

Christian Church in Ohio Statement of Financial Position

	As of		Increase (Decrease)	As of
	11/30/2018	11/30/2017		12/31/2017
Assets				
Current Assets				
Cash - Bank	5,356	(61,986)	67,342	22,914
Cash held by (due to) OGMP	274,544	(81,197)	355,741	(57,231)
Cash held by OGMP for THRIVE	14,723	82,662	(67,938)	72,117
Accounts Receivable	2,336	1,661	676	29,670
Prepaid Expenses	1,800	3,444	(1,644)	3,300
Total Current Assets	298,759	(55,418)	354,177	70,770
Investments				
Investments held at Church Extension	48,289	42,069	6,219	41,362
Investments held at CCF - Beasley	188,274	176,736	11,538	182,637
Investments held at CCF - Common	220,764		220,764	
Investments held at Morgan Stanley		211,624	(211,624)	212,720
Investment held at CE for THRIVE	900,000	900,000		900,000
Total Investments	1,357,327	1,330,430	26,897	1,336,719
Other Assets				
Utility Deposits	32	32		32
Total Other Assets	32	32	0	32
Fixed Assets				
Land	259,855	259,855		259,855
Buildings	2,754,291	2,750,091	4,200	2,754,291
Furniture & Equipment	279,922	284,122	(4,200)	279,922
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,280,957)	(2,193,058)	(87,898)	(2,202,072)
Total Fixed Assets	1,047,115	1,135,014	(87,898)	1,126,000
Total Assets	2,703,233	2,410,057	293,175	2,533,522
Liabilities and Net Assets				
Liabilities				
Accounts Payable	34,067	17,346	16,721	18,268
Deferred Revenue		5,640	(5,640)	4,955
Note Payable - CE 4.5%	40,604	220,500	(179,895)	217,668
Total Liabilities	74,672	243,486	(168,814)	240,891
Net Assets				
Unrestricted	1,153,612	623,685	529,928	760,299
Temporarily Restricted - THRIVE	914,155	982,093	(67,938)	971,537
Permanently Restricted	560,794	560,794		560,794
Total Net Assets	2,628,561	2,166,572	461,990	2,292,631
Total Liabilities and Net Assets	2,703,233	2,410,057	293,175	2,533,522

