

Christian Church in Ohio
Statement of Financial Position

	As of		Increase (Decrease)	As of
	2/28/2022	2/28/2021		12/31/2021
Assets				
Current Assets				
Cash held by (due to) OGMP	274,763	368,735	(93,972)	311,108
CCF Distributions in Transit				30,319
Accounts Receivable	3,464	732	2,732	1,334
Prepaid Expenses	32,232	27,523	4,709	1,525
Total Current Assets	310,459	396,990	(86,532)	344,286
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	1,284,411	992,720	291,691	1,284,411
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	(2,554,933)	(2,485,832)	(69,101)	(2,539,093)
Total Fixed Assets	830,905	944,687	(113,781)	846,745
Total Assets	2,425,775	2,334,397	91,378	2,475,443
Liabilities and Net Assets				
Liabilities				
Accounts Payable	6,889	3,000	3,889	9,560
Total Liabilities	6,889	3,000	3,889	9,560
Net Assets				
Net Assets without Donor Restrictions	1,751,534	1,679,248	72,286	1,798,870
Net Assets with Donor Restrictions	667,352	652,149	15,203	667,012
Total Net Assets	2,418,886	2,331,397	87,489	2,465,883
Total Liabilities and Net Assets	2,425,775	2,334,397	91,378	2,475,443

Christian Church in Ohio - Regional Office
Statement of Financial Position

	As of		Increase (Decrease)	As of
	2/28/2022	2/28/2021		12/31/2021
Assets				
Current Assets				
Cash held by (due to) OGMP	173,342	247,471	(74,129)	162,778
CCF Distributions in Transit				22,524
Accounts Receivable	2,517	364	2,153	493
Prepaid Expenses	9,509	8,266	1,243	1,525
Total Current Assets	185,368	256,101	(70,733)	187,319
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	908,977	672,353	236,624	908,977
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	1,094,345	928,455	165,891	1,096,296
Liabilities and Net Assets				
Liabilities				
Accounts Payable	4,242	2,695	1,547	3,420
Total Liabilities	4,242	2,695	1,547	3,420
Net Assets				
Net Assets without Donor Restrictions	529,309	364,965	164,344	532,082
Net Assets with Donor Restrictions	560,794	560,794		560,794
Total Net Assets	1,090,103	925,759	164,344	1,092,876
Total Liabilities and Net Assets	1,094,345	928,455	165,891	1,096,296

Christian Church in Ohio - Regional Office

	Detailed Net Asset Activity				As of 2/28/2022	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	29,202	(37,360)	-	297,435	(4,242)	301,678	-	12,026	37,019	83,766	168,866
Renewal Initiative -												
Where needed most	23,218	600	-	-	23,818		23,818			23,818		
Youth Scholarship	26,875	120	-	-	26,995		26,995			26,995		
CYF	11,071	2,397	-	-	13,468		13,468			13,468		
Spiritual Life Retreat	1,774	-	-	-	1,774		1,774			1,774		
Advance Ministries	12,709	692	-	-	13,401		13,401			13,401		
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	767	-	-	32,106		32,106			14,540	17,566	
Inner City/Rural	2,770	-	-	-	2,770		2,770			2,770		
Pastoral Relief	4,116	2,676	(2,710)	-	4,082		4,082			4,082		
New Church	33,738	842	-	-	34,580		34,580			6,595	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	37,296	(40,070)	-	529,309	(4,242)	533,552	-	12,026	173,342	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 2/28/2022	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	37,296	(40,070)	-	1,090,103	(4,242)	1,094,346	-	12,026	173,342	179,317	729,660

