

## Christian Church in Ohio Statement of Financial Position

	<u>As of</u>			<u>As of</u>
	<u>10/31/2019</u>	<u>10/31/2018</u>	<u>Increase (Decrease)</u>	<u>12/31/2018</u>
<b>Assets</b>				
Current Assets				
Cash - Bank		5,509	(5,509)	
Cash held by (due to) OGMP	272,639	314,252	(41,613)	310,253
Cash held by OGMP for THRIVE		19,071	(19,071)	8,090
CCF Distributions in Transit		850	(850)	26,145
Accounts Receivable	6,156		6,156	7,023
Prepaid Expenses	2,509	1,800	709	2,809
Total Current Assets	<u>281,304</u>	<u>341,483</u>	<u>(60,178)</u>	<u>354,319</u>
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	<u>734,719</u>	<u>1,357,327</u>	<u>(622,607)</u>	<u>1,378,213</u>
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	<u>(2,361,790)</u>	<u>(2,273,785)</u>	<u>(88,005)</u>	<u>(2,289,957)</u>
Total Fixed Assets	<u>984,961</u>	<u>1,054,287</u>	<u>(69,326)</u>	<u>1,038,115</u>
<b>Total Assets</b>	<b><u>2,000,984</u></b>	<b><u>2,753,096</u></b>	<b><u>(752,112)</u></b>	<b><u>2,770,647</u></b>
<b>Liabilities and Net Assets</b>				
Liabilities				
Accounts Payable	7,179	81,675	(74,496)	12,695
Note Payable - CE 4.5%		56,921	(56,921)	40,073
Total Liabilities	<u>7,179</u>	<u>138,596</u>	<u>(131,417)</u>	<u>52,767</u>
Net Assets				
Unrestricted	1,404,178	1,135,203	268,975	1,251,027
Temporarily Restricted - THRIVE		918,502	(918,502)	906,059
Permanently Restricted	589,627	560,794	28,833	560,794
Total Net Assets	<u>1,993,805</u>	<u>2,614,500</u>	<u>(620,694)</u>	<u>2,717,880</u>
<b>Total Liabilities and Net Assets</b>	<b><u>2,000,984</u></b>	<b><u>2,753,096</u></b>	<b><u>(752,112)</u></b>	<b><u>2,770,647</u></b>

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

	<u>As of</u>			<u>As of</u>
	<u>10/31/2019</u>	<u>10/31/2018</u>	<u>Increase (Decrease)</u>	<u>12/31/2018</u>
<b>Assets</b>				
Current Assets				
Cash - Bank		906	(906)	
Cash held by (due to) OGMP	(25,273)	50,335	(75,608)	147,166
CCF Distributions in Transit		100	(100)	17,228
Accounts Receivable	4,487		4,487	1,910
Prepaid Expenses	2,509	1,800	709	2,809
<b>Total Current Assets</b>	<u>(18,277)</u>	<u>53,141</u>	<u>(71,418)</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
<b>Total Investments</b>	<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)
<b>Total Fixed Assets</b>	<u>483</u>	<u>2,648</u>	<u>(2,164)</u>	<u>483</u>
<b>Total Assets</b>	<u><b>660,064</b></u>	<u><b>513,116</b></u>	<u><b>146,949</b></u>	<u><b>597,809</b></u>
<b>Liabilities and Net Assets</b>				
Liabilities				
Accounts Payable	1,913	37,559	(35,646)	5,105
Note Payable - CE 4.5%		56,804	(56,804)	40,073
<b>Total Liabilities</b>	<u>1,913</u>	<u>94,363</u>	<u>(92,450)</u>	<u>45,178</u>
Net Assets				
Unrestricted	97,358	(142,041)	239,399	(8,163)
Permanently Restricted	560,794	560,794		560,794
<b>Total Net Assets</b>	<u>658,152</u>	<u>418,753</u>	<u>239,399</u>	<u>552,631</u>
<b>Total Liabilities and Net Assets</b>	<u><b>660,064</b></u>	<u><b>513,116</b></u>	<u><b>146,949</b></u>	<u><b>597,809</b></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 10/31/2019	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
<b>UNRESTRICTED NET ASSETS</b>												
Operating Fund	(130,527)	217,778	(167,127)	-	(30,228)	(1,913)	(28,316)	483	6,996	(152,859)	185,290	(68,226)
Investment Activity		-	-	36,132								
From Camp for Mortgage Reduction		13,515	-	-								
Youth Scholarship	10,718	3,811	(6,026)	-	8,503		8,503			8,503		
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	18,397	(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	4,709	(547)	-	12,936		12,936			12,936		
Inner City/Rural	2,511	200	-	-	2,711		2,711			2,711		
Pastoral Relief	507	150	-	-	657		657			657		
New Church	15,556	6,969	-	-	22,525		22,525			22,525		
Women's	5,354	-	-	-	5,354		5,354			5,354		
Men's	1,566	619	(696)	-	1,489		1,489			1,489		
<b>TOTAL Unrestricted</b>	<b>(8,163)</b>	<b>535,138</b>	<b>(465,750)</b>	<b>36,132</b>	<b>97,358</b>	<b>(1,913)</b>	<b>99,270</b>	<b>483</b>	<b>6,996</b>	<b>(25,273)</b>	<b>185,290</b>	<b>(68,226)</b>

