

Christian Church in Ohio
Statement of Financial Position

	As of		Increase (Decrease)	As of
	3/31/2023	3/31/2022		12/31/2022
Assets				
Current Assets				
Cash held by (due to) OGMP	320,276	267,418	52,857	323,123
CCF Distributions in Transit	5,020	5,737	(717)	27,483
Accounts Receivable	2,222	3,713	(1,491)	982
Prepaid Expenses	2,686	24,556	(21,870)	1,500
Total Current Assets	330,204	301,424	28,780	353,088
Investments				
Investments held at Church Extension	438,311	430,637	7,674	438,311
Investments held at CCF - Beasley	419,437	471,094	(51,657)	395,354
Investments held at CCF - Common	297,524	335,156	(37,632)	285,635
Total Investments	1,155,273	1,236,887	(81,614)	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	(2,654,325)	(2,562,849)	(91,476)	(2,630,574)
Total Fixed Assets	731,514	822,989	(91,476)	755,265
Total Assets	2,216,990	2,361,300	(144,310)	2,227,652
Liabilities and Net Assets				
Liabilities				
Accounts Payable	12,955	3,965	8,990	13,491
Total Liabilities	12,955	3,965	8,990	13,491
Net Assets				
Net Assets without Donor Restrictions	1,519,862	1,691,482	(171,620)	1,540,610
Net Assets with Donor Restrictions	684,173	665,853	18,320	673,551
Total Net Assets	2,204,035	2,357,336	(153,300)	2,214,162
Total Liabilities and Net Assets	2,216,990	2,361,300	(144,310)	2,227,652

Christian Church in Ohio - Regional Office
Statement of Financial Position

	As of		Increase (Decrease)	As of
	3/31/2023	3/31/2022		12/31/2022
Assets				
Current Assets				
Cash held by (due to) OGMP	239,518	171,371	68,147	230,915
CCF Distributions in Transit	2,504	2,873	(369)	20,390
Accounts Receivable	2	2,714	(2,712)	112
Prepaid Expenses	2,686	7,513	(4,827)	1,500
Total Current Assets	244,710	184,471	60,240	252,917
Investments				
Investments held at Church Extension	182,463	179,317	3,145	182,463
Investments held at CCF - Beasley	351,976	398,285	(46,309)	331,766
Investments held at CCF - Common	259,314	292,274	(32,960)	247,699
Total Investments	793,753	869,876	(76,123)	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	1,038,463	1,054,347	(15,884)	1,014,844
Liabilities and Net Assets				
Liabilities				
Accounts Payable	7,972	2,148	5,824	10,162
Total Liabilities	7,972	2,148	5,824	10,162
Net Assets				
Net Assets without Donor Restrictions	469,697	491,405	(21,708)	443,888
Net Assets with Donor Restrictions	560,794	560,794		560,794
Total Net Assets	1,030,491	1,052,199	(21,708)	1,004,682
Total Liabilities and Net Assets	1,038,463	1,054,347	(15,884)	1,014,844

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 3/31/2023	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	185,714	52,136	(53,854)	26,000	209,996	(7,972)	217,968	-	5,192	75,368	86,912	50,496
Renewal Initiative -												
Where needed most	59,056	1,875	-	-	60,931		60,931			60,931		
Youth Scholarship	23,596	400	-	-	23,996		23,996			23,996		
CYF	9,388	2,881	(4,360)	-	7,909		7,909			7,909		
Spiritual Life Retreat	1,344	2,545	(2,191)	-	1,698		1,698			1,698		
Advance Ministries	5,808	900	(2,613)	-	4,095		4,095			4,095		
Adult Conference	13,594	750	(109)	-	14,235		14,235			14,235		
Interim Ministry	8,653	-	-	-	8,653		8,653			8,653		
Regional Assembly	4,429	-	-	-	4,429		4,429			4,429		
Camps:												
Ribbit	370	-	(122)	-	248		248			248		
Otter	(6,417)	200	(122)	-	(6,339)		(6,339)			(6,339)		
Chi Rho	(5,698)	75	(165)	-	(5,788)		(5,788)			(5,788)		
Grandparents	(279)	-	(80)	-	(359)		(359)			(359)		
Music Camp	-	-	(126)	-	(126)		(126)			(126)		
Reconciliation	33,164	1,623	(1,500)	-	33,287		33,287			15,721	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	1,666	-	-	40,397		40,397			12,412	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	443,888	65,051	(65,242)	26,000	469,697	(7,972)	477,669	-	5,192	239,518	182,463	50,496

