

Christian Church in Ohio Statement of Financial Position

	As of		Increase (Decrease)	As of
	11/30/2019	11/30/2018		12/31/2018
Assets				
Current Assets				
Cash - Bank		5,356	(5,356)	
Cash held by (due to) OGMP	266,889	272,744	(5,855)	310,253
Cash held by OGMP for THRIVE		13,940	(13,940)	8,090
CCF Distributions in Transit		2,336	(2,336)	26,145
Accounts Receivable	266		266	7,023
Prepaid Expenses	2,509	1,800	709	2,809
Total Current Assets	269,664	296,175	(26,511)	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	325,001	279,922	45,079	279,922
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,368,973)	(2,280,957)	(88,017)	(2,289,957)
Total Fixed Assets	1,004,178	1,047,115	(42,938)	1,038,115
Total Assets	2,008,561	2,700,617	(692,057)	2,770,647
Liabilities and Net Assets				
Liabilities				
Accounts Payable	5,656	36,018	(30,362)	12,695
Note Payable - CE 4.5%		40,604	(40,604)	40,073
Total Liabilities	5,656	76,622	(70,966)	52,767
Net Assets				
Unrestricted	1,413,258	1,149,830	263,428	1,251,027
Temporarily Restricted - THRIVE		913,371	(913,371)	906,059
Permanently Restricted	589,647	560,794	28,853	560,794
Total Net Assets	2,002,905	2,623,995	(621,090)	2,717,880
Total Liabilities and Net Assets	2,008,561	2,700,617	(692,057)	2,770,647

Christian Church in Ohio - Regional Office
Statement of Financial Position

	<u>As of</u>			<u>As of</u>
	<u>11/30/2019</u>	<u>11/30/2018</u>	<u>Increase (Decrease)</u>	<u>12/31/2018</u>
Assets				
Current Assets				
Cash - Bank		753	(753)	
Cash held by (due to) OGMP	151,549	82,395	69,154	147,166
CCF Distributions in Transit		360	(360)	17,228
Accounts Receivable	87		87	1,910
Prepaid Expenses	2,509	1,800	709	2,809
Total Current Assets	<u>154,145</u>	<u>85,308</u>	<u>68,838</u>	<u>169,113</u>
Investments				
Investments held at Church Extension	35,233	48,289	(13,055)	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>527,801</u>	<u>457,327</u>	<u>70,474</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>682,429</u>	<u>545,282</u>	<u>137,147</u>	<u>597,809</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	3,153	30,102	(26,949)	5,105
Note Payable - CE 4.5%		40,604	(40,604)	40,073
Total Liabilities	<u>3,153</u>	<u>70,707</u>	<u>(67,554)</u>	<u>45,178</u>
Net Assets				
Unrestricted	118,482	(86,219)	204,701	(8,163)
Permanently Restricted	560,794	560,794		560,794
Total Net Assets	<u>679,276</u>	<u>474,575</u>	<u>204,701</u>	<u>552,631</u>
Total Liabilities and Net Assets	<u>682,429</u>	<u>545,282</u>	<u>137,147</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 11/30/2019	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
UNRESTRICTED NET ASSETS												
Operating Fund	(130,527)	245,240	(183,278)	-	(18,918)	(3,153)	(15,765)	483	2,596	14,150	35,233	(68,226)
Investment Activity		-	-	36,132								
From Camp for Mortgage Reduction		13,515	-	-								
Youth Scholarship	10,718	7,081	(6,026)	-	11,773		11,773			11,773		
CYF	23,877	108,974	(121,668)	-	11,183		11,183			11,183		
Spiritual Life Retreat	2,567	1,784	(2,523)	-	1,828		1,828			1,828		
Advance Ministries	20,864	18,767	(1,103)	-	38,528		38,528			38,528		
Adult Conference	5,464	20,377	(16,600)	-	9,241		9,241			9,241		
Interim Ministry	4,076	6,122	(1,675)	-	8,523		8,523			8,523		
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	71,092	(79,520)	-	(3,441)		(3,441)			(3,441)		
Grandparents	4,169	4,680	(294)	-	8,555		8,555			8,555		
Reconciliation	8,774	7,209	(547)	-	15,436		15,436			15,436		
Inner City/Rural	2,511	200	-	-	2,711		2,711			2,711		
Pastoral Relief	507	275	-	-	782		782			782		
New Church	15,556	7,017	-	-	22,573		22,573			22,573		
Women's	5,354	-	-	-	5,354		5,354			5,354		
Men's	1,566	1,378	(780)	-	2,164		2,164			2,164		
TOTAL Unrestricted	(8,163)	572,725	(482,211)	36,132	118,483	(3,153)	121,636	483	2,596	151,551	35,233	(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 11/30/2019	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 Res	560,794	-	-	-	560,794	-	560,794	-	-	-	-	560,794
TOTAL NET ASSETS	552,631	572,725	(482,211)	36,132	679,277	(3,153)	682,430	483	2,596	151,550	35,233	492,568

