

Christian Church in Ohio
Statement of Financial Position

	As of		Increase (Decrease)	As of
	11/30/2022	11/30/2021		12/31/2021
Assets				
Current Assets				
Cash held by (due to) OGMP	314,128	246,373	67,754	311,108
CCF Distributions in Transit				30,319
Accounts Receivable	820	791	29	1,334
Prepaid Expenses	9,204	8,031	1,174	1,525
Total Current Assets	324,152	255,195	68,957	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	(2,626,177)	(2,532,741)	(93,436)	(2,539,093)
Total Fixed Assets	759,661	851,698	(92,036)	846,745
Total Assets	2,157,409	2,347,190	(189,781)	2,475,443
Liabilities and Net Assets				
Liabilities				
Accounts Payable	14,011	7,826	6,185	9,560
Total Liabilities	14,011	7,826	6,185	9,560
Net Assets				
Net Assets without Donor Restrictions	1,472,179	1,674,645	(202,465)	1,798,870
Net Assets with Donor Restrictions	671,218	664,719	6,499	667,012
Total Net Assets	2,143,398	2,339,364	(195,967)	2,465,883
Total Liabilities and Net Assets	2,157,409	2,347,190	(189,781)	2,475,443

Christian Church in Ohio - Regional Office
Statement of Financial Position

	As of		Increase (Decrease)	As of
	11/30/2022	11/30/2021		12/31/2021
Assets				
Current Assets				
Cash held by (due to) OGMP	220,269	112,563	107,706	162,778
CCF Distributions in Transit				22,524
Accounts Receivable	2	491	(489)	493
Prepaid Expenses	3,521	3,216	304	1,525
Total Current Assets	<u>223,792</u>	<u>116,270</u>	<u>107,521</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>947,777</u>	<u>989,645</u>	<u>(41,868)</u>	<u>1,096,296</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	8,732	2,265	6,467	3,420
Total Liabilities	<u>8,732</u>	<u>2,265</u>	<u>6,467</u>	<u>3,420</u>
Net Assets				
Net Assets without Donor Restrictions	378,251	426,586	(48,335)	532,082
Net Assets with Donor Restrictions	560,794	560,794		560,794
Total Net Assets	<u>939,045</u>	<u>987,380</u>	<u>(48,335)</u>	<u>1,092,876</u>
Total Liabilities and Net Assets	<u>947,777</u>	<u>989,645</u>	<u>(41,868)</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 11/30/2022	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	305,593	227,942	(237,882)	(179,615)	116,038	(8,732)	124,770	-	3,523	53,607	85,892	(18,252)
Renewal Initiative -												
Where needed most	23,218	31,405	-	-	54,623		54,623			54,623		
Youth Scholarship	26,875	5,905	(11,758)	-	21,022		21,022			21,022		
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	5,281	(2,800)	-	33,820		33,820			16,254	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	8,705	(500)	-	41,943		41,943			13,958	27,985	
Women's	6,804	2,785	-	-	9,589		9,589			9,589		
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	431,965	(406,182)	(179,615)	378,251	(8,732)	386,983	-	3,523	220,269	181,443	(18,252)

