

Christian Church in Ohio Statement of Financial Position

	As of		Increase (Decrease)	As of
	3/31/2019	3/31/2018		12/31/2018
Assets				
Current Assets				
Cash - Bank		37,010	(37,010)	
Cash held by (due to) OGMP	281,114	(81,389)	362,503	310,253
Cash held by OGMP for THRIVE		55,250	(55,250)	8,090
CCF Distributions in Transit	3,409	3,565	(157)	26,145
Accounts Receivable	12,284		12,284	7,023
Prepaid Expenses	2,509	7,779	(5,270)	2,809
Total Current Assets	299,316	22,215	277,101	354,319
Investments				
Investments held at Church Extension	59,231	39,362	19,869	59,231
Investments held at CCF - Beasley	239,836	181,370	58,466	218,082
Investments held at CCF - Common	219,284	213,547	5,737	200,899
Investments held at Morgan Stanley		223	(223)	
Investment held at CE for THRIVE		900,000	(900,000)	900,000
Total Investments	518,351	1,334,503	(816,152)	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	(2,311,507)	(2,223,586)	(87,921)	(2,289,957)
Total Fixed Assets	1,016,565	1,104,486	(87,921)	1,038,115
Total Assets	1,834,232	2,461,235	(627,003)	2,770,647
Liabilities and Net Assets				
Liabilities				
Accounts Payable	3,896	18,162	(14,265)	12,695
Deferred Revenue		3,388	(3,388)	
Note Payable - CE 4.5%		211,950	(211,950)	40,073
Total Liabilities	3,896	233,500	(229,603)	52,767
Net Assets				
Unrestricted	1,259,542	712,261	547,281	1,251,027
Temporarily Restricted - THRIVE		954,681	(954,681)	906,059
Permanently Restricted	570,794	560,794	10,000	560,794
Total Net Assets	1,830,336	2,227,736	(397,400)	2,717,880
Total Liabilities and Net Assets	1,834,232	2,461,235	(627,003)	2,770,647

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

	<u>As of</u>			<u>As of</u>
	<u>3/31/2019</u>	<u>3/31/2018</u>	<u>Increase (Decrease)</u>	<u>12/31/2018</u>
Assets				
Current Assets				
Cash - Bank		(7,287)	7,287	
Cash held by (due to) OGMP	150,800	(71,657)	222,457	147,166
CCF Distributions in Transit	2,383	3,565	(1,183)	17,228
Accounts Receivable	2,841		2,841	1,910
Prepaid Expenses	2,509	3,354	(845)	2,809
Total Current Assets	<u>158,532</u>	<u>(72,024)</u>	<u>230,557</u>	<u>169,113</u>
Investments				
Investments held at Church Extension	59,231	39,362	19,869	59,231
Investments held at CCF - Beasley	184,847	181,370	3,477	168,082
Investments held at CCF - Common	219,284	213,547	5,737	200,899
Investments held at Morgan Stanley		223	(223)	
Total Investments	<u>463,362</u>	<u>434,503</u>	<u>28,860</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>622,378</u>	<u>365,158</u>	<u>257,220</u>	<u>597,809</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	3,246	10,072	(6,826)	5,105
Deferred Revenue		2,083	(2,083)	
Note Payable - CE 4.5%		78,421	(78,421)	40,073
Total Liabilities	<u>3,246</u>	<u>90,576</u>	<u>(87,330)</u>	<u>45,178</u>
Net Assets				
Unrestricted	58,338	(286,212)	344,550	(8,163)
Permanently Restricted	560,794	560,794		560,794
Total Net Assets	<u>619,132</u>	<u>274,582</u>	<u>344,550</u>	<u>552,631</u>
Total Liabilities and Net Assets	<u>622,378</u>	<u>365,158</u>	<u>257,220</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 3/31/2019	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
UNRESTRICTED NET ASSETS												
Operating Fund	(130,527)	60,646	(50,993)		(72,209)	(3,246)	(68,963)	483	7,733	20,253	59,231	(156,663)
Investment Activity		3,746	-	31,404								
From Camp for Mortgage Reduction		13,515										
Youth Scholarship	10,718	150	-		10,868		10,868			10,868		
CYF	23,877	24,826	(25,284)		23,419		23,419			23,419		
Spiritual Life Retreat	2,567	1,808	(500)		3,875		3,875			3,875		
Advance Ministries	20,864	2,251	(1,044)		22,071		22,071			22,071		
Adult Conference	5,464	-	-		5,464		5,464			5,464		
Interim Ministry	4,076	1,845	-		5,921		5,921			5,921		
Regional Assembly	1,350	-	-		1,350		1,350			1,350		
Camps:												
Ribbit	3,020	230	-		3,250		3,250			3,250		
Otter	7,004	637	-		7,641		7,641			7,641		
Chi Rho	4,987	496	-		5,483		5,483			5,483		
Grandparents	4,169	-	-		4,169		4,169			4,169		
Reconciliation	8,774	1,276	-		10,050		10,050			10,050		
Inner City/Rural	2,511	-	-		2,511		2,511			2,511		
Pastoral Relief	507	-	-		507		507			507		
New Church	15,556	1,442	-		16,998		16,998			16,998		
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)	112,918	(77,821)	31,404	58,338	(3,246)	61,584	483	7,733	150,800	59,231	(156,663)

