

Christian Church in Ohio Statement of Financial Position

	As of		Increase (Decrease)	As of
	8/31/2019	8/31/2018		12/31/2018
Assets				
Current Assets				
Cash - Bank		26,866	(26,866)	
Cash held by (due to) OGMP	253,333	113,901	139,432	310,253
Cash held by OGMP for THRIVE		29,334	(29,334)	8,090
CCF Distributions in Transit		2,202	(2,202)	26,145
Accounts Receivable	3,769		3,769	7,023
Prepaid Expenses	2,509	7,779	(5,270)	2,809
Total Current Assets	259,611	180,081	79,531	354,319
Investments				
Investments held at Church Extension	185,290	48,289	137,002	59,231
Investments held at CCF - Beasley	322,553	182,508	140,044	218,082
Investments held at CCF - Common	225,705	215,685	10,020	200,899
Investment held at CE for THRIVE		900,000	(900,000)	900,000
Total Investments	733,548	1,346,482	(612,934)	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	(2,347,423)	(2,259,443)	(87,981)	(2,289,957)
Total Fixed Assets	980,649	1,068,630	(87,981)	1,038,115
Total Assets	1,973,808	2,595,224	(621,416)	2,770,647
Liabilities and Net Assets				
Liabilities				
Accounts Payable	6,041	22,260	(16,218)	12,695
Note Payable - CE 4.5%		144,559	(144,559)	40,073
Total Liabilities	6,041	166,818	(160,777)	52,767
Net Assets				
Unrestricted	1,384,350	938,847	445,503	1,251,027
Temporarily Restricted - THRIVE		928,765	(928,765)	906,059
Permanently Restricted	582,617	560,794	21,823	560,794
Total Net Assets	1,966,967	2,428,406	(461,439)	2,717,880
Total Liabilities and Net Assets	1,973,008	2,595,224	(622,216)	2,770,647

Christian Church in Ohio - Regional Office
Statement of Financial Position

	<u>As of</u>			<u>As of</u>
	<u>8/31/2019</u>	<u>8/31/2018</u>	<u>Increase (Decrease)</u>	<u>12/31/2018</u>
Assets				
Current Assets				
Cash - Bank		19,603	(19,603)	
Cash held by (due to) OGMP	(35,053)	(5,466)	(29,588)	147,166
CCF Distributions in Transit		730	(730)	17,228
Accounts Receivable	3,340		3,340	1,910
Prepaid Expenses	2,509	3,354	(845)	2,809
Total Current Assets	<u>(29,205)</u>	<u>18,222</u>	<u>(47,426)</u>	<u>169,113</u>
Investments				
Investments held at Church Extension	185,290	48,289	137,002	59,231
Investments held at CCF - Beasley	265,795	182,508	83,286	168,082
Investments held at CCF - Common	225,705	215,685	10,020	200,899
Total Investments	<u>676,790</u>	<u>446,482</u>	<u>230,308</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>648,069</u>	<u>467,384</u>	<u>180,685</u>	<u>597,809</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	1,673	13,258	(11,585)	5,105
Note Payable - CE 4.5%		78,342	(78,342)	40,073
Total Liabilities	<u>1,673</u>	<u>91,600</u>	<u>(89,927)</u>	<u>45,178</u>
Net Assets				
Unrestricted	85,602	(185,010)	270,612	(8,163)
Permanently Restricted	560,794	560,794		560,794
Total Net Assets	<u>646,396</u>	<u>375,784</u>	<u>270,612</u>	<u>552,631</u>
Total Liabilities and Net Assets	<u>648,069</u>	<u>467,384</u>	<u>180,685</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 8/31/2019	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
UNRESTRICTED NET ASSETS												
Operating Fund	(130,527)	167,915	(133,902)		(35,481)	(1,673)	(33,808)	483	5,849	(156,136)	185,290	(69,294)
Investment Activity		7,660	-	39,858								
From Camp for Mortgage Reduction		13,515										
Youth Scholarship	10,718	2,709	(6,026)		7,401		7,401			7,401		
CYF	23,877	108,599	(121,668)		10,808		10,808			10,808		
Spiritual Life Retreat	2,567	1,808	(2,523)		1,852		1,852			1,852		
Advance Ministries	20,864	17,320	(1,103)		37,081		37,081			37,081		
Adult Conference	5,464	20,377	(16,600)		9,241		9,241			9,241		
Interim Ministry	4,076	2,662	(1,675)		5,063		5,063			5,063		
Regional Assembly	1,350	4,514	(2,151)		3,713		3,713			3,713		
Camps:												
Ribbit	3,020	7,305	(9,034)		1,291		1,291			1,291		
Otter	7,004	47,195	(57,012)		(2,813)		(2,813)			(2,813)		
Chi Rho	4,987	70,203	(79,294)		(4,104)		(4,104)			(4,104)		
Grandparents	4,169	4,580	(294)		8,455		8,455			8,455		
Reconciliation	8,774	2,745	(547)		10,972		10,972			10,972		
Inner City/Rural	2,511	-	-		2,511		2,511			2,511		
Pastoral Relief	507	150	-		657		657			657		
New Church	15,556	6,207	-		21,763		21,763			21,763		
Women's	5,354	-	-		5,354		5,354			5,354		
Men's	1,566	272	-		1,838		1,838			1,838		
TOTAL Unrestricted	(8,163)	485,736	(431,829)	39,858	85,602	(1,673)	87,275	483	5,849	(35,053)	185,290	(69,294)

