

Christian Church in Ohio
Statement of Financial Position

	As of		Increase (Decrease)	As of
	1/31/2023	1/31/2022		12/31/2022
Assets				
Current Assets				
Cash held by (due to) OGMP	348,148	290,930	57,219	323,123
CCF Distributions in Transit				27,483
Accounts Receivable	950	1,387	(437)	982
Prepaid Expenses	1,500	32,232	(30,732)	1,500
Total Current Assets	350,599	324,548	26,051	353,088
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
Total Investments	1,119,300	1,284,411	(165,112)	1,119,300
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	(2,638,491)	(2,547,017)	(91,474)	(2,630,574)
Total Fixed Assets	747,348	838,821	(91,474)	755,265
Total Assets	2,217,246	2,447,781	(230,535)	2,227,652
Liabilities and Net Assets				
Liabilities				
Accounts Payable	10,134	5,293	4,841	13,491
Total Liabilities	10,134	5,293	4,841	13,491
Net Assets				
Net Assets without Donor Restrictions	1,526,000	1,775,145	(249,145)	1,540,610
Net Assets with Donor Restrictions	681,111	667,342	13,769	673,551
Total Net Assets	2,207,111	2,442,487	(235,376)	2,214,162
Total Liabilities and Net Assets	2,217,246	2,447,781	(230,535)	2,227,652

Christian Church in Ohio - Regional Office
Statement of Financial Position

	As of		Increase (Decrease)	As of
	1/31/2023	1/31/2022		12/31/2022
Assets				
Current Assets				
Cash held by (due to) OGMP	247,306	175,630	71,676	229,478
CCF Distributions in Transit				20,390
Accounts Receivable	8	493	(485)	112
Prepaid Expenses	1,500	9,509	(8,009)	1,500
Total Current Assets	248,814	185,632	63,183	251,480
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
Total Investments	761,927	908,977	(147,050)	761,927
Fixed Assets				
Furniture & Equipment	56,335	56,335		56,335
Accumulated Depreciation	(56,335)	(56,335)		(56,335)
Total Fixed Assets	0	0	0	0
Total Assets	1,010,742	1,094,609	(83,867)	1,013,408
Liabilities and Net Assets				
Liabilities				
Accounts Payable	9,118	2,146	6,972	10,162
Total Liabilities	9,118	2,146	6,972	10,162
Net Assets				
Net Assets without Donor Restrictions	440,830	531,669	(90,839)	442,451
Net Assets with Donor Restrictions	560,794	560,794		560,794
Total Net Assets	1,001,624	1,092,463	(90,839)	1,003,245
Total Liabilities and Net Assets	1,010,742	1,094,609	(83,867)	1,013,408

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 1/31/2023	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	184,277	9,618	(16,578)	-	177,317	(9,118)	186,435	-	1,508	79,344	86,912	18,671
Renewal Initiative -												
Where needed most	59,056	875	-	-	59,931		59,931			59,931		
Youth Scholarship	23,596	100	-	-	23,696		23,696			23,696		
CYF	9,388	1,841	(822)	-	10,407		10,407			10,407		
Spiritual Life Retreat	1,344	2,625	-	-	3,969		3,969			3,969		
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	133	-	-	33,297		33,297			15,731	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	117	-	-	38,848		38,848			10,863	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	
Total Net Assets without Donor Restrictions	442,451	15,779	(17,400)	-	440,830	(9,118)	449,948	-	1,508	247,306	182,463	18,671

