

Christian Church in Ohio
Statement of Financial Position

	<u>As of</u>		Increase (Decrease)	<u>As of</u>
	<u>1/31/2022</u>	<u>1/31/2021</u>		<u>12/31/2021</u>
Assets				
Current Assets				
Cash held by (due to) OGMP	290,604	366,339	(75,734)	311,108
CCF Distributions in Transit				30,319
Accounts Receivable	1,387	436	951	1,334
Prepaid Expenses	32,232	27,523	4,709	1,525
Total Current Assets	<u>324,223</u>	<u>394,297</u>	<u>(70,074)</u>	<u>344,286</u>
Investments				
Investments held at Church Extension	430,637	246,998	183,639	430,637
Investments held at CCF - Beasley	504,862	439,033	65,829	504,862
Investments held at CCF - Common	348,912	306,689	42,223	348,912
Total Investments	<u>1,284,411</u>	<u>992,720</u>	<u>291,691</u>	<u>1,284,411</u>
Fixed Assets				
Land	259,855	259,855		259,855
Buildings	2,754,291	2,754,291		2,754,291
Furniture & Equipment	337,689	382,369	(44,680)	337,689
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,547,017)	(2,478,088)	(68,930)	(2,539,093)
Total Fixed Assets	<u>838,821</u>	<u>952,431</u>	<u>(113,610)</u>	<u>846,745</u>
Total Assets	<u>2,447,456</u>	<u>2,339,449</u>	<u>108,007</u>	<u>2,475,443</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	4,968	5,064	(96)	9,560
Total Liabilities	<u>4,968</u>	<u>5,064</u>	<u>(96)</u>	<u>9,560</u>
Net Assets				
Net Assets without Donor Restrictions	1,775,145	1,682,355	92,790	1,798,870
Net Assets with Donor Restrictions	667,342	652,029	15,313	667,012
Total Net Assets	<u>2,442,487</u>	<u>2,334,384</u>	<u>108,103</u>	<u>2,465,883</u>
Total Liabilities and Net Assets	<u>2,447,456</u>	<u>2,339,449</u>	<u>108,007</u>	<u>2,475,443</u>

Christian Church in Ohio - Regional Office
Statement of Financial Position

	As of		Increase (Decrease)	As of
	1/31/2022	1/31/2021		12/31/2021
Assets				
Current Assets				
Cash held by (due to) OGMP	175,630	239,740	(64,110)	162,778
CCF Distributions in Transit				22,524
Accounts Receivable	493	169	323	493
Prepaid Expenses	9,509	8,266	1,243	1,525
Total Current Assets	<u>185,632</u>	<u>248,175</u>	<u>(62,544)</u>	<u>187,319</u>
Investments				
Investments held at Church Extension	179,317	36,234	143,084	179,317
Investments held at CCF - Beasley	426,834	371,180	55,654	426,834
Investments held at CCF - Common	302,826	264,940	37,886	302,826
Total Investments	<u>908,977</u>	<u>672,353</u>	<u>236,624</u>	<u>908,977</u>
Fixed Assets				
Furniture & Equipment	56,335	56,335		56,335
Accumulated Depreciation	(56,335)	(56,335)		(56,335)
Total Fixed Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	<u>1,094,609</u>	<u>920,529</u>	<u>174,080</u>	<u>1,096,296</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	2,146	1,349	797	3,420
Total Liabilities	<u>2,146</u>	<u>1,349</u>	<u>797</u>	<u>3,420</u>
Net Assets				
Net Assets without Donor Restrictions	531,669	358,386	173,283	532,082
Net Assets with Donor Restrictions	560,794	560,794		560,794
Total Net Assets	<u>1,092,463</u>	<u>919,180</u>	<u>173,283</u>	<u>1,092,876</u>
Total Liabilities and Net Assets	<u>1,094,609</u>	<u>920,529</u>	<u>174,080</u>	<u>1,096,296</u>

