

Christian Church in Ohio
Statement of Financial Position

	As of		Increase (Decrease)	As of
	6/30/2021	6/30/2020		12/31/2020
Assets				
Current Assets				
Cash held by (due to) OGMP	242,724	293,762	(51,038)	443,176
CCF Distributions in Transit	16,943	18,084	(1,141)	24,938
Accounts Receivable	345	1,970	(1,625)	411
Prepaid Expenses	14,511	11,665	2,846	1,500
Total Current Assets	274,523	325,481	(50,958)	470,026
Investments				
Investments held at Church Extension	425,949	189,657	236,292	192,408
Investments held at CCF - Beasley	482,492	320,746	161,746	439,033
Investments held at CCF - Common	333,235	263,111	70,123	306,689
Total Investments	1,241,675	773,514	468,161	938,130
Fixed Assets				
Land	259,855	259,855		259,855
Buildings	2,754,291	2,754,291		2,754,291
Furniture & Equipment	342,210	379,226	(37,016)	382,369
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,496,285)	(2,420,894)	(75,391)	(2,470,343)
Total Fixed Assets	894,075	1,006,482	(112,407)	960,176
Total Assets	2,410,273	2,105,477	304,796	2,368,331
Liabilities and Net Assets				
Liabilities				
Accounts Payable	13,803	7,443	6,360	4,251
Deferred Revenue		2,864	(2,864)	
SBA PPP Loan Payable		54,590	(54,590)	
Total Liabilities	13,803	64,897	(51,094)	4,251
Net Assets				
Net Assets without Donor Restrictions	1,739,864	1,401,747	338,117	1,712,072
Net Assets with Donor Restrictions	656,606	638,833	17,773	652,009
Total Net Assets	2,396,470	2,040,580	355,890	2,364,081
Total Liabilities and Net Assets	2,410,273	2,105,477	304,796	2,368,331

Christian Church in Ohio - Regional Office
Statement of Financial Position

	<u>As of</u>		Increase (Decrease)	<u>As of</u>
	<u>6/30/2021</u>	<u>6/30/2020</u>		<u>12/31/2020</u>
Assets				
Current Assets				
Cash held by (due to) OGMP	186,603	157,769	28,834	232,914
CCF Distributions in Transit	5,490	4,792	698	16,431
Accounts Receivable	167	1,114	(948)	175
Prepaid Expenses	4,883	4,143	740	1,500
Total Current Assets	197,142	167,818	29,325	251,020
Investments				
Investments held at Church Extension	177,431	35,897	141,534	36,234
Investments held at CCF - Beasley	407,921	264,312	143,609	371,180
Investments held at CCF - Common	289,192	227,220	61,972	264,940
Total Investments	874,545	527,430	347,116	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	1,071,688	695,247	376,441	923,373
Liabilities and Net Assets				
Liabilities				
Accounts Payable	3,901	5,722	(1,821)	1,610
Deferred Revenue		2,864	(2,864)	
Total Liabilities	3,901	8,586	(4,685)	1,610
Net Assets				
Net Assets without Donor Restrictions	506,993	125,867	381,126	360,969
Net Assets with Donor Restrictions	560,794	560,794		560,794
Total Net Assets	1,067,787	686,661	381,126	921,763
Total Liabilities and Net Assets	1,071,688	695,247	376,441	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 6/30/2021	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	172,362	118,873	(112,842)	48,181	226,575	(3,901)	230,476	-	10,540	-	83,617	136,319
Youth Scholarship	23,665	1,825	-	-	25,490		25,490			25,490		
CYF	13,104	32,889	300	-	46,293		46,293			46,293		
Spiritual Life Retreat	1,571	303	(100)	-	1,774		1,774			1,774		
Advance Ministries	13,733	6,303	(105)	-	19,931		19,931			19,931		
Adult Conference	9,241	3,492	-	-	12,733		12,733			12,733		
Interim Ministry	8,653	-	-	-	8,653		8,653			8,653		
Regional Assembly	3,963	-	-	-	3,963		3,963			3,963		
Camps:												
Ribbit	1,291	255	-	-	1,546		1,546			1,546		
Otter	(2,813)	11,426	-	-	8,613		8,613			8,613		
Chi Rho	(4,167)	30,183	-	-	26,016		26,016			26,016		
Grandparents	110	430	-	-	540		540			540		
Reconciliation	25,236	556	-	-	25,792		25,792			8,100	17,692	
Inner City/Rural	2,759	-	-	-	2,759		2,759			2,759		
Pastoral Relief	2,619	430	-	-	3,049		3,049			3,049		
New Church	30,801	3,744	(119)	-	34,426		34,426			8,303	26,123	
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	210,709	(112,866)	48,181	506,993	(3,901)	510,894	-	10,540	186,603	177,432	136,319

