

Christian Church in Ohio Statement of Financial Position

	As of		Increase (Decrease)	As of
	5/31/2019	5/31/2018		12/31/2018
Assets				
Current Assets				
Cash - Bank		91,130	(91,130)	
Cash held by (due to) OGMP	480,688	19,875	460,813	310,253
Cash held by OGMP for THRIVE		44,727	(44,727)	8,090
CCF Distributions in Transit				26,145
Accounts Receivable	169		169	7,023
Prepaid Expenses	2,509	7,779	(5,270)	2,809
Total Current Assets	483,366	163,511	319,855	354,319
Investments				
Investments held at Church Extension	34,954	39,362	(4,409)	59,231
Investments held at CCF - Beasley	239,836	181,370	58,466	218,082
Investments held at CCF - Common	219,284	213,547	5,737	200,899
Investments held at Morgan Stanley		18	(18)	
Investment held at CE for THRIVE		900,000	(900,000)	900,000
Total Investments	494,074	1,334,297	(840,224)	1,378,213
Other Assets				
Utility Deposits		32	(32)	
Total Other Assets	0	32	(32)	0
Fixed Assets				
Land	259,855	259,855		259,855
Buildings	2,754,291	2,754,291		2,754,291
Furniture & Equipment	279,922	279,922		279,922
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,325,873)	(2,237,929)	(87,945)	(2,289,957)
Total Fixed Assets	1,002,199	1,090,144	(87,945)	1,038,115
Total Assets	1,979,639	2,587,983	(608,345)	2,770,647
Liabilities and Net Assets				
Liabilities				
Accounts Payable	4,163	22,758	(18,594)	12,695
Deferred Revenue	20,812	109,643	(88,831)	
Note Payable - CE 4.5%		211,924	(211,924)	40,073
Total Liabilities	24,975	344,325	(319,349)	52,767
Net Assets				
Unrestricted	1,383,569	738,706	644,863	1,251,027
Temporarily Restricted - THRIVE		944,159	(944,159)	906,059
Permanently Restricted	571,094	560,794	10,300	560,794
Total Net Assets	1,954,663	2,243,659	(288,996)	2,717,880
Total Liabilities and Net Assets	1,979,639	2,587,983	(608,345)	2,770,647

Christian Church in Ohio - Regional Office
Statement of Financial Position

	<u>As of</u>			<u>As of</u>
	<u>5/31/2019</u>	<u>5/31/2018</u>	<u>Increase (Decrease)</u>	<u>12/31/2018</u>
Assets				
Current Assets				
Cash - Bank		49,332	(49,332)	
Cash held by (due to) OGMP	359,754	40,953	318,802	147,166
CCF Distributions in Transit				17,228
Accounts Receivable				1,910
Prepaid Expenses	2,509	3,354	(845)	2,809
Total Current Assets	<u>362,263</u>	<u>93,639</u>	<u>268,625</u>	<u>169,113</u>
Investments				
Investments held at Church Extension	34,954	39,362	(4,409)	59,231
Investments held at CCF - Beasley	184,847	181,370	3,477	168,082
Investments held at CCF - Common	219,284	213,547	5,737	200,899
Investments held at Morgan Stanley		18	(18)	
Total Investments	<u>439,085</u>	<u>434,297</u>	<u>4,788</u>	<u>428,213</u>
Other Assets				
Utility Deposits		32	(32)	
Total Other Assets	<u>0</u>	<u>32</u>	<u>(32)</u>	<u>0</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>801,832</u>	<u>530,616</u>	<u>271,216</u>	<u>597,809</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	2,867	11,819	(8,952)	5,105
Deferred Revenue	20,812	108,338	(87,526)	
Note Payable - CE 4.5%		78,412	(78,412)	40,073
Total Liabilities	<u>23,679</u>	<u>198,568</u>	<u>(174,889)</u>	<u>45,178</u>
Net Assets				
Unrestricted	217,359	(228,746)	446,105	(8,163)
Permanently Restricted	560,794	560,794		560,794
Total Net Assets	<u>778,153</u>	<u>332,048</u>	<u>446,105</u>	<u>552,631</u>
Total Liabilities and Net Assets	<u>801,832</u>	<u>530,616</u>	<u>271,216</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 5/31/2019	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
UNRESTRICTED NET ASSETS												
Operating Fund	(130,527)	104,715	(83,093)		(60,240)	(23,679)	(36,561)	483	2,509	82,156	34,954	(156,663)
Investment Activity		3,746	-	31,404								
From Camp for Mortgage Reduction		13,515										
Youth Scholarship	10,718	1,300	-		12,018		12,018			12,018		
CYF	23,877	75,361	(25,284)		73,954		73,954			73,954		
Spiritual Life Retreat	2,567	1,808	(500)		3,875		3,875			3,875		
Advance Ministries	20,864	4,101	(1,044)		23,921		23,921			23,921		
Adult Conference	5,464	-	(2,969)		2,495		2,495			2,495		
Interim Ministry	4,076	2,760	-		6,836		6,836			6,836		
Regional Assembly	1,350	4,026	-		5,376		5,376			5,376		
Camps:												
Ribbit	3,020	3,815	-		6,835		6,835			6,835		
Otter	7,004	31,281	-		38,285		38,285			38,285		
Chi Rho	4,987	53,138	-		58,125		58,125			58,125		
Grandparents	4,169	3,980	-		8,149		8,149			8,149		
Reconciliation	8,774	1,922	-		10,696		10,696			10,696		
Inner City/Rural	2,511	-	-		2,511		2,511			2,511		
Pastoral Relief	507	-	-		507		507			507		
New Church	15,556	1,490	-		17,046		17,046			17,046		
Women's	5,354	-	-		5,354		5,354			5,354		
Men's	1,566	50	-		1,616		1,616			1,616		
TOTAL Unrestricted	(8,163)	307,008	(112,890)	31,404	217,359	(23,679)	241,038	483	2,509	359,755	34,954	(156,663)

