

Christian Church in Ohio Statement of Financial Position

	As of			As of
	1/31/2019	1/31/2018	Increase (Decrease)	12/31/2018
Assets				
Current Assets				
Cash - Bank		31,171	(31,171)	
Cash held by (due to) OGMP	313,253	(45,610)	358,863	310,253
Cash held by OGMP for THRIVE		66,311	(66,311)	8,090
CCF Distributions in Transit		2,839	(2,839)	26,145
Accounts Receivable	8,280		8,280	7,023
Prepaid Expenses	2,809	9,279	(6,470)	2,809
Total Current Assets	324,342	63,989	260,353	354,319
Investments				
Investments held at Church Extension	59,231	39,362	19,869	59,231
Investments held at CCF - Beasley	218,082	182,637	35,445	218,082
Investments held at CCF - Common	200,899	222,228	(21,329)	200,899
Investments held at Morgan Stanley		101	(101)	
Investment held at CE for THRIVE		900,000	(900,000)	900,000
Total Investments	478,213	1,344,329	(866,116)	1,378,213
Other Assets				
Utility Deposits		32	(32)	
Total Other Assets	0	32	(32)	0
Fixed Assets				
Land	259,855	259,855		259,855
Buildings	2,754,291	2,754,291		2,754,291
Furniture & Equipment	279,922	279,922		279,922
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,297,140)	(2,209,243)	(87,897)	(2,289,957)
Total Fixed Assets	1,030,932	1,118,829	(87,897)	1,038,115
Total Assets	1,833,487	2,527,179	(693,692)	2,770,647
Liabilities and Net Assets				
Liabilities				
Accounts Payable	11,550	21,310	(9,760)	12,695
Deferred Revenue		1,955	(1,955)	
Note Payable - CE 4.5%	12,924	214,880	(201,956)	40,073
Total Liabilities	24,474	238,145	(213,671)	52,767
Net Assets				
Unrestricted	1,248,219	762,497	485,722	1,251,027
Temporarily Restricted - THRIVE		965,742	(965,742)	906,059
Permanently Restricted	560,794	560,794		560,794
Total Net Assets	1,809,013	2,289,034	(480,021)	2,717,880
Total Liabilities and Net Assets	1,833,487	2,527,179	(693,692)	2,770,647

Christian Church in Ohio - Regional Office
Statement of Financial Position

	<u>As of</u>			<u>As of</u>
	<u>1/31/2019</u>	<u>1/31/2018</u>	<u>Increase (Decrease)</u>	<u>12/31/2018</u>
Assets				
Current Assets				
Cash - Bank		(13,845)	13,845	
Cash held by (due to) OGMP	159,193	(69,373)	228,566	147,166
CCF Distributions in Transit		2,839	(2,839)	17,228
Accounts Receivable	2,742		2,742	1,910
Prepaid Expenses	2,809	4,854	(2,045)	2,809
Total Current Assets	<u>164,744</u>	<u>(75,525)</u>	<u>240,269</u>	<u>169,113</u>
Investments				
Investments held at Church Extension	59,231	39,362	19,869	59,231
Investments held at CCF - Beasley	168,082	182,637	(14,555)	168,082
Investments held at CCF - Common	200,899	222,228	(21,329)	200,899
Investments held at Morgan Stanley		101	(101)	
Total Investments	<u>428,213</u>	<u>444,329</u>	<u>(16,116)</u>	<u>428,213</u>
Other Assets				
Utility Deposits		32	(32)	
Total Other Assets	<u>0</u>	<u>32</u>	<u>(32)</u>	<u>0</u>
Fixed Assets				
Furniture & Equipment	56,335	56,335		56,335
Accumulated Depreciation	(55,852)	(53,687)	(2,164)	(55,852)
Total Fixed Assets	<u>483</u>	<u>2,648</u>	<u>(2,164)</u>	<u>483</u>
Total Assets	<u>593,440</u>	<u>371,484</u>	<u>221,956</u>	<u>597,809</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	6,113	14,369	(8,257)	5,105
Deferred Revenue		650	(650)	
Note Payable - CE 4.5%	12,924	79,506	(66,582)	40,073
Total Liabilities	<u>19,037</u>	<u>94,525</u>	<u>(75,488)</u>	<u>45,178</u>
Net Assets				
Unrestricted	13,609	(283,835)	297,444	(8,163)
Permanently Restricted	560,794	560,794		560,794
Total Net Assets	<u>574,403</u>	<u>276,959</u>	<u>297,444</u>	<u>552,631</u>
Total Liabilities and Net Assets	<u>593,440</u>	<u>371,484</u>	<u>221,956</u>	<u>597,809</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 1/31/2019	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
UNRESTRICTED NET ASSETS												
Operating Fund	(130,527)	27,619	(16,762)		(116,291)	(19,037)	(97,254)	483	5,552	29,293	59,231	(191,813)
From Camp for Mortgage Reduction		3,379										
Youth Scholarship	10,718	50	-		10,768		10,768			10,768		
CYF	23,877	16,185	(10,146)		29,916		29,916			29,916		
Spiritual Life Retreat	2,567	962	-		3,529		3,529			3,529		
Advance Ministries	20,864	970	(1,044)		20,790		20,790			20,790		
Adult Conference	5,464	-	-		5,464		5,464			5,464		
Interim Ministry	4,076	-	-		4,076		4,076			4,076		
Regional Assembly	1,350	-	-		1,350		1,350			1,350		
Camps:												
Ribbit	3,020	-	-		3,020		3,020			3,020		
Otter	7,004	-	-		7,004		7,004			7,004		
Chi Rho	4,987	-	-		4,987		4,987			4,987		
Grandparents	4,169	-	-		4,169		4,169			4,169		
Reconciliation	8,774	429	-		9,203		9,203			9,203		
Inner City/Rural	2,511	-	-		2,511		2,511			2,511		
Pastoral Relief	507	-	-		507		507			507		
New Church	15,556	80	-		15,636		15,636			15,636		
Women's	5,354	-	-		5,354		5,354			5,354		
Men's	1,566	50	-		1,616		1,616			1,616		
TOTAL Unrestricted	(8,163)	49,724	(27,952)	-	13,609	(19,037)	32,646	483	5,552	159,193	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 1/31/2019	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
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	552,631	49,724	(27,952)		574,403	(19,037)	593,440	483	5,552	159,193	59,231	368,981

