

Christian Church in Ohio
Statement of Financial Position

	<u>As of</u>		Increase (Decrease)	<u>As of</u>
	<u>3/31/2021</u>	<u>3/31/2020</u>		<u>12/31/2020</u>
Assets				
Current Assets				
Cash held by (due to) OGMP	175,826	210,067	(34,242)	443,176
CCF Distributions in Transit	4,996	3,876	1,120	24,938
Accounts Receivable	883	1,501	(618)	411
Prepaid Expenses	21,017	16,748	4,269	1,500
Total Current Assets	<u>202,722</u>	<u>232,192</u>	<u>(29,470)</u>	<u>470,026</u>
Investments				
Investments held at Church Extension	421,998	187,389	234,609	192,408
Investments held at CCF - Beasley	454,458	275,198	179,261	439,033
Investments held at CCF - Common	314,747	230,663	84,084	306,689
Total Investments	<u>1,191,202</u>	<u>693,249</u>	<u>497,954</u>	<u>938,130</u>
Fixed Assets				
Land	259,855	259,855		259,855
Buildings	2,754,291	2,754,291		2,754,291
Furniture & Equipment	382,369	379,226	3,143	382,369
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,493,577)	(2,399,151)	(94,425)	(2,470,343)
Total Fixed Assets	<u>936,942</u>	<u>1,028,225</u>	<u>(91,283)</u>	<u>960,176</u>
Total Assets	<u>2,330,867</u>	<u>1,953,666</u>	<u>377,201</u>	<u>2,368,331</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	884	9,376	(8,492)	4,251
Deferred Revenue		5,422	(5,422)	
Total Liabilities	<u>884</u>	<u>14,798</u>	<u>(13,914)</u>	<u>4,251</u>
Net Assets				
Net Assets without Donor Restrictions	1,676,554	1,345,416	331,138	1,712,072
Net Assets with Donor Restrictions	653,429	593,452	59,977	652,009
Total Net Assets	<u>2,329,983</u>	<u>1,938,868</u>	<u>391,115</u>	<u>2,364,081</u>
Total Liabilities and Net Assets	<u>2,330,867</u>	<u>1,953,666</u>	<u>377,201</u>	<u>2,368,331</u>

Christian Church in Ohio - Regional Office
Statement of Financial Position

	<u>As of</u>			<u>As of</u>
	<u>3/31/2021</u>	<u>3/31/2020</u>	<u>Increase (Decrease)</u>	<u>12/31/2020</u>
Assets				
Current Assets				
Cash held by (due to) OGMP	95,402	162,471	(67,068)	232,914
CCF Distributions in Transit	3,984	2,834	1,149	16,431
Accounts Receivable	414	956	(542)	175
Prepaid Expenses	6,574	5,464	1,110	1,500
Total Current Assets	106,375	171,725	(65,351)	251,020
Investments				
Investments held at Church Extension	176,234	35,564	140,670	36,234
Investments held at CCF - Beasley	384,220	226,778	157,442	371,180
Investments held at CCF - Common	273,147	199,193	73,954	264,940
Total Investments	833,600	461,534	372,066	672,353
Fixed Assets				
Furniture & Equipment	56,335	56,335		56,335
Accumulated Depreciation	(56,335)	(56,335)		(56,335)
Total Fixed Assets	0	0	0	0
Total Assets	939,975	633,260	306,715	923,373
Liabilities and Net Assets				
Liabilities				
Accounts Payable	635	4,929	(4,294)	1,610
Deferred Revenue		5,422	(5,422)	
Total Liabilities	635	10,351	(9,716)	1,610
Net Assets				
Net Assets without Donor Restrictions	378,546	62,115	316,432	360,969
Net Assets with Donor Restrictions	560,794	560,794		560,794
Total Net Assets	939,340	622,909	316,432	921,763
Total Liabilities and Net Assets	939,975	633,260	306,715	923,373

