

Christian Church in Ohio
Statement of Financial Position

| | <u>As of</u> | | | <u>As of</u> |
|---|------------------|------------------|--------------------------------|-------------------|
| | <u>7/31/2021</u> | <u>7/31/2020</u> | <u>Increase (Decrease)</u> | <u>12/31/2020</u> |
| Assets | | | | |
| Current Assets | | | | |
| Cash held by (due to) OGMP | 221,840 | 315,178 | (93,338) | 443,176 |
| CCF Distributions in Transit | | | | 24,938 |
| Accounts Receivable | 2,296 | 2,120 | 176 | 411 |
| Prepaid Expenses | 14,511 | 11,665 | 2,846 | 1,500 |
| Total Current Assets | 238,647 | 328,964 | (90,317) | 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 | (2,504,029) | (2,428,141) | (75,889) | (2,470,343) |
| Total Fixed Assets | 886,331 | 999,235 | (112,904) | 960,176 |
| Total Assets | 2,366,653 | 2,101,713 | 264,941 | 2,368,331 |
| Liabilities and Net Assets | | | | |
| Liabilities | | | | |
| Accounts Payable | 10,590 | 5,871 | 4,719 | 4,251 |
| Deferred Revenue | | 2,864 | (2,864) | |
| SBA PPP Loan Payable | | 54,590 | (54,590) | |
| Total Liabilities | 10,590 | 63,325 | (52,735) | 4,251 |
| Net Assets | | | | |
| Net Assets without Donor Restrictions | 1,699,447 | 1,393,484 | 305,963 | 1,712,072 |
| Net Assets with Donor Restrictions | 656,616 | 644,903 | 11,713 | 652,009 |
| Total Net Assets | 2,356,063 | 2,038,388 | 317,676 | 2,364,081 |
| Total Liabilities and Net Assets | 2,366,653 | 2,101,713 | 264,941 | 2,368,331 |

