

Christian Church in Ohio
Statement of Financial Position

	<u>As of</u>			<u>As of</u>
	<u>10/31/2020</u>	<u>10/31/2019</u>	<u>Increase (Decrease)</u>	<u>12/31/2019</u>
Assets				
Current Assets				
Cash held by (due to) OGMP	338,515	274,947	63,568	284,719
Cash held at Church Extension	54,590		54,590	
CCF Distributions in Transit				25,717
Accounts Receivable	2,599	6,423	(3,823)	888
Prepaid Expenses	6,583	2,509	4,074	1,500
Total Current Assets	402,287	283,878	118,409	312,824
Investments				
Investments held at Church Extension	189,657	185,290	4,367	187,389
Investments held at CCF - Beasley	335,251	323,179	12,072	345,847
Investments held at CCF - Common	268,422	226,250	42,172	277,269
Total Investments	793,330	734,719	58,611	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	298,601	37,359	335,960
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,449,883)	(2,361,790)	(88,093)	(2,377,409)
Total Fixed Assets	934,227	984,961	(50,734)	1,006,701
Total Assets	2,129,844	2,003,558	126,285	2,130,030
Liabilities and Net Assets				
Liabilities				
Accounts Payable	10,919	7,356	3,563	16,291
Deferred Revenue	2,059		2,059	1,495
SBA PPP Loan Payable	54,590		54,590	
Total Liabilities	67,568	7,356	60,212	17,786
Net Assets				
Net Assets without Donor Restrictions	1,415,163	1,402,312	12,852	1,513,014
Net Assets with Donor Restrictions	647,112	593,890	53,222	599,230
Total Net Assets	2,062,276	1,996,202	66,074	2,112,244
Total Liabilities and Net Assets	2,129,844	2,003,558	126,285	2,130,030

Christian Church in Ohio - Regional Office
Statement of Financial Position

	As of		Increase (Decrease)	As of
	10/31/2020	10/31/2019		12/31/2019
Assets				
Current Assets				
Cash held by (due to) OGMP	177,526	(58,241)	235,767	170,297
CCF Distributions in Transit				16,955
Accounts Receivable	1,338	4,536	(3,198)	579
Prepaid Expenses	2,821	2,509	312	1,500
Total Current Assets	181,685	(51,196)	232,881	189,331
Investments				
Investments held at Church Extension	35,897	185,290	(149,393)	35,564
Investments held at CCF - Beasley	276,851	266,318	10,534	284,997
Investments held at CCF - Common	230,565	226,250	4,315	239,112
Total Investments	543,313	677,858	(134,544)	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	724,998	627,145	97,853	749,005
Liabilities and Net Assets				
Liabilities				
Accounts Payable	5,275	2,090	3,185	7,137
Deferred Revenue	2,059		2,059	1,495
Total Liabilities	7,334	2,090	5,244	8,632
Net Assets				
Net Assets without Donor Restrictions	156,870	64,261	92,610	179,579
Net Assets with Donor Restrictions	560,794	560,794		560,794
Total Net Assets	717,664	625,055	92,610	740,373
Total Liabilities and Net Assets	724,998	627,145	97,853	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 10/31/2020	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	68,816	198,381	(222,674)	-	28,008	(7,334)	35,342	-	4,159	48,665	35,897	(53,378)
Investment Activity		12,205	-	(28,899)								
Youth Scholarship	14,259	3,224	-	-	17,483		17,483			17,483		
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	3,655	-	-	21,120		21,120			21,120		
Inner City/Rural	2,721	28	-	-	2,749		2,749			2,749		
Pastoral Relief	1,791	493	(80)	-	2,204		2,204			2,204		
New Church	24,992	5,936	(1,195)	-	29,733		29,733			29,733		
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	230,692	(224,681)	(28,899)	156,869	(7,334)	164,203	-	4,159	177,526	35,897	(53,378)

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 10/31/2020	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	230,692	(224,681)	(28,899)	717,664	(7,334)	724,998	-	4,159	177,526	35,897	507,416

**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>10/31/2020</u>	<u>10/31/2020</u>	<u>(Under)</u>	<u>Budget</u>	<u>10/31/2019</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>		<u>Actual</u>
Income					
Disciples Mission Fund	105,091	122,564	(17,473)	170,000	138,184
Christmas Offerings	12,201	18,947	(6,746)	40,000	19,757
OH Leadership Gifts	560	9,407	(8,847)	10,000	1,589
Distrib from non-owned endowments	7,594	7,861	(267)	22,500	7,783
Undesignated Gifts/Offerings	63,095	35,000	28,095	35,000	25,590
DMF via CCF	9,505	9,533	(28)	14,535	9,483
Interest Income	333	505	(172)	1,000	337
Commission on Min Events Income				2,500	1,896
Misc Receipts				800	556
Total Income	<u>198,381</u>	<u>203,817</u>	<u>(5,436)</u>	<u>296,335</u>	<u>205,175</u>
Expenses					
Partner Regions' Fees	72,088	71,890	198	82,673	48,058
Salaries & Benefits	91,911	104,995	(13,084)	121,743	55,549
Travel - Partner Regions	1,472	2,311	(839)	5,000	1,780
Travel	421	1,500	(1,079)	1,500	
Facilities/Liability Insurance	7,601	8,715	(1,114)	9,324	8,546
Office Expenses	23,644	31,318	(7,674)	41,572	26,065
Board & Committee Expenses				2,150	400
Professional Services	25,538	25,525	13	30,525	25,188
Commision on Ministry Event Expense				1,421	1,296
Total Expenses	<u>222,674</u>	<u>246,254</u>	<u>(23,580)</u>	<u>295,908</u>	<u>166,883</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>(24,293)</u>	<u>(42,437)</u>	<u>18,144</u>	<u>427</u>	<u>38,061</u>