**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 10/31/2019	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
<b>PERMANENTLY RESTRICTED NET ASSETS</b>												
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
<b>TOTAL Permanently Res</b>	<b>560,794</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>560,794</b>	<b>-</b>	<b>560,794</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>560,794</b>
<b>TOTAL NET ASSETS</b>	<b>552,631</b>	<b>535,138</b>	<b>(465,750)</b>	<b>36,132</b>	<b>658,152</b>	<b>(1,913)</b>	<b>660,064</b>	<b>483</b>	<b>6,996</b>	<b>(25,273)</b>	<b>185,290</b>	<b>492,568</b>

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

	<u>As of</u> <u>10/31/2019</u> <u>Actual</u>	<u>As of</u> <u>10/31/2019</u> <u>Budget</u>	<u>Over</u> <u>(Under)</u> <u>Budget</u>	<u>Annual</u> <u>Budget</u>	<u>As of</u> <u>10/31/2018</u> <u>Actual</u>
<b>Income</b>					
Disciples Mission Fund	138,184	119,415	18,769	170,172	157,105
Christmas Offerings	19,757	19,942	(184)	40,000	21,476
OH Leadership Gifts	1,589	22,000	(20,411)	30,000	14,148
Distrib from non-owned endowments	7,783	8,000	(217)	22,000	8,088
Undesignated Gifts/Offerings	25,740	20,000	5,740	20,000	44,779
DMF via CCF	9,483	9,398	85	14,500	9,654
Interest Income	337		337		8,926
Commission on Min Events Income	1,896	2,000	(104)	2,000	2,487
Honorariums-Regional Minister					1,000
Honorariums-Regional Assoc. Pastor					525
Misc Receipts	556		556		210
<b>Total Income</b>	<b><u>205,325</u></b>	<b><u>200,755</u></b>	<b><u>4,570</u></b>	<b><u>298,672</u></b>	<b><u>268,398</u></b>
<b>Expenses</b>					
Partner Regions' Fees	48,058	50,000	(1,942)	60,000	
Salaries & Benefits	55,549	58,839	(3,290)	70,607	121,758
Travel - Partner Regions	1,780	2,067	(287)	10,000	
Travel				1,000	5,751
Facilities/Liability Insurance	8,546	6,500	2,046	6,500	20,048
Office Expenses	26,080	27,948	(1,868)	36,711	31,890
Board & Committee Expenses	400		400	500	650
Professional Services	25,188	25,000	188	30,000	31,850
Commision on Ministry Event Expense	1,296		1,296		1,473
<b>Total Expenses</b>	<b><u>166,898</u></b>	<b><u>170,354</u></b>	<b><u>(3,456)</u></b>	<b><u>215,318</u></b>	<b><u>213,419</u></b>
<b>Other Expense</b>					
CE Interest Expense	231	7,840	(7,609)	9,408	2,936
<b>Total Other Expense</b>	<b><u>231</u></b>	<b><u>7,840</u></b>	<b><u>(7,609)</u></b>	<b><u>9,408</u></b>	<b><u>2,936</u></b>
<b>NET SURPLUS/(DEFICIT)</b>	<b><u>38,196</u></b>	<b><u>22,561</u></b>	<b><u>15,635</u></b>	<b><u>73,946</u></b>	<b><u>52,042</u></b>

