

Christian Church in Ohio
Statement of Financial Position

	As of		Increase (Decrease)	As of
	10/31/2022	10/31/2021		12/31/2021
Assets				
Current Assets				
Cash held by (due to) OGMP	306,065	237,277	68,789	311,108
CCF Distributions in Transit				30,319
Accounts Receivable	396	2,920	(2,524)	1,334
Prepaid Expenses	9,204	8,006	1,199	1,525
Total Current Assets	315,666	248,202	67,464	344,286
Investments				
Investments held at Church Extension	436,026	425,949	10,077	430,637
Investments held at CCF - Beasley	368,194	481,076	(112,882)	504,862
Investments held at CCF - Common	269,376	333,273	(63,897)	348,912
Total Investments	1,073,596	1,240,298	(166,702)	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	336,289	1,400	337,689
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,618,261)	(2,524,996)	(93,265)	(2,539,093)
Total Fixed Assets	767,577	859,442	(91,865)	846,745
Total Assets	2,156,839	2,347,942	(191,103)	2,475,443
Liabilities and Net Assets				
Liabilities				
Accounts Payable	19,084	4,497	14,587	9,560
Total Liabilities	19,084	4,497	14,587	9,560
Net Assets				
Net Assets without Donor Restrictions	1,466,847	1,678,736	(211,889)	1,798,870
Net Assets with Donor Restrictions	670,908	664,709	6,199	667,012
Total Net Assets	2,137,755	2,343,445	(205,690)	2,465,883
Total Liabilities and Net Assets	2,156,839	2,347,942	(191,103)	2,475,443

Christian Church in Ohio - Regional Office
Statement of Financial Position

	As of		Increase (Decrease)	As of
	10/31/2022	10/31/2021		12/31/2021
Assets				
Current Assets				
Cash held by (due to) OGMP	204,499	107,445	97,053	162,778
CCF Distributions in Transit				22,524
Accounts Receivable	2	1,429	(1,427)	493
Prepaid Expenses	3,521	3,191	329	1,525
Total Current Assets	<u>208,022</u>	<u>112,066</u>	<u>95,956</u>	<u>187,319</u>
Investments				
Investments held at Church Extension	181,443	177,431	4,012	179,317
Investments held at CCF - Beasley	308,974	406,724	(97,750)	426,834
Investments held at CCF - Common	233,568	289,220	(55,652)	302,826
Total Investments	<u>723,985</u>	<u>873,375</u>	<u>(149,390)</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>932,007</u>	<u>985,441</u>	<u>(53,434)</u>	<u>1,096,296</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	8,495	1,249	7,246	3,420
Total Liabilities	<u>8,495</u>	<u>1,249</u>	<u>7,246</u>	<u>3,420</u>
Net Assets				
Net Assets without Donor Restrictions	362,718	423,398	(60,680)	532,082
Net Assets with Donor Restrictions	560,794	560,794		560,794
Total Net Assets	<u>923,512</u>	<u>984,192</u>	<u>(60,680)</u>	<u>1,092,876</u>
Total Liabilities and Net Assets	<u>932,007</u>	<u>985,441</u>	<u>(53,434)</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 10/31/2022	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	305,593	211,596	(217,595)	(179,615)	119,979	(8,495)	128,474	-	3,523	57,311	85,892	(18,252)
Renewal Initiative -												
Where needed most	23,218	17,452	-	-	40,670		40,670			40,670		
Youth Scholarship	26,875	2,343	(11,758)	-	17,460		17,460			17,460		
CYF	11,071	41,151	(41,891)	-	10,331		10,331			10,331		
Spiritual Life Retreat	1,774	1,849	(2,156)	-	1,467		1,467			1,467		
Advance Ministries	12,709	14,625	(21,069)	-	6,265		6,265			6,265		
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	3,860	(83)	-	7,740		7,740			7,740		
Camps:												
Ribbit	1,746	6,571	(7,947)	-	370		370			370		
Otter	(4,440)	19,231	(21,032)	-	(6,241)		(6,241)			(6,241)		
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	3,617	(2,800)	-	32,156		32,156			14,590	17,566	
Inner City/Rural	2,770	-	(1,235)	-	1,535		1,535			1,535		
Pastoral Relief	4,116	9,721	(3,159)	-	10,678		10,678			10,678		
New Church	33,738	8,595	(500)	-	41,833		41,833			13,848	27,985	
Women's	6,804	2,600	-	-	9,404		9,404			9,404		
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	396,145	(385,895)	(179,615)	362,718	(8,495)	371,213	-	3,523	204,499	181,443	(18,252)

