

Christian Church in Indiana Statements of Financial Position

	12/31/2018	12/31/2017	Increase (Decrease)	12/31/2016
Assets				
Current Assets				
Cash held with (due to) OGMP	13,818	91,755	(77,937)	159,305
Accounts Receivable	672	466	206	
CCF Deposit in Transit	34,232	14,934	19,298	15,858
Prepaid Expenses	6,024	6,165	(141)	4,038
Total Current Assets	<u>54,745</u>	<u>113,320</u>	<u>(58,574)</u>	<u>179,201</u>
Investments				
Investments held at Church Extension	1,005,820	1,159,190	(153,370)	1,428,165
Investments held at CCF	3,949,853	2,635,234	1,314,619	2,325,272
Warrant Capital (Interchurch Center)	260,349	260,349		260,349
Total Investments	<u>5,216,022</u>	<u>4,054,773</u>	<u>1,161,248</u>	<u>4,013,786</u>
Other Assets				
Loan Receivable -New Light CC	174,841	203,690	(28,849)	231,068
Loan Receivable-Temple of Christ CC	79,225	94,784	(15,559)	113,498
Loan Receivable-New Revelation CC	854,741	888,332	(33,591)	912,339
Total Other Assets	<u>1,108,807</u>	<u>1,186,805</u>	<u>(77,999)</u>	<u>1,256,905</u>
Fixed Assets				
Land		23,895	(23,895)	23,895
Buildings		474,565	(474,565)	471,215
Furniture & Equipment	52,037	210,984	(158,947)	210,984
Leasehold Improvements	34,417	34,417		34,417
Accumulated Depreciation	(55,689)	(537,894)	482,205	(519,989)
Total Fixed Assets	<u>30,765</u>	<u>205,966</u>	<u>(175,202)</u>	<u>220,522</u>
Total Assets	<u>6,410,338</u>	<u>5,560,864</u>	<u>849,474</u>	<u>5,670,413</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	18,366	10,785	7,581	10,547
Deferred Revenue	350,000		350,000	
Total Liabilities	<u>368,366</u>	<u>10,785</u>	<u>357,581</u>	<u>10,547</u>
Loans Payable				
New Church Loan Payable		250,000	(250,000)	250,000
Loan Payable-New Light CC	174,841	203,690	(28,849)	231,068
Loan Payable-Temple of Christ	79,225	94,784	(15,559)	113,498
Loan Payable-New Revelation CC	854,741	888,332	(33,591)	912,339
Total Loans Payable	<u>1,108,807</u>	<u>1,436,805</u>	<u>(327,999)</u>	<u>1,506,905</u>
Net Assets				
Unrestricted	4,654,220	3,509,539	1,144,681	3,241,217
Temporarily Restricted	264,079	587,608	(323,529)	897,796
Permanently Restricted	14,866	16,126	(1,260)	13,948
Total Net Assets	<u>4,933,165</u>	<u>4,113,274</u>	<u>819,892</u>	<u>4,152,962</u>
Total Liabilities and Net Assets	<u>6,410,338</u>	<u>5,560,864</u>	<u>849,474</u>	<u>5,670,413</u>