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 6/30/2021	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	210,709	(112,866)	48,181	1,067,788	(3,901)	1,071,688	-	10,540	186,603	177,432	697,113

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

	<u>As of</u>		<u>Over</u>		<u>As of</u>
	<u>6/30/2021</u>	<u>6/30/2021</u>	<u>(Under)</u>	<u>Annual</u>	<u>6/30/2020</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Income					
Disciples Mission Fund	57,589	57,538	51	132,500	56,469
Christmas Offerings	8,339	8,393	(54)	27,140	11,507
OH Leadership Gifts				680	355
Distrib from non-owned endowments	7,052	7,009	43	22,086	6,236
Undesignated Gifts/Offerings	22,216	22,285	(69)	44,090	18,178
DMF via CCF	8,716	8,689	27	14,482	8,198
Interest Income	1,198	663	535	663	333
Joint Investment Trust Income	12,813		12,813		9,397
Honorariums-Regional Minister	725	800	(75)	2,400	
Honorariums-Regional Assoc. Pastor	225		225		
Total Income	<u>118,873</u>	<u>105,377</u>	<u>13,496</u>	<u>244,041</u>	<u>110,673</u>
Expenses					
Partner Regions' Fees	23,789	23,801	(12)	29,701	43,253
Salaries & Benefits	49,091	48,722	369	117,450	55,104
Travel - Partner Regions					1,329
Travel	609	629	(20)	13,850	421
Facilities/Liability Insurance	6,623	6,679	(56)	9,604	5,706
Office Expenses	17,531	17,724	(193)	32,277	14,682
Board & Committee Expenses		46	(46)	550	
Professional Services	15,199	15,266	(67)	30,788	15,346
Commision on Ministry Event Expense				395	
Total Expenses	<u>112,842</u>	<u>112,867</u>	<u>(25)</u>	<u>234,615</u>	<u>135,841</u>
 NET SURPLUS/(DEFICIT)	 <u>6,031</u>	 <u>(7,490)</u>	 <u>13,521</u>	 <u>9,426</u>	 <u>(25,168)</u>

