

Christian Church in Ohio
Statement of Financial Position

	As of		Increase (Decrease)	As of
	3/31/2022	3/31/2021		12/31/2021
Assets				
Current Assets				
Cash held by (due to) OGMP	267,435	175,415	92,020	311,108
CCF Distributions in Transit	5,737	4,996	740	30,319
Accounts Receivable	3,713	598	3,116	1,334
Prepaid Expenses	24,556	21,017	3,539	1,525
Total Current Assets	301,441	202,026	99,415	344,286
Investments				
Investments held at Church Extension	430,637	421,998	8,639	430,637
Investments held at CCF - Beasley	471,094	454,458	16,636	504,862
Investments held at CCF - Common	335,156	314,747	20,409	348,912
Total Investments	1,236,887	1,191,202	45,684	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	(2,562,849)	(2,493,577)	(69,273)	(2,539,093)
Total Fixed Assets	822,989	936,942	(113,953)	846,745
Total Assets	2,361,317	2,330,171	31,146	2,475,443
Liabilities and Net Assets				
Liabilities				
Accounts Payable	3,948	905	3,043	9,560
Total Liabilities	3,948	905	3,043	9,560
Net Assets				
Net Assets without Donor Restrictions	1,691,516	1,675,837	15,679	1,798,870
Net Assets with Donor Restrictions	665,853	653,429	12,424	667,012
Total Net Assets	2,357,369	2,329,266	28,103	2,465,883
Total Liabilities and Net Assets	2,361,317	2,330,171	31,146	2,475,443

Christian Church in Ohio - Regional Office
Statement of Financial Position

	As of		Increase (Decrease)	As of
	3/31/2022	3/31/2021		12/31/2021
Assets				
Current Assets				
Cash held by (due to) OGMP	171,388	96,195	75,193	162,778
CCF Distributions in Transit	2,873	3,984	(1,111)	22,524
Accounts Receivable	2,714	293	2,421	493
Prepaid Expenses	7,513	6,574	938	1,525
Total Current Assets	<u>184,488</u>	<u>107,046</u>	<u>77,441</u>	<u>187,319</u>
Investments				
Investments held at Church Extension	179,317	176,234	3,084	179,317
Investments held at CCF - Beasley	398,285	384,220	14,064	426,834
Investments held at CCF - Common	292,274	273,147	19,128	302,826
Total Investments	<u>869,876</u>	<u>833,600</u>	<u>36,276</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>1,054,364</u>	<u>940,647</u>	<u>113,717</u>	<u>1,096,296</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	2,131	655	1,476	3,420
Total Liabilities	<u>2,131</u>	<u>655</u>	<u>1,476</u>	<u>3,420</u>
Net Assets				
Net Assets without Donor Restrictions	491,439	379,198	112,241	532,082
Net Assets with Donor Restrictions	560,794	560,794		560,794
Total Net Assets	<u>1,052,233</u>	<u>939,992</u>	<u>112,241</u>	<u>1,092,876</u>
Total Liabilities and Net Assets	<u>1,054,364</u>	<u>940,647</u>	<u>113,717</u>	<u>1,096,296</u>

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 3/31/2022	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	305,593	52,828	(56,882)	(45,957)	255,582	(2,131)	257,712	-	13,099	31,081	83,766	129,765
Renewal Initiative -												
Where needed most	23,218	950	-	-	24,168		24,168			24,168		
Youth Scholarship	26,875	170	-	-	27,045		27,045			27,045		
CYF	11,071	3,042	-	-	14,113		14,113			14,113		
Spiritual Life Retreat	1,774	1,606	-	-	3,380		3,380			3,380		
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	1,131	-	-	32,470		32,470			14,904	17,566	
Inner City/Rural	2,770	-	-	-	2,770		2,770			2,770		
Pastoral Relief	4,116	2,426	(2,710)	-	3,832		3,832			3,832		
New Church	33,738	2,061	-	-	35,799		35,799			7,814	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	64,906	(59,592)	(45,957)	491,440	(2,131)	493,570	-	13,099	171,388	179,317	129,765