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 5/31/2019	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 Restricted	560,794	-	-		560,794	-	560,794	-	-	-	-	560,794
TOTAL NET ASSETS	552,631	307,008	(112,890)		778,153	(23,679)	801,832	483	2,509	359,755	34,954	404,131

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

	<u>As of</u>		<u>Over</u>		<u>As of</u>
	<u>5/31/2019</u>	<u>5/31/2019</u>	<u>(Under)</u>	<u>Annual</u>	<u>5/31/2018</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Income					
Disciples Mission Fund	68,939	57,682	11,257	170,172	67,375
Christmas Offerings	16,760	17,201	(440)	40,000	18,695
OH Leadership Gifts	800	11,500	(10,700)	30,000	7,877
Distrib from non-owned endowments	1,356	1,500	(144)	22,000	1,484
Undesignated Gifts/Offerings	14,732	8,333	6,399	20,000	15,258
DMF via CCF	1,318	1,099	219	14,500	1,191
Commission on Min Events Income	809	1,000	(191)	2,000	1,405
Honorariums-Regional Minister					125
Honorariums-Regional Assoc. Pastor					525
Misc Receipts	<u>1</u>		<u>1</u>		
Total Income	<u>104,716</u>	<u>98,315</u>	<u>6,400</u>	<u>298,672</u>	<u>113,935</u>
Expenses					
Partner Regions' Fees	24,029	25,000	(971)	60,000	
Salaries & Benefits	28,743	29,420	(677)	70,607	65,435
Travel - Partner Regions		4,167	(4,167)	10,000	
Travel	637	417	220	1,000	2,820
Facilities/Liability Insurance	4,521	3,250	1,271	6,500	9,926
Office Expenses	12,032	14,888	(2,856)	36,711	15,903
Board & Committee Expenses	400	208	192	500	650
Professional Services	12,500	12,500		30,000	15,833
Commision on Ministry Event Expense					1,080
Total Expenses	<u>82,862</u>	<u>89,849</u>	<u>(6,987)</u>	<u>215,318</u>	<u>111,647</u>
Other Expense					
CE Interest Expense	231	3,920	(3,689)	9,408	1,472
Total Other Expense	<u>231</u>	<u>3,920</u>	<u>(3,689)</u>	<u>9,408</u>	<u>1,472</u>
NET SURPLUS/(DEFICIT)	<u>21,622</u>	<u>4,546</u>	<u>17,077</u>	<u>73,946</u>	<u>816</u>