Christian Church in Ohio - Camp Christian
Statement of Financial Position

	As of		Increase (Decrease)	As of
	6/30/2021	6/30/2020		12/31/2020
Assets				
Current Assets				
Cash held by (due to) OGMP	56,121	135,993	(79,872)	210,262
CCF Distributions in Transit	11,453	13,292	(1,839)	8,507
Accounts Receivable	178	856	(678)	237
Prepaid Expenses	9,628	7,522	2,106	
Total Current Assets	77,380	157,663	(80,283)	219,006
Investments				
Investments held at Church Extension	248,517	153,760	94,757	156,174
Investments held at CCF - Beasley	74,571	56,433	18,137	67,854
Investments held at CCF - Common	44,042	35,891	8,151	41,749
Total Investments	367,130	246,085	121,045	265,777
Fixed Assets				
Land	259,855	259,855		259,855
Buildings	2,754,291	2,754,291		2,754,291
Furniture & Equipment	285,875	322,891	(37,016)	326,034
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,439,950)	(2,364,558)	(75,391)	(2,414,008)
Total Fixed Assets	894,075	1,006,482	(112,407)	960,176
Total Assets	1,338,586	1,410,230	(71,645)	1,444,958
Liabilities and Net Assets				
Liabilities				
Accounts Payable	9,902	1,721	8,181	2,641
SBA PPP Loan Payable		54,590	(54,590)	
Total Liabilities	9,902	56,311	(46,409)	2,641
Net Assets				
Operating Fund	228,805	169,522	59,283	285,289
Net Fixed Assets	894,075	1,006,482	(112,407)	960,176
Capital Reserves	6,564	(1,692)	8,257	4,533
The Free Store	2,541	3,636	(1,095)	2,292
Amy Saviers Fund	74,571	56,433	18,137	67,854
Deep Pool	721	4,721	(4,000)	721
Accessibility Improvements	4,965	10,000	(5,035)	6,908
Camp Endowment	95,812	78,039	17,773	91,215
Canteen	20,629	26,778	(6,149)	23,331
Total Net Assets	1,328,683	1,353,919	(25,236)	1,442,317
Total Liabilities and Net Assets	1,338,586	1,410,230	(71,645)	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 6/30/2021	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF Investment
Net Assets without Donor Restrictions												
Operating Fund	285,289	48,808	(105,292)	-	228,805	(9,902)	238,707		21,259	372	217,076	
Net Fixed Assets	960,176	-	(66,100)	-	894,076		894,076	894,076		-		
Capital Reserves	4,533	2,042	(10)	-	6,565		6,565			6,565		
The Free Store	2,292	1,000	(751)	-	2,541		2,541			2,541		
Amy Saviers Fund	67,853	1,404	-	5,312	74,570		74,570			-		74,570
Deep Pool	721	-	-	-	721		721			721		
Accessibility Improvements	6,908	-	(1,943)	-	4,965		4,965		-	4,965		
Camp Endowment	91,215	1,685	-	2,913	95,813		95,813			20,330	31,441	44,042
Canteen	23,331	-	(2,702)	-	20,629		20,629			20,629		
Total Net Assets without Donor Restrictions	1,442,318	54,939	(176,798)	8,225	1,328,684	(9,902)	1,338,586	894,076	21,259	56,122	248,517	118,612

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

	<u>As of</u> <u>6/30/2021</u> <u>Actual</u>	<u>As of</u> <u>6/30/2021</u> <u>Budget</u>	<u>Over</u> <u>(Under)</u> <u>Budget</u>	<u>Annual</u> <u>Budget</u>	<u>As of</u> <u>6/30/2020</u> <u>Actual</u>
Income					
Summer Fees				211,055	
Camp Facilities & Meals	200	250	(50)	29,219	9,124
Fundraiser Events Income				216	13,301
Keep the Bell Ringing Gifts	33,536	33,442	94	78,234	32,999
Distrib from nonowned endowments	15,218	15,226	(8)	38,708	16,269
Miscellaneous	(147)		(147)	1,619	
Total Income	<u>48,808</u>	<u>48,918</u>	<u>(110)</u>	<u>359,051</u>	<u>71,693</u>
Expenses					
Salaries & Benefits	46,548	45,832	716	143,246	31,093
Travel	190		190		790
Facilities	42,590	39,768	2,822	123,669	44,413
Food & Kitchen	10,962	10,916	46	51,188	2,144
Office Expenses	4,824	4,872	(48)	12,994	5,674
Professional Services	177	195	(18)	972	83
Promotion				25	
Camp Association Fees				760	
Total Expenses	<u>105,292</u>	<u>101,583</u>	<u>3,709</u>	<u>332,854</u>	<u>84,197</u>
NET SURPLUS/(DEFICIT) BEFORE DEPRCIATION EXPENSE	<u>(56,484)</u>	<u>(52,665)</u>	<u>(3,819)</u>	<u>26,197</u>	<u>(12,504)</u>
Depreciation Expense	46,467	43,488	2,979	86,970	43,485
NET SURPLUS/(DEFICIT)	<u>(102,951)</u>	<u>(96,153)</u>	<u>(6,798)</u>	<u>(60,773)</u>	<u>(55,989)</u>