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 3/31/2023	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	1,004,682	65,051	(65,242)	26,000	1,030,491	(7,972)	1,038,463	-	5,192	239,518	182,463	611,290

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

	<u>As of</u>		<u>Over</u>		<u>As of</u>
	<u>3/31/2023</u>	<u>3/31/2023</u>	<u>(Under)</u>	<u>Annual</u>	<u>3/31/2022</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Income					
Disciples Mission Fund	17,316	20,477	(3,161)	100,000	23,440
Christmas Offerings	9,287	11,629	(2,342)	27,500	11,113
OH Leadership Gifts	435		435		
Renewal Initiative - Regional Operating	6,057	4,410	1,647	33,000	4,084
Distrib from non-owned endowments	1,447	1,577	(130)	23,000	1,654
Undesignated Gifts/Offerings	7,098	6,427	671	58,000	3,232
DMF via CCF	1,125	1,170	(45)	15,000	1,339
Interest Income				1,500	
Joint Investment Trust Income	5,825	6,471	(646)	25,000	6,856
Commission on Min Events Income	75		75		
Misc Regional Events Income	2,970		2,970		
Honorariums-Regional Minister	300	522	(222)	2,400	700
Honorariums-Regional Assoc. Pastor					100
Misc Receipts	200	8	192	235	311
Total Income	<u>52,135</u>	<u>52,691</u>	<u>(556)</u>	<u>285,635</u>	<u>52,828</u>
Expenses					
Salaries & Benefits					
Payroll - Executive Staff	22,313	22,311	2	89,250	22,313
Payroll - Support Staff	7,895	7,419	476	29,675	6,956
Payroll - Pension Plan	4,079	4,164	(85)	16,650	3,885
Payroll - Workers' Compensation	(14)	16	(30)	250	113
Payroll Fees	441	367	74	1,300	291
Payroll - FICA/Medicare Exp	634	2,274	(1,640)	9,098	582
Other Benefits	788	789	(2)	3,150	788
Total	<u>36,135</u>	<u>37,340</u>	<u>(1,205)</u>	<u>149,373</u>	<u>34,927</u>
Travel					
Travel - Regional Minister	2,343	2,246	97	7,500	1,335
Total	<u>2,343</u>	<u>2,246</u>	<u>97</u>	<u>7,500</u>	<u>1,335</u>
Facilities/Liability Insurance					
Electric	514	422	92	1,650	135
Gas	355	264	91	450	1,365
Insurance - Property/Liability	1,300	1,398	(98)	7,454	4,657
Total	<u>2,169</u>	<u>2,084</u>	<u>85</u>	<u>9,554</u>	<u>6,157</u>
Office Expenses					
Postage & Shipping	(270)		(270)	770	375
Computer Support	1,755	1,683	72	7,210	1,755
Internet	430	528	(98)	1,630	423
Web Hosting	425	400	25	1,440	296
Service Contracts - Equipment	2,617	2,710	(93)	9,260	2,470
Office Supplies	(744)		(744)	200	183
Fees & Licenses				250	
Yearbook Assessment				1,670	
Cr Card Fees/Bank Charges	774	687	87	5,210	660

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

	As of		Over	Annual Budget	As of
	3/31/2023 Actual	3/31/2023 Budget	(Under) Budget		3/31/2022 Actual
College of Regional Ministers				2,770	
Christmas Offering Promotion				2,590	
Miscellaneous Expense				70	
Telephone	615	519	96	1,780	615
Cell Phone - Regional Min	106		106	300	220
Total	<u>5,708</u>	<u>6,527</u>	<u>(819)</u>	<u>35,150</u>	<u>6,997</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	7,500	7,500		30,000	7,500
Professional Fees - Other				200	
Total	<u>7,500</u>	<u>7,500</u>	<u>0</u>	<u>30,200</u>	<u>7,500</u>
Commission 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>53,855</u>	<u>55,697</u>	<u>(1,842)</u>	<u>233,527</u>	<u>56,916</u>
NET SURPLUS/(DEFICIT)	<u>(1,720)</u>	<u>(3,006)</u>	<u>1,286</u>	<u>52,108</u>	<u>(4,088)</u>