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

	<u>As of</u> <u>1/31/2019</u> <u>Actual</u>	<u>As of</u> <u>1/31/2019</u> <u>Budget</u>	<u>Over</u> <u>(Under)</u> <u>Budget</u>	<u>Annual</u> <u>Budget</u>	<u>As of</u> <u>1/31/2018</u> <u>Actual</u>
Income					
Disciples Mission Fund	14,699	7,273	7,426	170,172	8,496
Christmas Offerings	12,110	11,034	1,076	40,000	12,528
OH Leadership Gifts	25	2,500	(2,475)	30,000	750
Distrib from non-owned endowments				22,000	
Undesignated Gifts/Offerings	760	1,667	(907)	20,000	3,318
DMF via CCF	25	25		14,500	25
Commission on Min Events Income				2,000	
Honorariums-Regional Assoc. Pastor					400
Misc Receipts	1		1		
Total Income	<u>27,618</u>	<u>22,498</u>	<u>5,121</u>	<u>298,672</u>	<u>25,516</u>
Expenses					
Partner Regions' Fees	4,806	5,000	(194)	60,000	
Salaries & Benefits	6,008	5,884	124	70,607	13,359
Travel - Partner Regions		833	(833)	10,000	
Travel		83	(83)	1,000	(177)
Facilities/Liability Insurance	1,822	1,625	197	6,500	1,728
Office Expenses	1,396	4,818	(3,422)	36,711	3,322
Board & Committee Expenses		42	(42)	500	400
Professional Services	2,500	2,500		30,000	3,167
Total Expenses	<u>16,531</u>	<u>20,785</u>	<u>(4,254)</u>	<u>215,318</u>	<u>21,799</u>
Other Expense					
CE Interest Expense	231	784	(553)	9,408	318
Total Other Expense	<u>231</u>	<u>784</u>	<u>(553)</u>	<u>9,408</u>	<u>318</u>
NET SURPLUS/(DEFICIT)	<u>10,856</u>	<u>929</u>	<u>9,927</u>	<u>73,946</u>	<u>3,399</u>