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 3/31/2022	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	64,906	(59,592)	(45,957)	1,052,234	(2,131)	1,054,364	-	13,099	171,388	179,317	690,559

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

	<u>As of</u>		<u>Over</u>		<u>As of</u>
	<u>3/31/2022</u>	<u>3/31/2022</u>	<u>(Under)</u>	<u>Annual</u>	<u>3/31/2021</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Income					
Disciples Mission Fund	23,440	21,142	2,298	100,000	24,950
Christmas Offerings	11,113	7,888	3,225	27,500	7,129
Renewal Initiative - Regional Operating	4,084	10,382	(6,298)	33,000	8,450
Distrib from non-owned endowments	1,654	1,397	257	23,000	1,562
Undesignated Gifts/Offerings	3,232	5,897	(2,665)	58,000	4,968
DMF via CCF	1,339	954	385	15,000	1,051
Interest Income				1,500	
Joint Investment Trust Income	6,856	562	6,294	2,400	6,228
Honorariums-Regional Minister	700		700	2,400	
Honorariums-Regional Assoc. Pastor	100		100		
Misc Receipts	311		311	235	
Total Income	<u>52,828</u>	<u>48,222</u>	<u>4,606</u>	<u>263,035</u>	<u>54,339</u>
Expenses					
Partner Regions' Fees					22,037
Total Partner Regions' Fees	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>22,037</u>
Salaries & Benefits					
Payroll - Executive Staff	22,313	22,314	(2)	89,250	2,250
Payroll - Support Staff	6,956	6,759	197	27,300	6,500
Payroll - Pension Plan	3,885	4,191	(306)	16,758	910
Payroll - Workers' Compensation	113	100	13	250	308
Payroll Fees	257	521	(264)	1,300	412
Payroll - FICA/Medicare Exp	582	2,289	(1,707)	9,157	752
Other Benefits	788	789	(2)	3,150	788
Total	<u>34,893</u>	<u>36,963</u>	<u>(2,070)</u>	<u>147,165</u>	<u>11,920</u>
Travel					
Travel - Regional Minister	1,335	1,400	(65)	6,000	
Total	<u>1,335</u>	<u>1,400</u>	<u>(65)</u>	<u>6,000</u>	<u>0</u>
Facilities/Liability Insurance					
Electric	135	118	17	1,650	398
Gas	1,365	450	915	450	92
Insurance - Property/Liability	4,657	4,581	76	9,500	3,947
Total	<u>6,157</u>	<u>5,149</u>	<u>1,008</u>	<u>11,600</u>	<u>4,437</u>
Office Expenses					
Postage & Shipping	375	471	(96)	770	307
Computer Support	1,755	1,661	94	7,210	1,598
Internet	423	372	51	1,630	367
Web Hosting	296	282	14	1,440	255
Service Contracts - Equipment	2,470	2,414	56	9,260	2,351
Office Supplies	183		183	(220)	
Fees & Licenses				250	
Yearbook Assessment				1,670	
Cr Card Fees/Bank Charges	660	716	(56)	5,210	590

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

	<u>As of</u>		<u>Over</u>		<u>As of</u>
	<u>3/31/2022</u>	<u>3/31/2022</u>	<u>(Under)</u>	<u>Annual</u>	<u>3/31/2021</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
College of Regional Ministers				2,770	2,767
Christmas Offering Promotion				2,590	
Miscellaneous Expense				70	
Telephone	615	686	(71)	1,780	455
Cell Phone - Regional Min				300	
Cell Phone - Assoc Min	220		220		
Total	<u>6,997</u>	<u>6,602</u>	<u>395</u>	<u>34,730</u>	<u>8,689</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	7,500	7,500		30,000	7,500
Professional Fees - Other				200	
Total	<u>7,500</u>	<u>7,500</u>	<u>0</u>	<u>30,200</u>	<u>7,500</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>56,882</u>	<u>57,614</u>	<u>(732)</u>	<u>230,645</u>	<u>54,583</u>
NET SURPLUS/(DEFICIT)	<u>(4,054)</u>	<u>(9,392)</u>	<u>5,338</u>	<u>32,390</u>	<u>(245)</u>