Christian Church in Ohio - Regional Office

	Detailed Net Asset Activity				As of 1/31/2022	Assets less Liabilities representing Fund Balances						
	Beginning of year	Income	Expenses	Unrealized (Loss) on Inv		Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	305,593	17,041	(19,661)	-	302,973	(2,146)	305,118	-	10,001	42,484	83,766	168,866
Renewal Initiative -												
Where needed most	23,218	530	-	-	23,748		23,748			23,748		
Youth Scholarship	26,875	120	-	-	26,995		26,995			26,995		
CYF	11,071	-	-	-	11,071		11,071			11,071		
Spiritual Life Retreat	1,774	-	-	-	1,774		1,774			1,774		
Advance Ministries	12,709	201	-	-	12,910		12,910			12,910		
Adult Conference	12,833	-	-	-	12,833		12,833			12,833		
Interim Ministry	8,653	-	-	-	8,653		8,653			8,653		
Regional Assembly	3,963	-	-	-	3,963		3,963			3,963		
Camps:												
Ribbit	1,746	-	-	-	1,746		1,746			1,746		
Otter	(4,440)	-	-	-	(4,440)		(4,440)			(4,440)		
Chi Rho	(3,705)	-	-	-	(3,705)		(3,705)			(3,705)		
Grandparents	540	-	-	-	540		540			540		
Reconciliation	31,339	557	-	-	31,896		31,896			14,330	17,566	
Inner City/Rural	2,770	-	-	-	2,770		2,770			2,770		
Pastoral Relief	4,116	300	-	-	4,416		4,416			4,416		
New Church	33,738	499	-	-	34,237		34,237			6,252	27,985	
Women's	6,804	-	-	-	6,804		6,804			6,804		
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	532,083	19,248	(19,661)	-	531,670	(2,146)	533,815	-	10,001	175,630	179,317	168,866

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 1/31/2022	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	1,092,877	19,248	(19,661)	-	1,092,464	(2,146)	1,094,609	-	10,001	175,630	179,317	729,660

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

	<u>As of</u>		<u>Over</u>		<u>As of</u>
	<u>1/31/2022 Actual</u>	<u>1/31/2022 Budget</u>	<u>(Under) Budget</u>	<u>Annual Budget</u>	<u>1/31/2021 Actual</u>
Income					
Disciples Mission Fund	8,496	5,021	3,475	100,000	5,925
Christmas Offerings	7,084	4,801	2,283	27,500	4,339
Renewal Initiative - Regional Operating	634	123	511	33,000	100
Distrib from non-owned endowments				23,000	
Undesignated Gifts/Offerings	503	3,604	(3,101)	58,000	3,037
DMF via CCF	25	22	3	15,000	25
Interest Income				1,500	
Joint Investment Trust Income				2,400	
Honorariums-Regional Minister	200		200	2,400	
Honorariums-Regional Assoc. Pastor	100		100		
Misc Receipts				235	
Total Income	17,041	13,571	3,470	263,035	13,426
Expenses					
Partner Regions' Fees					7,209
Total Partner Regions' Fees	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,209</u>
Salaries & Benefits					
Payroll - Executive Staff	7,083	7,438	(355)	89,250	750
Payroll - Support Staff	2,167	2,253	(86)	27,300	2,167
Payroll - Pension Plan	1,295	439	856	16,758	303
Payroll - Workers' Compensation	(9)		(9)	250	
Payroll Fees	202	300	(99)	1,300	237
Payroll - FICA/Medicare Exp	186	925	(739)	9,157	266
Other Benefits	263	263	(1)	3,150	263
Total	<u>11,186</u>	<u>11,618</u>	<u>(432)</u>	<u>147,165</u>	<u>3,985</u>
Travel					
Travel - Regional Minister				6,000	
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,000</u>	<u>0</u>
Facilities/Liability Insurance					
Electric	91		91	1,650	
Gas	1,072	38	1,034	450	29
Insurance - Property/Liability	<u>2,661</u>	<u>2,375</u>	<u>286</u>	<u>9,500</u>	<u>2,255</u>
Total	<u>3,824</u>	<u>2,413</u>	<u>1,411</u>	<u>11,600</u>	<u>2,285</u>
Office Expenses					
Postage & Shipping	(5)	6	(11)	770	11
Computer Support	585	504	81	7,210	516
Internet	137	124	13	1,630	122
Web Hosting	85	94	(9)	1,440	85
Service Contracts - Equipment	820	767	53	9,260	779
Office Supplies	156		156	(220)	
Fees & Licenses				250	
Yearbook Assessment				1,670	
Cr Card Fees/Bank Charges	169	91	78	5,210	104