Christian Church in Ohio - Camp Christian
Statement of Financial Position

	As of		Increase (Decrease)	As of
	10/31/2020	10/31/2019		12/31/2019
Assets				
Current Assets				
Cash held by (due to) OGMP	160,989	333,188	(172,199)	114,422
Cash Held at Church Extension	54,590		54,590	
CCF Distributions in Transit				8,762
Accounts Receivable	1,262	1,887	(625)	309
Prepaid Expenses	3,761		3,761	
Total Current Assets	220,602	335,074	(114,473)	123,493
Investments				
Investments held at Church Extension	153,760		153,760	151,825
Investments held at CCF - Beasley	58,400	56,862	1,538	60,850
Investments held at CCF - Common	37,857		37,857	38,156
Total Investments	250,017	56,862	193,155	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	242,266	37,359	279,625
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,393,548)	(2,305,938)	(87,610)	(2,321,074)
Total Fixed Assets	934,227	984,478	(50,251)	1,006,701
Total Assets	1,404,845	1,376,413	28,432	1,381,025
Liabilities and Net Assets				
Liabilities				
Accounts Payable	5,644	5,266	378	9,154
SBA PPP Loan Payable	54,590		54,590	
Total Liabilities	60,234	5,266	54,968	9,154
Net Assets				
Operating Fund	223,725	216,619	7,106	183,702
Net Fixed Assets	934,227	984,478	(50,251)	1,006,701
Capital Reserves	4,776	36,118	(31,342)	38,417
The Free Store	3,113	2,082	1,031	2,281
Amy Saviers Fund	58,400	56,862	1,538	60,850
Deep Pool	721	4,721	(4,000)	4,721
Accessibility Improvements	10,000	10,000		10,000
Camp Endowment	86,318	33,096	53,222	38,436
Canteen	23,331	27,172	(3,840)	26,764
Total Net Assets	1,344,611	1,371,147	(26,536)	1,371,871
Total Liabilities and Net Assets	1,404,845	1,376,413	28,432	1,381,025

Christian Church in Ohio - Camp Christian

Detailed Net Asset Activity

Assets less Liabilities representing Fund Balances

	Beginning of year	Income	Expenses	Unrealized Gain/loss	As of 10/31/2020	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF Investment
Net Assets without Donor Restrictions												
Operating Fund	183,702	163,132	(123,109)	-	223,725	(60,234)	283,959		5,023	125,176	153,760	
Net Fixed Assets	1,006,701	-	(72,474)	-	934,227		934,227	934,227		-		
Capital Reserves	38,417	11,323	(44,964)	-	4,776		4,776			4,776		
The Free Store	2,281	5,821	(4,989)	-	3,113		3,113			3,113		
Amy Saviers Fund	60,850	1,461	-	(3,912)	58,398		58,398			69		58,329
Deep Pool	4,721	-	(4,000)	-	721		721			721		
Accessibility Improvements	10,000	-	-	-	10,000		10,000			10,000		
Camp Endowment	38,436	49,611	(767)	(962)	86,318		86,318			48,388		37,930
Canteen	26,764	15	(3,447)	-	23,332		23,332			23,332		
Total Net Assets without Donor	1,371,872	231,363	(253,750)	(4,874)	1,344,610	(60,234)	1,404,845	934,227	5,023	215,578	153,760	96,258

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

	<u>As of</u>		<u>Over</u>		<u>As of</u>
	<u>10/31/2020</u>	<u>10/31/2020</u>	<u>(Under)</u>	<u>Annual</u>	<u>10/31/2019</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Income					
Summer Fees		244,280	(244,280)	244,280	239,835
Camp Facilities & Meals	9,124	28,366	(19,242)	30,000	31,339
Fundraiser Events Income	13,001	10,000	3,001	10,000	216
Keep the Bell Ringing Gifts	111,388	79,476	31,912	109,693	61,490
Distrib from nonowned endowments	29,620	18,903	10,717	23,380	28,062
Miscellaneous				2,500	1,619
Total Income	<u>163,132</u>	<u>381,025</u>	<u>(217,893)</u>	<u>419,853</u>	<u>362,561</u>
Expenses					
Salaries & Benefits	50,143	109,918	(59,775)	120,995	90,589
Travel	790	1,000	(210)	1,000	
Facilities	59,234	139,717	(80,483)	155,462	106,342
Depreciation	72,474		72,474		71,833
Food & Kitchen	2,144	4,234	(2,090)	43,250	33,301
Office Expenses	8,795	9,422	(627)	11,276	9,546
Professional Services	326	1,651	(1,325)	1,651	486
Promotion				500	25
Camp Association Fees		10,000	(10,000)	10,000	760
Total Expenses	<u>193,907</u>	<u>275,942</u>	<u>(82,035)</u>	<u>344,134</u>	<u>312,882</u>
NET SURPLUS/(DEFICIT)	<u>(30,775)</u>	<u>105,083</u>	<u>(135,858)</u>	<u>75,719</u>	<u>49,679</u>