Christian Church in Ohio - Regional Office Statement of Financial Position

	As of		Increase (Decrease)	As of
	11/30/2018	11/30/2017		12/31/2017
Assets				
Current Assets				
Cash - Bank	753	(105,149)	105,901	(20,908)
Cash held by (due to) OGMP	82,737	(112,520)	195,257	(97,307)
Accounts Receivable	360	1,661	(1,301)	28,166
Prepaid Expenses	1,800	3,444	(1,644)	3,300
Total Current Assets	<u>85,650</u>	<u>(212,564)</u>	<u>298,214</u>	<u>(86,749)</u>
Investments				
Investments held at Church Extension	48,289	40,069	8,219	39,362
Investments held at CCF - Beasley	188,274	176,736	11,538	182,637
Investments held at CCF - Common	220,764		220,764	
Investments held at Morgan Stanley		211,624	(211,624)	212,720
Total Investments	<u>457,327</u>	<u>428,430</u>	<u>28,897</u>	<u>434,719</u>
Other Assets				
Utility Deposits	32	32		32
Total Other Assets	<u>32</u>	<u>32</u>	<u>0</u>	<u>32</u>
Fixed Assets				
Furniture & Equipment	56,335	56,335		56,335
Accumulated Depreciation	(53,687)	(53,337)	(350)	(53,687)
Total Fixed Assets	<u>2,648</u>	<u>2,998</u>	<u>(350)</u>	<u>2,648</u>
Total Assets	<u>545,656</u>	<u>218,895</u>	<u>326,761</u>	<u>350,650</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	29,435	10,176	19,258	12,463
Deferred Revenue				3,650
Note Payable - CE 4.5%	40,604	81,585	(40,981)	80,537
Total Liabilities	<u>70,039</u>	<u>91,761</u>	<u>(21,722)</u>	<u>96,650</u>
Net Assets				
Unrestricted	(85,177)	(433,660)	348,483	(306,794)
Permanently Restricted	560,794	560,794		560,794
Total Net Assets	<u>475,617</u>	<u>127,134</u>	<u>348,483</u>	<u>254,000</u>
Total Liabilities and Net Assets	<u>545,656</u>	<u>218,895</u>	<u>326,761</u>	<u>350,650</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 11/30/2018	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF/Morgan Stanley
UNRESTRICTED NET ASSETS												
Operating Fund	(306,794)	294,356	(226,512)		(185,647)	(70,039)	(115,607)	2,648	2,192	(16,980)	48,289	(151,756)
From Camp for Mortgage Reduction		39,217										
CCF/Morgan Stanley Invstmt Activity		20,882		(6,796)								
Youth Scholarship		5,614	-		5,614		5,614			5,614		
CYF		90,188	(72,226)		17,962		17,962			17,962		
Spiritual Life Retreat		8,906	(6,586)		2,320		2,320			2,320		
Advance Ministries		20,258	(998)		19,260		19,260			19,260		
Adult Conference		23,020	(17,556)		5,464		5,464			5,464		
Interim Ministry		4,076	-		4,076		4,076			4,076		
Regional Assembly		3,833	(2,483)		1,350		1,350			1,350		
Camps:												
Ribbit		10,718	(7,698)		3,020		3,020			3,020		
Otter		49,225	(42,221)		7,004		7,004			7,004		
Chi Rho		69,661	(64,674)		4,987		4,987			4,987		
Grandparents		4,335	(166)		4,169		4,169			4,169		
Reconciliation		6,684	-		6,684		6,684			6,684		
New Church		12,140	-		12,140		12,140			12,140		
Women's		4,854	-		4,854		4,854			4,854		
Men's		1,571	(5)		1,566		1,566			1,566		
TOTAL Unrestricted	(306,794)	669,538	(441,125)	(6,796)	(85,177)	(70,039)	(15,137)	2,648	2,192	83,490	48,289	(151,756)
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 Fun	7,000	-	-		7,000		7,000					7,000
Ramga	10,592	-	-		10,592		10,592					10,592
TOTAL Permanently Restricted	560,794	-	-		560,794	-	560,794	-	-	-	-	560,794
TOTAL NET ASSETS	254,000	669,538	(441,125)		475,617	(70,039)	545,657	2,648	2,192	83,490	48,289	409,038

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

	<u>As of</u> <u>11/30/2018</u> <u>Actual</u>	<u>As of</u> <u>11/30/2018</u> <u>Budget</u>	<u>Over</u> <u>(Under)</u> <u>Budget</u>	<u>Annual</u> <u>Budget</u>	<u>As of</u> <u>11/30/2017</u> <u>Actual</u>
Income					
Disciples Mission Fund	169,746	162,106	7,640	206,000	162,257
Christmas Offerings	21,636	12,194	9,442	38,000	12,193
OH Leadership Gifts	15,032	27,117	(12,085)	30,000	32,367
Distrib from non-owned endowments	8,088	6,543	1,545	20,000	6,543
Undesignated Gifts/Offerings	54,774	18,500	36,274	21,500	17,355
DMF via CCF	9,679	9,352	327	14,000	9,326
Interest Income	8,926		8,926		229
Transfer from TF Earnings					3,145
Commission on Min Events Income	2,572	2,000	572	2,000	2,113
Honorariums-Regional Minister	1,000	1,375	(375)	1,500	450
Honorariums-Regional Assoc. Pastor	525		525		1,194
Misc Receipts	210		210		140
Grants From Others				12,000	11,000
Total Income	<u>292,188</u>	<u>239,187</u>	<u>53,001</u>	<u>345,000</u>	<u>258,314</u>
Expenses					
Salaries & Benefits	126,914	145,809	(18,895)	159,101	265,439
Travel	5,751	16,243	(10,492)	17,720	23,243
Facilities/Liability Insurance	20,068	25,357	(5,289)	27,344	24,878
Office Expenses	33,044	34,847	(1,803)	41,798	62,842
Board & Committee Expenses	650	1,200	(550)	1,400	964
Professional Services	35,353	34,833	520	38,200	26,702
Buckeye Disciple					14,574
Commision on Ministry Event Expense	1,497	150	1,347	150	156
Total Expenses	<u>223,278</u>	<u>258,440</u>	<u>(35,162)</u>	<u>285,713</u>	<u>418,798</u>
Other Expense					
CE Interest Expense	3,234	3,322	(88)	3,624	3,722
Total Other Expense	<u>3,234</u>	<u>3,322</u>	<u>(88)</u>	<u>3,624</u>	<u>3,722</u>
NET SURPLUS/(DEFICIT)	<u>65,675</u>	<u>(22,576)</u>	<u>88,251</u>	<u>55,663</u>	<u>(164,207)</u>

