

Christian Church in Ohio Statement of Financial Position

	As of		Increase (Decrease)	As of
	4/30/2018	4/30/2017		12/31/2017
Assets				
Current Assets				
Cash - Bank	37,010	972,449	(935,439)	22,914
Cash held by (due to) OGMP	(75,903)		(75,903)	(57,231)
Cash held by OGMP for THRIVE	50,772	21,154	29,619	72,117
Accounts Receivable		3,973	(3,973)	29,670
Prepaid Expenses	7,779	3,144	4,635	3,300
Total Current Assets	19,658	1,000,719	(981,061)	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		211,624	(211,624)	212,720
Investment held at CE for THRIVE	904,799		904,799	904,799
Total Investments	1,334,279	419,269	915,010	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	(2,230,757)	(2,141,608)	(89,149)	(2,202,072)
Total Fixed Assets	1,097,315	1,183,215	(85,900)	1,126,000
Total Assets	2,451,284	2,603,235	(151,950)	2,533,522
Liabilities and Net Assets				
Liabilities				
Accounts Payable	25,737	46,032	(20,295)	18,268
Deferred Revenue	3,388	4,835	(1,447)	1,955
Note Payable - CE 4.5%	211,950	246,806	(34,856)	217,668
Total Liabilities	241,075	297,673	(56,598)	237,891
Net Assets				
Unrestricted	694,413	728,782	(34,368)	758,501
Temporarily Restricted - THRIVE	955,002	1,015,986	(60,984)	976,336
Permanently Restricted	560,794	560,794		560,794
Total Net Assets	2,210,209	2,305,561	(95,352)	2,295,631
Total Liabilities and Net Assets	2,451,284	2,603,235	(151,950)	2,533,522

Christian Church in Ohio - Regional Office
Statement of Financial Position

	<u>As of</u>			<u>As of</u>
	<u>4/30/2018</u>	<u>4/30/2017</u>	<u>Increase (Decrease)</u>	<u>12/31/2017</u>
Assets				
Current Assets				
Cash - Bank	(7,287)	(34,686)	27,400	(20,908)
Cash held by (due to) OGMP	(69,102)		(69,102)	(97,751)
Accounts Receivable		3,973	(3,973)	28,166
Prepaid Expenses	3,354	3,144	211	3,300
Total Current Assets	<u>(73,034)</u>	<u>(27,570)</u>	<u>(45,464)</u>	<u>(87,193)</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		211,624	(211,624)	212,720
Total Investments	<u>429,481</u>	<u>417,269</u>	<u>12,212</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)	(50,887)	(2,800)	(53,687)
Total Fixed Assets	<u>2,648</u>	<u>3,998</u>	<u>(1,350)</u>	<u>2,648</u>
Total Assets	<u>359,127</u>	<u>393,729</u>	<u>(34,602)</u>	<u>345,408</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	10,102	41,032	(30,930)	12,463
Deferred Revenue	2,083		2,083	650
Note Payable - CE 4.5%	78,421	82,336	(3,915)	80,537
Total Liabilities	<u>90,606</u>	<u>123,368</u>	<u>(32,762)</u>	<u>93,650</u>
Net Assets				
Unrestricted	(292,274)	(290,433)	(1,840)	(309,036)
Permanently Restricted	560,794	560,794		560,794
Total Net Assets	<u>268,520</u>	<u>270,361</u>	<u>(1,840)</u>	<u>251,758</u>
Total Liabilities and Net Assets	<u>359,127</u>	<u>393,729</u>	<u>(34,602)</u>	<u>345,408</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 4/30/2018	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF/Morgan Stanley
UNRESTRICTED NET ASSETS												
Operating Fund	(309,036)	108,163	(104,248)		(305,175)	(90,606)	(213,967)	2,648	3,386	(88,688)	34,564	(165,877)
CCF/Morgan Stanley Invstmt Activity		13,122		(13,176)								
Youth Scholarship		3,325	-		3,325		3,325			3,325		
CYF		5,430	(3,518)		1,912		1,912			1,912		
Spiritual Life Retreat		4,317	(6,504)		(2,187)		(2,187)			(2,187)		
Advance Ministries		2,566	(88)		2,478		2,478			2,478		
Adult Conference		-	(500)		(500)		(500)			(500)		
Interim Ministry		535	-		535		535			535		
Camps		-	(274)		(274)		(274)			(274)		
Reconciliation		1,665	-		1,665		1,665			1,665		
New Church		4,908	-		4,908		4,908			4,908		
Women's		38	-		38		38			38		
Men's		400	-		400		400			400		
TOTAL Unrestricted	(309,036)	144,469	(115,132)		(292,875)	(90,606)	(201,667)	2,648	3,386	(76,388)	34,564	(165,877)
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	251,758	144,469	(115,132)		267,919	(90,606)	359,127	2,648	3,386	(76,388)	34,564	394,917

