

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

	As of		Increase (Decrease)	As of
	2/28/2023	2/28/2022		12/31/2022
<b>Assets</b>				
Current Assets				
Cash held by (due to) OGMP	335,051	274,763	60,288	323,123
CCF Distributions in Transit				27,483
Accounts Receivable	2,611	3,464	(854)	982
Prepaid Expenses	11,063	32,232	(21,169)	1,500
<b>Total Current Assets</b>	<b>348,724</b>	<b>310,459</b>	<b>38,266</b>	<b>353,088</b>
Investments				
Investments held at Church Extension	438,311	430,637	7,674	438,311
Investments held at CCF - Beasley	395,354	504,862	(109,508)	395,354
Investments held at CCF - Common	285,635	348,912	(63,278)	285,635
<b>Total Investments</b>	<b>1,119,300</b>	<b>1,284,411</b>	<b>(165,112)</b>	<b>1,119,300</b>
Fixed Assets				
Land	259,855	259,855		259,855
Buildings	2,754,291	2,754,291		2,754,291
Furniture & Equipment	337,689	337,689		337,689
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,646,408)	(2,554,933)	(91,475)	(2,630,574)
<b>Total Fixed Assets</b>	<b>739,431</b>	<b>830,905</b>	<b>(91,475)</b>	<b>755,265</b>
<b>Total Assets</b>	<b>2,207,455</b>	<b>2,425,775</b>	<b>(218,321)</b>	<b>2,227,652</b>
<b>Liabilities and Net Assets</b>				
Liabilities				
Accounts Payable	11,309	6,889	4,419	13,491
<b>Total Liabilities</b>	<b>11,309</b>	<b>6,889</b>	<b>4,419</b>	<b>13,491</b>
Net Assets				
Net Assets without Donor Restrictions	1,515,024	1,751,534	(236,509)	1,540,610
Net Assets with Donor Restrictions	681,121	667,352	13,769	673,551
<b>Total Net Assets</b>	<b>2,196,146</b>	<b>2,418,886</b>	<b>(22,740)</b>	<b>2,214,162</b>
<b>Total Liabilities and Net Assets</b>	<b>2,207,455</b>	<b>2,425,775</b>	<b>(218,321)</b>	<b>2,227,652</b>

**Christian Church in Ohio - Regional Office**  
**Statement of Financial Position**

	As of		Increase (Decrease)	As of
	2/28/2023	2/28/2022		12/31/2022
<b>Assets</b>				
Current Assets				
Cash held by (due to) OGMP	253,637	173,342	80,295	230,915
CCF Distributions in Transit				20,390
Accounts Receivable	9	2,517	(2,508)	112
Prepaid Expenses	3,986	9,509	(5,522)	1,500
<b>Total Current Assets</b>	<b>257,633</b>	<b>185,368</b>	<b>72,264</b>	<b>252,917</b>
Investments				
Investments held at Church Extension	182,463	179,317	3,145	182,463
Investments held at CCF - Beasley	331,766	426,834	(95,068)	331,766
Investments held at CCF - Common	247,699	302,826	(55,127)	247,699
<b>Total Investments</b>	<b>761,927</b>	<b>908,977</b>	<b>(147,050)</b>	<b>761,927</b>
Fixed Assets				
Furniture & Equipment	56,335	56,335		56,335
Accumulated Depreciation	(56,335)	(56,335)		(56,335)
<b>Total Fixed Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Assets</b>	<b>1,019,560</b>	<b>1,094,345</b>	<b>(74,785)</b>	<b>1,014,844</b>
<b>Liabilities and Net Assets</b>				
Liabilities				
Accounts Payable	10,097	4,242	5,855	10,162
<b>Total Liabilities</b>	<b>10,097</b>	<b>4,242</b>	<b>5,855</b>	<b>10,162</b>
Net Assets				
Net Assets without Donor Restrictions	448,669	529,309	(80,640)	443,888
Net Assets with Donor Restrictions	560,794	560,794		560,794
<b>Total Net Assets</b>	<b>1,009,463</b>	<b>1,090,103</b>	<b>(80,640)</b>	<b>1,004,682</b>
<b>Total Liabilities and Net Assets</b>	<b>1,019,560</b>	<b>1,094,345</b>	<b>(74,785)</b>	<b>1,014,844</b>

