>	<u>Over</u>	<u>As of</u>
	<u>12/31/2017</u>	<u>12/31/2017</u>	<u>(Under)</u>	<u>12/31/2016</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Income				
DMF Distribution	200,853	167,000	33,853	171,921
Undesignated Gifts/ODO	49,351	62,000	(12,649)	41,607
OH Leadership Gifts	35,808	30,000	5,808	19,418
Christmas Offerings	38,742	60,000	(21,258)	35,551
Distrib from non-owned endowments	20,976	30,000	(9,024)	24,267
DMF via CCF	14,404	15,000	(596)	14,425
Interest Income	453	200	253	897
Transfer from TF Earnings	3,145	3,000	145	3,669
Commission on Min Events Income	2,113	2,950	(837)	2,963
Honorariums-Regional Minister	450	2,000	(1,550)	1,542
Honorariums-Regional Assoc. Pastor	1,194	2,000	(806)	
Misc Receipts	140		140	360
Grants From Others	11,000	8,000	3,000	8,000
Allocation from THRIVE	5,130		5,130	
Total Income	<u>383,759</u>	<u>382,150</u>	<u>1,609</u>	<u>324,620</u>
Expenses				
Salaries & Benefits	277,911	296,900	(18,989)	271,399
Travel	23,750	25,400	(1,650)	21,520
Facilities	26,957	28,700	(1,743)	26,377
Office Expenses	70,930	63,780	7,150	67,635
Board & Committee Expenses	1,120	2,550	(1,430)	3,447
Professional Services	30,035	5,600	24,435	6,065
Buckeye Disciple	14,574	6,000	8,574	8,319
Commision on Ministry Event Expense	1,140	3,250	(2,110)	2,366
Total Expenses	<u>446,418</u>	<u>432,180</u>	<u>14,238</u>	<u>407,129</u>
Other Expense				
CE Interest Expense	4,024	4,800	(776)	4,823
Total Other Expense	<u>4,024</u>	<u>4,800</u>	<u>(776)</u>	<u>4,823</u>
NET SURPLUS/(DEFICIT)	<u>(66,683)</u>	<u>(54,830)</u>	<u>(11,853)</u>	<u>(87,331)</u>

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

	<u>As of</u>			<u>As of</u>
	<u>12/31/2017</u>	<u>12/31/2016</u>	<u>Increase (Decrease)</u>	<u>12/31/2015</u>
Assets				
Current Assets				
Cash held with Bank	43,823	81,334	(37,511)	89,679
Cash held by (due to) OGMP	40,520		40,520	
Accounts Receivable	1,503		1,503	
Total Current Assets	<u>85,846</u>	<u>81,334</u>	<u>4,512</u>	<u>89,679</u>
Investments				
Investments held at Church Extension	2,000	2,000		2,000
Total Investments	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>
Fixed Assets				
Land	259,855	259,855		259,855
Buildings	2,754,291	2,750,091	4,200	2,750,091
Furniture & Equipment	223,587	215,988	7,599	155,329
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,148,384)	(2,062,721)	(85,663)	(1,973,621)
Total Fixed Assets	<u>1,123,353</u>	<u>1,197,217</u>	<u>(73,864)</u>	<u>1,225,657</u>
Total Assets	<u>1,211,199</u>	<u>1,280,551</u>	<u>(69,352)</u>	<u>1,317,336</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	5,226		5,226	
Deferred Revenue	1,305	4,985	(3,680)	5,595
Note Payable - CE 4.5%	137,131	164,470	(27,339)	116,393
Total Liabilities	<u>143,662</u>	<u>169,455</u>	<u>(25,793)</u>	<u>121,988</u>
Net Assets				
Operating Reserves	(213,735)	(236,269)	22,534	(173,551)
Net Fixed Assets Fund	1,123,353	1,197,217	(73,864)	1,225,657
Capital Reserves	133,560	130,405	3,155	125,784
Canteen	24,359	19,743	4,616	17,457
Total Net Assets	<u>1,067,537</u>	<u>1,111,095</u>	<u>(43,559)</u>	<u>1,195,348</u>
Total Liabilities and Net Assets	<u>1,211,199</u>	<u>1,280,551</u>	<u>(69,352)</u>	<u>1,317,336</u>