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

	As of		Increase (Decrease)	As of
	3/31/2023	3/31/2022		12/31/2022
Assets				
Current Assets				
Cash held by (due to) OGMP	80,757	96,047	(15,290)	92,208
CCF Distributions in Transit	2,516	2,864	(348)	7,092
Accounts Receivable	2,220	999	1,221	870
Prepaid Expenses		17,043	(17,043)	
Total Current Assets	85,494	116,953	(31,460)	100,171
Investments				
Investments held at Church Extension	255,849	251,320	4,529	255,849
Investments held at CCF - Beasley	67,462	72,809	(5,347)	63,588
Investments held at CCF - Common	38,210	42,882	(4,672)	37,936
Total Investments	361,520	367,011	(5,491)	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	(2,597,990)	(2,506,514)	(91,476)	(2,574,239)
Total Fixed Assets	731,514	822,989	(91,476)	755,265
Total Assets	1,178,527	1,306,954	(128,426)	1,212,808
Liabilities and Net Assets				
Liabilities				
Accounts Payable	4,983	1,817	3,166	3,328
Total Liabilities	4,983	1,817	3,166	3,328
Net Assets				
Operating Fund	216,726	262,689	(45,963)	241,414
Net Fixed Assets	731,514	822,989	(91,476)	755,265
Capital Reserves	10,379	9,711	668	10,354
The Free Store	7,131	4,330	2,801	5,631
Amy Saviers Fund	67,462	72,809	(5,347)	63,588
Deep Pool	771	771		771
Accessibility Improvements	4,965	4,965		4,965
Camp Endowment	123,379	105,059	18,320	112,757
Canteen	11,218	21,813	(10,595)	14,734
Total Net Assets	1,173,544	1,305,137	(131,593)	1,209,480
Total Liabilities and Net Assets	1,178,527	1,306,954	(128,426)	1,212,808

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 3/31/2023	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF Investment
Net Assets without Donor Restrictions												
Operating Fund	241,414	35,315	(60,004)	-	216,725	(4,983)	221,708		4,736	48,812	168,161	
Net Fixed Assets	755,265	-	(23,751)	-	731,514		731,514	731,514		-		
Capital Reserves	10,354	25	-	-	10,379		10,379			1,990	8,389	
Amy Saviers Fund	63,588	659	-	3,215	67,463		67,463			-		67,463
Canteen	14,734	-	(3,517)	-	11,217		11,217			-	11,217	
Total Net Assets without Donor Restrictions	<u>1,085,355</u>	<u>35,999</u>	<u>(87,272)</u>	<u>3,215</u>	<u>1,037,298</u>	<u>(4,983)</u>	<u>1,042,281</u>	<u>731,514</u>	<u>4,736</u>	<u>50,802</u>	<u>187,767</u>	<u>67,463</u>
Net Assets with Donor Restrictions												
The Free Store	5,631	1,500	-	-	7,131		7,131			3,741	3,390	
Camp Pool	771	-	-	-	771		771			771		
Accessibility Improvemen	4,965	-	-	-	4,965		4,965		-	765	4,200	
Camp Endowment	112,757	9,250	-	1,372	123,379		123,379			24,678	60,492	38,209
Total Net Assets with Donor Restrictions	<u>124,124</u>	<u>10,750</u>	<u>-</u>	<u>1,372</u>	<u>136,246</u>	<u>-</u>	<u>136,246</u>	<u>-</u>	<u>-</u>	<u>29,955</u>	<u>68,082</u>	<u>38,209</u>
TOTAL NET ASSETS	<u><u>1,209,479</u></u>	<u><u>46,749</u></u>	<u><u>(87,272)</u></u>	<u><u>4,587</u></u>	<u><u>1,173,544</u></u>	<u><u>(4,983)</u></u>	<u><u>1,178,527</u></u>	<u><u>731,514</u></u>	<u><u>4,736</u></u>	<u><u>80,757</u></u>	<u><u>255,849</u></u>	<u><u>105,672</u></u>