Christian Church in Ohio - Regional Office

	Detailed Net Asset Activity				As of 11/30/2022	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	431,965	(406,182)	(179,615)	939,045	(8,732)	947,777	-	3,523	220,269	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>11/30/2022</u>	<u>11/30/2022</u>	<u>(Under)</u>	<u>Annual</u>	<u>11/30/2021</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Income					
Disciples Mission Fund	99,389	86,297	13,092	100,000	101,838
Christmas Offerings	15,917	10,426	5,491	27,500	9,423
OH Leadership Gifts	2,293		2,293		100
Renewal Initiative - Regional Operating	26,644	22,576	4,068	33,000	18,376
Distrib from non-owned endowments	8,846	7,828	1,018	23,000	8,757
Undesignated Gifts/Offerings	25,157	44,619	(19,462)	58,000	37,595
DMF via CCF	11,400	9,468	1,932	15,000	10,426
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	3,218	2,016	1,202	2,400	1,575
Honorariums-Regional Assoc. Pastor	250		250		225
Misc Receipts	9,749	235	9,514	235	295
Total Income	<u>225,914</u>	<u>185,825</u>	<u>40,089</u>	<u>263,035</u>	<u>209,512</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	81,813	81,818	(6)	89,250	64,152
Payroll - Support Staff	24,473	24,783	(310)	27,300	23,833
Payroll - Pension Plan	13,870	15,367	(1,497)	16,758	10,278
Payroll - Workers' Compensation	1,412	164	1,248	250	204
Payroll Fees	924	1,243	(319)	1,300	982
Payroll - FICA/Medicare Exp	2,003	8,393	(6,390)	9,157	2,390
Other Benefits	2,888	2,893	(6)	3,150	2,888
Total	<u>127,381</u>	<u>134,661</u>	<u>(7,280)</u>	<u>147,165</u>	<u>104,727</u>
Travel					
Travel - Regional Minister	10,241	6,000	4,241	6,000	4,135
Total	<u>10,241</u>	<u>6,000</u>	<u>4,241</u>	<u>6,000</u>	<u>4,135</u>
Facilities/Liability Insurance					
Electric	1,694	1,650	44	1,650	1,459
Gas	2,262	450	1,812	450	286
Insurance - Property/Liability	8,649	8,743	(94)	9,500	7,330
Total	<u>12,605</u>	<u>10,843</u>	<u>1,762</u>	<u>11,600</u>	<u>9,075</u>
Office Expenses					
Postage & Shipping	1,109	770	339	770	1,379
Computer Support	6,935	7,013	(78)	7,210	6,932
Internet	1,567	1,492	75	1,630	1,464
Web Hosting	976	1,040	(65)	1,440	1,219
Service Contracts - Equipment	9,255	9,260	(5)	9,260	8,623
Office Supplies	(2,024)	(220)	(1,804)	(220)	(309)
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
	11/30/2022 Actual	11/30/2022 Budget	(Under) Budget		11/30/2021 Actual
Cr Card Fees/Bank Charges	5,398	5,210	188	5,210	5,294
College of Regional Ministers	2,530	2,570	(40)	2,770	2,767
Christmas Offering Promotion				2,590	
Miscellaneous Expense	1,738		1,738	70	
Telephone	2,255	1,780	475	1,780	1,890
Cell Phone - Regional Min				300	20
Cell Phone - Assoc Min	440		440		1,326
Total	31,447	30,585	862	34,730	31,993
Board & Committee Expenses					
Regional Church Council				550	372
Total	0	0	0	550	372
Professional Services					
Treasury Services	27,500	27,500		30,000	27,500
Professional Fees - Other	278	200	78	200	199
Total	27,778	27,700	78	30,200	27,699
Commision on Ministry Event Expense					
Commission on Ministry Committee				400	
Total	0	0	0	400	0
Total Expenses	209,452	209,789	(337)	230,645	201,791
NET SURPLUS/(DEFICIT)	16,462	(23,964)	40,426	32,390	7,722

Christian Church in Ohio - Camp Christian
Statement of Financial Position

	As of		Increase (Decrease)	As of
	11/30/2022	11/30/2021		12/31/2021
Assets				
Current Assets				
Cash held by (due to) OGMP	93,859	133,810	(39,951)	148,330
CCF Distributions in Transit				7,795
Accounts Receivable	818	300	517	842
Prepaid Expenses	5,684	4,814	869	
Total Current Assets	100,360	138,925	(38,564)	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	(2,569,842)	(2,476,406)	(93,436)	(2,482,758)
Total Fixed Assets	759,661	851,698	(92,036)	846,745
Total Assets	1,209,632	1,357,545	(147,913)	1,379,147
Liabilities and Net Assets				
Liabilities				
Accounts Payable	5,279	5,561	(282)	6,140
Total Liabilities	5,279	5,561	(282)	6,140
Net Assets				
Operating Fund	238,475	284,229	(45,755)	300,562
Net Fixed Assets	759,661	851,698	(92,036)	846,745
Capital Reserves	7,980	6,819	1,162	9,507
The Free Store	5,491	3,116	2,376	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	110,424	103,925	6,499	106,218
Canteen	17,365	22,109	(4,744)	21,801
Total Net Assets	1,204,353	1,351,984	(147,631)	1,373,006
Total Liabilities and Net Assets	1,209,632	1,357,545	(147,913)	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 11/30/2022	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF Investment
Net Assets without Donor Restrictions												
Operating Fund	300,562	227,168	(289,255)	-	238,475	(5,279)	243,754		6,501	78,002	159,251	
Net Fixed Assets	846,745	-	(87,084)	-	759,661		759,661	759,661		-		
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	1,256,643	242,717	(395,762)	(20,897)	1,082,702	(5,279)	1,087,980	759,661	6,501	75,753	186,845	59,220
Net Assets with Donor Restrictions												
The Free Store	4,409	1,285	(202)	-	5,492		5,492			2,241	3,251	
Camp Pool	771	-	-	-	771		771			771		
Accessibility Improvemen	4,965	-	-	-	4,965		4,965		-	765	4,200	
Camp Endowment	106,218	14,003	-	(9,797)	110,424		110,424			14,329	60,287	35,808
Total Net Assets with Donor Restrictions	116,363	15,288	(202)	(9,797)	121,652	-	121,652	-	-	18,106	67,738	35,808
TOTAL NET ASSETS	1,373,006	258,005	(395,964)	(30,694)	1,204,354	(5,279)	1,209,632	759,661	6,501	93,859	254,583	95,028