**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>2/28/2022 Actual</u>	<u>2/28/2022 Budget</u>	<u>(Under) Budget</u>		<u>2/28/2021 Actual</u>
Income					
Disciples Mission Fund	15,712	14,305	1,407	100,000	16,881
Christmas Offerings	10,255	7,667	2,588	27,500	6,929
Renewal Initiative - Regional Operating	809	8,846	(8,037)	33,000	7,200
Distrib from non-owned endowments				23,000	
Undesignated Gifts/Offerings	1,766	4,700	(2,934)	58,000	3,960
DMF via CCF	50	44	6	15,000	50
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	311		311	235	
Total Income	29,202	35,562	(6,360)	263,035	35,020
Expenses					
Partner Regions' Fees					14,418
Partner Regions' Fees					14,418
Total Partner Regions' Fees	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>14,418</u>
Salaries & Benefits					
Payroll - Executive Staff	14,167	14,876	(709)	89,250	1,500
Payroll - Support Staff	4,333	4,506	(173)	27,300	4,333
Payroll - Pension Plan	2,590	2,794	(204)	16,758	607
Payroll - Workers' Compensation	74	50	24	250	62
Payroll Fees	257	417	(160)	1,300	330
Payroll - FICA/Medicare Exp	372	1,526	(1,154)	9,157	509
Other Benefits	525	526	(1)	3,150	525
Total	<u>22,317</u>	<u>24,695</u>	<u>(2,378)</u>	<u>147,165</u>	<u>7,865</u>
Travel					
Travel - Regional Minister	890		890	6,000	
Total	<u>890</u>	<u>0</u>	<u>890</u>	<u>6,000</u>	<u>0</u>
Facilities/Liability Insurance					
Electric	242	118	124	1,650	123
Gas	1,236	80	1,156	450	62
Insurance - Property/Liability	2,661	2,375	286	9,500	2,255
Total	<u>4,139</u>	<u>2,573</u>	<u>1,566</u>	<u>11,600</u>	<u>2,440</u>
Office Expenses					
Postage & Shipping	337	171	166	770	307
Computer Support	1,170	1,097	73	7,210	1,123
Internet	280	248	32	1,630	244
Web Hosting	211	188	23	1,440	170
Service Contracts - Equipment	1,645	1,538	107	9,260	1,563
Office Supplies	183		183	(220)	
Fees & Licenses				250	
Yearbook Assessment				1,670	
Cr Card Fees/Bank Charges	593	366	227	5,210	419

**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>2/28/2022 Actual</u>	<u>2/28/2022 Budget</u>	<u>(Under) Budget</u>		<u>2/28/2021 Actual</u>
College of Regional Ministers				2,770	
Christmas Offering Promotion				2,590	
Miscellaneous Expense				70	
Telephone	410	212	198	1,780	250
Cell Phone - Regional Min				300	
Cell Phone - Assoc Min	185		185		
Total	<u>5,013</u>	<u>3,820</u>	<u>1,193</u>	<u>34,730</u>	<u>4,076</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	5,000	5,000		30,000	5,000
Professional Fees - Other				200	
Total	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>30,200</u>	<u>5,000</u>
Commision 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>37,360</u>	<u>36,088</u>	<u>1,272</u>	<u>230,645</u>	<u>33,799</u>
NET SURPLUS/(DEFICIT)	<u>(8,157)</u>	<u>(526)</u>	<u>(7,631)</u>	<u>32,390</u>	<u>1,221</u>

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

	As of		Increase (Decrease)	As of
	2/28/2022	2/28/2021		12/31/2021
Assets				
Current Assets				
Cash held by (due to) OGMP	101,421	121,264	(19,844)	148,330
CCF Distributions in Transit				7,795
Accounts Receivable	947	368	579	842
Prepaid Expenses	22,723	19,257	3,466	
Total Current Assets	125,090	140,889	(15,799)	156,967
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	375,434	320,367	55,067	375,434
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	(2,498,598)	(2,429,497)	(69,101)	(2,482,758)
Total Fixed Assets	830,905	944,687	(113,781)	846,745
Total Assets	1,331,430	1,405,943	(74,513)	1,379,147
Liabilities and Net Assets				
Liabilities				
Accounts Payable	2,647	305	2,342	6,140
Total Liabilities	2,647	305	2,342	6,140
Net Assets				
Operating Fund	271,709	264,151	7,558	300,562
Net Fixed Assets	830,905	944,687	(113,781)	846,745
Capital Reserves	9,703	4,635	5,069	9,507
The Free Store	4,330	2,773	1,557	4,409
Amy Saviers Fund	78,028	67,854	10,174	78,028
Deep Pool	771	721	50	771
Accessibility Improvements	4,965	6,131	(1,166)	4,965
Camp Endowment	106,558	91,355	15,203	106,218
Canteen	21,813	23,331	(1,518)	21,801
Total Net Assets	1,328,783	1,405,638	(76,855)	1,373,006
Total Liabilities and Net Assets	1,331,430	1,405,943	(74,513)	1,379,147