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

	<u>As of</u> <u>11/30/2019</u> <u>Actual</u>	<u>As of</u> <u>11/30/2019</u> <u>Budget</u>	<u>Over</u> <u>(Under)</u> <u>Budget</u>	<u>Annual</u> <u>Budget</u>	<u>As of</u> <u>11/30/2018</u> <u>Actual</u>
Income					
Disciples Mission Fund	161,252	133,366	27,885	170,172	169,746
Christmas Offerings	19,757	20,000	(243)	40,000	21,636
OH Leadership Gifts	1,614	24,500	(22,886)	30,000	15,032
Distrib from non-owned endowments	7,783	8,000	(217)	22,000	8,088
Undesignated Gifts/Offerings	28,898	20,000	8,898	20,000	54,774
DMF via CCF	9,507	9,423	85	14,500	9,679
Interest Income	337		337		8,926
Commission on Min Events Income	2,913	2,000	913	2,000	2,572
Honorariums-Regional Minister					1,000
Honorariums-Regional Assoc. Pastor					525
Misc Receipts	726		726		210
Total Income	<u>232,787</u>	<u>217,289</u>	<u>15,498</u>	<u>298,672</u>	<u>292,188</u>
Expenses					
Partner Regions' Fees	52,864	55,000	(2,136)	60,000	
Salaries & Benefits	61,274	64,723	(3,449)	70,607	126,932
Travel - Partner Regions	1,926	2,900	(974)	10,000	
Travel				1,000	5,751
Facilities/Liability Insurance	8,649	6,500	2,149	6,500	20,200
Office Expenses	28,556	30,090	(1,533)	36,711	34,719
Board & Committee Expenses	400		400	500	650
Professional Services	27,688	27,500	188	30,000	35,353
Commision on Ministry Event Expense	1,691		1,691		1,497
Total Expenses	<u>183,049</u>	<u>186,713</u>	<u>(3,664)</u>	<u>215,318</u>	<u>225,104</u>
Other Expense					
CE Interest Expense	231	8,624	(8,393)	9,408	3,234
Total Other Expense	<u>231</u>	<u>8,624</u>	<u>(8,393)</u>	<u>9,408</u>	<u>3,234</u>
NET SURPLUS/(DEFICIT)	<u>49,507</u>	<u>21,952</u>	<u>27,555</u>	<u>73,946</u>	<u>63,850</u>