Christian Church in Ohio - Regional Office

	Detailed Net Asset Activity				As of 10/31/2022	Total Liabilities	Assets less Liabilities representing Fund Balances					
	Beginning of year	Income	Expenses	Unrealized (Loss) on Inv			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	396,145	(385,895)	(179,615)	923,512	(8,495)	932,007	-	3,523	204,499	181,443	542,542

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

	<u>As of</u>		<u>Over</u>		<u>As of</u>
	<u>10/31/2022</u>	<u>10/31/2022</u>	<u>(Under)</u>	<u>Annual</u>	<u>10/31/2021</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Income					
Disciples Mission Fund	90.366	80.344	10.022	100.000	94.813
Christmas Offerings	15.117	10.017	5.100	27.500	9.053
OH Leadership Gifts	2.258		2,258		100
Renewal Initiative - Regional Operating	24.014	19.830	4,184	33,000	16,141
Distrib from non-owned endowments	8.846	7,828	1,018	23,000	8,757
Undesignated Gifts/Offerings	21,578	39,361	(17,783)	58,000	33,164
DMF via CCF	11,375	9,446	1,929	15,000	10,402
Interest Income	2,126	583	1,543	1,500	1,198
Joint Investment Trust Income	20,927	1,777	19,150	2,400	19,704
Honorariums-Regional Minister	2,918	1,696	1,222	2,400	1,325
Honorariums-Regional Assoc. Pastor	250		250		225
Misc Receipts	9,609	235	9,374	235	295
Total Income	<u>209,383</u>	<u>171,117</u>	<u>38,266</u>	<u>263,035</u>	<u>195,178</u>
Expenses					
Partner Regions' Fees					23,789
Partner Regions' Fees					23,789
Total Partner Regions' Fees	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>23,789</u>
Salaries & Benefits					
Payroll - Executive Staff	74,375	74,380	(5)	89,250	57,068
Payroll - Support Staff	22,283	22,530	(247)	27,300	21,667
Payroll - Pension Plan	12,510	13,970	(1,460)	16,758	8,983
Payroll - Workers' Compensation	1,412	164	1,248	250	204
Payroll Fees	883	1,200	(317)	1,300	948
Payroll - FICA/Medicare Exp	1,825	7,630	(5,805)	9,157	2,357
Other Benefits	2,625	2,630	(5)	3,150	2,625
Total	<u>115,913</u>	<u>122,504</u>	<u>(6,591)</u>	<u>147,165</u>	<u>93,853</u>
Travel					
Travel - Regional Minister	8,730	6,000	2,730	6,000	3,719
Total	<u>8,730</u>	<u>6,000</u>	<u>2,730</u>	<u>6,000</u>	<u>3,719</u>
Facilities/Liability Insurance					
Electric	1,563	1,650	(87)	1,650	1,303
Gas	2,262	450	1,812	450	286
Insurance - Property/Liability	8,649	8,743	(94)	9,500	7,330
Total	<u>12,474</u>	<u>10,843</u>	<u>1,631</u>	<u>11,600</u>	<u>8,919</u>
Office Expenses					
Postage & Shipping	522	450	72	770	1,359
Computer Support	6,350	6,440	(90)	7,210	6,212
Internet	1,424	1,352	72	1,630	1,327
Web Hosting	891	872	19	1,440	1,094
Service Contracts - Equipment	8,429	8,478	(49)	9,260	7,839
Office Supplies	(2,024)	(220)	(1,804)	(220)	(170)
Fees & Licenses				250	
Yearbook Assessment	1,268	1,670	(402)	1,670	1,388

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

	As of		Over	Annual Budget	As of
	10/31/2022 Actual	10/31/2022 Budget	(Under) Budget		10/31/2021 Actual
Cr Card Fees/Bank Charges	4,987	4,910	77	5,210	5,111
College of Regional Ministers	2,530	2,570	(40)	2,770	2,767
Christmas Offering Promotion				2,590	
Miscellaneous Expense	(78)		(78)	70	
Telephone	2,050	1,780	270	1,780	1,685
Cell Phone - Regional Min				300	20
Cell Phone - Assoc Min	420		420		1,326
Total	26,769	28,302	(1,533)	34,730	29,958
Board & Committee Expenses					
Regional Church Council				550	
Total	0	0	0	550	0
Professional Services					
Treasury Services	25,000	25,000		30,000	25,000
Professional Fees - Other	278	200	78	200	199
Total	25,278	25,200	78	30,200	25,199
Commision on Ministry Event Expense					
Commission on Ministry Committee				400	
Total	0	0	0	400	0
Total Expenses	189,165	192,849	(3,684)	230,645	185,437
NET SURPLUS/(DEFICIT)	20,218	(21,732)	41,950	32,390	9,741