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 1/31/2023	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	1,003,245	15,779	(17,400)	-	1,001,624	(9,118)	1,010,742	-	1,508	247,306	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>1/31/2023</u>	<u>1/31/2023</u>	<u>(Under)</u>	<u>Annual</u>	<u>1/31/2022</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Income					
Disciples Mission Fund	2,832	7,422	(4,590)	100,000	8,496
Christmas Offerings	4,323	7,413	(3,090)	27,500	7,084
OH Leadership Gifts	181		181		
Renewal Initiative - Regional Operating	334	684	(350)	33,000	634
Distrib from non-owned endowments				23,000	
Undesignated Gifts/Offerings	1,648	1,000	648	58,000	503
DMF via CCF	25	22	3	15,000	25
Interest Income				1,500	
Joint Investment Trust Income				25,000	
Commission on Min Events Income	75		75		
Honorariums-Regional Minister		149	(149)	2,400	200
Honorariums-Regional Assoc. Pastor					100
Misc Receipts	200		200	235	
Total Income	9,618	16,690	(7,072)	285,635	17,041
Expenses					
Salaries & Benefits					
Payroll - Executive Staff	7,438	7,437	1	89,250	7,083
Payroll - Support Staff	2,190	2,473	(283)	29,675	2,167
Payroll - Pension Plan	1,360	1,388	(28)	16,650	1,295
Payroll - Workers' Compensation				250	(9)
Payroll Fees	335	254	81	1,300	202
Payroll - FICA/Medicare Exp	178	758	(580)	9,098	186
Other Benefits	263	263	(1)	3,150	263
Total	11,762	12,573	(811)	149,373	11,186
Travel					
Travel - Regional Minister	30	100	(70)	7,500	
Total	30	100	(70)	7,500	0
Facilities/Liability Insurance					
Electric				1,650	91
Gas	132	207	(75)	450	1,072
Insurance - Property/Liability				7,454	2,661
Total	132	207	(75)	9,554	3,824
Office Expenses					
Postage & Shipping				770	(5)
Computer Support	585	561	24	7,210	585
Internet	143	131	12	1,630	137
Web Hosting	170	115	55	1,440	85
Service Contracts - Equipment	878	800	78	9,260	820
Office Supplies	(81)		(81)	200	156
Fees & Licenses				250	
Yearbook Assessment				1,670	
Cr Card Fees/Bank Charges	254	300	(46)	5,210	169
College of Regional Ministers				2,770	

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

	<u>As of</u>		<u>Over</u>		<u>As of</u>
	<u>1/31/2023 Actual</u>	<u>1/31/2023 Budget</u>	<u>(Under) Budget</u>	<u>Annual Budget</u>	<u>1/31/2022 Actual</u>
Christmas Offering Promotion				2,590	
Miscellaneous Expense				70	
Telephone	205	148	57	1,780	205
Cell Phone - Regional Min				300	
Total	<u>2,154</u>	<u>2,055</u>	<u>99</u>	<u>35,150</u>	<u>2,151</u>
Council & Events Expenses					
Regional Church Council				550	
Personnel Committee				800	
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,350</u>	<u>0</u>
Professional Services					
Treasury Services	2,500	2,500		30,000	2,500
Professional Fees - Other				200	
Total	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>30,200</u>	<u>2,500</u>
Commision on Ministry Event Expense					
Commission on Ministry Committee				400	
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>400</u>	<u>0</u>
Total Expenses	<u>16,578</u>	<u>17,435</u>	<u>(857)</u>	<u>233,527</u>	<u>19,661</u>
NET SURPLUS/(DEFICIT)	<u>(6,960)</u>	<u>(745)</u>	<u>(6,215)</u>	<u>52,108</u>	<u>(2,620)</u>

Christian Church in Ohio - Camp Christian
Statement of Financial Position

	As of		Increase (Decrease)	As of
	1/31/2023	1/31/2022		12/31/2022
Assets				
Current Assets				
Cash held by (due to) OGMP	100,842	115,299	(14,457)	93,645
CCF Distributions in Transit				7,092
Accounts Receivable	942	894	48	870
Prepaid Expenses		22,723	(22,723)	
Total Current Assets	101,784	138,916	(37,132)	101,608
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
Total Investments	357,372	375,434	(18,062)	357,372
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	(2,582,156)	(2,490,682)	(91,474)	(2,574,239)
Total Fixed Assets	747,348	838,821	(91,474)	755,265
Total Assets	1,206,504	1,353,172	(146,668)	1,214,245
Liabilities and Net Assets				
Liabilities				
Accounts Payable	1,017	3,148	(2,131)	3,328
Total Liabilities	1,017	3,148	(2,131)	3,328
Net Assets				
Operating Fund	240,085	284,975	(44,890)	242,851
Net Fixed Assets	747,348	838,821	(91,474)	755,265
Capital Reserves	10,354	9,693	661	10,354
The Free Store	5,631	4,409	1,222	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	120,317	106,548	13,769	112,757
Canteen	12,428	21,813	(9,385)	14,734
Total Net Assets	1,205,488	1,350,024	(144,537)	1,210,916
Total Liabilities and Net Assets	1,206,504	1,353,172	(146,668)	1,214,245

