

Christian Church in Ohio Statement of Financial Position

	As of		Increase (Decrease)	As of
	4/30/2020	4/30/2019		12/31/2019
Assets				
Current Assets				
Cash held by (due to) OGMP	237,743	337,947	(100,204)	284,719
CCF Distributions in Transit				25,717
Accounts Receivable	1,560	13,074	(11,514)	888
Prepaid Expenses	22,839	2,509	20,330	2,509
Total Current Assets	262,143	353,530	(91,387)	313,833
Investments				
Investments held at Church Extension	187,389	34,954	152,435	187,389
Investments held at CCF - Beasley	275,198	239,836	35,362	345,847
Investments held at CCF - Common	230,663	219,284	11,379	277,269
Total Investments	693,249	494,074	199,175	810,505
Fixed Assets				
Land	259,855	259,855		259,855
Buildings	2,754,291	2,754,291		2,754,291
Furniture & Equipment	335,960	279,922	56,038	335,960
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,406,399)	(2,318,690)	(87,709)	(2,377,409)
Total Fixed Assets	977,711	1,009,382	(31,671)	1,006,701
Total Assets	1,933,103	1,856,986	76,117	2,131,039
Liabilities and Net Assets				
Liabilities				
Accounts Payable	9,214	7,913	1,301	16,291
Deferred Revenue	4,859	20,812	(15,953)	1,495
Total Liabilities	14,073	28,725	(14,652)	17,786
Net Assets				
Unrestricted	1,287,258	1,267,367	19,891	1,514,023
Permanently Restricted	631,772	560,894	70,878	599,230
Total Net Assets	1,919,030	1,828,261	90,769	2,113,253
Total Liabilities and Net Assets	1,933,103	1,856,986	76,117	2,131,039

Christian Church in Ohio - Regional Office
Statement of Financial Position

	<u>As of</u>			<u>As of</u>
	<u>4/30/2020</u>	<u>4/30/2019</u>	<u>Increase (Decrease)</u>	<u>12/31/2019</u>
Assets				
Current Assets				
Cash held by (due to) OGMP	168,577	201,192	(32,616)	170,297
CCF Distributions in Transit				16,955
Accounts Receivable	918	3,379	(2,460)	579
Prepaid Expenses	7,795	2,509	5,286	2,509
Total Current Assets	<u>177,290</u>	<u>207,080</u>	<u>(29,790)</u>	<u>190,340</u>
Investments				
Investments held at Church Extension	35,564	34,954	610	35,564
Investments held at CCF - Beasley	226,778	184,847	41,931	284,997
Investments held at CCF - Common	199,193	219,284	(20,091)	239,112
Total Investments	<u>461,534</u>	<u>439,085</u>	<u>22,450</u>	<u>559,673</u>
Fixed Assets				
Furniture & Equipment	56,335	56,335		56,335
Accumulated Depreciation	(56,335)	(55,852)	(483)	(56,335)
Total Fixed Assets	<u>0</u>	<u>483</u>	<u>(483)</u>	<u>0</u>
Total Assets	<u>638,824</u>	<u>646,648</u>	<u>(7,824)</u>	<u>750,014</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	5,304	4,111	1,192	7,137
Deferred Revenue	4,859	20,812	(15,953)	1,495
Total Liabilities	<u>10,163</u>	<u>24,923</u>	<u>(14,761)</u>	<u>8,632</u>
Net Assets				
Unrestricted	67,868	60,931	6,937	180,588
Permanently Restricted	560,794	560,794		560,794
Total Net Assets	<u>628,662</u>	<u>621,725</u>	<u>6,937</u>	<u>741,382</u>
Total Liabilities and Net Assets	<u>638,824</u>	<u>646,648</u>	<u>(7,824)</u>	<u>750,014</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 4/30/2020	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	70,002	56,541	(89,908)	-	(66,267)	(10,163)	(56,104)	-	8,713	34,443	35,564	(134,823)
Investment Activity		-	-	(103,092)								
From Camp for Mortgage Reduction		-	-	-								
Youth Scholarship	14,259	505	-	-	14,764		14,764			14,764		
CYF	10,883	14,616	-	-	25,499		25,499			25,499		
Spiritual Life Retreat	1,982	2,885	(500)	-	4,367		4,367			4,367		
Advance Ministries	11,548	2,185	-	-	13,733		13,733			13,733		
Adult Conference	9,241	-	-	-	9,241		9,241			9,241		
Interim Ministry	8,523	-	-	-	8,523		8,523			8,523		
Regional Assembly	3,713	-	-	-	3,713		3,713			3,713		
Camps:												
Ribbit	1,291	-	-	-	1,291		1,291			1,291		
Otter	(2,813)	-	-	-	(2,813)		(2,813)			(2,813)		
Chi Rho	(3,441)	95	-	-	(3,346)		(3,346)			(3,346)		
Grandparents	110	-	-	-	110		110			110		
Reconciliation	17,465	1,750	-	-	19,215		19,215			19,215		
Inner City/Rural	2,721	-	-	-	2,721		2,721			2,721		
Pastoral Relief	1,791	50	-	-	1,841		1,841			1,841		
New Church	24,992	1,942	-	-	26,934		26,934			26,934		
Women's	5,854	-	-	-	5,854		5,854			5,854		
Men's	2,276	210	-	-	2,486		2,486			2,486		
Total Net Assets without Don	180,397	80,779	(90,408)	(103,092)	67,866	(10,163)	78,029	-	8,713	168,576	35,564	(134,823)