Christian Church in Ohio - Regional Office
Statement of Financial Position

| | As of | | Increase (Decrease) | As of |
|---|------------------|----------------|------------------------|----------------|
| | 7/31/2021 | 7/31/2020 | | 12/31/2020 |
| Assets | | | | |
| Current Assets | | | | |
| Cash held by (due to) OGMP | 206,750 | 164,516 | 42,234 | 232,914 |
| CCF Distributions in Transit | | | | 16,431 |
| Accounts Receivable | 962 | 1,163 | (201) | 175 |
| Prepaid Expenses | 4,883 | 4,143 | 740 | 1,500 |
| Total Current Assets | 212,595 | 169,822 | 42,773 | 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 | 1,087,141 | 697,252 | 389,889 | 923,373 |
| Liabilities and Net Assets | | | | |
| Liabilities | | | | |
| Accounts Payable | 3,292 | 5,539 | (2,247) | 1,610 |
| Deferred Revenue | | 2,864 | (2,864) | |
| Total Liabilities | 3,292 | 8,403 | (5,111) | 1,610 |
| Net Assets | | | | |
| Net Assets without Donor Restrictions | 523,054 | 128,054 | 395,000 | 360,969 |
| Net Assets with Donor Restrictions | 560,794 | 560,794 | | 560,794 |
| Total Net Assets | 1,083,848 | 688,848 | 395,000 | 921,763 |
| Total Liabilities and Net Assets | 1,087,141 | 697,252 | 389,889 | 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 7/31/2021 | Total Liabilities | Total Assets | Fixed Assets | Accts Rec/ Prepays | Cash | CE | CCF |
| Net Assets without Donor Restrictions | | | | | | | | | | | | |
| Operating Fund | 172,362 | 133,720 | (130,761) | 48,181 | 223,503 | (3,292) | 226,794 | - | 5,845 | 1,013 | 83,617 | 136,319 |
| Youth Scholarship | 23,665 | 1,845 | (5,240) | - | 20,270 | | 20,270 | | | 20,270 | | |
| CYF | 13,104 | 43,903 | (479) | - | 56,528 | | 56,528 | | | 56,528 | | |
| Spiritual Life Retreat | 1,571 | 303 | (100) | - | 1,774 | | 1,774 | | | 1,774 | | |
| Advance Ministries | 13,733 | 11,741 | (105) | - | 25,369 | | 25,369 | | | 25,369 | | |
| Adult Conference | 9,241 | 4,492 | (1,000) | - | 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 | 355 | - | - | 1,646 | | 1,646 | | | 1,646 | | |
| Otter | (2,813) | 16,358 | (620) | - | 12,925 | | 12,925 | | | 12,925 | | |
| Chi Rho | (4,167) | 33,504 | (1,039) | - | 28,298 | | 28,298 | | | 28,298 | | |
| Grandparents | 110 | 430 | - | - | 540 | | 540 | | | 540 | | |
| Reconciliation | 25,236 | 665 | - | - | 25,901 | | 25,901 | | | 8,209 | 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 | 5,705 | (202) | - | 36,304 | | 36,304 | | | 10,181 | 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 | 253,451 | (139,546) | 48,181 | 523,055 | (3,292) | 526,346 | - | 5,845 | 206,750 | 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 7/31/2021 | 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 | 253,451 | (139,546) | 48,181 | 1,083,849 | (3,292) | 1,087,140 | - | 5,845 | 206,750 | 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>7/31/2021</u> | <u>7/31/2021</u> | <u>(Under)</u> | <u>Annual</u> | <u>7/31/2020</u> |
| | <u>Actual</u> | <u>Budget</u> | <u>Budget</u> | <u>Budget</u> | <u>Actual</u> |
| Income | | | | | |
| Disciples Mission Fund | 69,414 | 69,473 | (59) | 132,500 | 69,393 |
| Christmas Offerings | 8,486 | 8,456 | 30 | 27,140 | 11,659 |
| OH Leadership Gifts | | | | 680 | 405 |
| Distrib from non-owned endowments | 7,052 | 7,009 | 43 | 22,086 | 6,236 |
| Undesignated Gifts/Offerings | 24,867 | 24,852 | 15 | 44,090 | 26,682 |
| DMF via CCF | 8,740 | 8,714 | 26 | 14,482 | 8,223 |
| Interest Income | 1,198 | 663 | 535 | 663 | 333 |
| Joint Investment Trust Income | 12,813 | | 12,813 | | 9,397 |
| Honorariums-Regional Minister | 925 | 1,000 | (75) | 2,400 | |
| Honorariums-Regional Assoc. Pastor | 225 | | 225 | | |
| Total Income | <u>133,720</u> | <u>120,167</u> | <u>13,553</u> | <u>244,041</u> | <u>132,328</u> |
| Expenses | | | | | |
| Partner Regions' Fees | 23,789 | 23,801 | (12) | 29,701 | 50,461 |
| Salaries & Benefits | 61,394 | 61,027 | 367 | 117,450 | 65,065 |
| Travel - Partner Regions | | | | | 1,329 |
| Travel | 1,608 | 1,558 | 50 | 13,850 | 421 |
| Facilities/Liability Insurance | 6,786 | 6,812 | (26) | 9,604 | 5,812 |
| Office Expenses | 19,486 | 19,336 | 150 | 32,277 | 16,809 |
| Board & Committee Expenses | | 92 | (92) | 550 | |
| Professional Services | 17,699 | 17,766 | (67) | 30,788 | 18,038 |
| Commision on Ministry Event Expense | | | | 395 | |
| Total Expenses | <u>130,761</u> | <u>130,392</u> | <u>369</u> | <u>234,615</u> | <u>157,936</u> |
| NET SURPLUS/(DEFICIT) | <u>2,959</u> | <u>(10,225)</u> | <u>13,184</u> | <u>9,426</u> | <u>(25,608)</u> |

