

Christian Church in Ohio
Statement of Financial Position

	<u>As of</u>			<u>As of</u>
	<u>8/31/2020</u>	<u>8/31/2019</u>	<u>Increase (Decrease)</u>	<u>12/31/2019</u>
Assets				
Current Assets				
Cash held at Church Extension	54,590		54,590	
Cash held by (due to) OGMP	315,170	252,300	62,870	284,719
CCF Distributions in Transit				25,717
Accounts Receivable	2,199	3,769	(1,570)	888
Prepaid Expenses	11,665	2,509	9,156	1,500
Total Current Assets	383,624	258,579	125,046	312,824
Investments				
Investments held at Church Extension	189,657	185,290	4,367	187,389
Investments held at CCF - Beasley	320,746	322,553	(1,807)	345,847
Investments held at CCF - Common	263,111	225,705	37,406	277,269
Total Investments	773,514	733,548	39,966	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	(2,435,388)	(2,347,423)	(87,965)	(2,377,409)
Total Fixed Assets	948,721	980,649	(31,927)	1,006,701
Total Assets	2,105,860	1,972,776	133,084	2,130,030
Liabilities and Net Assets				
Liabilities				
Accounts Payable	10,388	6,057	4,331	16,291
Deferred Revenue	2,059		2,059	1,495
SBA PPP Loan Payable	54,590		54,590	
Total Liabilities	67,037	6,057	60,980	17,786
Net Assets				
Net Assets without Donor Restrictions	1,393,700	1,394,101	(402)	1,513,014
Net Assets with Donor Restrictions	645,123	572,617	72,506	599,230
Total Net Assets	2,038,823	1,966,718	72,105	2,112,244
Total Liabilities and Net Assets	2,105,860	1,972,776	133,084	2,130,030

Christian Church in Ohio - Regional Office
Statement of Financial Position

	As of		Increase (Decrease)	As of
	8/31/2020	8/31/2019		12/31/2019
Assets				
Current Assets				
Cash held by (due to) OGMP	177,620	(58,076)	235,696	170,297
CCF Distributions in Transit				16,955
Accounts Receivable	1,141	3,340	(2,199)	579
Prepaid Expenses	4,143	2,509	1,634	1,500
Total Current Assets	182,904	(52,227)	235,131	189,331
Investments				
Investments held at Church Extension	35,897	185,290	(149,393)	35,564
Investments held at CCF - Beasley	264,312	265,795	(1,482)	284,997
Investments held at CCF - Common	227,220	225,705	1,515	239,112
Total Investments	527,430	676,790	(149,361)	559,673
Fixed Assets				
Furniture & Equipment	56,335	56,335		56,335
Accumulated Depreciation	(56,335)	(55,852)	(483)	(56,335)
Total Fixed Assets	0	483	(483)	0
Total Assets	710,333	625,046	85,287	749,005
Liabilities and Net Assets				
Liabilities				
Accounts Payable	6,980	1,689	5,291	7,137
Deferred Revenue	2,059		2,059	1,495
Total Liabilities	9,039	1,689	7,350	8,632
Net Assets				
Net Assets without Donor Restrictions	140,500	62,564	77,936	179,579
Net Assets with Donor Restrictions	560,794	560,794		560,794
Total Net Assets	701,294	623,358	77,936	740,373
Total Liabilities and Net Assets	710,333	625,046	85,287	749,005