Christian Church in Ohio - Camp Christian

Detailed Net Asset Activity

Assets less Liabilities representing Fund Balances

	Beginning of year	Income	Expenses	As of 12/31/2017	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE
UNRESTRICTED NET ASSETS										
Operating Fund	(236,269)	436,908	(414,374)	(213,735)	(143,662)	(70,073)		1,503	(71,576)	
Net Fixed Assets	1,197,217	11,799	(85,663)	1,123,353		1,123,353	1,123,353			
Capital Reserve	130,405	3,155	-	133,560		133,560			131,560	2,000
Canteen	19,743	11,471	(6,855)	24,359		24,359			24,359	
TOTAL NET ASSETS	1,111,096	463,333	(506,892)	1,067,537	(143,662)	1,211,199	1,123,353	1,503	84,343	2,000

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

	<u>As of</u>	<u>As of</u>	<u>Over</u>	<u>As of</u>
	<u>12/31/2017</u>	<u>12/31/2017</u>	<u>(Under)</u>	<u>12/31/2016</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Income				
Summer Fees	234,433	253,800	(19,368)	234,147
Camp Facilities & Meals	43,633	60,000	(16,367)	67,950
One in 1,000 Gifts	44,837	20,000	24,837	14,161
Gifts/ODO	77,430	52,000	25,430	42,623
Investment Income	32,250	25,000	7,250	22,570
Miscellaneous	4,326		4,326	7,122
Total Income	<u>436,908</u>	<u>410,800</u>	<u>26,108</u>	<u>388,574</u>
Expenses				
Salaries & Benefits	164,922	164,500	422	166,552
Travel	1,802	1,000	802	774
Facilities	126,734	125,940	794	127,178
Depreciation	85,663	84,000	1,663	83,584
Food & Kitchen	73,586	71,300	2,286	75,865
Office Expenses	12,634	17,800	(5,166)	13,210
Professional Services	13,916	2,600	11,316	1,732
Promotion	195	500	(305)	245
Camp Association Fees	1,934	2,600	(666)	2,711
Total Expenses	<u>481,386</u>	<u>470,240</u>	<u>11,146</u>	<u>471,851</u>
Other Expense				
BCE Equip Loan Int Expense	6,852	7,200	(348)	7,881
Total Other Expense	<u>6,852</u>	<u>7,200</u>	<u>(348)</u>	<u>7,881</u>
NET SURPLUS/(DEFICIT)	<u>(51,330)</u>	<u>(66,640)</u>	<u>15,310</u>	<u>(91,159)</u>

Christian Church in Ohio - THRIVE
Statement of Financial Position

	As of		
	12/31/2017	9/30/2017	12/31/2016
Assets			
Current Assets			
Cash	72,117	96,699	1,021,154
Total Current Assets	72,117	96,699	1,021,154
Investments			
Investments held at Church Extension	904,799	900,000	
Total Investments	904,799	900,000	0
Total Assets	976,915	996,699	1,021,154
 Liabilities and Net Assets			
Liabilities			
Accounts Payable	579	569	5,000
Deferred Revenue			1,000,000
Total Liabilities	579	569	1,005,000
Net Assets			
Temporarily Restricted THRIVE	463,186	482,980	16,154
Temporarily Restricted Pastor Relief Grant	198,000	198,000	
Temporarily Restricted Comp Support Grant	315,000	315,000	
Temporarily Restricted Pastor Relief Grant	150	150	
Temporarily Restricted Comp Support Match			
Total Net Assets	976,336	996,130	16,154
Total Liabilities and Net Assets	976,915	996,699	1,021,154