Christian Church in Indiana

	Detailed Net Asset Activity						Assets less Liabilities Representing Fund Balances						
	Beginning of year	Income	Expenses/ Transfers	Unrealized Gain (Loss)	As of 12/31/2018	Total Liabilities	Total Assets	Fixed Assets	Warrant Capital	Accts Rec/ Prepaid	Cash	Church Ext	CCF
Unrestricted Net Assets	133,577	597,715	(578,592)		152,700	(368,366)	521,066			40,928	(33,119)	513,257	
Net Fixed Assets Fund	466,315	-	(175,201)		291,114		291,114	30,765	260,349				
Barbee Improvement Fund	13,340	-	-		13,340		13,340					13,340	
Camp Capital- Barbee	113,185	5,243	(42,278)		76,150		76,150					76,150	
Camp Capital- Bedford	250	1,550	(1,300)		500		500					500	
Camp Scholarships- Bedford	3,536	307	(2,375)		1,468		1,468					1,468	
Camp Scholarships- Undesignated	49,369	5,062	-		54,431		54,431					54,431	
Emergency Pastoral Care Fund	2,853	4,395	(1,151)		6,097		6,097					6,097	
GIDA Fund (Greater Indpls Disciples Assoc)	16,500	-	-		16,500		16,500					16,500	
Chr in Miss/Trans Grant Fund	5,528	5,500	(8,550)		2,478		2,478					2,478	
Interim Ministry Training Fund	1,421	-	(70)		1,351		1,351					1,351	
New Church Fund	76,914	27,265	(3,265)		100,914		100,914					100,914	
Young Adult Ministries Fund	685	-	-		685		685					685	
Women's Endowment Draw Fund	2,304	2,110	(850)		3,564		3,564					3,564	
CW- Quadrennial	639	-	(639)		-		-					-	
CW- Woman to Woman Worldwide	1,485	752	(750)		1,487		1,487					1,487	
Women Program & Planning		500	-		500		500					500	
Canedy Quadrennial Scholarship	113	-	(113)		-		-					-	
Congo Partnership Task Force	(33)	5,392	(350)		5,009		5,009					5,009	
Green Chalice Fund	400	-	-		400		400					400	
UCC Global Team	2,476	-	-		2,476		2,476					2,476	
Refugee Support	130	-	-		130		130					130	
Licensed Ministry Trg Draw Fund	(70)	70	-		-		-					-	
Reconciliation Fund	88,013	17,458	(28,949)		76,522		76,522					76,522	
Barbee Camp Legacy Fund		1,504,261	-	(174,098)	1,330,163		1,330,163						1,330,163
Maurice & Janalie Robeson Endowment Fund		253,407	-	(30,566)	222,841		222,841						222,841
Mary Graham Communications Endowment Fd		25,272	-	(3,048)	22,224		22,224						22,224
Operational Endowment Fund	167,265	7,328	(7,020)	(19,950)	147,623		147,623						147,623
Centenary CC Endowment Fund	167,751	7,224	(7,600)	(19,846)	147,529		147,529						147,529
Indiana Youth Endowment Fund	957,321	41,583	(42,424)	(113,677)	842,803		842,803						842,803
Pastoral Salary Support Endowment Fund	439,304	18,420	(7,000)	(52,755)	397,969		397,969				(7,000)		404,969
Camp Capital Endowment Fund	42,339	1,775	-	(5,083)	39,031		39,031						39,031
Women's Endowment Fund	30,984	1,335	(1,360)	(3,669)	27,290		27,290				-		27,290
Chr in Miss/Trans Endowment Fund	105,936	4,442	-	(12,722)	97,656		97,656						97,656
New Church Endowment Fund	619,709	25,984	-	(74,418)	571,275	(1,108,807)	1,680,082			1,108,807			571,275
Total Unrestricted Net Assets	3,509,539	2,564,350	(909,837)	(509,832)	4,654,220	(1,477,173)	6,131,393	30,765	260,349	1,149,735	(40,119)	877,259	3,853,404
Flourish-Ministerial Excellence Fund	426,527	85,747	(410,963)		101,311		101,311					101,311	
Third CC Escrow - New Church Fund	42,581	17,354	(6,000)		53,935		53,935				53,935		
Bedford Camp Scholarship Endow Fund	36,985	1,551	-	(4,441)	34,095		34,095						34,095
Licensed Minister Trng Endow Fund	9,911	414	-	(1,190)	9,135		9,135						9,135
CEW Camp/Mission Trip Endow Fund	35,503	1,489	-	(4,263)	32,729		32,729						32,729
Sylvia Mill Scholarship Endow Fund	6,101	256	-	(733)	5,624		5,624						5,624
Olive Branch CC Scholarship Fund	30,000	-	(2,750)		27,250		27,250					27,250	
Total Temporarily Restricted Net Assets	587,608	106,811	(419,713)	(10,627)	264,079	-	264,079	-	-	-	53,935	128,561	81,583
175th Anniversary Endowment Fund	16,126	676	-	(1,936)	14,866		14,866						14,866
Total Permanently Restricted Net Assets	16,126	676	-	(1,936)	14,866	-	14,866	-	-	-	-	-	14,866
Total Net Assets	4,113,274	2,671,837	(1,329,550)	(522,395)	4,933,165	(1,477,173)	6,410,338	30,765	260,349	1,149,735	13,818	1,005,820	3,949,853

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

	Year to Date		Over (Under) Budget	Prior YTD
	2018 Actuals	Annual Budget		2017 Actual
Income				
Disciples Mission Fund	261,959	247,844	14,115	259,516
Annual Appeal	31,346	30,000	1,346	34,542
Annual Appeal-Indiana Christian	3,050	5,500	(2,450)	5,660
Designated Operating Income	8,866	5,000	3,866	10,360
Distributed CCF Income	31,776	31,000	776	31,270
Christmas Offering	36,295	44,000	(7,705)	37,772
Total Allocation Income	373,293	363,344	9,949	379,120
Operational Endowment Draw	7,020	7,020		5,301
Third CC Endowment Draw	6,000	6,000		6,000
Indiana Youth Endowment Draw	42,424	42,424		32,536
Centenary Endowment Draw	7,600	7,600		5,984
Interest Income	39,157	36,224	2,933	47,861
Total Investment Income	102,201	99,268	2,933	97,682
Distrib from not-owned endwmnts	31,055	25,120	5,935	24,089
Honoraria	3,035	5,000	(1,965)	5,591
Admin Draw	5,634	5,750	(116)	5,797
Lilly Grant	5,000	5,000		
Ohio Reimbursement	1,586		1,586	
Miscellaneous Income	2,925		2,925	7,378
Total Other Income	49,235	40,870	8,365	42,856
Total Income	524,728	503,482	21,246	519,658
Expenses				
Salaries & Benefits	355,124	364,555	(9,431)	361,395
Travel	22,486	23,500	(1,014)	21,415
Facilities	33,160	33,172	(12)	32,740
Office Expenses	41,274	38,900	2,374	38,317
Professional Services	21,460	21,460		21,460
Board & Committee Expenses	2,020	1,400	620	1,245
Indiana Christian	9,692	8,300	1,392	6,055
Community & Global Concerns	4,200	5,300	(1,100)	6,006
Stewardship and Development	3,654	5,000	(1,346)	3,983
Congregational Equip Min & Transform	3,000	3,000		
Women's Ministry	1,241	2,000	(759)	118
Men's Ministry		200	(200)	
Commission on Ministry	1,103	4,150	(3,047)	1,791
Youth Commission	193	600	(407)	135
Total Expenses	498,608	511,537	(12,929)	494,662
NET SURPLUS/(DEFICIT)	26,120	(8,055)	34,175	24,996