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 4/30/2020	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets with Donor Restrictions												
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 Net Assets with Donor	560,794	-	-	-	560,794	-	560,794	-	-	-	-	560,794
TOTAL NET ASSETS	741,191	80,779	(90,408)	(103,092)	628,661	(10,163)	638,824	-	8,713	168,576	35,564	425,971

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

	<u>As of</u> <u>4/30/2020</u> <u>Actual</u>	<u>As of</u> <u>4/30/2020</u> <u>Budget</u>	<u>Over</u> <u>(Under)</u> <u>Budget</u>	<u>Annual</u> <u>Budget</u>	<u>As of</u> <u>4/30/2019</u> <u>Actual</u>
Income					
Disciples Mission Fund	34,723	45,849	(11,126)	170,000	51,692
Christmas Offerings	9,455	15,165	(5,710)	40,000	15,813
OH Leadership Gifts	215	3,700	(3,485)	10,000	625
Distrib from non-owned endowments	1,444	1,370	74	22,500	1,356
Undesignated Gifts/Offerings	4,605	7,668	(3,063)	35,000	8,610
DMF via CCF	1,147	1,173	(26)	14,535	1,167
Interest Income				1,000	
Commission on Min Events Income		592	(592)	2,500	739
Misc Receipts				800	1
Total Income	<u>51,588</u>	<u>75,517</u>	<u>(23,929)</u>	<u>296,335</u>	<u>80,003</u>
Expenses					
Partner Regions' Fees	28,835	27,556	1,279	82,673	19,223
Salaries & Benefits	34,952	40,371	(5,419)	121,743	23,064
Travel - Partner Regions	1,329		1,329	5,000	
Travel	421	450	(29)	1,500	200
Facilities/Liability Insurance	2,952	4,573	(1,621)	9,324	4,484
Office Expenses	11,072	11,957	(885)	41,572	10,895
Board & Committee Expenses		650	(650)	2,150	400
Professional Services	10,346	10,000	346	30,525	10,000
Commision on Ministry Event Expense				1,421	
Total Expenses	<u>89,908</u>	<u>95,557</u>	<u>(5,649)</u>	<u>295,908</u>	<u>68,267</u>
Other Expense					
CE Interest Expense					231
Total Other Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>231</u>
NET SURPLUS/(DEFICIT)	<u>(38,320)</u>	<u>(20,040)</u>	<u>(18,280)</u>	<u>427</u>	<u>11,506</u>