**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 2/28/2023	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
<b>Net Assets without Donor Restrictions</b>												
Operating Fund	185,714	32,827	(34,449)	-	184,092	(10,097)	194,079	-	3,995	84,501	86,912	18,671
Renewal Initiative -												
Where needed most	59,056	1,375	-	-	60,431		60,431			60,431		
Youth Scholarship	23,596	300	-	-	23,896		23,896			23,896		
CYF	9,388	2,381	(859)	-	10,910		10,910			10,910		
Spiritual Life Retreat	1,344	2,625	(750)	-	3,219		3,219			3,219		
Advance Ministries	5,808	470	-	-	6,278		6,278			6,278		
Adult Conference	13,594	-	-	-	13,594		13,594			13,594		
Interim Ministry	8,653	-	-	-	8,653		8,653			8,653		
Regional Assembly	4,429	-	-	-	4,429		4,429			4,429		
Camps:												
Ribbit	370	-	-	-	370		370			370		
Otter	(6,417)	-	-	-	(6,417)		(6,417)			(6,417)		
Chi Rho	(5,698)	-	-	-	(5,698)		(5,698)			(5,698)		
Grandparents	(279)	-	-	-	(279)		(279)			(279)		
Reconciliation	33,164	772	(110)	-	33,826		33,936			16,370	17,566	
Inner City/Rural	1,547	-	-	-	1,547		1,547			1,547		
Pastoral Relief	10,996	-	-	-	10,996		10,996			10,996		
New Church	38,731	199	-	-	38,930		38,930			10,945	27,985	
Women's	7,406	-	-	-	7,406		7,406			7,406		
Men's	2,486	-	-	-	2,486		2,486			2,486		
OH Evelyn Jackson Fund	50,000	-	-	-	50,000		50,000			-	50,000	
<b>Total Net Assets without Donor Restrictions</b>	<b>443,888</b>	<b>40,949</b>	<b>(36,168)</b>	<b>-</b>	<b>448,669</b>	<b>(10,097)</b>	<b>458,766</b>	<b>-</b>	<b>3,995</b>	<b>253,637</b>	<b>182,463</b>	<b>18,671</b>

**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 2/28/2023	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
<b>Net Assets with Donor Restrictions</b>												
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
<b>Total Net Assets with Donor Restrictions</b>	560,794	-	-	-	560,794	-	560,794	-	-	-	-	560,794
<b>TOTAL NET ASSETS</b>	1,004,682	40,949	(36,168)	-	1,009,463	(10,097)	1,019,560	-	3,995	253,637	182,463	579,465