Christian Church in Ohio - Camp Christian Statement of Financial Position

	As of		Increase (Decrease)	As of
	11/30/2018	11/30/2017		12/31/2017
Assets				
Current Assets				
Cash held with Bank	4,603	43,162	(38,559)	43,823
Cash held by (due to) OGMP	191,807	31,323	160,484	40,076
Accounts Receivable	1,976		1,976	1,503
Total Current Assets	<u>198,386</u>	<u>74,485</u>	<u>123,901</u>	<u>85,402</u>
Investments				
Investments held at Church Extension		2,000	(2,000)	2,000
Total Investments	<u>0</u>	<u>2,000</u>	<u>(2,000)</u>	<u>2,000</u>
Fixed Assets				
Land	259,855	259,855		259,855
Buildings	2,754,291	2,750,091	4,200	2,754,291
Furniture & Equipment	223,587	227,787	(4,200)	223,587
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,227,269)	(2,139,721)	(87,548)	(2,148,384)
Total Fixed Assets	<u>1,044,468</u>	<u>1,132,016</u>	<u>(87,548)</u>	<u>1,123,353</u>
Total Assets	<u>1,242,853</u>	<u>1,208,501</u>	<u>34,353</u>	<u>1,210,755</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	4,064	6,601	(2,537)	5,226
Deferred Revenue		5,640	(5,640)	1,305
Note Payable - CE 4.5%		138,915	(138,915)	137,131
Total Liabilities	<u>4,064</u>	<u>151,156</u>	<u>(147,092)</u>	<u>143,662</u>
Net Assets				
Operating Fund	91,095	(99,030)	190,125	(80,619)
Net Fixed Assets	1,044,468	1,132,016	(87,548)	1,123,353
Amy Saviers Fund	77,121		77,121	
Canteen	26,107	24,359	1,747	24,359
Total Net Assets	<u>1,238,790</u>	<u>1,057,345</u>	<u>181,445</u>	<u>1,067,093</u>
Total Liabilities and Net Assets	<u>1,242,853</u>	<u>1,208,501</u>	<u>34,353</u>	<u>1,210,755</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 11/30/2018	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash
UNRESTRICTED NET ASSETS										
Operating Fund	(80,619)	343,944	(307,435)	135,204	91,094	(4,064)	95,158		1,976	93,182
Gifts to reduce loan principal		131,879		(131,879)	-		-			-
Coins for Camp		42,554		(42,554)	-		-			-
Net Fixed Assets	1,123,353	-	(78,885)		1,044,468		1,044,468	1,044,468		-
Amy Saviers Fund		77,121	-		77,121		77,121			77,121
Canteen	24,359	9,136	(7,388)		26,107		26,107			26,107
TOTAL NET ASSETS	1,067,093	604,634	(393,708)	(39,229)	1,238,790	(4,064)	1,242,854	1,044,468	1,976	196,410

