

Christian Church in Ohio
Statement of Financial Position

	As of		Increase (Decrease)	As of
	11/30/2021	11/30/2020		12/31/2020
Assets				
Current Assets				
Cash held by (due to) OGMP	247,623	399,577	(151,954)	443,176
CCF Distributions in Transit				24,938
Accounts Receivable	791	2,670	(1,879)	411
Prepaid Expenses	8,031	6,583	1,448	1,500
Total Current Assets	<u>256,445</u>	<u>408,829</u>	<u>(152,385)</u>	<u>470,026</u>
Investments				
Investments held at Church Extension	425,949	189,657	236,292	192,408
Investments held at CCF - Beasley	481,076	339,756	141,320	439,033
Investments held at CCF - Common	333,273	277,616	55,657	306,689
Total Investments	<u>1,240,298</u>	<u>807,030</u>	<u>433,268</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	336,289	382,369	(46,080)	382,369
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,532,741)	(2,457,131)	(75,610)	(2,470,343)
Total Fixed Assets	<u>851,698</u>	<u>973,388</u>	<u>(121,690)</u>	<u>960,176</u>
Total Assets	<u>2,348,440</u>	<u>2,189,247</u>	<u>159,194</u>	<u>2,368,331</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	7,826	10,166	(2,340)	4,251
Deferred Revenue		2,864	(2,864)	
SBA PPP Loan Payable		54,590	(54,590)	
Total Liabilities	<u>7,826</u>	<u>67,620</u>	<u>(59,794)</u>	<u>4,251</u>
Net Assets				
Net Assets without Donor Restrictions	1,675,895	1,474,449	201,446	1,712,072
Net Assets with Donor Restrictions	664,719	647,178	17,541	652,009
Total Net Assets	<u>2,340,614</u>	<u>2,121,627</u>	<u>218,988</u>	<u>2,364,081</u>
Total Liabilities and Net Assets	<u>2,348,440</u>	<u>2,189,247</u>	<u>159,194</u>	<u>2,368,331</u>

Christian Church in Ohio - Regional Office
Statement of Financial Position

	As of		Increase (Decrease)	As of
	11/30/2021	11/30/2020		12/31/2020
Assets				
Current Assets				
Cash held by (due to) OGMP	113,813	184,953	(71,139)	232,914
CCF Distributions in Transit				16,431
Accounts Receivable	491	1,287	(797)	175
Prepaid Expenses	3,216	2,821	395	1,500
Total Current Assets	117,520	189,061	(71,541)	251,020
Investments				
Investments held at Church Extension	177,431	35,897	141,534	36,234
Investments held at CCF - Beasley	406,724	279,978	126,746	371,180
Investments held at CCF - Common	289,220	239,759	49,460	264,940
Total Investments	873,375	555,634	317,741	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	990,895	744,696	246,200	923,373
Liabilities and Net Assets				
Liabilities				
Accounts Payable	2,265	5,950	(3,684)	1,610
Deferred Revenue		2,864	(2,864)	
Total Liabilities	2,265	8,814	(6,548)	1,610
Net Assets				
Net Assets without Donor Restrictions	427,836	175,088	252,748	360,969
Net Assets with Donor Restrictions	560,794	560,794		560,794
Total Net Assets	988,630	735,882	252,748	921,763
Total Liabilities and Net Assets	990,895	744,696	246,200	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 11/30/2021	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	172,362	209,512	(201,791)	40,120	220,204	(2,265)	222,470	-	3,707	-	83,613	135,150
Renewal Initiative -												
Where needed most	-	10,925	-	-	10,925		10,925			10,925		
Youth Scholarship	23,665	5,731	(5,240)	-	24,156		24,156			24,156		
CYF	13,104	43,903	(45,971)	-	11,036		11,036			11,036		
Spiritual Life Retreat	1,571	303	(100)	-	1,774		1,774			1,774		
Advance Ministries	13,733	16,210	(17,448)	-	12,495		12,495			12,495		
Adult Conference	9,241	4,492	(1,000)	-	12,733		12,733			12,733		
Interim Ministry	8,653	-	(1,455)	-	7,198		7,198			7,198		
Regional Assembly	3,963	-	-	-	3,963		3,963			3,963		
Camps:												
Ribbit	1,291	455	-	-	1,746		1,746			1,746		
Otter	(2,813)	16,197	(17,824)	-	(4,440)		(4,440)			(4,440)		
Chi Rho	(4,167)	34,119	(33,889)	-	(3,937)		(3,937)			(3,937)		
Grandparents	110	430	-	-	540		540			540		
Reconciliation	25,236	6,233	-	-	31,469		31,469			13,773	17,696	
Inner City/Rural	2,759	-	-	-	2,759		2,759			2,759		
Pastoral Relief	2,619	1,880	-	-	4,499		4,499			4,499		
New Church	30,801	6,777	(5,702)	-	31,876		31,876			5,753	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	357,167	(330,420)	40,120	427,836	(2,265)	430,102	-	3,707	113,813	177,432	135,150

