

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

	As of		Increase (Decrease)
	12/31/2022	12/31/2021	
<b>Assets</b>			
Current Assets			
Cash held by (due to) OGMP	323,123	311,108	12,015
CCF Distributions in Transit	27,483	30,319	(2,836)
Accounts Receivable	982	1,334	(352)
Prepaid Expenses	1,500	1,525	(25)
<b>Total Current Assets</b>	<b>353,088</b>	<b>344,286</b>	<b>8,802</b>
Investments			
Investments held at Church Extension	438,311	430,637	7,674
Investments held at CCF - Beasley	395,354	504,862	(109,508)
Investments held at CCF - Common	285,635	348,912	(63,278)
<b>Total Investments</b>	<b>1,119,300</b>	<b>1,284,411</b>	<b>(165,112)</b>
Fixed Assets			
Land	259,855	259,855	
Buildings	2,754,291	2,754,291	
Furniture & Equipment	337,689	337,689	
Vehicles	34,004	34,004	
Accumulated Depreciation	(2,630,574)	(2,539,093)	(91,481)
<b>Total Fixed Assets</b>	<b>755,265</b>	<b>846,745</b>	<b>(91,481)</b>
<b>Total Assets</b>	<b>2,227,652</b>	<b>2,475,443</b>	<b>(247,791)</b>
<b>Liabilities and Net Assets</b>			
Liabilities			
Accounts Payable	13,491	9,560	3,930
<b>Total Liabilities</b>	<b>13,491</b>	<b>9,560</b>	<b>3,930</b>
Net Assets			
Net Assets without Donor Restrictions	1,540,610	1,798,870	(258,260)
Net Assets with Donor Restrictions	673,551	667,012	6,539
<b>Total Net Assets</b>	<b>2,214,162</b>	<b>2,465,883</b>	<b>(251,721)</b>
<b>Total Liabilities and Net Assets</b>	<b>2,227,652</b>	<b>2,475,443</b>	<b>(247,791)</b>

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

	As of		Increase (Decrease)
	12/31/2022	12/31/2021	
<b>Assets</b>			
Current Assets			
Cash held by (due to) OGMP	230,915	162,778	68,137
CCF Distributions in Transit	20,390	22,524	(2,134)
Accounts Receivable	112	493	(381)
Prepaid Expenses	1,500	1,525	(25)
Total Current Assets	<u>252,917</u>	<u>187,319</u>	<u>65,598</u>
Investments			
Investments held at Church Extension	182,463	179,317	3,145
Investments held at CCF - Beasley	331,766	426,834	(95,068)
Investments held at CCF - Common	247,699	302,826	(55,127)
Total Investments	<u>761,927</u>	<u>908,977</u>	<u>(147,050)</u>
Fixed Assets			
Furniture & Equipment	56,335	56,335	
Accumulated Depreciation	(56,335)	(56,335)	
Total Fixed Assets	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Assets</b>	<b><u>1,014,844</u></b>	<b><u>1,096,296</u></b>	<b><u>(81,452)</u></b>
<b>Liabilities and Net Assets</b>			
Liabilities			
Accounts Payable	10,162	3,420	6,742
Total Liabilities	<u>10,162</u>	<u>3,420</u>	<u>6,742</u>
Net Assets			
Net Assets without Donor Restrictions	443,888	532,082	(88,194)
Net Assets with Donor Restrictions	560,794	560,794	
Total Net Assets	<u>1,004,682</u>	<u>1,092,876</u>	<u>(88,194)</u>
<b>Total Liabilities and Net Assets</b>	<b><u>1,014,844</u></b>	<b><u>1,096,296</u></b>	<b><u>(81,452)</u></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 12/31/2022	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
<b>Net Assets without Donor Restrictions</b>												
Operating Fund	305,593	288,700	(260,515)	(148,250)	185,713	(10,162)	195,876	-	22,002	68,291	86,912	18,671
Renewal Initiative -												
Where needed most	23,218	35,838	-	-	59,056		59,056			59,056		
Youth Scholarship	26,875	8,479	(11,758)	-	23,596		23,596			23,596		
CYF	11,071	41,331	(43,014)	-	9,388		9,388			9,388		
Spiritual Life Retreat	1,774	2,009	(2,439)	-	1,344		1,344			1,344		
Advance Ministries	12,709	16,052	(22,953)	-	5,808		5,808			5,808		
Adult Conference	12,833	15,774	(15,013)	-	13,594		13,594			13,594		
Interim Ministry	8,653	-	-	-	8,653		8,653			8,653		
Regional Assembly	3,963	4,020	(3,554)	-	4,429		4,429			4,429		
Camps:												
Ribbit	1,746	6,571	(7,947)	-	370		370			370		
Otter	(4,440)	19,231	(21,208)	-	(6,417)		(6,417)			(6,417)		
Chi Rho	(3,705)	33,909	(35,902)	-	(5,698)		(5,698)			(5,698)		
Grandparents	540	3,451	(4,270)	-	(279)		(279)			(279)		
Reconciliation	31,339	7,521	(5,696)	-	33,164		33,164			15,598	17,566	
Inner City/Rural	2,770	12	(1,235)	-	1,547		1,547			1,547		
Pastoral Relief	4,116	10,039	(3,159)	-	10,996		10,996			10,996		
New Church	33,738	10,493	(5,500)	-	38,731		38,731			10,746	27,985	
Women's	6,804	3,050	(2,448)	-	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>532,083</b>	<b>506,480</b>	<b>(446,611)</b>	<b>(148,250)</b>	<b>443,887</b>	<b>(10,162)</b>	<b>454,050</b>	<b>-</b>	<b>22,002</b>	<b>230,914</b>	<b>182,463</b>	<b>18,671</b>