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

	<u>As of</u> <u>11/30/2018</u> <u>Actual</u>	<u>As of</u> <u>11/30/2018</u> <u>Budget</u>	<u>Over</u> <u>(Under)</u> <u>Budget</u>	<u>Annual</u> <u>Budget</u>	<u>As of</u> <u>11/30/2017</u> <u>Actual</u>
Income					
Summer Fees	181,990	237,745	(55,755)	237,745	234,433
Camp Facilities & Meals	25,912	43,083	(17,171)	47,000	32,950
Fundraiser Events Income	2,976		2,976		
Keep the Bell Ringing Gifts	5,821	30,000	(24,179)	30,000	41,037
Gifts	98,481	33,917	64,565	37,000	62,580
Distrib from nonowned endowments	28,623	19,700	8,923	29,700	23,458
Miscellaneous	140	4,000	(3,860)	4,000	4,326
Total Income	<u>343,944</u>	<u>368,445</u>	<u>(24,501)</u>	<u>385,445</u>	<u>398,783</u>
Expenses					
Salaries & Benefits	120,485	130,958	(10,473)	140,591	155,116
Travel	424	917	(492)	1,000	1,802
Facilities	115,672	117,226	(1,554)	127,883	119,018
Depreciation	78,885	79,017	(132)	86,200	77,000
Food & Kitchen	49,167	69,583	(20,417)	70,000	73,126
Office Expenses	16,059	13,567	2,493	14,800	11,860
Professional Services	50	458	(408)	500	13,916
Promotion		458	(458)	500	195
Camp Association Fees	960	2,383	(1,423)	2,600	1,934
Total Expenses	<u>381,703</u>	<u>414,568</u>	<u>(32,865)</u>	<u>444,074</u>	<u>453,967</u>
Other Expense					
BCE Equip Loan Int Expense	4,617	5,657	(1,040)	6,171	6,338
Total Other Expense	<u>4,617</u>	<u>5,657</u>	<u>(1,040)</u>	<u>6,171</u>	<u>6,338</u>
NET SURPLUS/(DEFICIT)	<u>(42,376)</u>	<u>(51,780)</u>	<u>9,404</u>	<u>(64,800)</u>	<u>(61,522)</u>

Christian Church in Ohio - THRIVE
Statement of Financial Position

	<u>As of</u>		Increase (Decrease)	<u>As of</u>
	<u>11/30/2018</u>	<u>11/30/2017</u>		<u>12/31/2017</u>
Assets				
Current Assets				
Cash	14,723	82,662	(67,938)	72,117
Total Current Assets	<u>14,723</u>	<u>82,662</u>	<u>(67,938)</u>	<u>72,117</u>
Investments				
Investments held at Church Extension	900,000	900,000		900,000
Total Investments	<u>900,000</u>	<u>900,000</u>	<u>0</u>	<u>900,000</u>
Total Assets	<u>914,723</u>	<u>982,662</u>	<u>(67,938)</u>	<u>972,117</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	569	569		579
Deferred Revenue				
Total Liabilities	<u>569</u>	<u>569</u>	<u>0</u>	<u>579</u>
Net Assets				
Temporarily Restricted THRIVE	401,005	468,943	(67,938)	458,387
Temporarily Restricted Pastor Relief Grant	198,000	198,000		198,000
Temporarily Restricted Comp Support Grant	315,000	315,000		315,000
Temporarily Restricted Pastor Relief Grant	150	150		150
Temporarily Restricted Comp Support Match				
Total Net Assets	<u>914,155</u>	<u>982,093</u>	<u>(67,938)</u>	<u>971,537</u>
Total Liabilities and Net Assets	<u>914,723</u>	<u>982,662</u>	<u>(67,938)</u>	<u>972,117</u>

**Christian Church in Ohio - THRIVE
Statement of Activities**

	<u>YTD</u> <u>11/30/2018</u> <u>Actual</u>
Expenses	
Personnel	
Project Director Salary	50,188
Fringe Benefits - Pension	<u>6,256</u>
Total	<u>56,444</u>
Administrative Costs & Equipment	
Postage & Shipping	31
Utilities - Internet/Wifi	650
Supplies	<u>258</u>
Total	<u>939</u>
Total Expenses	<u>57,383</u>
NET SURPLUS/(DEFICIT)	<u><u>(57,383)</u></u>