Christian Church in Ohio - Regional Office

Detailed Net Asset Activity						Assets less Liabilities representing Fund Balances						
	Beginning	Income	Expenses	Unrealized	As of	Total	Total	Fixed	Accts Rec/	Cash	CE	CCF
	of year			(Loss) on Inv	11/30/2021	Liabilities	Assets	Assets	Prepays			
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	357,167	(330,420)	40,120	988,630	(2,265)	990,896	-	3,707	113,813	177,432	695,944

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

	<u>As of</u>		<u>Over</u>		<u>As of</u>
	<u>11/30/2021</u>	<u>11/30/2021</u>	<u>(Under)</u>	<u>Annual</u>	<u>11/30/2020</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Income					
Disciples Mission Fund	101,838	114,875	(13,037)	132,500	119,071
Christmas Offerings	9,423	12,855	(3,432)	27,140	12,701
OH Leadership Gifts	100		100	680	610
Renewal Initiative - Regional Operating	18,376		18,376		
Distrib from non-owned endowments	8,757	8,417	340	22,086	7,594
Undesignated Gifts/Offerings	37,595	44,090	(6,495)	44,090	72,868
DMF via CCF	10,426	10,024	402	14,482	9,530
Interest Income	1,198	663	535	663	333
Joint Investment Trust Income	19,704		19,704		14,376
Honorariums-Regional Minister	1,575	2,200	(625)	2,400	
Honorariums-Regional Assoc. Pastor	225		225		
Misc Receipts	295		295		
Total Income	<u>209,512</u>	<u>193,124</u>	<u>16,388</u>	<u>244,041</u>	<u>237,084</u>
Expenses					
Partner Regions' Fees	23,789	23,801	(12)	29,701	79,296
Salaries & Benefits	104,727	110,596	(5,869)	117,450	99,933
Travel - Partner Regions					1,733
Travel	4,135	4,084	51	13,850	421
Facilities/Liability Insurance	9,075	9,077	(2)	9,604	7,670
Office Expenses	31,993	27,046	4,947	32,277	26,519
Board & Committee Expenses	372	400	(28)	550	
Professional Services	27,699	27,782	(83)	30,788	28,038
Commision on Ministry Event Expense				395	
Total Expenses	<u>201,791</u>	<u>202,786</u>	<u>(996)</u>	<u>234,615</u>	<u>243,610</u>
NET SURPLUS/(DEFICIT)	<u>7,722</u>	<u>(9,662)</u>	<u>17,384</u>	<u>9,426</u>	<u>(6,526)</u>