**Christian Church in Ohio - Regional Office**

	Detailed Net Asset Activity				As of 12/31/2022	Total Liabilities	Total Assets	Assets less Liabilities representing Fund Balances				
	Beginning of year	Income	Expenses	Unrealized (Loss) on Inv				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>	1,092,877	506,480	(446,611)	(148,250)	1,004,681	(10,162)	1,014,844	-	22,002	230,914	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>12/31/2022 Actual</u>	<u>12/31/2022 Budget</u>	<u>(Under) Budget</u>	<u>11/30/2021 Actual</u>
<b>Income</b>				
Disciples Mission Fund	114,473	100,000	14,473	101,838
Christmas Offerings	26,279	27,500	(1,221)	9,423
OH Leadership Gifts	2,293		2,293	100
Renewal Initiative - Regional Operating	30,552	33,000	(2,448)	18,376
Distrib from non-owned endowments	24,118	23,000	1,118	8,757
Undesignated Gifts/Offerings	29,167	58,000	(28,833)	37,595
DMF via CCF	17,179	15,000	2,179	10,426
Interest Income	3,145	1,500	1,645	1,198
Joint Investment Trust Income	26,484	2,400	24,084	19,704
Commission on Min Events Income	175		175	
Honorariums-Regional Minister	3,218	2,400	818	1,575
Honorariums-Regional Assoc. Pastor	250		250	225
Misc Receipts	9,339	235	9,104	295
<b>Total Income</b>	<b><u>286,673</u></b>	<b><u>263,035</u></b>	<b><u>23,638</u></b>	<b><u>209,512</u></b>
<b>Expenses</b>				
Partner Regions' Fees				23,789
Partner Regions' Fees				23,789
Total Partner Regions' Fees	<u>0</u>	<u>0</u>	<u>0</u>	<u>23,789</u>
Salaries & Benefits				
Payroll - Executive Staff	89,500	89,250	250	64,152
Payroll - Support Staff	26,933	27,300	(367)	23,833
Payroll - Pension Plan	15,229	16,758	(1,529)	10,278
Payroll - Workers' Compensation	488	250	238	204
Payroll Fees	1,030	1,300	(270)	982
Payroll - FICA/Medicare Exp	2,201	9,157	(6,956)	2,390
Other Benefits	3,150	3,150		2,888
Total	<u>138,531</u>	<u>147,165</u>	<u>(8,634)</u>	<u>104,727</u>
Travel				
Travel - Regional Minister	11,832	6,000	5,832	4,135
Total	<u>11,832</u>	<u>6,000</u>	<u>5,832</u>	<u>4,135</u>
Facilities/Liability Insurance				
Electric	1,798	1,650	148	1,459
Gas	2,331	450	1,881	286
Insurance - Property/Liability	10,645	9,500	1,145	7,330
Total	<u>14,773</u>	<u>11,600</u>	<u>3,173</u>	<u>9,075</u>
Office Expenses				
Postage & Shipping	759	770	(11)	1,379
Computer Support	7,520	7,210	310	6,932
Internet	1,710	1,630	80	1,464
Web Hosting	1,061	1,440	(380)	1,219
Service Contracts - Equipment	10,116	9,260	856	8,623
Office Supplies	(3,492)	(220)	(3,272)	(309)
Fees & Licenses		250	(250)	