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

	<u>As of</u>		Increase (Decrease)	<u>As of</u>
	<u>4/30/2020</u>	<u>4/30/2019</u>		<u>12/31/2019</u>
Assets				
Current Assets				
Cash held by (due to) OGMP	69,167	136,755	(67,588)	114,422
CCF Distributions in Transit				8,762
Accounts Receivable	642	9,695	(9,053)	309
Prepaid Expenses	15,044		15,044	
Total Current Assets	<u>84,853</u>	<u>146,450</u>	<u>(61,597)</u>	<u>123,493</u>
Investments				
Investments held at Church Extension	151,825		151,825	151,825
Investments held at CCF - Beasley	48,419	54,989	(6,569)	60,850
Investments held at CCF - Common	31,470		31,470	38,156
Total Investments	<u>231,714</u>	<u>54,989</u>	<u>176,726</u>	<u>250,831</u>
Fixed Assets				
Land	259,855	259,855		259,855
Buildings	2,754,291	2,754,291		2,754,291
Furniture & Equipment	279,625	223,587	56,038	279,625
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,350,064)	(2,262,838)	(87,225)	(2,321,074)
Total Fixed Assets	<u>977,711</u>	<u>1,008,899</u>	<u>(31,188)</u>	<u>1,006,701</u>
Total Assets	<u>1,294,279</u>	<u>1,210,338</u>	<u>83,941</u>	<u>1,381,025</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	3,911	3,802	109	9,154
Total Liabilities	<u>3,911</u>	<u>3,802</u>	<u>109</u>	<u>9,154</u>
Net Assets				
Operating Fund	147,669	69,848	77,821	183,702
Net Fixed Assets	977,711	1,008,899	(31,188)	1,006,701
Capital Reserves	2,308	27,121	(24,813)	38,417
The Free Store	1,783		1,783	2,281
Amy Saviers Fund	48,419	54,989	(6,569)	60,850
Deep Pool	4,721	9,861	(5,140)	4,721
Accessibility Improvements	10,000	10,000		10,000
Camp Endowment	70,978	100	70,878	38,436
Canteen	26,778	25,719	1,060	26,764
Total Net Assets	<u>1,290,368</u>	<u>1,206,536</u>	<u>83,832</u>	<u>1,371,871</u>
Total Liabilities and Net Assets	<u>1,294,279</u>	<u>1,210,338</u>	<u>83,941</u>	<u>1,381,025</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 4/30/2020	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF Investment
Net Assets without Donor Restrictions												
Operating Fund	183,702	26,066	(62,098)	-	147,670	(3,911)	151,581		15,686	(15,930)	151,825	
Net Fixed Assets	1,006,701	-	(28,990)	-	977,711		977,711	977,711		-		
Capital Reserves	38,417	4,157	(40,266)	-	2,308		2,308			2,308		
The Free Store	2,281	880	(1,377)	-	1,784		1,784			1,784		
Amy Saviers Fund	60,850	590	(13,021)	-	48,418		48,419					48,419
Deep Pool	4,721	-	-	-	4,721		4,721			4,721		
Accessibility Improvements	10,000	-	-	-	10,000		10,000			10,000		
Camp Endowment	38,436	39,228	-	(6,686)	70,978		70,978			39,508		31,470
Canteen	26,764	15	-	-	26,779		26,779			26,779		
Total Net Assets without Donor	1,371,872	70,936	(145,752)	(6,686)	1,290,369	(3,911)	1,294,279	977,711	15,686	69,168	151,825	79,889

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

	<u>As of</u> <u>4/30/2020</u> <u>Actual</u>	<u>As of</u> <u>4/30/2020</u> <u>Budget</u>	<u>Over</u> <u>(Under)</u> <u>Budget</u>	<u>Annual</u> <u>Budget</u>	<u>As of</u> <u>4/30/2019</u> <u>Actual</u>
Income					
Summer Fees				244,280	
Camp Facilities & Meals	9,124	1,962	7,162	30,000	2,195
Fundraiser Events Income				10,000	216
Keep the Bell Ringing Gifts	15,900	27,724	(11,824)	109,693	22,104
Distrib from nonowned endowments	1,042	691	351	23,380	1,026
Miscellaneous				2,500	
Total Income	<u>26,066</u>	<u>30,377</u>	<u>(4,311)</u>	<u>419,853</u>	<u>25,541</u>
Expenses					
Salaries & Benefits	22,239	21,303	936	120,995	20,231
Travel	790		790	1,000	
Facilities	33,265	52,495	(19,230)	155,462	45,468
Depreciation	28,990		28,990		28,733
Food & Kitchen	2,055	(90)	2,145	33,250	410
Office Expenses	3,750	3,052	698	11,276	3,344
Professional Services				1,651	
Promotion		500	(500)	500	25
Camp Association Fees				10,000	
Total Expenses	<u>91,088</u>	<u>77,260</u>	<u>13,828</u>	<u>334,134</u>	<u>98,211</u>
NET SURPLUS/(DEFICIT)	<u>(65,022)</u>	<u>(46,883)</u>	<u>(18,139)</u>	<u>85,719</u>	<u>(72,670)</u>