Christian Church in Ohio - Camp Christian Statement of Financial Position

	As of		Increase (Decrease)	As of
	5/31/2019	5/31/2018		12/31/2018
Assets				
Current Assets				
Cash held with Bank		41,798	(41,798)	
Cash held by (due to) OGMP	120,933	(21,078)	142,011	163,087
CCF Distributions in Transit				8,917
Accounts Receivable	169		169	5,113
Prepaid Expenses		4,424	(4,424)	
Total Current Assets	121,103	25,145	95,958	177,116
Investments				
Investments held at CCF - Beasley	54,989		54,989	50,000
Total Investments	54,989	0	54,989	50,000
Fixed Assets				
Land	259,855	259,855		259,855
Buildings	2,754,291	2,754,291		2,754,291
Furniture & Equipment	223,587	223,587		223,587
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,270,022)	(2,184,241)	(85,780)	(2,234,105)
Total Fixed Assets	1,001,715	1,087,496	(85,780)	1,037,632
Total Assets	1,177,807	1,112,640	65,167	1,264,749
Liabilities and Net Assets				
Liabilities				
Accounts Payable	1,297	10,370	(9,074)	5,559
Deferred Revenue		1,305	(1,305)	
Note Payable - CE 4.5%		133,512	(133,512)	
Total Liabilities	1,297	145,188	(143,891)	5,559
Net Assets				
Operating Fund	51,370	(157,799)	209,169	106,241
Net Fixed Assets	1,001,715	1,087,496	(85,780)	1,037,632
Capital Reserves	27,121		27,121	27,121
Amy Saviers Fund	54,989		54,989	50,000
Gifts to reduce loan		1,681	(1,681)	
Deep Pool	5,261	12,839	(7,579)	12,461
Accessibility Improvements	10,300		10,300	
Canteen	25,755	23,236	2,518	25,736
Total Net Assets	1,176,510	967,453	209,057	1,259,190
Total Liabilities and Net Assets	1,177,807	1,112,640	65,167	1,264,749

Christian Church in Ohio - Camp Christian

Detailed Net Asset Activity

Assets less Liabilities representing Fund Balances

	Beginning of year	Income	Expenses	Transfer	As of 5/31/2019	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CCF Investment
UNRESTRICTED NET ASSETS											
Operating Fund	106,241	39,127	(83,999)	(10,000)	51,369	(1,297)	52,666		169	52,497	
Net Fixed Assets	1,037,632	-	(35,917)	-	1,001,715		1,001,715	1,001,715		-	
Capital Reserves	27,121	-	-	-	27,121		27,121			27,121	
Amy Saviers Fund	50,000	4,989	-	-	54,989		54,989				54,989
Gifts to reduce loan princip:	-	13,515		(13,515)	-		-			-	
Deep Pool	12,461	-	(7,200)	-	5,261		5,261			5,261	
Accessibility Improvements	-	300	-	10,000	10,300		10,300			10,300	
Canteen	25,736	36	(17)		25,755		25,755			25,755	
TOTAL NET ASSETS	1,259,191	57,967	(127,133)	(13,515)	1,176,510	(1,297)	1,177,807	1,001,715	169	120,934	54,989

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

	<u>As of</u> <u>5/31/2019</u> <u>Actual</u>	<u>As of</u> <u>5/31/2019</u> <u>Budget</u>	<u>Over</u> <u>(Under)</u> <u>Budget</u>	<u>Annual</u> <u>Budget</u>	<u>As of</u> <u>5/31/2018</u> <u>Actual</u>
Income					
Summer Fees				247,640	
Camp Facilities & Meals	4,400	19,500	(15,100)	49,000	12,646
Fundraiser Events Income	216	1,000	(784)	5,000	
Keep the Bell Ringing Gifts	32,840	30,000	2,840	90,000	52,365
Distrib from nonowned endowments	1,026	1,000	26	34,500	1,041
Miscellaneous	646	700	(54)	3,500	
Total Income	<u>39,127</u>	<u>52,200</u>	<u>(13,073)</u>	<u>429,640</u>	<u>66,052</u>
Expenses					
Salaries & Benefits	28,558	38,420	(9,862)	117,591	50,395
Travel		250	(250)	1,000	
Facilities	49,405	52,779	(3,374)	126,665	54,783
Depreciation	35,917	35,917		86,200	35,857
Food & Kitchen	1,390	20,000	(18,610)	66,000	14,152
Office Expenses	4,620	10,367	(5,747)	22,660	8,557
Professional Services				500	
Promotion	25		25	500	
Camp Association Fees				1,000	
Total Expenses	<u>119,915</u>	<u>157,733</u>	<u>(37,818)</u>	<u>422,116</u>	<u>163,743</u>
Other Expense					
BCE Equip Loan Int Expense		6,680	(6,680)	16,032	2,507
Total Other Expense	<u>0</u>	<u>6,680</u>	<u>(6,680)</u>	<u>16,032</u>	<u>2,507</u>
NET SURPLUS/(DEFICIT)	<u>(80,787)</u>	<u>(112,213)</u>	<u>31,425</u>	<u>(8,508)</u>	<u>(100,198)</u>