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

	As of		Increase (Decrease)	As of
	3/31/2022	3/31/2021		12/31/2021
Assets				
Current Assets				
Cash held by (due to) OGMP	96,047	79,220	16,827	148,330
CCF Distributions in Transit	2,864	1,013	1,852	7,795
Accounts Receivable	999	304	695	842
Prepaid Expenses	17,043	14,443	2,600	
Total Current Assets	<u>116,953</u>	<u>94,980</u>	<u>21,974</u>	<u>156,967</u>
Investments				
Investments held at Church Extension	251,320	245,764	5,556	251,320
Investments held at CCF - Beasley	72,809	70,238	2,571	78,028
Investments held at CCF - Common	42,882	41,600	1,282	46,087
Total Investments	<u>367,011</u>	<u>357,602</u>	<u>9,409</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	(2,506,514)	(2,437,241)	(69,273)	(2,482,758)
Total Fixed Assets	<u>822,989</u>	<u>936,942</u>	<u>(113,953)</u>	<u>846,745</u>
Total Assets	<u>1,306,954</u>	<u>1,389,524</u>	<u>(82,570)</u>	<u>1,379,147</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	1,817	249	1,567	6,140
Total Liabilities	<u>1,817</u>	<u>249</u>	<u>1,567</u>	<u>6,140</u>
Net Assets				
Operating Fund	262,689	253,058	9,631	300,562
Net Fixed Assets	822,989	936,942	(113,953)	846,745
Capital Reserves	9,711	4,643	5,069	9,507
The Free Store	4,330	2,541	1,789	4,409
Amy Saviers Fund	72,809	70,238	2,571	78,028
Deep Pool	771	721	50	771
Accessibility Improvements	4,965	5,177	(212)	4,965
Camp Endowment	105,059	92,635	12,424	106,218
Canteen	21,813	23,321	(1,508)	21,801
Total Net Assets	<u>1,305,137</u>	<u>1,389,275</u>	<u>(84,138)</u>	<u>1,373,006</u>
Total Liabilities and Net Assets	<u>1,306,954</u>	<u>1,389,524</u>	<u>(82,570)</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 3/31/2022	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF Investment
Net Assets without Donor Restrictions												
Operating Fund	300,562	16,563	(54,436)	-	262,689	(1,817)	264,506		20,906	77,203	166,396	
Net Fixed Assets	846,745	-	(23,756)	-	822,989		822,989	822,989		-		
Capital Reserves	9,507	204	-	-	9,711		9,711			1,322	8,389	
Amy Saviers Fund	78,028	748	-	(5,967)	72,810		72,809			-		72,809
Canteen	21,801	12	-	-	21,813		21,813			2,608	19,205	
Total Net Assets without Donor Restrictions	<u>1,256,643</u>	<u>17,527</u>	<u>(78,192)</u>	<u>(5,967)</u>	<u>1,190,012</u>	<u>(1,817)</u>	<u>1,191,828</u>	<u>822,989</u>	<u>20,906</u>	<u>81,133</u>	<u>193,990</u>	<u>72,809</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	814	-	(1,973)	105,059		105,059			12,298	49,879	42,882
Total Net Assets with Donor Restrictions	<u>116,363</u>	<u>814</u>	<u>(79)</u>	<u>(1,973)</u>	<u>115,125</u>	<u>-</u>	<u>115,125</u>	<u>-</u>	<u>-</u>	<u>14,913</u>	<u>57,330</u>	<u>42,882</u>
TOTAL NET ASSETS	<u><u>1,373,006</u></u>	<u><u>18,341</u></u>	<u><u>(78,271)</u></u>	<u><u>(7,940)</u></u>	<u><u>1,305,137</u></u>	<u><u>(1,817)</u></u>	<u><u>1,306,953</u></u>	<u><u>822,989</u></u>	<u><u>20,906</u></u>	<u><u>96,046</u></u>	<u><u>251,320</u></u>	<u><u>115,691</u></u>

