

Christian Church in Ohio Statement of Financial Position

	As of		Increase (Decrease)
	12/31/2018	12/31/2017	
Assets			
Current Assets			
Cash - Bank		22,914	(22,914)
Cash held by (due to) OGMP	312,180	(56,447)	368,627
Cash held by OGMP for THRIVE	8,090	71,333	(63,243)
CCF Distributions in Transit	26,145	29,670	(3,525)
Accounts Receivable	7,023		7,023
Prepaid Expenses	2,809	3,300	(491)
Total Current Assets	<u>356,246</u>	<u>70,770</u>	<u>285,476</u>
Investments			
Investments held at Church Extension	59,231	41,362	17,869
Investments held at CCF - Beasley	218,082	182,637	35,445
Investments held at CCF - Common	200,899		200,899
Investments held at Morgan Stanley		212,720	(212,720)
Investment held at CE for THRIVE	900,000	900,000	
Total Investments	<u>1,378,213</u>	<u>1,336,719</u>	<u>41,493</u>
Other Assets			
Utility Deposits	32	32	
Total Other Assets	<u>32</u>	<u>32</u>	<u>0</u>
Fixed Assets			
Land	259,855	259,855	
Buildings	2,754,291	2,754,291	
Furniture & Equipment	279,922	279,922	
Vehicles	34,004	34,004	
Accumulated Depreciation	(2,289,957)	(2,202,072)	(87,885)
Total Fixed Assets	<u>1,038,115</u>	<u>1,126,000</u>	<u>(87,885)</u>
Total Assets	<u>2,772,606</u>	<u>2,533,522</u>	<u>239,085</u>
Liabilities and Net Assets			
Liabilities			
Accounts Payable	13,175	18,268	(5,092)
Deferred Revenue		4,955	(4,955)
Note Payable - CE 4.5%	40,073	217,668	(177,596)
Total Liabilities	<u>53,248</u>	<u>240,891</u>	<u>(187,643)</u>
Net Assets			
Unrestricted	1,252,506	761,083	491,423
Temporarily Restricted			
Temporarily Restricted - THRIVE	906,059	970,754	(64,695)
Permanently Restricted	560,794	560,794	
Total Net Assets	<u>2,719,359</u>	<u>2,292,631</u>	<u>426,728</u>
Total Liabilities and Net Assets	<u>2,772,606</u>	<u>2,533,522</u>	<u>239,085</u>

**Christian Church in Ohio - Regional Office
Statement of Financial Position**

	<u>As of</u>		Increase (Decrease)
	<u>12/31/2018</u>	<u>12/31/2017</u>	
Assets			
Current Assets			
Cash - Bank		(20,908)	20,908
Cash held by (due to) OGMP	149,086	(96,523)	245,609
CCF Distributions in Transit	17,228	28,166	(10,938)
Accounts Receivable	1,910		1,910
Prepaid Expenses	2,809	3,300	(491)
Total Current Assets	<u>171,033</u>	<u>(85,966)</u>	<u>256,998</u>
Investments			
Investments held at Church Extension	59,231	39,362	19,869
Investments held at CCF - Beasley	168,082	182,637	(14,555)
Investments held at CCF - Common	200,899		200,899
Investments held at Morgan Stanley		212,720	(212,720)
Total Investments	<u>428,213</u>	<u>434,719</u>	<u>(6,507)</u>
Other Assets			
Utility Deposits	32	32	
Total Other Assets	<u>32</u>	<u>32</u>	<u>0</u>
Fixed Assets			
Furniture & Equipment	56,335	56,335	
Accumulated Depreciation	(55,852)	(53,687)	(2,164)
Total Fixed Assets	<u>483</u>	<u>2,648</u>	<u>(2,164)</u>
Total Assets	<u>599,761</u>	<u>351,434</u>	<u>248,327</u>
Liabilities and Net Assets			
Liabilities			
Accounts Payable	5,585	12,463	(6,877)
Deferred Revenue		3,650	(3,650)
Note Payable - CE 4.5%	40,073	80,537	(40,465)
Total Liabilities	<u>45,658</u>	<u>96,650</u>	<u>(50,992)</u>
Net Assets			
Unrestricted	(6,692)	(306,010)	299,319
Temporarily Restricted			
Permanently Restricted	560,794	560,794	
Total Net Assets	<u>554,102</u>	<u>254,784</u>	<u>299,319</u>
Total Liabilities and Net Assets	<u>599,761</u>	<u>351,434</u>	<u>248,327</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 12/31/2018	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF/Morgan Stanley
UNRESTRICTED NET ASSETS												
Operating Fund	(306,010)	389,593	(254,279)		(129,056)	(45,658)	(83,398)	483	21,979	26,722	59,231	(191,813)
From Camp for Mortgage Reduction		67,613										
CCF/Morgan Stanley Invstmt Activity		24,702		(50,675)								
Youth Scholarship		10,718	-		10,718		10,718			10,718		
CYF		96,103	(72,226)		23,877		23,877			23,877		
Spiritual Life Retreat		9,153	(6,586)		2,567		2,567			2,567		
Advance Ministries		21,862	(998)		20,864		20,864			20,864		
Adult Conference		23,020	(17,556)		5,464		5,464			5,464		
Interim Ministry		4,076	-		4,076		4,076			4,076		
Regional Assembly		3,833	(2,483)		1,350		1,350			1,350		
Camps:												
Ribbit		10,718	(7,698)		3,020		3,020			3,020		
Otter		49,225	(42,221)		7,004		7,004			7,004		
Chi Rho		69,661	(64,674)		4,987		4,987			4,987		
Grandparents		4,335	(166)		4,169		4,169			4,169		
Reconciliation		10,086	(1,312)		8,774		8,774			8,774		
Inner City/Rural		2,511	-		2,511		2,511			2,511		
Pastoral Relief		507	-		507		507			507		
New Church		15,556	-		15,556		15,556			15,556		
Women's		5,354	-		5,354		5,354			5,354		
Men's		1,571	(5)		1,566		1,566			1,566		
TOTAL Unrestricted	(306,010)	820,197	(470,204)	(50,675)	(6,692)	(45,658)	38,966	483	21,979	149,086	59,231	(191,813)