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

	<u>As of</u>		Increase (Decrease)	<u>As of</u>
	<u>11/30/2019</u>	<u>11/30/2018</u>		<u>12/31/2018</u>
Assets				
Current Assets				
Cash held with Bank		4,603	(4,603)	
Cash held by (due to) OGMP	115,340	190,349	(75,009)	163,087
CCF Distributions in Transit		1,976	(1,976)	8,917
Accounts Receivable	179		179	5,113
Total Current Assets	<u>115,519</u>	<u>196,928</u>	<u>(81,409)</u>	<u>177,116</u>
Investments				
Investments held at Church Extension	150,057		150,057	
Investments held at CCF - Beasley	56,862		56,862	50,000
Total Investments	<u>206,919</u>	<u>0</u>	<u>206,919</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	268,666	223,587	45,079	223,587
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,313,121)	(2,227,269)	(85,852)	(2,234,105)
Total Fixed Assets	<u>1,003,694</u>	<u>1,044,468</u>	<u>(40,773)</u>	<u>1,037,632</u>
Total Assets	<u>1,326,131</u>	<u>1,241,395</u>	<u>84,736</u>	<u>1,264,749</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	2,503	5,346	(2,844)	5,559
Total Liabilities	<u>2,503</u>	<u>5,346</u>	<u>(2,844)</u>	<u>5,559</u>
Net Assets				
Operating Fund	165,377	75,515	89,863	106,241
Net Fixed Assets	1,003,694	1,044,468	(40,773)	1,037,632
Capital Reserves	34,766		34,766	27,121
The Free Store	2,184		2,184	
Amy Saviers Fund	56,862	77,121	(20,259)	50,000
Deep Pool	4,721	12,839	(8,118)	12,461
Accessibility Improvements	28,853		28,853	
Canteen	27,172	26,107	1,065	25,736
Total Net Assets	<u>1,323,629</u>	<u>1,236,049</u>	<u>87,580</u>	<u>1,259,190</u>
Total Liabilities and Net Assets	<u>1,326,131</u>	<u>1,241,395</u>	<u>84,736</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 11/30/2019	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF Investment
UNRESTRICTED NET ASSETS												
Operating Fund	106,241	366,839	(252,625)	(55,079)	165,376	(2,503)	167,880		179	17,644	150,057	
Net Fixed Assets	1,037,632	-	(79,017)	45,079	1,003,694		1,003,694	1,003,694		-		
Capital Reserves	27,121	7,646	-	-	34,767		34,767			34,767		
The Free Store	-	3,440	(1,257)	-	2,183		2,183			2,183		
Amy Saviers Fund	50,000	1,645	-	5,217	56,862		56,862					56,862
Gifts to reduce loan princip:	60	13,455	-	(13,515)	-		-			-		
Deep Pool	12,461	-	(7,740)	-	4,721		4,721			4,721		
Accessibility Improvements	-	18,853	-	10,000	28,853		28,853			28,853		
Canteen	25,736	7,354	(5,918)	-	27,172		27,172			27,172		
TOTAL NET ASSETS	1,259,251	419,232	(346,557)	(8,298)	1,323,628	(2,503)	1,326,132	1,003,694	179	115,340	150,057	56,862

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

	<u>As of</u> <u>11/30/2019</u> <u>Actual</u>	<u>As of</u> <u>11/30/2019</u> <u>Budget</u>	<u>Over</u> <u>(Under)</u> <u>Budget</u>	<u>Annual</u> <u>Budget</u>	<u>As of</u> <u>11/30/2018</u> <u>Actual</u>
Income					
Summer Fees	226,710	247,640	(20,930)	247,640	181,990
Camp Facilities & Meals	27,668	40,500	(12,832)	49,000	25,912
Fundraiser Events Income	216	4,000	(3,784)	5,000	2,976
Keep the Bell Ringing Gifts	82,564	75,000	7,564	90,000	104,302
Distrib from nonowned endowments	28,062	28,000	62	34,500	28,623
Miscellaneous	1,619	1,700	(81)	3,500	140
Total Income	<u>366,839</u>	<u>396,840</u>	<u>(30,001)</u>	<u>429,640</u>	<u>343,944</u>
Expenses					
Salaries & Benefits	96,818	110,424	(13,606)	117,591	120,621
Travel				1,000	424
Facilities	110,296	112,047	(1,751)	126,665	118,273
Depreciation	79,017	79,017		86,200	78,885
Food & Kitchen	33,711	59,250	(25,539)	66,000	49,167
Office Expenses	10,528	18,863	(8,336)	22,660	16,063
Professional Services	486	500	(14)	500	50
Promotion	25	50	(25)	500	
Camp Association Fees	760	800	(40)	1,000	960
Total Expenses	<u>331,640</u>	<u>380,951</u>	<u>(49,310)</u>	<u>422,116</u>	<u>384,444</u>
Other Expense					
BCE Equip Loan Int Expense		6,800	(6,800)	16,032	4,617
Total Other Expense	<u>0</u>	<u>6,800</u>	<u>(6,800)</u>	<u>16,032</u>	<u>4,617</u>
NET SURPLUS/(DEFICIT)	<u>35,199</u>	<u>9,089</u>	<u>26,109</u>	<u>(8,508)</u>	<u>(45,116)</u>