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 3/31/2021	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	172,362	54,334	(55,449)	15,020	186,267	(635)	186,902	-	10,972	(96,877)	176,234	96,573
Youth Scholarship	23,665	535	-	-	24,200		24,200			24,200		
CYF	13,104	364	-	-	13,468		13,468			13,468		
Spiritual Life Retreat	1,571	610	(100)	-	2,081		2,081			2,081		
Advance Ministries	13,733	691	(105)	-	14,319		14,319			14,319		
Adult Conference	9,241	-	-	-	9,241		9,241			9,241		
Interim Ministry	8,653	-	-	-	8,653		8,653			8,653		
Regional Assembly	3,963	-	-	-	3,963		3,963			3,963		
Camps:												
Ribbit	1,291	-	-	-	1,291		1,291			1,291		
Otter	(2,813)	-	-	-	(2,813)		(2,813)			(2,813)		
Chi Rho	(4,167)	-	-	-	(4,167)		(4,167)			(4,167)		
Grandparents	110	-	-	-	110		110			110		
Reconciliation	25,236	(111)	-	-	25,125		25,125			25,125		
Inner City/Rural	2,759	-	-	-	2,759		2,759			2,759		
Pastoral Relief	2,619	300	-	-	2,919		2,919			2,919		
New Church	30,801	1,489	-	-	32,290		32,290			32,290		
Women's	6,354	-	-	-	6,354		6,354			6,354		
Men's	2,486	-	-	-	2,486		2,486			2,486		
OH Evelyn Jackson Fund	50,000	-	-	-	50,000		50,000			50,000		
Total Net Assets without Donor Restrictions	360,968	58,212	(55,654)	15,020	378,546	(635)	379,181	-	10,972	95,402	176,234	96,573

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 3/31/2021	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 Restrictions	560,794	-	-	-	560,794	-	560,794	-	-	-	-	560,794
TOTAL NET ASSETS	921,762	58,212	(55,654)	15,020	939,341	(635)	939,975	-	10,972	95,402	176,234	657,367

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

	<u>As of</u>		<u>Over</u>		<u>As of</u>
	<u>3/31/2021</u>	<u>3/31/2021</u>	<u>(Under)</u>	<u>Annual</u>	<u>3/31/2020</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Income					
Disciples Mission Fund	24,950	25,044	(94)	132,500	24,508
Christmas Offerings	7,129	7,230	(101)	27,140	9,384
OH Leadership Gifts				680	215
Distrib from non-owned endowments	1,562	1,645	(83)	22,086	1,444
Undesignated Gifts/Offerings	13,414	13,384	30	44,090	3,087
DMF via CCF	1,051	1,144	(93)	14,482	1,122
Interest Income				663	
Honorariums-Regional Minister				2,400	
Total Income	<u>48,107</u>	<u>48,447</u>	<u>(340)</u>	<u>244,041</u>	<u>39,759</u>
Expenses					
Partner Regions' Fees	21,626	21,550	76	29,701	21,626
Salaries & Benefits	13,123	12,971	152	117,450	25,598
Travel - Partner Regions					1,329
Travel				13,850	421
Facilities/Liability Insurance	4,437	4,428	9	9,604	4,045
Office Expenses	8,763	8,833	(70)	32,277	9,647
Board & Committee Expenses				550	
Professional Services	7,500	7,500		30,788	7,846
Commision on Ministry Event Expense				395	
Total Expenses	<u>55,449</u>	<u>55,282</u>	<u>167</u>	<u>234,615</u>	<u>70,513</u>
 NET SURPLUS/(DEFICIT)	 <u>(7,343)</u>	 <u>(6,835)</u>	 <u>(508)</u>	 <u>9,426</u>	 <u>(30,754)</u>