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 12/31/2018	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
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	254,784	820,197	(470,204)		554,102	(45,658)	599,760	483	21,979	149,086	59,231	368,981

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>12/31/2018</u>	<u>12/31/2018</u>	<u>(Under)</u>	<u>12/31/2017</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Income				
Disciples Mission Fund	205,282	206,000	(718)	213,785
Christmas Offerings	41,535	38,000	3,535	38,742
OH Leadership Gifts	16,195	30,000	(13,805)	35,808
Distrib from non-owned endowments	22,835	20,000	2,835	20,976
Undesignated Gifts/Offerings	64,674	21,500	43,174	36,419
DMF via CCF	14,637	14,000	637	14,404
Interest Income	19,869		19,869	6,035
Transfer from TF Earnings				3,145
Commission on Min Events Income	2,772	2,000	772	2,113
Honorariums-Regional Minister	1,000	1,500	(500)	450
Honorariums-Regional Assoc. Pastor	525		525	1,194
Misc Receipts	270		270	140
Grants From Others		12,000	(12,000)	11,000
Allocation from THRIVE				5,130
Total Income	<u>389,593</u>	<u>345,000</u>	<u>44,593</u>	<u>389,342</u>
Expenses				
Partner Regions' Fees	9,638		9,638	
Salaries & Benefits	131,538	159,101	(27,563)	277,911
Travel	6,131	17,720	(11,589)	24,729
Facilities/Liability Insurance	20,213	27,344	(7,131)	26,513
Office Expenses	42,580	41,798	782	70,930
Board & Committee Expenses	650	1,400	(750)	964
Professional Services	38,520	38,200	320	30,035
Buckeye Disciple				14,574
Commision on Ministry Event Expense	1,497	150	1,347	156
Total Expenses	<u>250,768</u>	<u>285,713</u>	<u>(34,945)</u>	<u>445,813</u>
Other Expense				
CE Interest Expense	3,512	3,624	(112)	4,024
Total Other Expense	<u>3,512</u>	<u>3,624</u>	<u>(112)</u>	<u>4,024</u>
NET SURPLUS/(DEFICIT)	<u>135,314</u>	<u>55,663</u>	<u>79,651</u>	<u>(60,496)</u>

Christian Church in Ohio - Camp Christian Statement of Financial Position

	As of		Increase (Decrease)	As of
	12/31/2018	12/31/2017		12/31/2016
Assets				
Current Assets				
Cash held with Bank		43,823	(43,823)	81,334
Cash held by (due to) OGMP	163,094	40,076	123,018	
CCF Distributions in Transit	8,917	1,503	7,413	
Accounts Receivable	5,113		5,113	
Total Current Assets	177,124	85,402	91,721	81,334
Investments				
Investments held at Church Extension		2,000	(2,000)	2,000
Investments held at CCF - Beasley	50,000		50,000	
Total Investments	50,000	2,000	48,000	2,000
Fixed Assets				
Land	259,855	259,855		259,855
Buildings	2,754,291	2,754,291		2,750,091
Furniture & Equipment	223,587	223,587		215,988
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,234,105)	(2,148,384)	(85,720)	(2,062,721)
Total Fixed Assets	1,037,632	1,123,353	(85,720)	1,197,217
Total Assets	1,264,756	1,210,755	54,001	1,280,551
Liabilities and Net Assets				
Liabilities				
Accounts Payable	5,559	5,226	333	
Deferred Revenue		1,305	(1,305)	4,985
Note Payable - CE 4.5%		137,131	(137,131)	164,470
Total Liabilities	5,559	143,662	(138,103)	169,455
Net Assets				
Operating Fund	133,369	(93,458)	226,827	(105,864)
Deep Pool	12,461	12,839	(379)	
Net Fixed Assets	1,037,632	1,123,353	(85,720)	1,197,217
Amy Saviers Fund	50,000		50,000	
Canteen	25,736	24,359	1,376	19,743
Total Net Assets	1,259,197	1,067,093	192,104	1,111,095
Total Liabilities and Net Assets	1,264,756	1,210,755	54,001	1,280,551