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

	<u>As of</u>		<u>Over</u>		<u>As of</u>
	<u>2/28/2023</u>	<u>2/28/2023</u>	<u>(Under)</u>	<u>Annual</u>	<u>2/28/2022</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
<b>Income</b>					
Disciples Mission Fund	12,165	13,726	(1,561)	100,000	15,712
Christmas Offerings	9,042	10,731	(1,689)	27,500	10,255
OH Leadership Gifts	337		337		
Renewal Initiative - Regional Operating	5,469	873	4,596	33,000	809
Distrib from non-owned endowments				23,000	
Undesignated Gifts/Offerings	4,679	3,513	1,166	58,000	1,766
DMF via CCF	50	44	6	15,000	50
Interest Income				1,500	
Joint Investment Trust Income				25,000	
Commission on Min Events Income	75		75		
Misc Regional Events Income	660		660		
Honorariums-Regional Minister	150	149	1	2,400	200
Honorariums-Regional Assoc. Pastor					100
Misc Receipts	200	8	192	235	311
<b>Total Income</b>	<b><u>32,827</u></b>	<b><u>29,044</u></b>	<b><u>3,783</u></b>	<b><u>285,635</u></b>	<b><u>29,202</u></b>
<b>Expenses</b>					
<b>Salaries &amp; Benefits</b>					
Payroll - Executive Staff	14,875	14,874	1	89,250	14,167
Payroll - Support Staff	4,379	4,946	(567)	29,675	4,333
Payroll - Pension Plan	2,720	2,776	(57)	16,650	2,590
Payroll - Workers' Compensation	(14)	11	(25)	250	74
Payroll Fees	385	324	61	1,300	257
Payroll - FICA/Medicare Exp	355	1,516	(1,161)	9,098	372
Other Benefits	525	526	(1)	3,150	525
<b>Total</b>	<b><u>23,224</u></b>	<b><u>24,973</u></b>	<b><u>(1,749)</u></b>	<b><u>149,373</u></b>	<b><u>22,317</u></b>
<b>Travel</b>					
Travel - Regional Minister	1,091	1,164	(73)	7,500	890
<b>Total</b>	<b><u>1,091</u></b>	<b><u>1,164</u></b>	<b><u>(73)</u></b>	<b><u>7,500</u></b>	<b><u>890</u></b>
<b>Facilities/Liability Insurance</b>					
Electric	183	138	45	1,650	242
Gas	268	239	29	450	1,236
Insurance - Property/Liability				7,454	2,661
<b>Total</b>	<b><u>451</u></b>	<b><u>377</u></b>	<b><u>74</u></b>	<b><u>9,554</u></b>	<b><u>4,139</u></b>
<b>Office Expenses</b>					
Postage & Shipping	218	247	(29)	770	337
Computer Support	1,170	1,122	48	7,210	1,170
Internet	143	192	(49)	1,630	280
Web Hosting	340	285	55	1,440	211
Service Contracts - Equipment	1,744	1,655	89	9,260	1,645
Office Supplies	(81)		(81)	200	183
Fees & Licenses				250	
Yearbook Assessment				1,670	
Cr Card Fees/Bank Charges	685	634	51	5,210	593

**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>2/28/2023 Actual</u>	<u>2/28/2023 Budget</u>	<u>(Under) Budget</u>		<u>2/28/2022 Actual</u>
College of Regional Ministers				2,770	
Christmas Offering Promotion				2,590	
Miscellaneous Expense				70	
Telephone	410	371	39	1,780	410
Cell Phone - Regional Min				300	185
Cell Phone - Assoc Min	53		53		
<b>Total</b>	<u>4,683</u>	<u>4,506</u>	<u>177</u>	<u>35,150</u>	<u>5,013</u>
Council & Events Expenses					
Regional Church Council				550	
Personnel Committee				800	
<b>Total</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,350</u>	<u>0</u>
Professional Services					
Treasury Services	5,000	5,000		30,000	5,000
Professional Fees - Other				200	
<b>Total</b>	<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	
<b>Total</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>400</u>	<u>0</u>
<b>Total Expenses</b>	<u>34,449</u>	<u>36,020</u>	<u>(1,571)</u>	<u>233,527</u>	<u>37,360</u>
<b>NET SURPLUS/(DEFICIT)</b>	<u>(1,622)</u>	<u>(6,976)</u>	<u>5,354</u>	<u>52,108</u>	<u>(8,157)</u>

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

	As of		Increase (Decrease)	As of
	2/28/2023	2/28/2022		12/31/2022
<b>Assets</b>				
Current Assets				
Cash held by (due to) OGMP	81,414	101,421	(20,007)	92,208
CCF Distributions in Transit				7,092
Accounts Receivable	2,602	947	1,655	870
Prepaid Expenses	7,076	22,723	(15,646)	
<b>Total Current Assets</b>	<b>91,092</b>	<b>125,090</b>	<b>(33,999)</b>	<b>100,171</b>
Investments				
Investments held at Church Extension	255,849	251,320	4,529	255,849
Investments held at CCF - Beasley	63,588	78,028	(14,440)	63,588
Investments held at CCF - Common	37,936	46,087	(8,151)	37,936
<b>Total Investments</b>	<b>357,372</b>	<b>375,434</b>	<b>(18,062)</b>	<b>357,372</b>
Fixed Assets				
Land	259,855	259,855		259,855
Buildings	2,754,291	2,754,291		2,754,291
Furniture & Equipment	281,353	281,353		281,353
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,590,073)	(2,498,598)	(91,475)	(2,574,239)
<b>Total Fixed Assets</b>	<b>739,431</b>	<b>830,905</b>	<b>(91,475)</b>	<b>755,265</b>
<b>Total Assets</b>	<b>1,187,895</b>	<b>1,331,430</b>	<b>(143,535)</b>	<b>1,212,808</b>
<b>Liabilities and Net Assets</b>				
Liabilities				
Accounts Payable	1,212	2,647	(1,435)	3,328
<b>Total Liabilities</b>	<b>1,212</b>	<b>2,647</b>	<b>(1,435)</b>	<b>3,328</b>
Net Assets				
Operating Fund	229,451	271,709	(42,258)	241,414
Net Fixed Assets	739,431	830,905	(91,475)	755,265
Capital Reserves	10,354	9,703	651	10,354
The Free Store	5,631	4,330	1,301	5,631
Amy Saviers Fund	63,588	78,028	(14,440)	63,588
Deep Pool	771	771		771
Accessibility Improvements	4,965	4,965		4,965
Camp Endowment	120,327	106,558	13,769	112,757
Canteen	12,165	21,813	(9,649)	14,734
<b>Total Net Assets</b>	<b>1,186,683</b>	<b>1,328,783</b>	<b>(142,100)</b>	<b>1,209,480</b>
<b>Total Liabilities and Net Assets</b>	<b>1,187,895</b>	<b>1,331,430</b>	<b>(143,535)</b>	<b>1,212,808</b>

