

Christian Church in Ohio
Statement of Financial Position

	As of		Increase (Decrease)	As of
	8/31/2022	8/31/2021		12/31/2021
Assets				
Current Assets				
Cash held by (due to) OGMP	296,795	215,697	81,098	311,108
CCF Distributions in Transit				30,319
Accounts Receivable	2,526	2,326	200	1,334
Prepaid Expenses	16,880	14,511	2,369	1,525
Total Current Assets	316,201	232,534	83,667	344,286
Investments				
Investments held at Church Extension	436,026	425,949	10,077	430,637
Investments held at CCF - Beasley	390,427	482,492	(92,065)	504,862
Investments held at CCF - Common	284,886	333,235	(48,348)	348,912
Total Investments	1,111,339	1,241,675	(130,336)	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	342,210	(4,522)	337,689
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,602,429)	(2,511,774)	(90,655)	(2,539,093)
Total Fixed Assets	783,409	878,586	(95,177)	846,745
Total Assets	2,210,950	2,352,796	(141,846)	2,475,443
Liabilities and Net Assets				
Liabilities				
Accounts Payable	8,968	7,362	1,607	9,560
Total Liabilities	8,968	7,362	1,607	9,560
Net Assets				
Net Assets without Donor Restrictions	1,529,073	1,688,708	(159,635)	1,798,870
Net Assets with Donor Restrictions	672,909	656,726	16,183	667,012
Total Net Assets	2,201,981	2,345,434	(143,453)	2,465,883
Total Liabilities and Net Assets	2,210,950	2,352,796	(141,846)	2,475,443

Christian Church in Ohio - Regional Office
Statement of Financial Position

	As of		Increase (Decrease)	As of
	8/31/2022	8/31/2021		12/31/2021
Assets				
Current Assets				
Cash held by (due to) OGMP	182,742	101,395	81,348	162,778
CCF Distributions in Transit				22,524
Accounts Receivable	478	939	(461)	493
Prepaid Expenses	5,517	4,883	634	1,525
Total Current Assets	<u>188,737</u>	<u>107,217</u>	<u>81,520</u>	<u>187,319</u>
Investments				
Investments held at Church Extension	181,443	177,431	4,012	179,317
Investments held at CCF - Beasley	327,631	407,921	(80,290)	426,834
Investments held at CCF - Common	247,058	289,192	(42,135)	302,826
Total Investments	<u>756,132</u>	<u>874,545</u>	<u>(118,413)</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>944,869</u>	<u>981,762</u>	<u>(36,893)</u>	<u>1,096,296</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	7,980	1,786	6,193	3,420
Total Liabilities	<u>7,980</u>	<u>1,786</u>	<u>6,193</u>	<u>3,420</u>
Net Assets				
Net Assets without Donor Restrictions	376,096	419,182	(43,086)	532,082
Net Assets with Donor Restrictions	560,794	560,794		560,794
Total Net Assets	<u>936,890</u>	<u>979,976</u>	<u>(43,086)</u>	<u>1,092,876</u>
Total Liabilities and Net Assets	<u>944,869</u>	<u>981,762</u>	<u>(36,893)</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 8/31/2022	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	305,593	169,879	(178,566)	(141,710)	155,196	(7,980)	163,176	-	5,995	57,394	85,892	13,895
Renewal Initiative -												
Where needed most	23,218	3,060	-	-	26,278		26,278			26,278		
Youth Scholarship	26,875	1,852	(11,758)	-	16,969		16,969			16,969		
CYF	11,071	41,111	(41,891)	-	10,291		10,291			10,291		
Spiritual Life Retreat	1,774	1,606	(2,156)	-	1,224		1,224			1,224		
Advance Ministries	12,709	14,485	(21,069)	-	6,125		6,125			6,125		
Adult Conference	12,833	15,574	(14,804)	-	13,603		13,603			13,603		
Interim Ministry	8,653	-	-	-	8,653		8,653			8,653		
Regional Assembly	3,963	652	-	-	4,615		4,615			4,615		
Camps:												
Ribbit	1,746	6,571	(7,947)	-	370		370			370		
Otter	(4,440)	19,661	(21,032)	-	(5,811)		(5,811)			(5,811)		
Chi Rho	(3,705)	33,909	(35,596)	-	(5,392)		(5,392)			(5,392)		
Grandparents	540	3,451	(4,270)	-	(279)		(279)			(279)		
Reconciliation	31,339	1,804	(2,800)	-	30,343		30,343			12,777	17,566	
Inner City/Rural	2,770	-	(1,235)	-	1,535		1,535			1,535		
Pastoral Relief	4,116	9,671	(3,159)	-	10,628		10,628			10,628		
New Church	33,738	8,285	(500)	-	41,523		41,523			13,538	27,985	
Women's	6,804	935	-	-	7,739		7,739			7,739		
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	332,506	(346,783)	(141,710)	376,096	(7,980)	384,076	-	5,995	182,743	181,443	13,895