Christian Church in Ohio - Camp Christian
Statement of Financial Position

	As of		Increase (Decrease)	As of
	10/31/2022	10/31/2021		12/31/2021
Assets				
Current Assets				
Cash held by (due to) OGMP	101,567	129,831	(28,264)	148,330
CCF Distributions in Transit				7,795
Accounts Receivable	394	1,491	(1,097)	842
Prepaid Expenses	5,684	4,814	869	
Total Current Assets	107,645	136,136	(28,492)	156,967
Investments				
Investments held at Church Extension	254,583	248,517	6,065	251,320
Investments held at CCF - Beasley	59,220	74,352	(15,132)	78,028
Investments held at CCF - Common	35,808	44,054	(8,246)	46,087
Total Investments	349,610	366,923	(17,312)	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	279,953	1,400	281,353
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,561,926)	(2,468,661)	(93,265)	(2,482,758)
Total Fixed Assets	767,577	859,442	(91,865)	846,745
Total Assets	1,224,833	1,362,501	(137,669)	1,379,147
Liabilities and Net Assets				
Liabilities				
Accounts Payable	10,589	3,248	7,341	6,140
Total Liabilities	10,589	3,248	7,341	6,140
Net Assets				
Operating Fund	240,809	284,014	(43,205)	300,562
Net Fixed Assets	767,577	859,442	(91,865)	846,745
Capital Reserves	7,980	6,809	1,172	9,507
The Free Store	5,441	2,891	2,551	4,409
Amy Saviers Fund	59,220	74,352	(15,132)	78,028
Deep Pool	771	771		771
Accessibility Improvements	4,965	4,965		4,965
Camp Endowment	110,114	103,915	6,199	106,218
Canteen	17,365	22,094	(4,729)	21,801
Total Net Assets	1,214,244	1,359,253	(145,010)	1,373,006
Total Liabilities and Net Assets	1,224,833	1,362,501	(137,669)	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 10/31/2022	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF Investment
Net Assets without Donor Restrictions												
Operating Fund	300,562	215,639	(275,392)	-	240,809	(10,589)	251,398		6,078	86,069	159,251	
Net Fixed Assets	846,745	-	(79,168)	-	767,577		767,577	767,577		-		
Capital Reserves	9,507	6,593	(8,120)	-	7,980		7,980			(409)	8,389	
Amy Saviers Fund	78,028	2,089	-	(20,897)	59,221		59,220			-		59,220
Canteen	21,801	6,867	(11,303)	-	17,365		17,365			(1,840)	19,205	
Total Net Assets without Donor Restrictions	<u>1,256,643</u>	<u>231,188</u>	<u>(373,983)</u>	<u>(20,897)</u>	<u>1,092,952</u>	<u>(10,589)</u>	<u>1,103,540</u>	<u>767,577</u>	<u>6,078</u>	<u>83,820</u>	<u>186,845</u>	<u>59,220</u>
Net Assets with Donor Restrictions												
The Free Store	4,409	1,235	(202)	-	5,442		5,442			2,191	3,251	
Camp Pool	771	-	-	-	771		771			771		
Accessibility Improvemen	4,965	-	-	-	4,965		4,965		-	765	4,200	
Camp Endowment	106,218	13,693	-	(9,797)	110,114		110,114			14,019	60,287	35,808
Total Net Assets with Donor Restrictions	<u>116,363</u>	<u>14,928</u>	<u>(202)</u>	<u>(9,797)</u>	<u>121,292</u>	<u>-</u>	<u>121,292</u>	<u>-</u>	<u>-</u>	<u>17,746</u>	<u>67,738</u>	<u>35,808</u>
TOTAL NET ASSETS	<u><u>1,373,006</u></u>	<u><u>246,116</u></u>	<u><u>(374,185)</u></u>	<u><u>(30,694)</u></u>	<u><u>1,214,244</u></u>	<u><u>(10,589)</u></u>	<u><u>1,224,832</u></u>	<u><u>767,577</u></u>	<u><u>6,078</u></u>	<u><u>101,566</u></u>	<u><u>254,583</u></u>	<u><u>95,028</u></u>