**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 2/28/2023	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF Investment
<b>Net Assets without Donor Restrictions</b>												
Operating Fund	241,414	18,654	(30,617)	-	229,451	(1,212)	230,664		9,678	60,813	160,173	
Net Fixed Assets	755,265	-	(15,834)	-	739,431		739,431	739,431		-		
Capital Reserves	10,354	-	-	-	10,354		10,354			1,965	8,389	
Amy Saviers Fund	63,588	-	-	-	63,589		63,588			-		63,588
Canteen	14,734	-	(2,570)	-	12,164		12,164			(7,041)	19,205	
<b>Total Net Assets without Donor Restrictions</b>	<u>1,085,355</u>	<u>18,654</u>	<u>(49,021)</u>	<u>-</u>	<u>1,054,989</u>	<u>(1,212)</u>	<u>1,056,201</u>	<u>739,431</u>	<u>9,678</u>	<u>55,737</u>	<u>187,767</u>	<u>63,588</u>
<b>Net Assets with Donor Restrictions</b>												
The Free Store	5,631	-	-	-	5,631		5,631			2,241	3,390	
Camp Pool	771	-	-	-	771		771			771		
Accessibility Improvemen	4,965	-	-	-	4,965		4,965		-	765	4,200	
Camp Endowment	112,757	7,570	-	-	120,327		120,327			21,899	60,492	37,936
<b>Total Net Assets with Donor Restrictions</b>	<u>124,124</u>	<u>7,570</u>	<u>-</u>	<u>-</u>	<u>131,694</u>	<u>-</u>	<u>131,694</u>	<u>-</u>	<u>-</u>	<u>25,676</u>	<u>68,082</u>	<u>37,936</u>
<b>TOTAL NET ASSETS</b>	<u><u>1,209,479</u></u>	<u><u>26,224</u></u>	<u><u>(49,021)</u></u>	<u><u>-</u></u>	<u><u>1,186,683</u></u>	<u><u>(1,212)</u></u>	<u><u>1,187,895</u></u>	<u><u>739,431</u></u>	<u><u>9,678</u></u>	<u><u>81,413</u></u>	<u><u>255,849</u></u>	<u><u>101,524</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>02/28/2023</u>	<u>02/28/2023</u>	<u>(Under)</u>	<u>Annual</u>	<u>02/28/2022</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
<b>Income</b>					
Summer Counselor's Allocation				5,550	
Summer Fees Grandparents Camp				4,000	
Summer Fees - Chi Rho				43,200	
Summer Fees - Junior				27,690	
Summer Fees - CYF				43,650	
Summer Fees - Advance				14,000	
Summer Fees - Music Camp				13,750	
Total Summer Fees				<u>151,840</u>	
Camp Facilities Usage	2,930	2,554	376	30,000	1,350
Camp Meal Fees					276
Total Camp Facilities & Meals	<u>2,930</u>	<u>2,554</u>	<u>376</u>	<u>30,000</u>	<u>1,626</u>
Fundraiser Events Income	1,542		1,542	5,000	
Total Fundraiser Events Income	<u>1,542</u>		<u>1,542</u>	<u>5,000</u>	
Gifts	13,577	5,518	8,059	70,000	4,194
Renewal Initiative - Camp Operating	210		210		1,035
Keep the Bell Ringing Gifts	120		120		110
Camp Pool	100		100		50
Total Gifts	<u>14,007</u>	<u>5,518</u>	<u>8,489</u>	<u>70,000</u>	<u>5,389</u>
Distrib from nonowned endowments				30,000	
Interest Income				4,000	
Total				<u>34,000</u>	
Miscellaneous Receipts	176		176		
Total Miscellaneous	<u>176</u>		<u>176</u>		
<b>Total Income</b>	<b><u>18,655</u></b>	<b><u>8,072</u></b>	<b><u>10,583</u></b>	<b><u>290,840</u></b>	<b><u>7,015</u></b>
<b>Expenses</b>					
Salaries & Benefits					
Payroll - Executive & Managerial Staff	11,388	12,106	(718)	72,630	11,000
Payroll - Summer Staff				46,930	
Payroll - Pension Plan	1,570	1,694	(124)	10,168	1,540
Payroll - Workers' Compensation				1,000	
Payroll - FICA Medicare Expense	1,085	937	148	9,146	1,018
Other Benefits	1,575		1,575		1,575
Payroll Food Service Off Season	953		953		540
Background Checks				300	
Class/Education/Training				332	
Staff Entertainment				1,000	
Total	<u>16,570</u>	<u>14,737</u>	<u>1,833</u>	<u>141,506</u>	<u>15,673</u>
Travel					
Travel	227		227		199
Total	<u>227</u>		<u>227</u>		<u>199</u>