Christian Church in Ohio - Regional Office

	Detailed Net Asset Activity				As of 8/31/2022	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 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	332,506	(346,783)	(141,710)	936,890	(7,980)	944,870	-	5,995	182,743	181,443	574,689

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

	<u>As of</u>		<u>Over</u>		<u>As of</u>
	<u>8/31/2022</u>	<u>8/31/2022</u>	<u>(Under)</u>	<u>Annual</u>	<u>8/31/2021</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Income					
Disciples Mission Fund	73,747	64,782	8,965	100,000	76,449
Christmas Offerings	15,042	9,909	5,133	27,500	8,956
OH Leadership Gifts	410		410		
Renewal Initiative - Regional Operating	20,504	15,100	5,404	33,000	12,291
Distrib from non-owned endowments	7,424	6,305	1,119	23,000	7,052
Undesignated Gifts/Offerings	13,677	27,167	(13,490)	58,000	22,890
DMF via CCF	9,826	7,960	1,866	15,000	8,765
Interest Income	2,126	583	1,543	1,500	1,198
Joint Investment Trust Income	15,168	1,156	14,012	2,400	12,813
Honorariums-Regional Minister	2,050	1,696	354	2,400	1,325
Honorariums-Regional Assoc. Pastor	250		250		225
Misc Receipts	7,629	187	7,442	235	235
Total Income	<u>167,852</u>	<u>134,845</u>	<u>33,007</u>	<u>263,035</u>	<u>152,199</u>
Expenses					
Partner Regions' Fees					23,789
Salaries & Benefits	92,865	98,157	(5,293)	147,165	71,004
Travel	6,370	6,000	370	6,000	2,436
Facilities/Liability Insurance	10,008	7,648	2,360	11,600	7,093
Office Expenses	20,616	19,189	1,427	34,730	22,582
Board & Committee Expenses				550	
Professional Services	20,278	20,200	78	30,200	20,199
Commision on Ministry Event Expense				400	
Total Expenses	<u>150,136</u>	<u>151,194</u>	<u>(1,058)</u>	<u>230,645</u>	<u>147,103</u>
NET SURPLUS/(DEFICIT)	<u>17,716</u>	<u>(16,349)</u>	<u>34,065</u>	<u>32,390</u>	<u>5,097</u>