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	As of		Over		As of
	03/31/2022	03/31/2022	(Under)	Annual	03/31/2021
	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	1,500	971	529	34,000	
Camp Meal Fees	276		276		
Total Camp Facilities & Meals	1,776	971	805	34,000	
Gifts	10,989	3,433	7,556	41,250	10,846
Renewal Initiative - Camp Operating	2,315	10,565	(8,250)	33,000	7,920
Keep the Bell Ringing Gifts	165	189	(24)	750	165
Camp Pool	100		100		
Total Gifts	13,569	14,187	(618)	75,000	18,931
Distrib from nonowned endowments	1,218	849	369	30,000	1,013
Interest Income				5,000	
Total	1,218	849	369	35,000	1,013
Total Income	16,564	16,007	557	379,780	19,944
Expenses					
Salaries & Benefits					
Payroll - Executive & Managerial Staff	16,694	16,827	(133)	67,304	17,717
Payroll - Summer Staff		3,000	(3,000)	35,000	
Payroll - Pension Plan	2,310	3,912	(1,602)	15,646	1,774
Payroll - Workers' Compensation		249	(249)	1,000	185
Payroll - FICA Medicare Expense	1,524	2,136	(612)	8,549	1,514
Other Benefits	2,363	2,364	(2)	9,450	2,363
Payroll Food Service Off Season	540		540		
Background Checks				300	
Class/Education/Training				332	
Staff Entertainment				1,000	
Total	23,430	28,488	(5,058)	138,581	23,552
Travel					
Travel	199		199		190
Total	199		199		190
Facilities					
Electric	3,009	3,093	(84)	34,000	5,426
Utilities - Natural Gas	4,593	4,631	(38)	13,000	1,446
Water/Sewer	906	1,000	(94)	8,000	1,331
Waste Management	59	50	9	2,400	44
Construction & Ditch Assessments				2,392	2,108
Utilities - Pest Control				3,900	1,830

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	<u>As of</u>		<u>Over</u>		<u>As of</u>
	<u>03/31/2022</u>	<u>03/31/2022</u>	<u>(Under)</u>	<u>Annual</u>	<u>03/31/2021</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Insurance - Property/Liability	14,167	13,950	217	22,000	12,146
Repairs & Maintenance-Equipment	600	575	25	14,290	790
Website Hosting	255	255		1,020	255
Repair/Maintenance - Bldg./Grounds	1,502	1,600	(98)	9,050	83
Utilities - Bulk Gasoline	1,047	1,000	47	1,600	
Service Contracts - Equipment	579	500	79	1,400	189
Contract Labor - Maintenance				500	
Supplies - Cleaning/Bldg				6,000	
Total	26,717	26,654	63	119,552	25,648
Food & Kitchen					
Food - Summer				48,600	
Contract Labor - Culinary	192	250	(58)	11,000	
Food Purchases-Off Season	1,029		1,029		45
Total	1,221	250	971	59,600	45
Office Expenses					
Utilities - Telephone				1,600	282
Postage & Shipping				100	
Computer Support	1,350	1,406	(56)	6,638	1,350
Internet	423	419	4	1,691	244
Supplies - Office				215	
Fees & Licenses	586	675	(89)	885	615
Bank Charges/Credit Card Fees	50	80	(30)	1,200	248
Miscellaneous Expense				300	
Program Expense				300	
Promotion				100	
Total	2,410	2,580	(170)	13,029	2,740
Professional Services					
Audit Services				480	
Medical Supplies & Services	460	500	(40)	1,500	
Total	460	500	(40)	1,980	
Total Expenses	54,437	58,472	(4,035)	332,742	52,175
NET SURPLUS/(DEFICIT) BEFORE DEPRECIATION EXPENSE	(37,873)	(42,465)	4,592	47,038	(32,231)
Depreciation Expense	23,756	23,758	(2)	95,000	23,234
NET SURPLUS/(DEFICIT)	(61,629)	(66,223)	4,594	(47,962)	(55,464)