Christian Church in Ohio - Camp Christian

Detailed Net Asset Activity

Assets less Liabilities representing Fund Balances

	Beginning of year	Income	Expenses	Transfer	As of 12/31/2018	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CCF Investment
UNRESTRICTED NET ASSETS											
Operating Fund	(93,458)	388,822	(324,321)	135,204	106,247	(5,559)	111,806		14,030	97,776	
Gifts to reduce loan principal		160,263		(160,263)	-		-			-	
Coins for Camp		42,554		(42,554)	-		-			-	
Capital Reserves		-	-	27,121	27,121		27,121			27,121	
Deep Pool	12,839	-	(378)	-	12,461		12,461			12,461	
Net Fixed Assets	1,123,353	-	(85,721)	-	1,037,632		1,037,632	1,037,632		-	
Amy Saviers Fund		77,121	-	(27,121)	50,000		50,000				50,000
Canteen	24,359	8,766	(7,389)		25,736		25,736			25,736	
TOTAL NET ASSETS	1,067,093	677,526	(417,809)	(67,613)	1,259,197	(5,559)	1,264,756	1,037,632	14,030	163,094	50,000

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

	<u>As of</u> <u>12/31/2018</u> <u>Actual</u>	<u>As of</u> <u>12/31/2018</u> <u>Budget</u>	<u>Over</u> <u>(Under)</u> <u>Budget</u>	<u>As of</u> <u>12/31/2017</u> <u>Actual</u>
Income				
Summer Fees	181,990	237,745	(55,755)	234,433
Camp Facilities & Meals	26,952	47,000	(20,048)	43,633
Fundraiser Events Income	3,351		3,351	
Keep the Bell Ringing Gifts	6,974	30,000	(23,026)	44,837
Gifts	131,794	37,000	94,794	64,591
Distrib from nonowned endowments	37,540	29,700	7,840	32,250
Miscellaneous	222	4,000	(3,778)	4,326
Total Income	<u>388,822</u>	<u>385,445</u>	<u>3,377</u>	<u>424,069</u>
Expenses				
Salaries & Benefits	125,925	140,591	(14,666)	164,922
Travel	424	1,000	(576)	1,802
Facilities	125,437	127,883	(2,446)	127,178
Depreciation	85,720	86,200	(480)	85,663
Food & Kitchen	49,859	70,000	(20,141)	73,586
Office Expenses	17,030	14,800	2,230	12,634
Professional Services	50	500	(450)	13,916
Promotion	17	500	(483)	195
Camp Association Fees	960	2,600	(1,640)	1,934
Total Expenses	<u>405,424</u>	<u>444,074</u>	<u>(38,650)</u>	<u>481,830</u>
Other Expense				
BCE Equip Loan Int Expense	4,617	6,171	(1,555)	6,852
Total Other Expense	<u>4,617</u>	<u>6,171</u>	<u>(1,555)</u>	<u>6,852</u>
NET SURPLUS/(DEFICIT)	<u>(21,218)</u>	<u>(64,800)</u>	<u>43,582</u>	<u>(64,613)</u>

Christian Church in Ohio - THRIVE
Statement of Financial Position

	<u>As of</u>			<u>As of</u>
	<u>12/31/2018</u>	<u>12/31/2017</u>	<u>Increase (Decrease)</u>	<u>12/31/2016</u>
Assets				
Current Assets				
Cash	8,090	71,333	(63,243)	1,021,154
Total Current Assets	<u>8,090</u>	<u>71,333</u>	<u>(63,243)</u>	<u>1,021,154</u>
Investments				
Investments held at Church Extension	900,000	900,000		
Total Investments	<u>900,000</u>	<u>900,000</u>	<u>0</u>	<u>0</u>
Total Assets	<u>908,090</u>	<u>971,333</u>	<u>(63,243)</u>	<u>1,021,154</u>
 Liabilities and Net Assets				
Liabilities				
Accounts Payable	2,031	579	1,452	5,000
Deferred Revenue				1,000,000
Total Liabilities	<u>2,031</u>	<u>579</u>	<u>1,452</u>	<u>1,005,000</u>
Net Assets				
Temporarily Restricted THRIVE	393,059	457,604	(64,545)	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)	
Total Net Assets	<u>906,059</u>	<u>970,754</u>	<u>(64,695)</u>	<u>16,154</u>
Total Liabilities and Net Assets	<u>908,090</u>	<u>971,333</u>	<u>(63,243)</u>	<u>1,021,154</u>

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

	YTD
	12/31/2018
	Actual
Income	
Relief Grant Fundraising-Individuals	(150)
Total Relief Grant Fundraising	(150)
Total Income	(150)
Expenses	
Personnel	
Project Director Salary	56,781
Fringe Benefits - Pension	6,825
Total	63,606
Administrative Costs & Equipment	
Postage & Shipping	31
Utilities - Internet/Wifi	650
Supplies	258
Total	939
Total Expenses	64,545
NET SURPLUS/(DEFICIT)	(64,695)