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 1/31/2023	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF Investment
Net Assets without Donor Restrictions												
Operating Fund	242,851	11,380	(14,146)	-	240,085	(1,017)	241,102		942	79,987	160,173	
Net Fixed Assets	755,265	-	(7,917)	-	747,348		747,348	747,348		-		
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	-	(2,306)	-	12,428		12,428			(6,777)	19,205	
Total Net Assets without Donor Restrictions	<u>1,086,792</u>	<u>11,380</u>	<u>(24,369)</u>	<u>-</u>	<u>1,073,804</u>	<u>(1,017)</u>	<u>1,074,820</u>	<u>747,348</u>	<u>942</u>	<u>75,175</u>	<u>187,767</u>	<u>63,588</u>
Net Assets with Donor Restrictions												
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	7,560	-	-	120,317		120,317			21,889	60,492	37,936
Total Net Assets with Donor Restrictions	<u>124,124</u>	<u>7,560</u>	<u>-</u>	<u>-</u>	<u>131,684</u>	<u>-</u>	<u>131,684</u>	<u>-</u>	<u>-</u>	<u>25,666</u>	<u>68,082</u>	<u>37,936</u>
TOTAL NET ASSETS	<u><u>1,210,916</u></u>	<u><u>18,940</u></u>	<u><u>(24,369)</u></u>	<u><u>-</u></u>	<u><u>1,205,488</u></u>	<u><u>(1,017)</u></u>	<u><u>1,206,504</u></u>	<u><u>747,348</u></u>	<u><u>942</u></u>	<u><u>100,841</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	Annual	As of
	01/31/2023	01/31/2023	(Under)	Budget	01/31/2022
	Actual	Budget	Budget	Budget	Actual
Income					
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				151,840	
Camp Facilities Usage	1,280	2,270	(990)	30,000	1,200
Camp Meal Fees					276
Total Camp Facilities & Meals	1,280	2,270	(990)	30,000	1,476
Fundraiser Events Income	1,542		1,542	5,000	
Total Fundraiser Events Income	1,542		1,542	5,000	
Gifts	8,148	1,358	6,790	70,000	1,032
Renewal Initiative - Camp Operating	110		110		935
Keep the Bell Ringing Gifts	75		75		55
Camp Pool	50		50		
Total Gifts	8,383	1,358	7,025	70,000	2,022
Distrib from nonowned endowments				30,000	
Interest Income				4,000	
Total				34,000	
Miscellaneous Receipts	176		176		
Total Miscellaneous	176		176		
Total Income	11,381	3,628	7,753	290,840	3,498
Expenses					
Salaries & Benefits					
Payroll - Executive & Managerial Staff	5,694	6,053	(359)	72,630	5,500
Payroll - Summer Staff				46,930	
Payroll - Pension Plan	785	847	(62)	10,168	770
Payroll - Workers' Compensation				1,000	
Payroll - FICA Medicare Expense	558	443	115	9,146	481
Other Benefits	788		788		788
Payroll Food Service Off Season	683		683		
Background Checks				300	
Class/Education/Training				332	
Staff Entertainment				1,000	
Total	8,507	7,343	1,164	141,506	7,539
Travel					
Travel	160		160		
Total	160		160		

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	<u>As of</u>	<u>As of</u>	<u>Over</u>		<u>As of</u>
	<u>01/31/2023</u>	<u>01/31/2023</u>	<u>(Under)</u>	<u>Annual</u>	<u>01/31/2022</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Facilities					
Electric				36,000	2,404
Utilities - Natural Gas	2,066	2,000	66	15,000	
Water/Sewer	811	900	(89)	8,000	
Waste Management	15	71	(56)	2,400	15
Construction & Ditch Assessments				5,000	
Utilities - Pest Control				3,900	
Insurance - Property/Liability	240	300	(60)	17,261	7,574
Repairs & Maintenance-Equipment	49	100	(51)	13,890	
Website Hosting				1,020	85
Repair/Maintenance - Bldg./Grounds	1,158	976	182	8,950	272
Utilities - Bulk Gasoline				1,600	
Service Contracts - Equipment				1,400	579
Supplies - Cleaning/Bldg				6,000	
Total	4,339	4,347	(8)	120,421	10,928
Food & Kitchen					
Food - Summer				42,350	
Contract Labor - Culinary				15,975	
Food Purchases-Off Season	545		545		
Total	545		545	58,325	
Office Expenses					
Utilities - Telephone				1,600	
Postage & Shipping				100	
Computer Support	450	600	(150)	6,638	450
Internet	143	136	7	1,691	137
Supplies - Office				215	
Fees & Licenses				885	
Bank Charges/Credit Card Fees	3	50	(47)	1,200	31
Miscellaneous Expense				300	
Program Expense				300	
Promotion				100	
Total	596	786	(190)	13,029	618
Professional Services					
Audit Services				480	
Medical Supplies & Services				480	
Total				960	
Total Expenses	14,147	12,476	1,671	334,241	19,084
NET SURPLUS/(DEFICIT) BEFORE DEPRECIATION EXPENSE	(2,766)	(8,848)	6,082	(43,401)	(15,586)
Depreciation Expense	7,917	7,917		95,000	7,924
NET SURPLUS/(DEFICIT)	(10,683)	(16,765)	6,082	(138,401)	(23,510)