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

	<u>As of</u>		<u>Over</u>	<u>As of</u>
	<u>12/31/2022 Actual</u>	<u>12/31/2022 Budget</u>	<u>(Under) Budget</u>	<u>11/30/2021 Actual</u>
Yearbook Assessment	1,268	1,670	(402)	1,388
Cr Card Fees/Bank Charges	6,622	5,210	1,412	5,294
College of Regional Ministers	2,530	2,770	(240)	2,767
Christmas Offering Promotion	3,162	2,590	572	
Miscellaneous Expense	1,906	70	1,836	
Telephone	2,460	1,780	680	1,890
Cell Phone - Regional Min	480	300	180	20
Cell Phone - Assoc Min				1,326
<b>Total</b>	<u>36,102</u>	<u>34,730</u>	<u>1,372</u>	<u>31,993</u>
<b>Council &amp; Events Expenses</b>				
Regional Church Council	158	550	(392)	372
<b>Total</b>	<u>158</u>	<u>550</u>	<u>(392)</u>	<u>372</u>
<b>Professional Services</b>				
Treasury Services	30,000	30,000		27,500
Professional Fees - Other	278	200	78	199
<b>Total</b>	<u>30,278</u>	<u>30,200</u>	<u>78</u>	<u>27,699</u>
<b>Commission on Ministry Event Expense</b>				
Commission on Ministry Committee	410	400	10	
<b>Total</b>	<u>410</u>	<u>400</u>	<u>10</u>	<u>0</u>
<b>Total Expenses</b>	<u>232,085</u>	<u>230,645</u>	<u>1,440</u>	<u>201,791</u>
<b>NET SURPLUS/(DEFICIT)</b>	<u>54,588</u>	<u>32,390</u>	<u>22,198</u>	<u>7,722</u>