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

	<u>Year to Date</u>			<u>Prior YTD</u>
	<u>2018 Actual</u>	<u>Annual Budget</u>	<u>Over (Under) Budget</u>	<u>2017 Actual</u>
From Previous Page	26,120	(8,055)	34,175	24,996
	Income		30,677	
	Expense		(30,225)	(11)
Net Regional Assembly	<u>452</u>	<u>-</u>	<u>452</u>	<u>(11)</u>
	Income		2,338	1,935
	Expense		(1,265)	(609)
Net Healthy Boundaries	<u>1,072</u>	<u>-</u>	<u>1,073</u>	<u>1,326</u>
	Income		-	2,510
	Expense		(836)	(978)
Net Women's Events	<u>(836)</u>	<u>-</u>	<u>(836)</u>	<u>1,532</u>
	Income		8,930	5,737
	Expense		(7,373)	(10,504)
Net Youth Events	<u>1,557</u>	<u>-</u>	<u>1,557</u>	<u>(4,767)</u>
	Income		31,043	35,887
	Expense	(5,000)	(35,285)	(39,848)
Net Camps	<u>(9,242)</u>	<u>(5,000)</u>	<u>(4,242)</u>	<u>(3,961)</u>
NET SURPLUS/(DEFICIT)-Overall	<u>19,123</u>	<u>(13,055)</u>	<u>32,179</u>	<u>19,115</u>

Detailed Net Asset Activity-Barbee Camp Capital

<i>Beg. Balance-1/1/2018</i>	113,185
Retreat income	
Contributions	5,243
Salary & Benefits	(10,623)
Liability/WC Ins.	(9,963)
Capital Expenses	<u>(21,692)</u>
<i>Ending Balance-12/31/2018</i>	<u><u>76,150</u></u>

**Christian Church in Indiana
Flourish-Ministerial Excellence Fund**

	<u>2018 Actual</u>	<u>Annual Budget</u>	<u>2017 Actual</u>
IN4 - Lilly Grant			
Income Statement			
Revenues			
Clergy Excellence Contributions	80,622		61,108
Financial Literacy Academy Income	5,125		25
Total Revenues	<u>\$85,747</u>	<u>\$0</u>	<u>\$61,133</u>
Expenses			
Personnel-Regional Minister Salary	9,200	9,760	9,200
Personnel-Administrative Assistant Salary	7,800	8,000	7,800
Personnel-Fringe Benefits	9,524	10,072	9,773
Personnel-Project Director Salary	48,635	51,469	50,413
Travel-Regional Minister Mileage	232		133
Travel-Project Director Mileage	304		678
FL Education-Lodging and Meals	29,978	10,550	55,334
FL Education-Facility Rental	4,169	4,000	3,919
Administrative-Telephone and Internet	1,704	1,400	1,404
Administrative-Postage	232	425	257
Administrative-Computer			144
Administrative-Supplies and Printing	1,085	2,800	1,100
Committee Expense-Travel	192	1,300	237
Committee Expense-Meals	64	700	229
Committee Expense-Honoraria	594	2,000	3,000
FL Education-Coaching honoraria/Expense	6,878	1,000	11,470
FL Education-Instructor honoraria/Expense	131	5,000	107
FL Education-Counseling for Grantees	580	1,500	300
Marketing-Events	6,857		5,425
Marketing-Video	600	5,000	2,200
Marketing-Brochures and mailings	1,655	5,000	429
Grant indirect cost to CCI	5,000	5,000	5,000
MEF-Compensation Grants	27,000	60,000	45,000
MEF-Debt Relief Grants	214,120	56,720	170,600
FL Education-Materials	596	3,000	603
FL Education-Lake Inst Scholarship	33,836	20,000	7,400
Total Expenses	<u>\$410,963</u>	<u>\$264,696</u>	<u>\$392,154</u>
Net Surplus/Deficit	<u>(\$325,216)</u>	<u>(\$264,696)</u>	<u>(\$331,021)</u>