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	<u>As of</u>		<u>Over</u>		<u>As of</u>
	<u>10/31/2022</u>	<u>10/31/2022</u>	<u>(Under)</u>	<u>Annual</u>	<u>10/31/2021</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Income					
Summer Counselor's Allocation		4,000	(4,000)	4,000	
Summer Fees Grandparents Camp	3,960		3,960		
Summer Fees - Chi Rho	34,125	54,000	(19,875)	54,000	32,850
Summer Fees - Junior	27,705	78,900	(51,195)	78,900	17,200
Summer Fees - CYF	32,760	72,000	(39,240)	72,000	41,400
Summer Fees - Advance	17,480	26,880	(9,400)	26,880	16,310
Total Summer Fees	116,030	235,780	(119,750)	235,780	107,760
Camp Facilities Usage	8,107	6,271	1,836	34,000	1,292
Camp Meal Fees	3,313		3,313		601
Total Camp Facilities & Meals	11,420	6,271	5,149	34,000	1,893
Fundraiser Events Income	2,750		2,750		
Total Fundraiser Events Income	2,750		2,750		
Gifts	31,593	15,815	15,778	41,250	57,699
Renewal Initiative - Camp Operating	14,397	17,260	(2,863)	33,000	12,939
Keep the Bell Ringing Gifts	550	630	(80)	750	550
Camp Pool	450		450		
Total Gifts	46,990	33,705	13,285	75,000	71,188
Distrib from nonowned endowments	32,463	23,465	8,998	30,000	27,988
Interest Income	3,263	2,478	785	5,000	2,753
Total	35,726	25,943	9,783	35,000	30,741
Miscellaneous Receipts	2,723		2,723		(108)
Total Miscellaneous	2,723		2,723		(108)
Total Income	215,640	301,699	(86,059)	379,780	211,474
Expenses					
Salaries & Benefits					
Payroll - Executive & Managerial Staff	56,550	56,090	460	67,304	62,108
Payroll - Summer Staff	46,718	35,000	11,718	35,000	18,142
Payroll - Pension Plan	8,896	13,040	(4,144)	15,646	4,544
Payroll - Workers' Compensation		830	(830)	1,000	904
Payroll - FICA Medicare Expense	8,859	7,120	1,739	8,549	6,816
Other Benefits	7,875	7,880	(5)	9,450	7,875
Payroll Food Service Off Season	5,240		5,240		
Background Checks	1,678	300	1,378	300	181
Class/Education/Training	35		35	332	
Staff Entertainment	1,010	1,000	10	1,000	
Total	136,861	121,260	15,601	138,581	100,570
Travel					
Travel	199		199		190
Total	199		199		190

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	<u>As of</u>		<u>Over</u>		<u>As of</u>
	<u>10/31/2022</u>	<u>10/31/2022</u>	<u>(Under)</u>	<u>Annual</u>	<u>10/31/2021</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Facilities					
Electric	23,853	23,762	91	34,000	18,193
Utilities - Natural Gas	13,978	13,000	978	13,000	4,484
Water/Sewer	5,434	5,464	(30)	8,000	5,045
Waste Management	491	550	(59)	2,400	146
Construction & Ditch Assessments				2,392	3,185
Utilities - Pest Control	1,535	1,600	(65)	3,900	1,830
Insurance - Property/Liability	25,527	22,000	3,527	22,000	21,775
Repairs & Maintenance-Equipment	3,200	3,146	54	14,290	3,119
Website Hosting	850	850		1,020	850
Repair/Maintenance - Bldg./Grounds	6,603	6,669	(66)	9,050	4,110
Utilities - Bulk Gasoline	2,099	1,600	499	1,600	1,371
Service Contracts - Equipment	1,146	1,050	96	1,400	756
Contract Labor - Maintenance				500	
Supplies - Cleaning/Bldg	1,914	2,000	(86)	6,000	631
Total	86,629	81,691	4,938	119,552	65,496
Food & Kitchen					
Food - Summer	30,639	30,700	(61)	48,600	24,943
Supplies - Kitchen	1,719		1,719		1,584
Contract Labor - Culinary	192	250	(58)	11,000	11,000
Food Purchases-Off Season	8,100		8,100		447
Total	40,650	30,950	9,700	59,600	37,973
Office Expenses					
Utilities - Telephone				1,600	496
Postage & Shipping	48	100	(52)	100	9
Computer Support	4,500	4,577	(77)	6,638	4,500
Internet	1,424	1,421	3	1,691	1,136
Supplies - Office	84	115	(31)	215	(625)
Fees & Licenses	586	675	(89)	885	690
Bank Charges/Credit Card Fees	215	276	(61)	1,200	602
Miscellaneous Expense	323	300	23	300	202
Program Expense	(179)		(179)	300	146
Promotion				100	
Camp Association Fees	760		760		
Total	7,762	7,464	298	13,029	7,157
Professional Services					
Audit Services				480	
Medical Supplies & Services	3,292	1,500	1,792	1,500	1,363
Total	3,292	1,500	1,792	1,980	1,363
Total Expenses	275,393	242,865	32,528	332,742	212,749
NET SURPLUS/(DEFICIT) BEFORE DEPRECIATION EXPENSE	(59,753)	58,834	(118,587)	47,038	(1,275)
Depreciation Expense	79,168	79,177	(9)	95,000	77,445
NET SURPLUS/(DEFICIT)	(138,921)	(20,343)	(118,578)	(47,962)	(78,720)