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 3/31/2019	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	112,918	(77,821)		619,132	(3,246)	622,378	483	7,733	150,800	59,231	404,131

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>3/31/2019</u>	<u>3/31/2019</u>	<u>(Under)</u>	<u>Annual</u>	<u>3/31/2018</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Income					
Disciples Mission Fund	36,256	29,989	6,267	170,172	35,066
Christmas Offerings	15,196	15,725	(529)	40,000	17,219
OH Leadership Gifts	600	6,500	(5,900)	30,000	5,442
Distrib from non-owned endowments	1,356	1,500	(144)	22,000	1,484
Undesignated Gifts/Offerings	6,094	5,000	1,094	20,000	11,722
DMF via CCF	1,142	1,050	93	14,500	1,141
Commission on Min Events Income				2,000	1,005
Honorariums-Regional Assoc. Pastor					525
Misc Receipts	1		1		
Total Income	<u>60,646</u>	<u>59,763</u>	<u>882</u>	<u>298,672</u>	<u>73,605</u>
Expenses					
Partner Regions' Fees	14,417	15,000	(583)	60,000	
Salaries & Benefits	17,330	17,652	(321)	70,607	39,706
Travel - Partner Regions		2,500	(2,500)	10,000	
Travel	200	250	(50)	1,000	1,562
Facilities/Liability Insurance	2,357	1,625	732	6,500	5,067
Office Expenses	8,556	9,853	(1,297)	36,711	10,955
Board & Committee Expenses	400	125	275	500	650
Professional Services	7,500	7,500		30,000	9,500
Total Expenses	<u>50,762</u>	<u>54,505</u>	<u>(3,743)</u>	<u>215,318</u>	<u>67,440</u>
Other Expense					
CE Interest Expense	231	2,352	(2,121)	9,408	883
Total Other Expense	<u>231</u>	<u>2,352</u>	<u>(2,121)</u>	<u>9,408</u>	<u>883</u>
NET SURPLUS/(DEFICIT)	<u><u>9,653</u></u>	<u><u>2,907</u></u>	<u><u>6,746</u></u>	<u><u>73,946</u></u>	<u><u>5,282</u></u>