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

	<u>As of</u>		<u>Over</u>	<u>Annual Budget</u>	<u>As of</u>
	<u>1/31/2022 Actual</u>	<u>1/31/2022 Budget</u>	<u>(Under) Budget</u>		<u>1/31/2021 Actual</u>
College of Regional Ministers				2,770	
Christmas Offering Promotion				2,590	
Miscellaneous Expense				70	
Telephone	205	106	99	1,780	125
Cell Phone - Regional Min				300	
Total	<u>2,151</u>	<u>1,692</u>	<u>459</u>	<u>34,730</u>	<u>1,743</u>
Board & Committee Expenses					
Regional Church Council				550	
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>550</u>	<u>0</u>
Professional Services					
Treasury Services	2,500	2,500		30,000	2,500
Professional Fees - Other				200	
Total	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>30,200</u>	<u>2,500</u>
Commission on Ministry Event Expense					
Commission on Ministry Committee				400	
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>400</u>	<u>0</u>
Total Expenses	<u>19,661</u>	<u>18,223</u>	<u>1,438</u>	<u>230,645</u>	<u>17,722</u>
NET SURPLUS/(DEFICIT)	<u>(2,620)</u>	<u>(4,652)</u>	<u>2,032</u>	<u>32,390</u>	<u>(4,296)</u>

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

	<u>As of</u>		Increase (Decrease)	<u>As of</u>
	<u>1/31/2022</u>	<u>1/31/2021</u>		<u>12/31/2021</u>
Assets				
Current Assets				
Cash held by (due to) OGMP	114,974	126,599	(11,625)	148,330
CCF Distributions in Transit				7,795
Accounts Receivable	894	266	628	842
Prepaid Expenses	22,723	19,257	3,466	
Total Current Assets	<u>138,591</u>	<u>146,122</u>	<u>(7,531)</u>	<u>156,967</u>
Investments				
Investments held at Church Extension	251,320	210,764	40,556	251,320
Investments held at CCF - Beasley	78,028	67,854	10,174	78,028
Investments held at CCF - Common	46,087	41,749	4,337	46,087
Total Investments	<u>375,434</u>	<u>320,367</u>	<u>55,067</u>	<u>375,434</u>
Fixed Assets				
Land	259,855	259,855		259,855
Buildings	2,754,291	2,754,291		2,754,291
Furniture & Equipment	281,353	326,034	(44,680)	281,353
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,490,682)	(2,421,752)	(68,930)	(2,482,758)
Total Fixed Assets	<u>838,821</u>	<u>952,431</u>	<u>(113,610)</u>	<u>846,745</u>
Total Assets	<u>1,352,847</u>	<u>1,418,920</u>	<u>(66,073)</u>	<u>1,379,147</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	2,823	3,715	(892)	6,140
Total Liabilities	<u>2,823</u>	<u>3,715</u>	<u>(892)</u>	<u>6,140</u>
Net Assets				
Operating Fund	284,975	266,981	17,995	300,562
Net Fixed Assets	838,821	952,431	(113,610)	846,745
Capital Reserves	9,693	4,635	5,059	9,507
The Free Store	4,409	1,773	2,636	4,409
Amy Saviers Fund	78,028	67,854	10,174	78,028
Deep Pool	771	721	50	771
Accessibility Improvements	4,965	6,244	(1,279)	4,965
Camp Endowment	106,548	91,235	15,313	106,218
Canteen	21,813	23,331	(1,518)	21,801
Total Net Assets	<u>1,350,024</u>	<u>1,415,205</u>	<u>(65,181)</u>	<u>1,373,006</u>
Total Liabilities and Net Assets	<u>1,352,847</u>	<u>1,418,920</u>	<u>(66,073)</u>	<u>1,379,147</u>

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 1/31/2022	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF Investment
Net Assets without Donor Restrictions												
Operating Fund	300,562	3,497	(19,084)	-	284,975	(2,823)	287,798		23,617	97,785	166,396	
Net Fixed Assets	846,745	-	(7,924)	-	838,821		838,821	838,821		-		
Capital Reserves	9,507	186	-	-	9,693		9,693			1,304	8,389	
Amy Saviers Fund	78,028	-	-	-	78,029		78,028			-		78,028
Canteen	21,801	12	-	-	21,813		21,813			2,608	19,205	
Total Net Assets without Donor Restrictions	<u>1,256,643</u>	<u>3,695</u>	<u>(27,008)</u>	<u>-</u>	<u>1,233,331</u>	<u>(2,823)</u>	<u>1,236,153</u>	<u>838,821</u>	<u>23,617</u>	<u>101,697</u>	<u>193,990</u>	<u>78,028</u>
Net Assets with Donor Restrictions												
The Free Store	4,409	-	-	-	4,409		4,409			1,158	3,251	
Camp Pool	771	-	-	-	771		771			771		
Accessibility Improvemen	4,965	-	-	-	4,965		4,965		-	765	4,200	
Camp Endowment	106,218	330	-	-	106,548		106,548			10,582	49,879	46,087
Total Net Assets with Donor Restrictions	<u>116,363</u>	<u>330</u>	<u>-</u>	<u>-</u>	<u>116,693</u>	<u>-</u>	<u>116,693</u>	<u>-</u>	<u>-</u>	<u>13,276</u>	<u>57,330</u>	<u>46,087</u>
TOTAL NET ASSETS	<u><u>1,373,006</u></u>	<u><u>4,025</u></u>	<u><u>(27,008)</u></u>	<u><u>-</u></u>	<u><u>1,350,024</u></u>	<u><u>(2,823)</u></u>	<u><u>1,352,846</u></u>	<u><u>838,821</u></u>	<u><u>23,617</u></u>	<u><u>114,973</u></u>	<u><u>251,320</u></u>	<u><u>124,115</u></u>