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 8/31/2019	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 Rest	560,794	-	-		560,794	-	560,794	-	-	-	-	560,794
TOTAL NET ASSETS	552,631	485,736	(431,829)		646,396	(1,673)	648,069	483	5,849	(35,053)	185,290	491,500

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

	<u>As of</u>	<u>As of</u>	<u>Over</u>	<u>Annual</u>	<u>As of</u>
	<u>8/31/2019</u>	<u>8/31/2019</u>	<u>(Under)</u>	<u>Budget</u>	<u>8/31/2018</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>		<u>Actual</u>
Income					
Disciples Mission Fund	109,055	97,254	11,801	170,172	115,086
Christmas Offerings	18,617	18,742	(124)	40,000	20,236
OH Leadership Gifts	1,379	16,000	(14,621)	30,000	12,012
Distrib from non-owned endowments	6,363	6,500	(137)	22,000	6,629
Undesignated Gifts/Offerings	22,117	20,000	2,117	20,000	32,647
DMF via CCF	8,250	8,149	101	14,500	8,353
Interest Income	337		337		8,926
Commission on Min Events Income	1,239	2,000	(761)	2,000	1,450
Honorariums-Regional Minister					425
Honorariums-Regional Assoc. Pastor					525
Misc Receipts	556		556		
Total Income	<u>167,913</u>	<u>168,644</u>	<u>(731)</u>	<u>298,672</u>	<u>206,288</u>
Expenses					
Partner Regions' Fees	38,447	40,000	(1,553)	60,000	
Salaries & Benefits	46,340	47,071	(731)	70,607	99,323
Travel - Partner Regions	1,149	6,667	(5,518)	10,000	
Travel		667	(667)	1,000	4,783
Facilities/Liability Insurance	6,746	4,875	1,871	6,500	16,476
Office Expenses	19,105	22,441	(3,336)	36,711	24,147
Board & Committee Expenses	400	333	67	500	650
Professional Services	20,188	20,000	188	30,000	25,516
Commision on Ministry Event Expense	1,296		1,296		1,473
Total Expenses	<u>133,671</u>	<u>142,054</u>	<u>(8,383)</u>	<u>215,318</u>	<u>172,369</u>
Other Expense					
CE Interest Expense	231	6,272	(6,041)	9,408	2,350
Total Other Expense	<u>231</u>	<u>6,272</u>	<u>(6,041)</u>	<u>9,408</u>	<u>2,350</u>
NET SURPLUS/(DEFICIT)	<u>34,011</u>	<u>20,318</u>	<u>13,693</u>	<u>73,946</u>	<u>31,569</u>