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 2/28/2022	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF Investment
Net Assets without Donor Restrictions												
Operating Fund	300,562	7,014	(35,867)	-	271,709	(2,647)	274,358		23,670	84,291	166,396	
Net Fixed Assets	846,745	-	(15,840)	-	830,905		830,905	830,905		-		
Capital Reserves	9,507	196	-	-	9,703		9,703			1,314	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>7,222</u>	<u>(51,707)</u>	<u>-</u>	<u>1,212,159</u>	<u>(2,647)</u>	<u>1,214,807</u>	<u>830,905</u>	<u>23,670</u>	<u>88,213</u>	<u>193,990</u>	<u>78,028</u>
Net Assets with Donor Restrictions												
The Free Store	4,409	-	(79)	-	4,330		4,330			1,079	3,251	
Camp Pool	771	-	-	-	771		771			771		
Accessibility Improvemen	4,965	-	-	-	4,965		4,965		-	765	4,200	
Camp Endowment	106,218	340	-	-	106,558		106,558			10,592	49,879	46,087
Total Net Assets with Donor Restrictions	<u>116,363</u>	<u>340</u>	<u>(79)</u>	<u>-</u>	<u>116,624</u>	<u>-</u>	<u>116,624</u>	<u>-</u>	<u>-</u>	<u>13,207</u>	<u>57,330</u>	<u>46,087</u>
TOTAL NET ASSETS	<u><u>1,373,006</u></u>	<u><u>7,562</u></u>	<u><u>(51,786)</u></u>	<u><u>-</u></u>	<u><u>1,328,783</u></u>	<u><u>(2,647)</u></u>	<u><u>1,331,431</u></u>	<u><u>830,905</u></u>	<u><u>23,670</u></u>	<u><u>101,420</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	As of	Over	Annual	As of
	02/28/2022	02/28/2022	(Under)	Budget	02/28/2021
	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	1,350	971	379	34,000	
Camp Meal Fees	276		276		
Total Camp Facilities & Meals	1,626	971	655	34,000	
Gifts	4,194	1,752	2,442	41,250	4,484
Renewal Initiative - Camp Operating	1,035	9,985	(8,950)	33,000	7,485
Keep the Bell Ringing Gifts	110	126	(16)	750	110
Camp Pool	50		50		
Total Gifts	5,389	11,863	(6,474)	75,000	12,079
Distrib from nonowned endowments				30,000	
Interest Income				5,000	
Total				35,000	
Total Income	7,015	12,834	(5,819)	379,780	12,079
Expenses					
Salaries & Benefits					
Payroll - Executive & Managerial Staff	11,000	11,218	(218)	67,304	12,240
Payroll - Summer Staff		2,000	(2,000)	35,000	
Payroll - Pension Plan	1,540	2,608	(1,068)	15,646	1,183
Payroll - Workers' Compensation		166	(166)	1,000	185
Payroll - FICA Medicare Expense	1,018	1,424	(406)	8,549	1,034
Other Benefits	1,575	1,576	(1)	9,450	1,575
Payroll Food Service Off Season	540		540		
Background Checks				300	
Class/Education/Training				332	
Staff Entertainment				1,000	
Total	15,673	18,992	(3,319)	138,581	16,217
Travel					
Travel	199		199		
Total	199		199		
Facilities					
Electric	4,461	4,693	(232)	34,000	1,711
Utilities - Natural Gas	2,572	2,316	256	13,000	976
Water/Sewer	576	1,321	(745)	8,000	1,009
Waste Management	29	199	(170)	2,400	15
Construction & Ditch Assessments		1,583	(1,583)	2,392	2,108

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	As of	As of	Over		As of
	02/28/2022	02/28/2022	(Under)	Annual	02/28/2021
	Actual	Budget	Budget	Budget	Actual
Utilities - Pest Control				3,900	1,830
Insurance - Property/Liability	7,574	7,700	(126)	22,000	7,332
Repairs & Maintenance-Equipment	23		23	14,290	
Website Hosting	170	170		1,020	170
Repair/Maintenance - Bldg./Grounds	1,437	200	1,237	9,050	83
Utilities - Bulk Gasoline				1,600	
Service Contracts - Equipment	579	500	79	1,400	189
Contract Labor - Maintenance				500	
Supplies - Cleaning/Bldg				6,000	
Total	17,422	18,682	(1,260)	119,552	15,422
Food & Kitchen					
Food - Summer				48,600	
Contract Labor - Culinary	192		192	11,000	
Food Purchases-Off Season	117		117		45
Total	309		309	59,600	45
Office Expenses					
Utilities - Telephone		455	(455)	1,600	282
Postage & Shipping				100	
Computer Support	900	1,053	(153)	6,638	900
Internet	280	146	134	1,691	122
Supplies - Office				215	
Fees & Licenses	586		586	885	
Bank Charges/Credit Card Fees	38	430	(392)	1,200	228
Miscellaneous Expense				300	
Program Expense				300	
Promotion				100	
Total	1,805	2,084	(279)	13,029	1,532
Professional Services					
Audit Services				480	
Medical Supplies & Services	460		460	1,500	
Total	460		460	1,980	
Total Expenses	35,868	39,758	(3,890)	332,742	33,217
NET SURPLUS/(DEFICIT) BEFORE DEPRECIATION EXPENSE	(28,853)	(26,924)	(1,929)	47,038	(21,138)
Depreciation Expense	15,840	15,841	(1)	95,000	15,489
NET SURPLUS/(DEFICIT)	(44,693)	(42,765)	(1,928)	(47,962)	(36,627)