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 8/31/2020	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	68,816	165,362	(179,453)	-	12,861	(9,039)	21,900	-	5,284	49,982	35,897	(69,262)
Investment Activity		-	-	(41,974)								
From Camp for Mortgage Reduction		-	-	-								
Youth Scholarship	14,259	2,900	-	-	17,159		17,159			17,159		
CYF	10,883	2,005	-	-	12,888		12,888			12,888		
Spiritual Life Retreat	2,198	2,885	(500)	-	4,583		4,583			4,583		
Advance Ministries	11,548	2,185	-	-	13,733		13,733			13,733		
Adult Conference	9,241	-	-	-	9,241		9,241			9,241		
Interim Ministry	8,653	-	-	-	8,653		8,653			8,653		
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	(3,420)	(515)	(232)	-	(4,167)		(4,167)			(4,167)		
Grandparents	110	-	-	-	110		110			110		
Reconciliation	17,465	2,087	-	-	19,552		19,552			19,552		
Inner City/Rural	2,721	-	-	-	2,721		2,721			2,721		
Pastoral Relief	1,791	450	(80)	-	2,161		2,161			2,161		
New Church	24,992	5,481	-	-	30,473		30,473			30,473		
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	179,578	183,050	(180,265)	(41,974)	140,499	(9,039)	149,538	-	5,284	177,620	35,897	(69,262)

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 8/31/2020	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	740,372	183,050	(180,265)	(41,974)	701,294	(9,039)	710,333	-	5,284	177,620	35,897	491,532

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

	<u>As of</u>	<u>As of</u>	<u>Over</u>	<u>Annual</u>	<u>As of</u>
	<u>8/31/2020</u>	<u>8/31/2020</u>	<u>(Under)</u>	<u>Budget</u>	<u>8/31/2019</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>		<u>Actual</u>
Income					
Disciples Mission Fund	79,094	96,728	(17,634)	170,000	109,055
Christmas Offerings	11,929	17,854	(5,925)	40,000	18,617
OH Leadership Gifts	455	8,164	(7,709)	10,000	1,379
Distrib from non-owned endowments	6,236	6,427	(191)	22,500	6,363
Undesignated Gifts/Offerings	49,670	19,696	29,974	35,000	22,117
DMF via CCF	8,248	8,294	(46)	14,535	8,250
Interest Income	333	505	(172)	1,000	337
Commission on Min Events Income				2,500	1,239
Misc Receipts				800	556
Total Income	<u>155,965</u>	<u>157,668</u>	<u>(1,703)</u>	<u>296,335</u>	<u>167,913</u>
Expenses					
Partner Regions' Fees	57,670	57,112	558	82,673	38,447
Salaries & Benefits	74,106	80,231	(6,125)	121,743	46,340
Travel - Partner Regions	1,329	1,543	(214)	5,000	1,189
Travel	421	1,350	(929)	1,500	
Facilities/Liability Insurance	6,098	6,876	(778)	9,324	6,746
Office Expenses	19,291	23,154	(3,863)	41,572	20,114
Board & Committee Expenses				2,150	400
Professional Services	20,538	20,525	13	30,525	20,188
Commision on Ministry Event Expense				1,421	1,296
Total Expenses	<u>179,453</u>	<u>190,791</u>	<u>(11,338)</u>	<u>295,908</u>	<u>134,719</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>(23,488)</u>	<u>(33,123)</u>	<u>9,635</u>	<u>427</u>	<u>32,963</u>