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

	<u>As of</u> <u>4/30/2018</u> <u>Actual</u>	<u>As of</u> <u>4/30/2018</u> <u>Budget</u>	<u>Over</u> <u>(Under)</u> <u>Budget</u>	<u>Annual</u> <u>Budget</u>	<u>As of</u> <u>4/30/2017</u> <u>Actual</u>
Income					
Disciples Mission Fund	52,895	57,625	(4,730)	206,000	40,456
Christmas Offerings	17,419	9,969	7,450	38,000	9,968
OH Leadership Gifts	6,877	6,965	(88)	30,000	8,314
Distrib from non-owned endowments	1,484	1,378	106	20,000	1,378
Undesignated Gifts/Offerings	13,290	6,000	7,290	21,500	39
DMF via CCF	1,166	1,116	50	14,000	1,091
Interest Income					1
Transfer from TF Earnings					3,145
Commission on Min Events Income	1,040	2,000	(960)	2,000	1,501
Honorariums-Regional Minister		500	(500)	1,500	319
Honorariums-Regional Assoc. Pastor	525		525		
Grants From Others				12,000	5,000
Total Income	<u>94,696</u>	<u>85,553</u>	<u>9,143</u>	<u>345,000</u>	<u>71,213</u>
Expenses					
Salaries & Benefits	53,096	52,867	229	159,101	92,726
Travel	2,140	5,907	(3,767)	17,720	8,401
Facilities	8,255	9,073	(818)	27,344	9,984
Office Expenses	13,082	13,833	(750)	41,798	20,625
Board & Committee Expenses	650	600	50	1,550	1,094
Professional Services	12,667	12,667	0	38,200	3,675
Buckeye Disciple					5,824
Commision on Ministry Event Expense		2,000	(2,000)	2,000	1,140
Total Expenses	<u>89,889</u>	<u>96,946</u>	<u>(7,057)</u>	<u>287,713</u>	<u>143,470</u>
Other Expense					
CE Interest Expense	1,182	1,208	(26)	3,624	1,360
Total Other Expense	<u>1,182</u>	<u>1,208</u>	<u>(26)</u>	<u>3,624</u>	<u>1,360</u>
NET SURPLUS/(DEFICIT)	<u>3,625</u>	<u>(12,601)</u>	<u>16,226</u>	<u>53,663</u>	<u>(73,617)</u>

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

	<u>As of</u>		Increase (Decrease)	<u>As of</u>
	<u>4/30/2018</u>	<u>4/30/2017</u>		<u>12/31/2017</u>
Assets				
Current Assets				
Cash held with Bank	44,297	7,303	36,993	43,823
Cash held by (due to) OGMP	(6,801)		(6,801)	40,520
Accounts Receivable				1,503
Prepaid Expenses	4,424		4,424	
Total Current Assets	<u>41,920</u>	<u>7,303</u>	<u>34,616</u>	<u>85,846</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	(2,177,070)	(2,090,721)	(86,349)	(2,148,384)
Total Fixed Assets	<u>1,094,667</u>	<u>1,179,217</u>	<u>(84,550)</u>	<u>1,123,353</u>
Total Assets	<u>1,136,587</u>	<u>1,188,520</u>	<u>(51,933)</u>	<u>1,211,199</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	15,066		15,066	5,226
Deferred Revenue	1,305	4,835	(3,530)	1,305
Note Payable - CE 4.5%	133,528	164,470	(30,942)	137,131
Total Liabilities	<u>149,900</u>	<u>169,305</u>	<u>(19,405)</u>	<u>143,662</u>
Net Assets				
Operating Reserves	(265,922)	(310,511)	44,589	(213,735)
Net Fixed Assets Fund	1,094,667	1,179,217	(84,550)	1,123,353
Capital Reserves	133,560	131,521	2,039	133,560
Canteen	24,381	18,988	5,393	24,359
Total Net Assets	<u>986,687</u>	<u>1,019,215</u>	<u>(32,528)</u>	<u>1,067,537</u>
Total Liabilities and Net Assets	<u>1,136,587</u>	<u>1,188,520</u>	<u>(51,933)</u>	<u>1,211,199</u>