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	As of	As of	Over		As of
	11/30/2022	11/30/2022	(Under)	Annual	11/30/2021
	Actual	Budget	Budget	Budget	Actual
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	11,377	16,842	(5,465)	34,000	3,470
Camp Meal Fees	3,313		3,313		878
Total Camp Facilities & Meals	14,690	16,842	(2,152)	34,000	4,348
Fundraiser Events Income	3,702		3,702		
Total Fundraiser Events Income	3,702		3,702		
Gifts	34,115	18,204	15,911	41,250	66,738
Renewal Initiative - Camp Operating	19,037	20,982	(1,945)	33,000	15,729
Keep the Bell Ringing Gifts	605	693	(88)	750	605
Camp Pool	500		500		50
Total Gifts	54,257	39,879	14,378	75,000	83,122
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	2,763		2,763		(108)
Total Miscellaneous	2,763		2,763		(108)
Total Income	227,169	318,444	(91,275)	379,780	225,862
Expenses					
Salaries & Benefits					
Payroll - Executive & Managerial Staff	62,244	61,699	545	67,304	68,133
Payroll - Summer Staff	46,718	35,000	11,718	35,000	18,142
Payroll - Pension Plan	9,681	14,344	(4,663)	15,646	5,389
Payroll - Workers' Compensation		913	(913)	1,000	904
Payroll - FICA Medicare Expense	9,392	7,832	1,560	8,549	7,449
Other Benefits	8,663	8,668	(6)	9,450	8,138
Payroll Food Service Off Season	5,592		5,592		
Background Checks	1,678	300	1,378	300	170
Class/Education/Training	35		35	332	
Staff Entertainment	1,010	1,000	10	1,000	
Total	145,013	129,756	15,257	138,581	108,325
Travel					
Travel	199		199		375
Total	199		199		375

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	<u>As of</u>		<u>Over</u>		<u>As of</u>
	<u>11/30/2022</u>	<u>11/30/2022</u>	<u>(Under)</u>	<u>Annual</u>	<u>11/30/2021</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Facilities					
Electric	26,538	26,600	(62)	34,000	22,543
Utilities - Natural Gas	13,978	13,000	978	13,000	4,484
Water/Sewer	5,680	5,607	73	8,000	5,045
Waste Management	491	550	(59)	2,400	160
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	3,290	(90)	14,290	3,188
Website Hosting	935	935		1,020	935
Repair/Maintenance - Bldg./Grounds	6,779	6,856	(77)	9,050	5,155
Utilities - Bulk Gasoline	2,099	1,600	499	1,600	1,371
Service Contracts - Equipment	1,146	1,400	(254)	1,400	756
Contract Labor - Maintenance				500	
Supplies - Cleaning/Bldg	1,938	2,000	(62)	6,000	631
Total	89,845	85,438	4,407	119,552	71,059
Food & Kitchen					
Food - Summer	30,639	30,700	(61)	48,600	24,943
Supplies - Kitchen	1,725		1,725		1,584
Contract Labor - Culinary	192	250	(58)	11,000	11,000
Food Purchases-Off Season	9,763		9,763		447
Total	42,318	30,950	11,368	59,600	37,973
Office Expenses					
Utilities - Telephone				1,600	496
Postage & Shipping	48	100	(52)	100	9
Computer Support	4,950	5,030	(80)	6,638	4,950
Internet	1,567	1,485	82	1,691	1,274
Supplies - Office	84	115	(31)	215	(625)
Fees & Licenses	652	675	(23)	885	756
Bank Charges/Credit Card Fees	250	276	(26)	1,200	618
Miscellaneous Expense	456	300	156	300	202
Program Expense	(179)		(179)	300	146
Promotion				100	
Camp Association Fees	760		760		
Total	8,589	7,981	608	13,029	7,827
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	289,256	255,625	33,631	332,742	226,921
NET SURPLUS/(DEFICIT) BEFORE DEPRECIATION EXPENSE	(62,087)	62,819	(124,906)	47,038	(1,059)
Depreciation Expense	87,084	87,094	(10)	95,000	85,190
NET SURPLUS/(DEFICIT)	(149,171)	(24,275)	(124,896)	(47,962)	(86,249)