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	As of		Over		As of
	01/31/2022	01/31/2022	(Under)	Annual	01/31/2021
	Actual	Budget	Budget	Budget	Actual
Income					
Summer Counselor's Allocation				4,000	
Summer Fees - Chi Rho				54,000	
Summer Fees - Junior				78,900	
Summer Fees - CYF				72,000	
Summer Fees - Advance				26,880	
Total Summer Fees				235,780	
Camp Facilities Usage	1,200	971	229	34,000	
Camp Meal Fees	276		276		
Total Camp Facilities & Meals	1,476	971	505	34,000	
Gifts	1,032	800	232	41,250	884
Renewal Initiative - Camp Operating	935	287	648	33,000	215
Keep the Bell Ringing Gifts	55	63	(8)	750	55
Total Gifts	2,022	1,150	872	75,000	1,154
Distrib from nonowned endowments				30,000	
Interest Income				5,000	
Total				35,000	
Total Income	3,498	2,121	1,377	379,780	1,154
Expenses					
Salaries & Benefits					
Payroll - Executive & Managerial Staff	5,500	5,609	(109)	67,304	6,267
Payroll - Summer Staff		1,000	(1,000)	35,000	
Payroll - Pension Plan	770	1,304	(534)	15,646	591
Payroll - Workers' Compensation		83	(83)	1,000	
Payroll - FICA Medicare Expense	481	712	(231)	8,549	517
Other Benefits	788	788	(1)	9,450	788
Background Checks				300	
Class/Education/Training				332	
Staff Entertainment				1,000	
Total	7,539	9,496	(1,957)	138,581	8,163
Facilities					
Electric	2,404	2,500	(96)	34,000	
Utilities - Natural Gas				13,000	461
Water/Sewer				8,000	657
Waste Management	15	50	(35)	2,400	
Construction & Ditch Assessments				2,392	
Utilities - Pest Control				3,900	1,830
Insurance - Property/Liability	7,574	7,700	(126)	22,000	7,332
Repairs & Maintenance-Equipment				14,290	
Website Hosting	85	85		1,020	85
Repair/Maintenance - Bldg./Grounds	272	200	72	9,050	83
Utilities - Bulk Gasoline				1,600	

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	<u>As of</u>		<u>Over</u>		<u>As of</u>
	<u>01/31/2022</u>	<u>01/31/2022</u>	<u>(Under)</u>	<u>Annual</u>	<u>01/31/2021</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Service Contracts - Equipment	579	500	79	1,400	189
Contract Labor - Maintenance				500	
Supplies - Cleaning/Bldg				6,000	
Total	10,928	11,035	(107)	119,552	10,636
Food & Kitchen					
Food - Summer				48,600	
Contract Labor - Culinary				11,000	
Total				59,600	
Office Expenses					
Utilities - Telephone				1,600	141
Postage & Shipping				100	
Computer Support	450	500	(50)	6,638	450
Internet	137	73	64	1,691	61
Supplies - Office				215	
Fees & Licenses				885	
Bank Charges/Credit Card Fees	31	21	10	1,200	11
Miscellaneous Expense				300	
Program Expense				300	
Promotion				100	
Total	618	594	24	13,029	663
Professional Services					
Audit Services				480	
Medical Supplies & Services				1,500	
Total				1,980	
Total Expenses	19,084	21,125	(2,041)	332,742	19,462
NET SURPLUS/(DEFICIT) BEFORE DEPRECIATION EXPENSE	(15,586)	(19,004)	3,418	47,038	(18,308)
Depreciation Expense	7,924	7,924	0	95,000	7,745
NET SURPLUS/(DEFICIT)	(23,510)	(26,928)	3,418	(47,962)	(26,053)