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

	<u>As of</u>			<u>As of</u>
	<u>8/31/2019</u>	<u>8/31/2018</u>	<u>Increase (Decrease)</u>	<u>12/31/2018</u>
Assets				
Current Assets				
Cash held with Bank		7,263	(7,263)	
Cash held by (due to) OGMP	288,386	119,366	169,020	163,087
CCF Distributions in Transit		1,472	(1,472)	8,917
Accounts Receivable	430		430	5,113
Prepaid Expenses		4,424	(4,424)	
Total Current Assets	<u>288,816</u>	<u>132,526</u>	<u>156,290</u>	<u>177,116</u>
Investments				
Investments held at CCF - Beasley	56,758		56,758	50,000
Total Investments	<u>56,758</u>	<u>0</u>	<u>56,758</u>	<u>50,000</u>
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	(2,291,571)	(2,205,755)	(85,816)	(2,234,105)
Total Fixed Assets	<u>980,166</u>	<u>1,065,982</u>	<u>(85,816)</u>	<u>1,037,632</u>
Total Assets	<u>1,325,739</u>	<u>1,198,507</u>	<u>127,232</u>	<u>1,264,749</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	4,369	8,433	(4,064)	5,559
Note Payable - CE 4.5%		66,217	(66,217)	
Total Liabilities	<u>4,369</u>	<u>74,650</u>	<u>(70,281)</u>	<u>5,559</u>
Net Assets				
Operating Fund	200,207	15,914	184,293	106,241
Net Fixed Assets	980,166	1,065,982	(85,816)	1,037,632
Capital Reserves	29,766		29,766	27,121
The Free Store	800		800	
Amy Saviers Fund	56,758		56,758	50,000
Gifts to reduce loan		(1,161)	1,161	
Coins for Camp		4,551	(4,551)	
Deep Pool	4,721	12,839	(8,118)	12,461
Accessibility Improvements	21,823		21,823	
Canteen	27,130	25,732	1,398	25,736
Total Net Assets	<u>1,321,371</u>	<u>1,123,857</u>	<u>197,513</u>	<u>1,259,190</u>
Total Liabilities and Net Assets	<u>1,325,739</u>	<u>1,198,507</u>	<u>127,232</u>	<u>1,264,749</u>

Christian Church in Ohio - Camp Christian

Detailed Net Asset Activity

Assets less Liabilities representing Fund Balances

	Beginning of year	Income	Expenses	Transfer	As of 8/31/2019	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CCF Investment
UNRESTRICTED NET ASSETS											
Operating Fund	106,241	312,545	(208,580)	(10,000)	200,206	(4,369)	204,575		430	204,145	
Net Fixed Assets	1,037,632	-	(57,467)	-	980,165		980,165	980,165		-	
Capital Reserves	27,121	2,646	-	-	29,767		29,767			29,767	
The Free Store		800	-	-	800		800			800	
Amy Saviers Fund	50,000	6,758	-	-	56,758		56,758				56,758
Gifts to reduce loan princip:	-	13,515		(13,515)	-		-			-	
Deep Pool	12,461	-	(7,740)	-	4,721		4,721			4,721	
Accessibility Improvements	-	11,823	-	10,000	21,823		21,823			21,823	
Canteen	25,736	7,312	(5,918)		27,130		27,130			27,130	
TOTAL NET ASSETS	1,259,191	355,399	(279,705)	(13,515)	1,321,370	(4,369)	1,325,739	980,165	430	288,386	56,758

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

	<u>As of</u> <u>8/31/2019</u> <u>Actual</u>	<u>As of</u> <u>8/31/2019</u> <u>Budget</u>	<u>Over</u> <u>(Under)</u> <u>Budget</u>	<u>Annual</u> <u>Budget</u>	<u>As of</u> <u>8/31/2018</u> <u>Actual</u>
Income					
Summer Fees	226,710	247,640	(20,930)	247,640	181,990
Camp Facilities & Meals	17,243	34,000	(16,757)	49,000	19,133
Fundraiser Events Income	216	4,000	(3,784)	5,000	1,426
Keep the Bell Ringing Gifts	53,204	52,500	704	90,000	76,745
Distrib from nonowned endowments	14,463	14,000	463	34,500	14,485
Miscellaneous	709	3,500	(2,791)	3,500	140
Total Income	<u>312,545</u>	<u>355,640</u>	<u>(43,095)</u>	<u>429,640</u>	<u>293,919</u>
Expenses					
Salaries & Benefits	78,299	84,922	(6,623)	117,591	99,827
Travel		500	(500)	1,000	75
Facilities	90,606	84,447	6,159	126,665	88,113
Depreciation	57,467	57,467		86,200	57,371
Food & Kitchen	31,064	58,000	(26,936)	66,000	45,349
Office Expenses	7,337	16,427	(9,090)	22,660	13,477
Professional Services	486	500	(14)	500	50
Promotion	25		25	500	
Camp Association Fees	760	1,000	(240)	1,000	960
Total Expenses	<u>266,045</u>	<u>303,262</u>	<u>(37,217)</u>	<u>422,116</u>	<u>305,223</u>
Other Expense					
BCE Equip Loan Int Expense		10,688	(10,688)	16,032	3,894
Total Other Expense	<u>0</u>	<u>10,688</u>	<u>(10,688)</u>	<u>16,032</u>	<u>3,894</u>
NET SURPLUS/(DEFICIT)	<u>46,500</u>	<u>41,690</u>	<u>4,810</u>	<u>(8,508)</u>	<u>(15,198)</u>