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

	As of		Increase (Decrease)	As of
	8/31/2020	8/31/2019		12/31/2019
Assets				
Current Assets				
Cash held by (due to) OGMP	137,550	310,376	(172,826)	114,422
Cash Held at Church Extension	54,590		54,590	
CCF Distributions in Transit				8,762
Accounts Receivable	1,059	430	629	309
Prepaid Expenses	7,522		7,522	
Total Current Assets	200,721	310,806	(110,085)	123,493
Investments				
Investments held at Church Extension	153,760		153,760	151,825
Investments held at CCF - Beasley	56,433	56,758	(324)	60,850
Investments held at CCF - Common	35,891		35,891	38,156
Total Investments	246,085	56,758	189,327	250,831
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	(2,379,053)	(2,291,571)	(87,482)	(2,321,074)
Total Fixed Assets	948,721	980,166	(31,444)	1,006,701
Total Assets	1,395,527	1,347,729	47,798	1,381,025
Liabilities and Net Assets				
Liabilities				
Accounts Payable	3,408	4,369	(961)	9,154
SBA PPP Loan Payable	54,590		54,590	
Total Liabilities	57,998	4,369	53,629	9,154
Net Assets				
Operating Fund	202,758	222,197	(19,440)	183,702
Net Fixed Assets	948,721	980,166	(31,444)	1,006,701
Capital Reserves	3,869	29,766	(25,897)	38,417
The Free Store	3,918	800	3,118	2,281
Amy Saviers Fund	56,433	56,758	(324)	60,850
Deep Pool	721	4,721	(4,000)	4,721
Accessibility Improvements	10,000	10,000		10,000
Camp Endowment	84,329	11,823	72,506	38,436
Canteen	26,778	27,130	(351)	26,764
Total Net Assets	1,337,529	1,343,361	(5,832)	1,371,871
Total Liabilities and Net Assets	1,395,527	1,347,729	47,798	1,381,025

Christian Church in Ohio - Camp Christian

Detailed Net Asset Activity

Assets less Liabilities representing Fund Balances

	Beginning of year	Income	Expenses	Transfer	As of 8/31/2020	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF Investment
Net Assets without Donor Restrictions												
Operating Fund	183,702	121,846	(102,790)	-	202,758	(57,998)	260,756		8,581	98,415	153,760	
Net Fixed Assets	1,006,701	-	(57,979)	-	948,722		948,722	948,722		-		
Capital Reserves	38,417	9,718	(44,266)	-	3,869		3,869			3,869		
The Free Store	2,281	5,520	(3,882)	-	3,919		3,919			3,919		
Amy Saviers Fund	60,850	1,113	-	(5,530)	56,432		56,432			69		56,363
Deep Pool	4,721	-	(4,000)	-	721		721			721		
Accessibility Improvements	10,000	-	-	-	10,000		10,000			10,000		
Camp Endowment	38,436	48,473	-	(2,580)	84,329		84,329			48,368		35,961
Canteen	26,764	15	-	-	26,779		26,779			26,779		
Total Net Assets without Donor	1,371,872	186,685	(212,917)	(8,110)	1,337,529	(57,998)	1,395,527	948,722	8,581	192,140	153,760	92,324

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

	<u>As of</u>		<u>Over</u>		<u>As of</u>
	<u>8/31/2020</u>	<u>8/31/2020</u>	<u>(Under)</u>	<u>Annual</u>	<u>8/31/2019</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Income					
Summer Fees		231,155	(231,155)	244,280	226,710
Camp Facilities & Meals	9,124	19,503	(10,379)	30,000	21,688
Fundraiser Events Income	13,001	10,000	3,001	10,000	216
Keep the Bell Ringing Gifts	83,452	58,242	25,210	109,693	53,204
Distrib from nonowned endowments	16,269	14,243	2,026	23,380	14,463
Miscellaneous				2,500	709
Total Income	<u>121,846</u>	<u>333,143</u>	<u>(211,297)</u>	<u>419,853</u>	<u>316,990</u>
Expenses					
Salaries & Benefits	40,618	98,531	(57,913)	120,995	78,299
Travel	790	1,000	(210)	1,000	
Facilities	49,955	110,742	(60,787)	155,462	90,606
Depreciation	57,979		57,979		57,467
Food & Kitchen	2,144	2,493	(349)	43,250	31,064
Office Expenses	7,280	7,437	(157)	11,276	7,337
Professional Services	326	1,000	(674)	1,651	486
Promotion				500	25
Camp Association Fees				10,000	760
Total Expenses	<u>159,093</u>	<u>221,203</u>	<u>(62,110)</u>	<u>344,134</u>	<u>266,045</u>
NET SURPLUS/(DEFICIT)	<u>(37,247)</u>	<u>111,940</u>	<u>(149,187)</u>	<u>75,719</u>	<u>50,945</u>