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	As of		Over	Annual	As of
	03/31/2023	03/31/2023	(Under)	Budget	03/31/2022
	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	10,665	2,838	7,827	30,000	1,500
Camp Meal Fees	3,274		3,274		276
Total Camp Facilities & Meals	13,939	2,838	11,101	30,000	1,776
Fundraiser Events Income	3,479		3,479	5,000	
Total Fundraiser Events Income	3,479		3,479	5,000	
Gifts	16,026	14,459	1,567	70,000	10,989
Renewal Initiative - Camp Operating	325		325		2,315
Keep the Bell Ringing Gifts	165		165		165
Camp Pool	150		150		100
Total Gifts	16,666	14,459	2,207	70,000	13,569
Distrib from nonowned endowments	1,057	924	133	30,000	1,218
Interest Income				4,000	
Total	1,057	924	133	34,000	1,218
Miscellaneous Receipts	176		176		
Total Miscellaneous	176		176		
Total Income	35,316	18,221	17,095	290,840	16,564
Expenses					
Salaries & Benefits					
Payroll - Executive & Managerial Staff	18,090	18,159	(69)	72,630	16,694
Payroll - Summer Staff				46,930	
Payroll - Pension Plan	2,356	2,541	(185)	10,168	2,310
Payroll - Workers' Compensation		1,000	(1,000)	1,000	
Payroll - FICA Medicare Expense	1,753	1,402	351	9,146	1,524
Other Benefits	2,363		2,363		2,363
Payroll Food Service Off Season	2,064		2,064		540
Background Checks				300	
Class/Education/Training				332	
Staff Entertainment				1,000	
Total	26,624	23,102	3,522	141,506	23,430
Travel					
Travel	227		227		199
Total	227		227		199

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	<u>As of</u>		<u>Over</u>		<u>As of</u>
	03/31/2023	03/31/2023	(Under)	Annual	03/31/2022
	Actual	Budget	Budget	Budget	Actual
Facilities					
Electric	9,725	9,651	74	36,000	3,009
Utilities - Natural Gas	5,563	5,475	88	15,000	4,593
Water/Sewer	1,800	1,756	44	8,000	906
Waste Management	44	71	(27)	2,400	59
Construction & Ditch Assessments	12	50	(38)	5,000	
Utilities - Pest Control				3,900	
Insurance - Property/Liability	7,316	7,235	81	17,261	14,167
Repairs & Maintenance-Equipment	1,639	1,722	(83)	13,890	600
Website Hosting	85	85		1,020	255
Repair/Maintenance - Bldg./Grounds	1,258	1,321	(63)	8,950	1,502
Utilities - Bulk Gasoline	426	498	(72)	1,600	1,047
Service Contracts - Equipment	189	200	(11)	1,400	579
Supplies - Cleaning/Bldg	1,090	1,000	90	6,000	
Total	29,148	29,064	84	120,421	26,717
Food & Kitchen					
Food - Summer				42,350	
Contract Labor - Culinary				15,975	192
Food Purchases-Off Season	2,098		2,098		1,029
Total	2,098		2,098	58,325	1,221
Office Expenses					
Utilities - Telephone				1,600	
Postage & Shipping				100	
Computer Support	1,350	1,429	(79)	6,638	1,350
Internet	430	477	(47)	1,691	423
Supplies - Office				215	
Fees & Licenses	75		75	885	586
Bank Charges/Credit Card Fees	52	104	(52)	1,200	50
Miscellaneous Expense				300	
Program Expense				300	
Promotion				100	
Total	1,907	2,010	(103)	13,029	2,410
Professional Services					
Audit Services				480	
Medical Supplies & Services				480	460
Total				960	460
Total Expenses	60,004	54,176	5,828	334,241	54,437
NET SURPLUS/(DEFICIT) BEFORE DEPRECIATION EXPENSE	(24,688)	(35,955)	11,267	(43,401)	(37,873)
Depreciation Expense	23,751	23,751		95,000	23,756
NET SURPLUS/(DEFICIT)	(48,439)	(59,706)	11,267	(138,401)	(61,629)