Christian Church in Ohio - Camp Christian
Statement of Financial Position

	<u>As of</u>			<u>As of</u>
	<u>3/31/2021</u>	<u>3/31/2020</u>	<u>Increase (Decrease)</u>	<u>12/31/2020</u>
Assets				
Current Assets				
Cash held by (due to) OGMP	80,423	47,597	32,827	210,262
CCF Distributions in Transit	1,013	1,042	(29)	8,507
Accounts Receivable	469	545	(75)	237
Prepaid Expenses	14,443	11,283	3,159	
Total Current Assets	96,348	60,467	35,881	219,006
Investments				
Investments held at Church Extension	245,764	151,825	93,939	156,174
Investments held at CCF - Beasley	70,238	48,419	21,818	67,854
Investments held at CCF - Common	41,600	31,470	10,130	41,749
Total Investments	357,602	231,714	125,888	265,777
Fixed Assets				
Land	259,855	259,855		259,855
Buildings	2,754,291	2,754,291		2,754,291
Furniture & Equipment	326,034	322,891	3,143	326,034
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,437,241)	(2,342,816)	(94,425)	(2,414,008)
Total Fixed Assets	936,942	1,028,225	(91,283)	960,176
Total Assets	1,390,892	1,320,406	70,486	1,444,958
Liabilities and Net Assets				
Liabilities				
Accounts Payable	249	4,447	(4,197)	2,641
Total Liabilities	249	4,447	(4,197)	2,641
Net Assets				
Operating Fund	254,426	159,139	95,287	285,289
Net Fixed Assets	936,942	1,028,225	(91,283)	960,176
Capital Reserves	4,643	3,308	1,335	4,533
The Free Store	2,541	2,712	(171)	2,292
Amy Saviers Fund	70,238	48,419	21,818	67,854
Deep Pool	721	4,721	(4,000)	721
Accessibility Improvements	5,177	10,000	(4,823)	6,908
Camp Endowment	92,635	32,658	59,977	91,215
Canteen	23,321	26,778	(3,458)	23,331
Total Net Assets	1,390,643	1,315,959	74,683	1,442,317
Total Liabilities and Net Assets	1,390,892	1,320,406	70,486	1,444,958

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 3/31/2021	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF Investment
Net Assets without Donor Restrictions												
Operating Fund	285,289	20,109	(50,972)	-	254,426	(249)	254,675		15,925	(7,014)	245,764	
Net Fixed Assets	960,176	-	(23,234)	-	936,942		936,942	936,942		-		
Capital Reserves	4,533	120	(10)	-	4,643		4,643			4,643		
The Free Store	2,292	1,000	(751)	-	2,541		2,541			2,541		
Amy Saviers Fund	67,853	682	-	1,702	70,238		70,238			-		70,238
Deep Pool	721	-	-	-	721		721			721		
Accessibility Improvements	6,908	-	(1,731)	-	5,177		5,177		-	5,177		
Camp Endowment	91,215	547	-	873	92,635		92,635			51,035		41,600
Canteen	23,331	-	(11)	-	23,320		23,320			23,320		
Total Net Assets without Donor Restrictions	1,442,318	22,458	(76,709)	2,575	1,390,643	(249)	1,390,892	936,942	15,925	80,422	245,764	111,838

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

	<u>As of</u>		<u>Over</u>		<u>As of</u>
	<u>3/31/2021</u>	<u>3/31/2021</u>	<u>(Under)</u>	<u>Annual</u>	<u>3/31/2020</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Income					
Summer Fees				211,055	
Camp Facilities & Meals				29,219	9,124
Fundraiser Events Income				216	8,801
Keep the Bell Ringing Gifts	19,096	19,070	26	78,234	12,717
Distrib from nonowned endowments	1,013	1,026	(13)	38,708	1,042
Miscellaneous				1,619	
Total Income	<u>20,109</u>	<u>20,096</u>	<u>13</u>	<u>359,051</u>	<u>31,684</u>
Expenses					
Salaries & Benefits	22,349	22,122	227	143,246	17,231
Travel	190		190		790
Facilities	25,648	23,740	1,908	123,669	32,891
Depreciation	23,234		23,234		21,742
Food & Kitchen	45	85	(40)	51,188	1,891
Office Expenses	2,740	2,716	24	12,994	3,445
Professional Services				972	
Promotion				25	
Camp Association Fees				760	
Total Expenses	<u>74,205</u>	<u>48,663</u>	<u>25,542</u>	<u>332,854</u>	<u>77,990</u>
NET SURPLUS/(DEFICIT)	<u>(54,096)</u>	<u>(28,567)</u>	<u>(25,529)</u>	<u>26,197</u>	<u>(46,305)</u>