**Christian Church in Ohio - Camp Christian**

**Budget Report & Prior Year Comparison**

	As of	Over		As of
	02/28/2023	02/28/2023	(Under)	02/28/2022
	Actual	Budget	Budget	Actual
Facilities				
Electric	3,367	3,460	(93)	4,461
Utilities - Natural Gas	4,197	4,262	(65)	2,572
Water/Sewer	1,276	1,335	(59)	576
Waste Management	29	71	(42)	29
Construction & Ditch Assessments	12	50	(38)	
Utilities - Pest Control				3,900
Insurance - Property/Liability	240	300	(60)	7,574
Repairs & Maintenance-Equipment	80	100	(20)	23
Website Hosting				1,020
Repair/Maintenance - Bldg./Grounds	1,258	1,321	(63)	1,437
Utilities - Bulk Gasoline				1,600
Service Contracts - Equipment	189	200	(11)	579
Supplies - Cleaning/Bldg	1,090	1,000	90	
<b>Total</b>	<b>11,738</b>	<b>12,099</b>	<b>(361)</b>	<b>17,422</b>
Food & Kitchen				
Food - Summer				42,350
Contract Labor - Culinary				15,975
Food Purchases-Off Season	1,001		1,001	117
<b>Total</b>	<b>1,001</b>		<b>1,001</b>	<b>309</b>
Office Expenses				
Utilities - Telephone				1,600
Postage & Shipping				100
Computer Support	900	976	(76)	900
Internet	143	136	7	280
Supplies - Office				215
Fees & Licenses				885
Bank Charges/Credit Card Fees	39	50	(11)	38
Miscellaneous Expense				300
Program Expense				300
Promotion				100
<b>Total</b>	<b>1,082</b>	<b>1,162</b>	<b>(80)</b>	<b>13,029</b>
Professional Services				
Audit Services				480
Medical Supplies & Services				480
<b>Total</b>				<b>960</b>
<b>Total Expenses</b>	<b>30,618</b>	<b>27,998</b>	<b>2,620</b>	<b>334,241</b>
<b>NET SURPLUS/(DEFICIT) BEFORE DEPRECIATION EXPENSE</b>	<b>(11,963)</b>	<b>(19,926)</b>	<b>7,963</b>	<b>(43,401)</b>
Depreciation Expense	15,834	15,834		95,000
<b>NET SURPLUS/(DEFICIT)</b>	<b>(27,797)</b>	<b>(35,760)</b>	<b>7,963</b>	<b>(138,401)</b>