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

	<u>As of</u>		<b>Increase (Decrease)</b>	<u>As of</u>
	<u>10/31/2019</u>	<u>10/31/2018</u>		<u>12/31/2018</u>
<b>Assets</b>				
Current Assets				
Cash held with Bank		4,603	(4,603)	
Cash held by (due to) OGMP	297,912	263,917	33,995	163,087
CCF Distributions in Transit		750	(750)	8,917
Accounts Receivable	1,669		1,669	5,113
Total Current Assets	<u>299,581</u>	<u>269,270</u>	<u>30,311</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	(2,305,938)	(2,220,098)	(85,840)	(2,234,105)
Total Fixed Assets	<u>984,478</u>	<u>1,051,639</u>	<u>(67,161)</u>	<u>1,037,632</u>
<b>Total Assets</b>	<b><u>1,340,920</u></b>	<b><u>1,320,909</u></b>	<b><u>20,011</u></b>	<b><u>1,264,749</u></b>
<b>Liabilities and Net Assets</b>				
Liabilities				
Accounts Payable	5,266	43,547	(38,281)	5,559
Note Payable - CE 4.5%		117	(117)	
Total Liabilities	<u>5,266</u>	<u>43,665</u>	<u>(38,398)</u>	<u>5,559</u>
Net Assets				
Operating Fund	196,741	86,943	109,798	106,241
Net Fixed Assets	984,478	1,051,639	(67,161)	1,037,632
Capital Reserves	34,766		34,766	27,121
The Free Store	2,082		2,082	
Amy Saviers Fund	56,862	77,121	(20,259)	50,000
Coins for Camp		22,554	(22,554)	
Deep Pool	4,721	12,839	(8,118)	12,461
Accessibility Improvements	28,833		28,833	
Canteen	27,172	26,149	1,023	25,736
Total Net Assets	<u>1,335,654</u>	<u>1,277,244</u>	<u>58,409</u>	<u>1,259,190</u>
<b>Total Liabilities and Net Assets</b>	<b><u>1,340,920</u></b>	<b><u>1,320,909</u></b>	<b><u>20,011</u></b>	<b><u>1,264,749</u></b>

**Christian Church in Ohio - Camp Christian**

	<b>Detailed Net Asset Activity</b>					<b>Assets less Liabilities representing Fund Balances</b>					
	Beginning of year	Income	Expenses	Transfer	As of 10/31/2019	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CCF Investment
<b>UNRESTRICTED NET ASSETS</b>											
Operating Fund	106,241	360,381	(241,203)	(28,679)	196,740	(5,266)	202,006		1,669	200,337	
Net Fixed Assets	1,037,632	-	(71,833)	18,679	984,478		984,478	984,478		-	
Capital Reserves	27,121	7,646	-	-	34,767		34,767			34,767	
The Free Store	-	3,250	(1,168)	-	2,082		2,082			2,082	
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	-	18,833	-	10,000	28,833		28,833			28,833	
Canteen	25,736	7,354	(5,918)	-	27,172		27,172			27,172	
<b>TOTAL NET ASSETS</b>	<b>1,259,251</b>	<b>412,564</b>	<b>(327,862)</b>	<b>(8,298)</b>	<b>1,335,655</b>	<b>(5,266)</b>	<b>1,340,921</b>	<b>984,478</b>	<b>1,669</b>	<b>297,912</b>	<b>56,862</b>

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

	<u>As of</u> <u>10/31/2019</u> <u>Actual</u>	<u>As of</u> <u>10/31/2019</u> <u>Budget</u>	<u>Over</u> <u>(Under)</u> <u>Budget</u>	<u>Annual</u> <u>Budget</u>	<u>As of</u> <u>10/31/2018</u> <u>Actual</u>
<b>Income</b>					
Summer Fees	226,710	247,640	(20,930)	247,640	181,990
Camp Facilities & Meals	26,854	32,500	(5,646)	49,000	25,712
Fundraiser Events Income	216	2,500	(2,284)	5,000	2,301
Keep the Bell Ringing Gifts	76,920	67,500	9,420	90,000	99,911
Distrib from nonowned endowments	28,062	28,000	62	34,500	28,623
Miscellaneous	1,619	1,700	(81)	3,500	140
<b>Total Income</b>	<b><u>360,381</u></b>	<b><u>379,840</u></b>	<b><u>(19,459)</u></b>	<b><u>429,640</u></b>	<b><u>338,678</u></b>
<b>Expenses</b>					
Salaries & Benefits	90,589	103,257	(12,668)	117,591	113,416
Travel				1,000	87
Facilities	106,342	100,665	5,677	126,665	110,564
Depreciation	71,833	71,833		86,200	71,714
Food & Kitchen	33,301	55,500	(22,199)	66,000	48,732
Office Expenses	9,700	15,800	(6,101)	22,660	15,188
Professional Services	486	500	(14)	500	50
Promotion	25	50	(25)	500	
Camp Association Fees	760	800	(40)	1,000	960
<b>Total Expenses</b>	<b><u>313,035</u></b>	<b><u>348,405</u></b>	<b><u>(35,370)</u></b>	<b><u>422,116</u></b>	<b><u>360,712</u></b>
<b>Other Expense</b>					
BCE Equip Loan Int Expense				16,032	4,483
<b>Total Other Expense</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>16,032</u></b>	<b><u>4,483</u></b>
<b>NET SURPLUS/(DEFICIT)</b>	<b><u>47,345</u></b>	<b><u>31,435</u></b>	<b><u>15,910</u></b>	<b><u>(8,508)</u></b>	<b><u>(26,517)</u></b>