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

	As of		Increase (Decrease)	As of
	11/30/2021	11/30/2020		12/31/2020
Assets				
Current Assets				
Cash held by (due to) OGMP	133,810	214,625	(80,814)	210,262
CCF Distributions in Transit				8,507
Accounts Receivable	300	1,382	(1,082)	237
Prepaid Expenses	4,814	3,761	1,053	
Total Current Assets	138,925	219,768	(80,843)	219,006
Investments				
Investments held at Church Extension	248,517	153,760	94,757	156,174
Investments held at CCF - Beasley	74,352	59,778	14,574	67,854
Investments held at CCF - Common	44,054	37,857	6,197	41,749
Total Investments	366,923	251,395	115,527	265,777
Fixed Assets				
Land	259,855	259,855		259,855
Buildings	2,754,291	2,754,291		2,754,291
Furniture & Equipment	279,953	326,034	(46,080)	326,034
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,476,406)	(2,400,796)	(75,610)	(2,414,008)
Total Fixed Assets	851,698	973,388	(121,690)	960,176
Total Assets	1,357,545	1,444,551	(87,006)	1,444,958
Liabilities and Net Assets				
Liabilities				
Accounts Payable	5,561	4,217	1,344	2,641
SBA PPP Loan Payable		54,590	(54,590)	
Total Liabilities	5,561	58,807	(53,246)	2,641
Net Assets				
Operating Fund	284,229	229,365	54,865	285,289
Net Fixed Assets	851,698	973,388	(121,690)	960,176
Capital Reserves	6,819	(2,349)	9,168	4,533
The Free Store	3,133	2,058	1,075	2,292
Amy Saviers Fund	74,352	59,778	14,574	67,854
Deep Pool	771	721	50	721
Accessibility Improvements	4,965	13,069	(8,104)	6,908
Camp Endowment	103,925	86,384	17,541	91,215
Canteen	22,092	23,331	(1,239)	23,331
Total Net Assets	1,351,984	1,385,745	(33,761)	1,442,317
Total Liabilities and Net Assets	1,357,545	1,444,551	(87,006)	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 11/30/2021	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF Investment
Net Assets without Donor Restrictions												
Operating Fund	285,289	225,862	(226,921)	-	284,230	(5,561)	289,791		5,115	117,149	167,527	
Net Fixed Assets	960,176	-	(108,478)	-	851,698		851,698	851,698		-		
Capital Reserves	4,533	2,296	(10)	-	6,819		6,819			1,119	5,700	
Amy Saviers Fund	67,853	2,162	-	4,336	74,352		74,352			-		74,352
Canteen	23,331	5,504	(6,743)	-	22,092		22,092			2,578	19,514	
Total Net Assets without Donor Restrictions	<u>1,341,182</u>	<u>235,824</u>	<u>(342,152)</u>	<u>4,336</u>	<u>1,239,191</u>	<u>(5,561)</u>	<u>1,244,752</u>	<u>851,698</u>	<u>5,115</u>	<u>120,846</u>	<u>192,741</u>	<u>74,352</u>
Net Assets with Donor Restrictions												
The Free Store	2,292	1,592	(751)	-	3,133		3,133			1,175	1,958	
Camp Pool	721	50	-	-	771		771			771		
Accessibility Improvemen	6,908	-	(1,943)	-	4,965		4,965		-	765	4,200	
Camp Endowment	91,215	10,202	-	2,508	103,925		103,925			10,253	49,618	44,054
Total Net Assets with Donor Restrictions	<u>101,136</u>	<u>11,844</u>	<u>(2,694)</u>	<u>2,508</u>	<u>112,794</u>	<u>-</u>	<u>112,794</u>	<u>-</u>	<u>-</u>	<u>12,964</u>	<u>55,776</u>	<u>44,054</u>
TOTAL NET ASSETS	<u><u>1,442,318</u></u>	<u><u>247,668</u></u>	<u><u>(344,846)</u></u>	<u><u>6,844</u></u>	<u><u>1,351,985</u></u>	<u><u>(5,561)</u></u>	<u><u>1,357,546</u></u>	<u><u>851,698</u></u>	<u><u>5,115</u></u>	<u><u>133,810</u></u>	<u><u>248,517</u></u>	<u><u>118,406</u></u>

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	<u>As of</u>	<u>As of</u>	<u>Over</u>		<u>As of</u>
	<u>11/30/2021</u>	<u>11/30/2021</u>	<u>(Under)</u>	<u>Annual</u>	<u>11/30/2020</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Income					
Summer Fees	107,760	211,055	(103,295)	211,055	
Camp Facilities & Meals	4,348	28,260	(23,912)	29,219	9,124
Fundraiser Events Income				216	13,301
Keep the Bell Ringing Gifts	83,122	67,331	15,791	78,234	124,156
Distrib from nonowned endowments	30,741	30,761	(20)	38,708	29,620
Miscellaneous	(108)	973	(1,081)	1,619	
Total Income	225,862	338,380	(112,518)	359,051	176,201
Expenses					
Salaries & Benefits	108,325	123,699	(15,374)	143,246	54,905
Travel	375		375		790
Facilities	71,059	64,635	6,424	123,669	61,224
Food & Kitchen	37,973	25,938	12,035	51,188	2,144
Office Expenses	7,827	8,649	(822)	13,779	9,472
Professional Services	1,363	486	877	972	326
Total Expenses	226,921	223,407	3,514	332,854	128,862
NET SURPLUS/(DEFICIT) BEFORE DEPRECIATION EXPENSE	(1,059)	114,973	(116,032)	26,197	47,339
Depreciation Expense	85,190	79,728	5,462	86,970	79,722
NET SURPLUS/(DEFICIT)	(86,249)	35,245	(121,494)	(60,773)	(32,382)