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

	As of		Increase (Decrease)	As of
	8/31/2022	8/31/2021		12/31/2021
Assets				
Current Assets				
Cash held by (due to) OGMP	114,053	114,302	(250)	148,330
CCF Distributions in Transit				7,795
Accounts Receivable	2,048	1,386	662	842
Prepaid Expenses	11,363	9,628	1,735	
Total Current Assets	127,464	125,317	2,147	156,967
Investments				
Investments held at Church Extension	254,583	248,517	6,065	251,320
Investments held at CCF - Beasley	62,796	74,571	(11,775)	78,028
Investments held at CCF - Common	37,829	44,042	(6,214)	46,087
Total Investments	355,207	367,130	(11,923)	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	285,875	(4,522)	281,353
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,546,094)	(2,455,439)	(90,655)	(2,482,758)
Total Fixed Assets	783,409	878,586	(95,177)	846,745
Total Assets	1,266,080	1,371,033	(104,953)	1,379,147
Liabilities and Net Assets				
Liabilities				
Accounts Payable	989	5,575	(4,587)	6,140
Total Liabilities	989	5,575	(4,587)	6,140
Net Assets				
Operating Fund	263,059	279,291	(16,233)	300,562
Net Fixed Assets	783,409	878,586	(95,177)	846,745
Capital Reserves	13,350	6,711	6,640	9,507
The Free Store	4,256	2,891	1,366	4,409
Amy Saviers Fund	62,796	74,571	(11,775)	78,028
Deep Pool	771	721	50	771
Accessibility Improvements	4,965	4,965		4,965
Camp Endowment	112,115	95,932	16,183	106,218
Canteen	20,370	21,790	(1,420)	21,801
Total Net Assets	1,265,092	1,365,458	(100,367)	1,373,006
Total Liabilities and Net Assets	1,266,080	1,371,033	(104,953)	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 8/31/2022	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF Investment
Net Assets without Donor Restrictions												
Operating Fund	300,562	188,292	(225,795)	-	263,059	(989)	264,048		13,411	91,386	159,251	
Net Fixed Assets	846,745	-	(63,336)	-	783,409		783,409	783,409		-		
Capital Reserves	9,507	6,593	(2,750)	-	13,350		13,350			4,961	8,389	
Amy Saviers Fund	78,028	1,441	-	(16,673)	62,797		62,796			-		62,796
Canteen	21,801	6,149	(7,580)	-	20,370		20,370			1,165	19,205	
Total Net Assets without Donor Restrictions	<u>1,256,643</u>	<u>202,475</u>	<u>(299,461)</u>	<u>(16,673)</u>	<u>1,142,985</u>	<u>(989)</u>	<u>1,143,973</u>	<u>783,409</u>	<u>13,411</u>	<u>97,512</u>	<u>186,845</u>	<u>62,796</u>
Net Assets with Donor Restrictions												
The Free Store	4,409	50	(202)	-	4,257		4,257			1,006	3,251	
Camp Pool	771	-	-	-	771		771			771		
Accessibility Improvemen	4,965	-	-	-	4,965		4,965		-	765	4,200	
Camp Endowment	106,218	13,311	-	(7,415)	112,114		112,114			13,998	60,287	37,829
Total Net Assets with Donor Restrictions	<u>116,363</u>	<u>13,361</u>	<u>(202)</u>	<u>(7,415)</u>	<u>122,107</u>	<u>-</u>	<u>122,107</u>	<u>-</u>	<u>-</u>	<u>16,540</u>	<u>67,738</u>	<u>37,829</u>
TOTAL NET ASSETS	<u><u>1,373,006</u></u>	<u><u>215,836</u></u>	<u><u>(299,663)</u></u>	<u><u>(24,088)</u></u>	<u><u>1,265,092</u></u>	<u><u>(989)</u></u>	<u><u>1,266,080</u></u>	<u><u>783,409</u></u>	<u><u>13,411</u></u>	<u><u>114,052</u></u>	<u><u>254,583</u></u>	<u><u>100,625</u></u>

Christian Church in Ohio - Camp Christian Budget Report & Prior Year Comparison

	As of		Over		As of
	08/31/2022	08/31/2022			08/31/2021
	Actual	Budget	(Under) Budget	Annual Budget	Actual
Income					
Summer Fees	116,030	235,780	(119,750)	235,780	107,760
Camp Facilities & Meals	10,950	1,942	9,008	34,000	400
Fundraiser Events Income	2,052		2,052		
Gifts	36,405	25,784	10,621	75,000	52,671
Distrib from Endowments and Interest Income	20,357	12,929	7,428	35,000	15,218
Miscellaneous Receipts	2,498		2,498		(147)
Total Income	188,293	276,435	(88,142)	379,780	175,903
Expenses					
Salaries & Benefits	118,022	104,268	13,754	138,581	82,754
Travel	199		199		190
Facilities	61,463	59,358	2,105	119,552	54,315
Food & Kitchen	36,291	30,900	5,391	59,600	37,624
Office Expenses	6,528	6,230	298	13,029	5,772
Professional Services	3,292	1,500	1,792	1,980	1,245
Total Expenses	225,796	202,256	23,540	332,742	181,900
NET SURPLUS/(DEFICIT) BEFORE DEPRECIATION EXPENSE	(37,503)	74,179	(111,682)	47,038	(5,997)
Depreciation Expense	63,336	63,343	(7)	95,000	61,956
NET SURPLUS/(DEFICIT)	(100,839)	10,836	(111,675)	(47,962)	(67,953)