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

	As of		Increase (Decrease)
	12/31/2022	12/31/2021	
<b>Assets</b>			
Current Assets			
Cash held by (due to) OGMP	92,208	148,330	(56,122)
CCF Distributions in Transit	7,092	7,795	(703)
Accounts Receivable	870	842	28
Total Current Assets	<u>100,171</u>	<u>156,967</u>	<u>(56,796)</u>
Investments			
Investments held at Church Extension	255,849	251,320	4,529
Investments held at CCF - Beasley	63,588	78,028	(14,440)
Investments held at CCF - Common	37,936	46,087	(8,151)
Total Investments	<u>357,372</u>	<u>375,434</u>	<u>(18,062)</u>
Fixed Assets			
Land	259,855	259,855	
Buildings	2,754,291	2,754,291	
Furniture & Equipment	281,353	281,353	
Vehicles	34,004	34,004	
Accumulated Depreciation	(2,574,239)	(2,482,758)	(91,481)
Total Fixed Assets	<u>755,265</u>	<u>846,745</u>	<u>(91,481)</u>
<b>Total Assets</b>	<b><u>1,212,808</u></b>	<b><u>1,379,147</u></b>	<b><u>(166,339)</u></b>
<b>Liabilities and Net Assets</b>			
Liabilities			
Accounts Payable	3,328	6,140	(2,812)
Total Liabilities	<u>3,328</u>	<u>6,140</u>	<u>(2,812)</u>
Net Assets			
Operating Fund	241,414	300,562	(59,148)
Net Fixed Assets	755,265	846,745	(91,481)
Capital Reserves	10,354	9,507	847
The Free Store	5,631	4,409	1,222
Amy Saviers Fund	63,588	78,028	(14,440)
Deep Pool	771	771	
Accessibility Improvements	4,965	4,965	
Camp Endowment	112,757	106,218	6,539
Canteen	14,734	21,801	(7,067)
Total Net Assets	<u>1,209,480</u>	<u>1,373,006</u>	<u>(163,527)</u>
<b>Total Liabilities and Net Assets</b>	<b><u>1,212,808</u></b>	<b><u>1,379,147</u></b>	<b><u>(166,339)</u></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 12/31/2022	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF Investment
<b>Net Assets without Donor Restrictions</b>												
Operating Fund	300,562	253,760	(312,907)	-	241,415	(3,328)	244,743		7,963	76,607	160,173	
Net Fixed Assets	846,745	-	(91,481)	-	755,264		755,265	755,265		-		
Capital Reserves	9,507	8,967	(8,120)	-	10,354		10,354			1,965	8,389	
Amy Saviers Fund	78,028	2,715	-	(17,155)	63,589		63,588			-		63,588
Canteen	21,801	6,558	(13,624)	-	14,735		14,735			(4,470)	19,205	
<b>Total Net Assets without Donor Restrictions</b>	<u>1,256,643</u>	<u>272,000</u>	<u>(426,132)</u>	<u>(17,155)</u>	<u>1,085,357</u>	<u>(3,328)</u>	<u>1,088,685</u>	<u>755,265</u>	<u>7,963</u>	<u>74,102</u>	<u>187,767</u>	<u>63,588</u>
<b>Net Assets with Donor Restrictions</b>												
The Free Store	4,409	1,607	(385)	-	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	106,218	14,556	-	(8,017)	112,757		112,757			14,329	60,492	37,936
<b>Total Net Assets with Donor Restrictions</b>	<u>116,363</u>	<u>16,163</u>	<u>(385)</u>	<u>(8,017)</u>	<u>124,124</u>	<u>-</u>	<u>124,124</u>	<u>-</u>	<u>-</u>	<u>18,106</u>	<u>68,082</u>	<u>37,936</u>
<b>TOTAL NET ASSETS</b>	<u><u>1,373,006</u></u>	<u><u>288,163</u></u>	<u><u>(426,517)</u></u>	<u><u>(25,172)</u></u>	<u><u>1,209,481</u></u>	<u><u>(3,328)</u></u>	<u><u>1,212,809</u></u>	<u><u>755,265</u></u>	<u><u>7,963</u></u>	<u><u>92,208</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**

	As of		Over	
	12/31/2022	12/31/2022	(Under)	As of
	Actual	Budget	Budget	12/31/2021
				Actual
<b>Income</b>				
Summer Counselor's Allocation		4,000	(4,000)	
Summer Fees Grandparents Camp	3,960		3,960	
Summer Fees - Chi Rho	34,125	54,000	(19,875)	32,850
Summer Fees - Junior	27,705	78,900	(51,195)	17,200
Summer Fees - CYF	32,760	72,000	(39,240)	41,400
Summer Fees - Advance	17,480	26,880	(9,400)	16,310
<b>Total Summer Fees</b>	<b>116,030</b>	<b>235,780</b>	<b>(119,750)</b>	<b>107,760</b>
Camp Facilities Usage	15,857	34,000	(18,143)	7,005
Camp Meal Fees	9,922		9,922	878
<b>Total Camp Facilities &amp; Meals</b>	<b>25,779</b>	<b>34,000</b>	<b>(8,221)</b>	<b>7,883</b>
Fundraiser Events Income	3,702		3,702	
<b>Total Fundraiser Events Income</b>	<b>3,702</b>	<b>0</b>	<b>3,702</b>	<b>0</b>
Gifts	38,002	41,250	(3,248)	80,408
Renewal Initiative - Camp Operating	23,055	33,000	(9,945)	24,737
Keep the Bell Ringing Gifts	660	750	(90)	660
Camp Pool	550		550	150
<b>Total Gifts</b>	<b>62,267</b>	<b>75,000</b>	<b>(12,733)</b>	<b>105,956</b>
Distrib from nonowned endowments	39,556	30,000	9,556	35,783
Interest Income	4,529	5,000	(471)	5,556
<b>Total</b>	<b>44,084</b>	<b>35,000</b>	<b>9,084</b>	<b>41,339</b>
Miscellaneous Receipts	1,898		1,898	(108)
<b>Total Miscellaneous</b>	<b>1,898</b>	<b>0</b>	<b>1,898</b>	<b>(108)</b>
<b>Total Income</b>	<b>253,761</b>	<b>379,780</b>	<b>(126,019)</b>	<b>262,828</b>
<b>Expenses</b>				
Salaries & Benefits				
Payroll - Executive & Managerial Staff	68,208	67,304	904	74,908
Payroll - Summer Staff	46,989	35,000	11,989	18,142
Payroll - Pension Plan	10,466	15,646	(5,180)	6,159
Payroll - Workers' Compensation	1,437	1,000	437	1,412
Payroll - FICA Medicare Expense	9,939	8,549	1,390	7,968
Other Benefits	9,450	9,450		8,400
Payroll Food Service Off Season	5,592		5,592	
Background Checks	1,678	300	1,378	170
Class/Education/Training	35	332	(297)	
Staff Entertainment	1,010	1,000	10	
<b>Total</b>	<b>154,805</b>	<b>138,581</b>	<b>16,224</b>	<b>117,160</b>
Travel				
Travel	456		456	375
<b>Total</b>	<b>456</b>	<b>0</b>	<b>456</b>	<b>375</b>