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

	<u>As of</u>		<u>Over</u>
	<u>12/31/2017</u>	<u>12/31/2017</u>	<u>(Under)</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Income			
Implementation Grant - Lilly Endowment	487,000	1,000,000	(513,000)
Pastor Relief Grant - Lilly Endowment	198,000		198,000
Compensation Support Grant - Lilly Endowment	315,000		315,000
Total Grant	<u>1,000,000</u>	<u>1,000,000</u>	<u>0</u>
Relief Grant Fundraising-Pastors		22,000	(22,000)
Relief Grant Fundraising-Congregations		22,000	(22,000)
Relief Grant Fundraising-Individuals	150	22,000	(21,850)
Total Relief Grant Fundraising	<u>150</u>	<u>66,000</u>	<u>(65,850)</u>
Compensation Grant Congregational Match		60,000	(60,000)
Total Compensation Grant Congregational Match	<u>0</u>	<u>60,000</u>	<u>(60,000)</u>
Interest Income	5,582		5,582
Total Interest Income	<u>5,582</u>	<u>0</u>	<u>5,582</u>
Total Income	<u>1,005,732</u>	<u>1,126,000</u>	<u>(120,268)</u>
Expenses			
Personnel			
Project Director Salary	24,375	48,750	(24,375)
Fringe Benefits - Pension	3,413	6,825	(3,413)
Fringe Benefits - Health Insurance	3,000	6,000	(3,000)
Regional Minister Salary	4,500	9,000	(4,500)
Regional Minister Pension	630	1,260	(630)
Administrative Cost		2,943	(2,943)
Total	<u>35,918</u>	<u>74,778</u>	<u>(38,861)</u>
Administrative Costs & Equipment			
Postage & Shipping	243	500	(257)
Utilities - Internet/Wifi	780	1,560	(780)
Computer Supplies/Purchases	1,320	1,650	(330)
Supplies	862	890	(28)
Printing		890	(890)
Bank Charges	3		3
Total	<u>3,208</u>	<u>5,490</u>	<u>(2,282)</u>
Travel			
Travel - Project Director	3,278	5,600	(2,322)
Travel - Regional Minister		2,800	(2,800)
Total	<u>3,278</u>	<u>8,400</u>	<u>(5,122)</u>
Program Oversight & Relief Grant Committees			
Program Committees Over, Relief, Trans	2,998	5,000	(2,002)
Total	<u>2,998</u>	<u>5,000</u>	<u>(2,002)</u>
Marketing			

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

	As of		Over
	<u>12/31/2017 Actual</u>	<u>12/31/2017 Budget</u>	<u>(Under) Budget</u>
Launch & Culmination Events		5,000	(5,000)
Promotional Video		5,000	(5,000)
Promotional Brochure & Mailings	116	5,000	(4,884)
Total	<u>116</u>	<u>15,000</u>	<u>(14,884)</u>
Financial Literacy Education Program			
Participant Lodging & Meals		9,500	(9,500)
Facility Rental		2,000	(2,000)
Coaching - Compensation Support Program		8,000	(8,000)
Instructor Honoraria & Expenses		5,000	(5,000)
Financial Counseling - Relief Grant Participants		1,600	(1,600)
Participant Materials	32	3,000	(2,968)
Scholarships - Lake Institute Training		<u>20,000</u>	<u>(20,000)</u>
Total	<u>32</u>	<u>49,100</u>	<u>(49,068)</u>
Ministerial Excellence Fund			
Grant Expense			
Compensation Support Grants		<u>210,000</u>	<u>(210,000)</u>
Total	<u>0</u>	<u>210,000</u>	<u>(210,000)</u>
Total Expenses	<u>45,550</u>	<u>367,768</u>	<u>(322,218)</u>
NET SURPLUS/(DEFICIT)	<u>960,182</u>	<u>758,232</u>	<u>201,950</u>