Christian Church in Ohio - Camp Christian Statement of Financial Position

	As of		Increase (Decrease)	As of
	1/31/2019	1/31/2018		12/31/2018
Assets				
Current Assets				
Cash held with Bank		45,016	(45,016)	
Cash held by (due to) OGMP	154,060	23,763	130,297	163,087
CCF Distributions in Transit				8,917
Accounts Receivable	5,538		5,538	5,113
Prepaid Expenses		4,424	(4,424)	
Total Current Assets	159,599	73,203	86,396	177,116
Investments				
Investments held at CCF - Beasley	50,000		50,000	50,000
Total Investments	50,000	0	50,000	50,000
Fixed Assets				
Land	259,855	259,855		259,855
Buildings	2,754,291	2,754,291		2,754,291
Furniture & Equipment	223,587	223,587		223,587
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,241,288)	(2,155,556)	(85,732)	(2,234,105)
Total Fixed Assets	1,030,449	1,116,181	(85,732)	1,037,632
Total Assets	1,240,047	1,189,384	50,664	1,264,749
Liabilities and Net Assets				
Liabilities				
Accounts Payable	5,438	6,372	(934)	5,559
Deferred Revenue		1,305	(1,305)	
Note Payable - CE 4.5%		135,374	(135,374)	
Total Liabilities	5,438	143,052	(137,614)	5,559
Net Assets				
Operating Fund	118,564	(107,060)	225,624	133,361
Deep Pool	9,861	12,839	(2,979)	12,461
Net Fixed Assets	1,030,449	1,116,181	(85,732)	1,037,632
Amy Saviers Fund	50,000		50,000	50,000
Canteen	25,736	24,371	1,364	25,736
Total Net Assets	1,234,610	1,046,332	188,278	1,259,190
Total Liabilities and Net Assets	1,240,047	1,189,384	50,664	1,264,749

Christian Church in Ohio - Camp Christian

Detailed Net Asset Activity

Assets less Liabilities representing Fund Balances

	Beginning of year	Income	Expenses	Transfer	As of 1/31/2019	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CCF Investment
UNRESTRICTED NET ASSETS											
Operating Fund	106,241	4,939	(19,737)	-	91,443	(5,438)	96,880		5,538	91,342	
Net Fixed Assets	1,037,632	-	(7,183)	-	1,030,449		1,030,449	1,030,449		-	
Capital Reserves	27,121	-	-	-	27,121		27,121			27,121	
Amy Saviers Fund	50,000	-	-	-	50,000		50,000				50,000
Gifts to reduce loan princip:	-	3,379		(3,379)	-		-			-	
Deep Pool	12,461	-	(2,600)	-	9,861		9,861			9,861	
Canteen	25,736	-	-		25,736		25,736			25,736	
TOTAL NET ASSETS	1,259,191	8,318	(29,520)	(3,379)	1,234,610	(5,438)	1,240,047	1,030,449	5,538	154,060	50,000

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

	<u>As of</u> <u>1/31/2019</u> <u>Actual</u>	<u>As of</u> <u>1/31/2019</u> <u>Budget</u>	<u>Over</u> <u>(Under)</u> <u>Budget</u>	<u>Annual</u> <u>Budget</u>	<u>As of</u> <u>1/31/2018</u> <u>Actual</u>
Income					
Summer Fees				247,640	
Camp Facilities & Meals		500	(500)	49,000	150
Fundraiser Events Income				5,000	
Keep the Bell Ringing Gifts	4,939	5,000	(61)	90,000	6,242
Distrib from nonowned endowments				34,500	1
Miscellaneous				3,500	
Total Income	<u>4,939</u>	<u>5,500</u>	<u>(561)</u>	<u>429,640</u>	<u>6,393</u>
Expenses					
Salaries & Benefits	5,452	7,167	(1,715)	117,591	9,455
Travel				1,000	
Facilities	13,990	10,556	3,435	126,665	9,414
Depreciation	7,183	7,183		86,200	7,171
Food & Kitchen		250	(250)	66,000	(111)
Office Expenses	293	1,887	(1,593)	22,660	696
Professional Services				500	
Promotion		42	(42)	500	
Camp Association Fees				1,000	
Total Expenses	<u>26,919</u>	<u>27,085</u>	<u>(165)</u>	<u>422,116</u>	<u>26,625</u>
Other Expense					
BCE Equip Loan Int Expense		1,336	(1,336)	16,032	541
Total Other Expense	<u>0</u>	<u>1,336</u>	<u>(1,336)</u>	<u>16,032</u>	<u>541</u>
NET SURPLUS/(DEFICIT)	<u>(21,980)</u>	<u>(22,921)</u>	<u>941</u>	<u>(8,508)</u>	<u>(20,773)</u>