Christian Church in Ohio - Camp Christian

Detailed Net Asset Activity

Assets less Liabilities representing Fund Balances

	Beginning of year	Income	Expenses	As of 4/30/2018	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash
UNRESTRICTED NET ASSETS									
Operating Fund	(213,735)	46,293	(98,479)	(265,921)	(149,900)	(116,021)		4,424	(120,445)
Net Fixed Assets	1,123,353	-	(28,686)	1,094,667		1,094,667	1,094,667		
Capital Reserves	133,560	-	-	133,560		133,560			133,560
Canteen	24,359	22	-	24,381		24,381			24,381
TOTAL NET ASSETS	1,067,537	46,315	(127,165)	986,687	(149,900)	1,136,587	1,094,667	4,424	37,496

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

	<u>As of</u> <u>4/30/2018</u> <u>Actual</u>	<u>As of</u> <u>4/30/2018</u> <u>Budget</u>	<u>Over</u> <u>(Under)</u> <u>Budget</u>	<u>Annual</u> <u>Budget</u>	<u>As of</u> <u>4/30/2017</u> <u>Actual</u>
Income					
Summer Fees				237,745	
Camp Facilities & Meals	10,135	15,667	(5,532)	47,000	17,040
One in 1,000 Gifts	3,454	3,000	454	30,000	3,073
Gifts	31,663	12,333	19,329	37,000	9,444
Investment Income	1,041	1,700	(659)	29,700	8,418
Miscellaneous				4,000	170
Total Income	<u>46,293</u>	<u>32,700</u>	<u>13,593</u>	<u>385,445</u>	<u>38,145</u>
Expenses					
Salaries & Benefits	41,132	38,530	2,601	140,591	39,070
Travel		333	(333)	1,000	496
Facilities	45,413	45,261	152	127,883	41,451
Depreciation	28,685	28,733	(48)	86,200	28,000
Food & Kitchen	5,065	7,667	(2,601)	70,000	10,694
Office Expenses	4,856	4,933	(78)	14,800	5,020
Professional Services		167	(167)	500	1,225
Promotion		167	(167)	500	195
Camp Association Fees		867	(867)	2,600	1,704
Total Expenses	<u>125,152</u>	<u>126,658</u>	<u>(1,506)</u>	<u>444,074</u>	<u>127,854</u>
Other Expense					
BCE Equip Loan Int Expense	2,013	2,057	(44)	6,171	2,533
Total Other Expense	<u>2,013</u>	<u>2,057</u>	<u>(44)</u>	<u>6,171</u>	<u>2,533</u>
NET SURPLUS/(DEFICIT)	<u>(80,872)</u>	<u>(96,015)</u>	<u>15,143</u>	<u>(64,800)</u>	<u>(92,242)</u>

Christian Church in Ohio - THRIVE
Statement of Financial Position

	<u>As of</u>			<u>As of</u>
	<u>4/30/2018</u>	<u>4/30/2017</u>	<u>Increase (Decrease)</u>	<u>12/31/2017</u>
Assets				
Current Assets				
Cash	50,772	1,020,986	(970,213)	72,117
Total Current Assets	<u>50,772</u>	<u>1,020,986</u>	<u>(970,213)</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>955,571</u>	<u>1,020,986</u>	<u>(65,415)</u>	<u>976,915</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	569	5,000	(4,431)	579
Deferred Revenue				
Total Liabilities	<u>569</u>	<u>5,000</u>	<u>(4,431)</u>	<u>579</u>
Net Assets				
Temporarily Restricted THRIVE	441,852	502,986	(61,134)	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>955,002</u>	<u>1,015,986</u>	<u>(60,984)</u>	<u>976,336</u>
Total Liabilities and Net Assets	<u>955,571</u>	<u>1,020,986</u>	<u>(65,415)</u>	<u>976,915</u>

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

	<u>YTD</u> <u>4/30/2018</u> <u>Actual</u>
Expenses	
Personnel	
Project Director Salary	18,250
Fringe Benefits - Pension	<u>2,275</u>
Total	<u>20,525</u>
Administrative Costs & Equipment	
Postage & Shipping	31
Utilities - Internet/Wifi	520
Supplies	<u>258</u>
Total	<u>809</u>
Total Expenses	<u>21,334</u>
NET SURPLUS/(DEFICIT)	<u><u>(21,334)</u></u>