**Christian Church in Ohio - Camp Christian**

**Budget Report & Prior Year Comparison**

	As of		Over	As of
	12/31/2022	12/31/2022	(Under)	12/31/2021
	Actual	Budget	Budget	Actual
Facilities				
Electric	28,931	34,000	(5,069)	26,528
Utilities - Natural Gas	15,060	13,000	2,060	5,480
Water/Sewer	6,265	8,000	(1,735)	6,110
Waste Management	491	2,400	(1,909)	175
Construction & Ditch Assessments		2,392	(2,392)	3,185
Utilities - Pest Control	2,019	3,900	(1,881)	1,830
Insurance - Property/Liability	31,210	22,000	9,210	26,589
Repairs & Maintenance-Equipment	3,306	14,290	(10,984)	3,188
Website Hosting	1,020	1,020		1,020
Repair/Maintenance - Bldg./Grounds	8,802	9,050	(248)	5,390
Utilities - Bulk Gasoline	2,099	1,600	499	1,371
Service Contracts - Equipment	1,146	1,400	(254)	756
Contract Labor - Maintenance		500	(500)	
Supplies - Cleaning/Bldg	1,938	6,000	(4,062)	631
<b>Total</b>	<b>102,286</b>	<b>119,552</b>	<b>(17,266)</b>	<b>82,252</b>
Food & Kitchen				
Food - Summer	30,639	48,600	(17,961)	24,943
Supplies - Kitchen	1,725		1,725	1,584
Contract Labor - Culinary	192	11,000	(10,808)	11,000
Food Purchases-Off Season	10,165		10,165	447
<b>Total</b>	<b>42,720</b>	<b>59,600</b>	<b>(16,880)</b>	<b>37,973</b>
Office Expenses				
Utilities - Telephone		1,600	(1,600)	496
Postage & Shipping	48	100	(52)	9
Computer Support	5,400	6,638	(1,238)	5,400
Internet	1,710	1,691	19	1,411
Supplies - Office	237	215	22	(625)
Fees & Licenses	652	885	(233)	756
Bank Charges/Credit Card Fees	265	1,200	(935)	637
Miscellaneous Expense	456	300	156	202
Program Expense	(179)	300	(479)	146
Promotion		100	(100)	
Camp Association Fees	760		760	
<b>Total</b>	<b>9,350</b>	<b>13,029</b>	<b>(3,680)</b>	<b>8,433</b>
Professional Services				
Audit Services		480	(480)	
Medical Supplies & Services	3,292	1,500	1,792	1,363
<b>Total</b>	<b>3,292</b>	<b>1,980</b>	<b>1,312</b>	<b>1,363</b>
<b>Total Expenses</b>	<b>312,908</b>	<b>332,742</b>	<b>(19,834)</b>	<b>247,555</b>
<b>NET SURPLUS/(DEFICIT) BEFORE DEPRECIATION EXPENSE</b>	<b>(59,147)</b>	<b>47,038</b>	<b>(106,185)</b>	<b>15,273</b>
Depreciation Expense	91,481	95,000	(3,519)	91,542
<b>NET SURPLUS/(DEFICIT)</b>	<b>(150,629)</b>	<b>(47,962)</b>	<b>(102,667)</b>	<b>(76,269)</b>