

Christian Church in Ohio Statement of Financial Position

	As of		Increase (Decrease)	As of
	9/30/2019	9/30/2018		12/31/2018
Assets				
Current Assets				
Cash - Bank		4,108	(4,108)	
Cash held by (due to) OGMP	270,562	178,075	92,487	310,253
Cash held by OGMP for THRIVE		24,202	(24,202)	8,090
CCF Distributions in Transit	15,270	15,994	(723)	26,145
Accounts Receivable	6,156		6,156	7,023
Prepaid Expenses	2,509	1,800	709	2,809
Total Current Assets	294,498	224,179	70,318	354,319
Investments				
Investments held at Church Extension	185,290	48,289	137,002	59,231
Investments held at CCF - Beasley	323,179	188,274	134,905	218,082
Investments held at CCF - Common	226,250	220,764	5,486	200,899
Investment held at CE for THRIVE		900,000	(900,000)	900,000
Total Investments	734,719	1,357,327	(622,607)	1,378,213
Fixed Assets				
Land	259,855	259,855		259,855
Buildings	2,754,291	2,754,291		2,754,291
Furniture & Equipment	298,601	279,922	18,679	279,922
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,354,607)	(2,266,614)	(87,993)	(2,289,957)
Total Fixed Assets	992,144	1,061,458	(69,314)	1,038,115
Total Assets	2,021,361	2,642,964	(621,603)	2,770,647
Liabilities and Net Assets				
Liabilities				
Accounts Payable	23,962	51,761	(27,799)	12,695
Note Payable - CE 4.5%		113,217	(113,217)	40,073
Total Liabilities	23,962	164,978	(141,016)	52,767
Net Assets				
Unrestricted	1,407,782	993,558	414,223	1,251,027
Temporarily Restricted - THRIVE		923,634	(923,634)	906,059
Permanently Restricted	589,617	560,794	28,823	560,794
Total Net Assets	1,997,399	2,477,986	(480,587)	2,717,880
Total Liabilities and Net Assets	2,021,361	2,642,964	(621,603)	2,770,647

Christian Church in Ohio - Regional Office
Statement of Financial Position

	<u>As of</u>			<u>As of</u>
	<u>9/30/2019</u>	<u>9/30/2018</u>	<u>Increase (Decrease)</u>	<u>12/31/2018</u>
Assets				
Current Assets				
Cash - Bank		1,060	(1,060)	
Cash held by (due to) OGMP	(28,883)	22,539	(51,422)	147,166
CCF Distributions in Transit	1,672	1,719	(47)	17,228
Accounts Receivable	4,487		4,487	1,910
Prepaid Expenses	2,509	1,800	709	2,809
Total Current Assets	<u>(20,215)</u>	<u>27,118</u>	<u>(47,333)</u>	<u>169,113</u>
Investments				
Investments held at Church Extension	185,290	48,289	137,002	59,231
Investments held at CCF - Beasley	266,318	188,274	78,043	168,082
Investments held at CCF - Common	226,250	220,764	5,486	200,899
Total Investments	<u>677,858</u>	<u>457,327</u>	<u>220,531</u>	<u>428,213</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>658,126</u>	<u>487,093</u>	<u>171,034</u>	<u>597,809</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	2,367	13,763	(11,396)	5,105
Note Payable - CE 4.5%		78,287	(78,287)	40,073
Total Liabilities	<u>2,367</u>	<u>92,050</u>	<u>(89,683)</u>	<u>45,178</u>
Net Assets				
Unrestricted	94,966	(165,751)	260,717	(8,163)
Permanently Restricted	560,794	560,794		560,794
Total Net Assets	<u>655,760</u>	<u>395,043</u>	<u>260,717</u>	<u>552,631</u>
Total Liabilities and Net Assets	<u>658,126</u>	<u>487,093</u>	<u>171,034</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 9/30/2019	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
UNRESTRICTED NET ASSETS												
Operating Fund	(130,527)	187,958	(148,965)		(29,433)	(2,367)	(27,066)	483	8,668	(153,281)	185,290	(68,226)
Investment Activity		12,454	-	36,132								
From Camp for Mortgage Reduction		13,515										
Youth Scholarship	10,718	3,061	(6,026)		7,753		7,753			7,753		
CYF	23,877	108,974	(121,668)		11,183		11,183			11,183		
Spiritual Life Retreat	2,567	1,808	(2,523)		1,852		1,852			1,852		
Advance Ministries	20,864	18,397	(1,103)		38,158		38,158			38,158		
Adult Conference	5,464	20,377	(16,600)		9,241		9,241			9,241		
Interim Ministry	4,076	3,583	(1,675)		5,984		5,984			5,984		
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	70,578	(79,294)		(3,729)		(3,729)			(3,729)		
Grandparents	4,169	4,680	(294)		8,555		8,555			8,555		
Reconciliation	8,774	2,887	(547)		11,114		11,114			11,114		
Inner City/Rural	2,511	100	-		2,611		2,611			2,611		
Pastoral Relief	507	150	-		657		657			657		
New Church	15,556	6,776	-		22,332		22,332			22,332		
Women's	5,354	-	-		5,354		5,354			5,354		
Men's	1,566	272	(696)		1,142		1,142			1,142		
TOTAL Unrestricted	(8,163)	514,584	(447,588)	36,132	94,965	(2,367)	97,332	483	8,668	(28,883)	185,290	(68,226)