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

| | As of | | Increase (Decrease) | As of |
|---|------------------|------------------|------------------------|------------------|
| | 7/31/2021 | 7/31/2020 | | 12/31/2020 |
| Assets | | | | |
| Current Assets | | | | |
| Cash held by (due to) OGMP | 15,090 | 150,662 | (135,573) | 210,262 |
| CCF Distributions in Transit | | | | 8,507 |
| Accounts Receivable | 1,334 | 957 | 377 | 237 |
| Prepaid Expenses | 9,628 | 7,522 | 2,106 | |
| Total Current Assets | 26,052 | 159,142 | (133,090) | 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 | (2,447,694) | (2,371,806) | (75,889) | (2,414,008) |
| Total Fixed Assets | 886,331 | 999,235 | (112,904) | 960,176 |
| Total Assets | 1,279,513 | 1,404,461 | (124,949) | 1,444,958 |
| Liabilities and Net Assets | | | | |
| Liabilities | | | | |
| Accounts Payable | 7,298 | 332 | 6,966 | 2,641 |
| SBA PPP Loan Payable | | 54,590 | (54,590) | |
| Total Liabilities | 7,298 | 54,922 | (47,624) | 2,641 |
| Net Assets | | | | |
| Operating Fund | 179,505 | 169,295 | 10,210 | 285,289 |
| Net Fixed Assets | 886,331 | 999,235 | (112,904) | 960,176 |
| Capital Reserves | 6,703 | (1,692) | 8,395 | 4,533 |
| The Free Store | 2,558 | 4,660 | (2,102) | 2,292 |
| Amy Saviers Fund | 74,571 | 56,433 | 18,137 | 67,854 |
| Deep Pool | 721 | 721 | | 721 |
| Accessibility Improvements | 4,965 | 10,000 | (5,035) | 6,908 |
| Camp Endowment | 95,822 | 84,109 | 11,713 | 91,215 |
| Canteen | 21,040 | 26,778 | (5,738) | 23,331 |
| Total Net Assets | 1,272,215 | 1,349,539 | (77,324) | 1,442,317 |
| Total Liabilities and Net Assets | 1,279,513 | 1,404,461 | (124,949) | 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 7/31/2021 | Total Liabilities | Total Assets | Fixed Assets | Accts Rec/ Prepays | Cash | CE | CCF Investment |
|--|----------------------|---------------|------------------|-------------------------|--------------------|----------------------|------------------|-----------------|-----------------------|---------------|----------------|-------------------|
| Net Assets without Donor Restrictions | | | | | | | | | | | | |
| Operating Fund | 285,289 | 52,750 | (158,534) | - | 179,505 | (7,298) | 186,803 | | 10,962 | - | 175,841 | |
| Net Fixed Assets | 960,176 | - | (73,845) | - | 886,331 | | 886,331 | 886,331 | | - | | |
| Capital Reserves | 4,533 | 2,180 | (10) | - | 6,703 | | 6,703 | | | 1,703 | 5,000 | |
| The Free Store | 2,292 | 1,017 | (751) | - | 2,558 | | 2,558 | | | 1,500 | 1,058 | |
| 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 | | - | 1,465 | 3,500 | |
| Camp Endowment | 91,215 | 1,695 | - | 2,913 | 95,823 | | 95,823 | | | 3,663 | 48,118 | 44,042 |
| Canteen | 23,331 | 4,059 | (6,350) | - | 21,040 | | 21,040 | | | 6,040 | 15,000 | |
| Total Net Assets without Donor Restrictions | 1,442,318 | 63,105 | (241,433) | 8,225 | 1,272,215 | (7,298) | 1,279,513 | 886,331 | 10,962 | 15,091 | 248,517 | 118,612 |

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

| | <u>As of</u> | | <u>Over</u> | | <u>As of</u> |
|----------------------------------|-------------------------|-------------------------|------------------------|------------------------|------------------------|
| | <u>7/31/2021</u> | <u>7/31/2021</u> | <u>(Under)</u> | <u>Annual</u> | <u>7/31/2020</u> |
| | <u>Actual</u> | <u>Budget</u> | <u>Budget</u> | <u>Budget</u> | <u>Actual</u> |
| Income | | | | | |
| Summer Fees | | | | 211,055 | |
| Camp Facilities & Meals | 400 | 450 | (50) | 29,219 | 9,124 |
| Fundraiser Events Income | | | | 216 | 13,301 |
| Keep the Bell Ringing Gifts | 37,278 | 37,185 | 93 | 78,234 | 40,865 |
| Distrib from nonowned endowments | 15,218 | 15,226 | (8) | 38,708 | 16,269 |
| Miscellaneous | (147) | | (147) | 1,619 | |
| Total Income | <u>52,750</u> | <u>52,861</u> | <u>(111)</u> | <u>359,051</u> | <u>79,559</u> |
| Expenses | | | | | |
| Salaries & Benefits | 72,076 | 70,822 | 1,254 | 143,246 | 35,856 |
| Travel | 190 | | 190 | | 790 |
| Facilities | 46,737 | 43,932 | 2,805 | 123,669 | 46,895 |
| Food & Kitchen | 33,346 | 21,258 | 12,088 | 51,188 | 2,144 |
| Office Expenses | 4,967 | 5,674 | (707) | 12,994 | 6,522 |
| Professional Services | 1,217 | 486 | 731 | 972 | 83 |
| Promotion | | | | 25 | |
| Camp Association Fees | | | | 760 | |
| Total Expenses | <u>158,534</u> | <u>142,172</u> | <u>16,362</u> | <u>332,854</u> | <u>92,290</u> |
| Depreciation | | | | | |
| Depreciation Expense | 54,212 | 50,736 | 3,476 | 86,970 | 50,732 |
| Total | (54,212) | (50,736) | (3,476) | (86,970) | (50,732) |
| NET SURPLUS/(DEFICIT) | <u>(159,995)</u> | <u>(140,047)</u> | <u>(19,948)</u> | <u>(60,773)</u> | <u>(63,463)</u> |