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

	As of		Increase (Decrease)	As of
	3/31/2019	3/31/2018		12/31/2018
Assets				
Current Assets				
Cash held with Bank		44,297	(44,297)	
Cash held by (due to) OGMP	130,314	(9,732)	140,046	163,087
CCF Distributions in Transit	1,026		1,026	8,917
Accounts Receivable	9,444		9,444	5,113
Prepaid Expenses		4,424	(4,424)	
Total Current Assets	140,784	38,989	101,795	177,116
Investments				
Investments held at CCF - Beasley	54,989		54,989	50,000
Total Investments	54,989	0	54,989	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	(2,255,655)	(2,169,898)	(85,756)	(2,234,105)
Total Fixed Assets	1,016,082	1,101,839	(85,756)	1,037,632
Total Assets	1,211,854	1,140,828	71,027	1,264,749
Liabilities and Net Assets				
Liabilities				
Accounts Payable	651	7,521	(6,871)	5,559
Deferred Revenue		1,305	(1,305)	
Note Payable - CE 4.5%		133,528	(133,528)	
Total Liabilities	651	142,355	(141,704)	5,559
Net Assets				
Operating Fund	67,433	(140,576)	208,009	106,241
Net Fixed Assets	1,016,082	1,101,839	(85,756)	1,037,632
Capital Reserves	27,121		27,121	27,121
Amy Saviers Fund	54,989		54,989	50,000
Deep Pool	9,861	12,839	(2,979)	12,461
Accessibility Improvements	10,000		10,000	
Canteen	25,719	24,371	1,347	25,736
Total Net Assets	1,211,204	998,473	212,731	1,259,190
Total Liabilities and Net Assets	1,211,854	1,140,828	71,027	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 3/31/2019	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CCF Investment
UNRESTRICTED NET ASSETS											
Operating Fund	106,241	18,062	(46,871)	(10,000)	67,432	(651)	68,083		10,470	57,613	
Net Fixed Assets	1,037,632	-	(21,550)	-	1,016,082		1,016,082	1,016,082		-	
Capital Reserves	27,121	-	-	-	27,121		27,121			27,121	
Amy Saviers Fund	50,000	4,989	-	-	54,989		54,989				54,989
Gifts to reduce loan princip:	-	13,515		(13,515)	-		-			-	
Deep Pool	12,461	-	(2,600)	-	9,861		9,861			9,861	
Accessibility Improvements	-	-	-	10,000	10,000		10,000			10,000	
Canteen	25,736	-	(17)		25,719		25,719			25,719	
TOTAL NET ASSETS	1,259,191	36,566	(71,038)	(13,515)	1,211,204	(651)	1,211,855	1,016,082	10,470	130,314	54,989

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

	<u>As of</u> <u>3/31/2019</u> <u>Actual</u>	<u>As of</u> <u>3/31/2019</u> <u>Budget</u>	<u>Over</u> <u>(Under)</u> <u>Budget</u>	<u>Annual</u> <u>Budget</u>	<u>As of</u> <u>3/31/2018</u> <u>Actual</u>
Income					
Summer Fees				247,640	
Camp Facilities & Meals	2,170	5,500	(3,330)	49,000	2,090
Fundraiser Events Income				5,000	
Keep the Bell Ringing Gifts	14,866	15,000	(134)	90,000	14,263
Distrib from nonowned endowments	1,026	1,000	26	34,500	1,041
Miscellaneous				3,500	
Total Income	<u>18,062</u>	<u>21,500</u>	<u>(3,438)</u>	<u>429,640</u>	<u>17,394</u>
Expenses					
Salaries & Benefits	15,316	22,002	(6,686)	117,591	30,826
Travel		250	(250)	1,000	
Facilities	28,710	31,668	(2,957)	126,665	27,123
Depreciation	21,550	21,550		86,200	21,514
Food & Kitchen	85	2,000	(1,915)	66,000	1,652
Office Expenses	2,759	5,660	(2,901)	22,660	3,408
Professional Services				500	
Promotion				500	
Camp Association Fees				1,000	
Total Expenses	<u>68,420</u>	<u>83,129</u>	<u>(14,709)</u>	<u>422,116</u>	<u>84,524</u>
Other Expense					
BCE Equip Loan Int Expense		4,008	(4,008)	16,032	1,503
Total Other Expense	<u>0</u>	<u>4,008</u>	<u>(4,008)</u>	<u>16,032</u>	<u>1,503</u>
NET SURPLUS/(DEFICIT)	<u>(50,358)</u>	<u>(65,637)</u>	<u>15,280</u>	<u>(8,508)</u>	<u>(68,632)</u>