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 9/30/2019	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	514,584	(447,588)	-	655,759	(2,367)	658,126	483	8,668	(28,883)	185,290	492,568

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>9/30/2019</u>	<u>9/30/2019</u>	<u>(Under)</u>	<u>Budget</u>	<u>9/30/2018</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>		<u>Actual</u>
Income					
Disciples Mission Fund	124,277	108,452	15,825	170,172	128,562
Christmas Offerings	18,757	19,942	(1,184)	40,000	21,436
OH Leadership Gifts	1,514	19,000	(17,486)	30,000	12,612
Distrib from non-owned endowments	7,783	8,000	(217)	22,000	8,088
Undesignated Gifts/Offerings	23,425	20,000	3,425	20,000	35,978
DMF via CCF	9,458	9,373	85	14,500	9,629
Interest Income	337		337		8,926
Commission on Min Events Income	1,851	2,000	(149)	2,000	1,836
Honorariums-Regional Minister					575
Honorariums-Regional Assoc. Pastor					525
Misc Receipts	556		556		
Total Income	<u>187,958</u>	<u>186,767</u>	<u>1,191</u>	<u>298,672</u>	<u>228,168</u>
Expenses					
Partner Regions' Fees	43,252	45,000	(1,748)	60,000	
Salaries & Benefits	52,035	52,955	(921)	70,607	110,537
Travel - Partner Regions	1,500	7,500	(6,000)	10,000	
Travel		750	(750)	1,000	5,112
Facilities/Liability Insurance	6,844	4,875	1,969	6,500	18,281
Office Expenses	20,720	24,959	(4,239)	36,711	27,483
Board & Committee Expenses	400	375	25	500	650
Professional Services	22,688	22,500	188	30,000	28,683
Commision on Ministry Event Expense	1,296		1,296		1,473
Total Expenses	<u>148,735</u>	<u>158,914</u>	<u>(10,179)</u>	<u>215,318</u>	<u>192,219</u>
Other Expense					
CE Interest Expense	231	7,056	(6,825)	9,408	2,676
Total Other Expense	<u>231</u>	<u>7,056</u>	<u>(6,825)</u>	<u>9,408</u>	<u>2,676</u>
NET SURPLUS/(DEFICIT)	<u>38,992</u>	<u>20,797</u>	<u>18,195</u>	<u>73,946</u>	<u>33,272</u>

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

	<u>As of</u>		Increase (Decrease)	<u>As of</u>
	<u>9/30/2019</u>	<u>9/30/2018</u>		<u>12/31/2018</u>
Assets				
Current Assets				
Cash held with Bank		3,048	(3,048)	
Cash held by (due to) OGMP	299,445	155,537	143,908	163,087
CCF Distributions in Transit	13,598	14,274	(676)	8,917
Accounts Receivable	1,669		1,669	5,113
Total Current Assets	<u>314,712</u>	<u>172,859</u>	<u>141,854</u>	<u>177,116</u>
Investments				
Investments held at CCF - Beasley	56,862		56,862	50,000
Total Investments	<u>56,862</u>	<u>0</u>	<u>56,862</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	242,266	223,587	18,679	223,587
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,298,755)	(2,212,927)	(85,828)	(2,234,105)
Total Fixed Assets	<u>991,661</u>	<u>1,058,810</u>	<u>(67,149)</u>	<u>1,037,632</u>
Total Assets	<u>1,363,235</u>	<u>1,231,669</u>	<u>131,566</u>	<u>1,264,749</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	21,596	37,430	(15,834)	5,559
Note Payable - CE 4.5%		34,930	(34,930)	
Total Liabilities	<u>21,596</u>	<u>72,359</u>	<u>(50,764)</u>	<u>5,559</u>
Net Assets				
Operating Fund	196,186	26,595	169,590	106,241
Net Fixed Assets	991,661	1,058,810	(67,149)	1,037,632
Capital Reserves	34,766		34,766	27,121
The Free Store	1,449		1,449	
Amy Saviers Fund	56,862		56,862	50,000
Gifts to reduce loan		25,301	(25,301)	
Coins for Camp		9,842	(9,842)	
Deep Pool	4,721	12,839	(8,118)	12,461
Accessibility Improvements	28,823		28,823	
Canteen	27,172	25,921	1,251	25,736
Total Net Assets	<u>1,341,639</u>	<u>1,159,309</u>	<u>182,329</u>	<u>1,259,190</u>
Total Liabilities and Net Assets	<u>1,363,235</u>	<u>1,231,669</u>	<u>131,566</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 9/30/2019	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CCF Investment
UNRESTRICTED NET ASSETS											
Operating Fund	106,241	338,247	(219,625)	(28,679)	196,184	(21,596)	217,780		15,267	202,513	
Net Fixed Assets	1,037,632	-	(64,650)	18,679	991,661		991,661	991,661		-	
Capital Reserves	27,121	7,646	-	-	34,767		34,767			34,767	
The Free Store		2,000	(551)	-	1,449		1,449			1,449	
Amy Saviers Fund	50,000	6,862	-	-	56,862		56,862				56,862
Gifts to reduce loan princip:	-	13,515		(13,515)	-		-			-	
Deep Pool	12,461	-	(7,740)	-	4,721		4,721			4,721	
Accessibility Improvements	-	18,823	-	10,000	28,823		28,823			28,823	
Canteen	25,736	7,354	(5,918)		27,172		27,172			27,172	
TOTAL NET ASSETS	1,259,191	394,447	(298,484)	(13,515)	1,341,639	(21,596)	1,363,235	991,661	15,267	299,445	56,862

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

	<u>As of</u>		<u>Over</u>		<u>As of</u>
	<u>9/30/2019</u>	<u>9/30/2019</u>	<u>(Under)</u>	<u>Annual</u>	<u>9/30/2018</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Income					
Summer Fees	226,710	247,640	(20,930)	247,640	181,990
Camp Facilities & Meals	26,057	36,000	(9,943)	49,000	20,484
Fundraiser Events Income	216	5,000	(4,784)	5,000	1,526
Keep the Bell Ringing Gifts	55,583	60,000	(4,417)	90,000	92,388
Distrib from nonowned endowments	28,062	27,000	1,062	34,500	28,623
Miscellaneous	1,619	3,500	(1,881)	3,500	140
Total Income	<u>338,247</u>	<u>379,140</u>	<u>(40,893)</u>	<u>429,640</u>	<u>325,151</u>
Expenses					
Salaries & Benefits	83,563	96,089	(12,526)	117,591	107,545
Travel		750	(750)	1,000	87
Facilities	94,928	95,003	(75)	126,665	97,950
Depreciation	64,650	64,650		86,200	64,542
Food & Kitchen	31,623	61,500	(29,877)	66,000	47,112
Office Expenses	8,238	17,980	(9,742)	22,660	14,332
Professional Services	486	500	(14)	500	50
Promotion	25		25	500	
Camp Association Fees	760	1,000	(240)	1,000	960
Total Expenses	<u>284,274</u>	<u>337,472</u>	<u>(53,198)</u>	<u>422,116</u>	<u>332,578</u>
Other Expense					
BCE Equip Loan Int Expense		12,024	(12,024)	16,032	4,262
Total Other Expense	<u>0</u>	<u>12,024</u>	<u>(12,024)</u>	<u>16,032</u>	<u>4,262</u>
NET SURPLUS/(DEFICIT)	<u>53,974</u>	<u>29,644</u>	<u>24,330</u>	<u>(8,508)</u>	<u>(11,688)</u>