

Christian Church in Ohio
Statement of Financial Position

	As of		Increase (Decrease)	As of
	4/30/2023	4/30/2022		12/31/2022
Assets				
Current Assets				
Cash held by (due to) OGMP	303,543	300,849	2,694	323,123
CCF Distributions in Transit				27,483
Accounts Receivable	2,266	2,564	(298)	982
Prepaid Expenses	2,686	24,556	(21,870)	1,500
Total Current Assets	308,495	327,969	(19,474)	353,088
Investments				
Investments held at Church Extension	438,426	430,637	7,789	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	1,155,387	1,236,887	(81,499)	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	(2,662,242)	(2,570,765)	(91,477)	(2,630,574)
Total Fixed Assets	723,597	815,073	(91,477)	755,265
Total Assets	2,187,479	2,379,929	(192,450)	2,227,652
Liabilities and Net Assets				
Liabilities				
Accounts Payable	18,636	10,721	7,915	13,491
Total Liabilities	18,636	10,721	7,915	13,491
Net Assets				
Net Assets without Donor Restrictions	1,484,660	1,693,295	(208,635)	1,540,610
Net Assets with Donor Restrictions	684,183	675,913	8,270	673,551
Total Net Assets	2,168,843	2,369,208	(200,365)	2,214,162
Total Liabilities and Net Assets	2,187,479	2,379,929	(192,450)	2,227,652

Christian Church in Ohio - Regional Office
Statement of Financial Position

	As of		Increase (Decrease)	As of
	4/30/2023	4/30/2022		12/31/2022
Assets				
Current Assets				
Cash held by (due to) OGMP	242,684	194,007	48,678	230,915
CCF Distributions in Transit				20,390
Accounts Receivable	3	2,512	(2,509)	112
Prepaid Expenses	2,686	7,513	(4,827)	1,500
Total Current Assets	<u>245,374</u>	<u>204,032</u>	<u>41,342</u>	<u>252,917</u>
Investments				
Investments held at Church Extension	182,577	179,317	3,260	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	<u>793,867</u>	<u>869,876</u>	<u>(76,009)</u>	<u>761,927</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>1,039,241</u>	<u>1,073,908</u>	<u>(34,667)</u>	<u>1,014,844</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	12,427	3,976	8,451	10,162
Total Liabilities	<u>12,427</u>	<u>3,976</u>	<u>8,451</u>	<u>10,162</u>
Net Assets				
Net Assets without Donor Restrictions	466,020	509,138	(43,118)	443,888
Net Assets with Donor Restrictions	560,794	560,794		560,794
Total Net Assets	<u>1,026,814</u>	<u>1,069,932</u>	<u>(43,118)</u>	<u>1,004,682</u>
Total Liabilities and Net Assets	<u>1,039,241</u>	<u>1,073,908</u>	<u>(34,667)</u>	<u>1,014,844</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 4/30/2023	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	185,714	61,292	(83,484)	26,000	189,522	(12,427)	201,948	-	2,689	61,737	87,026	50,496
Renewal Initiative -												
Where needed most	59,056	2,150	-	-	61,206		61,206			61,206		
Youth Scholarship	23,596	864	-	-	24,460		24,460			24,460		
CYF	9,388	5,906	(4,360)	-	10,934		10,934			10,934		
Spiritual Life Retreat	1,344	2,545	(2,191)	-	1,698		1,698			1,698		
Advance Ministries	5,808	2,155	(2,715)	-	5,248		5,248			5,248		
Adult Conference	13,594	1,961	(109)	-	15,446		15,446			15,446		
Interim Ministry	8,653	-	-	-	8,653		8,653			8,653		
Regional Assembly	4,429	-	-	-	4,429		4,429			4,429		
Camps:												
Ribbit	370	705	(122)	-	953		953			953		
Otter	(6,417)	4,285	(122)	-	(2,254)		(2,254)			(2,254)		
Chi Rho	(5,698)	5,235	(165)	-	(628)		(628)			(628)		
Grandparents	(279)	215	(80)	-	(144)		(144)			(144)		
Music Camp	-	255	(126)	-	129		129			129		
Reconciliation	33,164	1,633	(1,561)	-	33,236		33,236			15,670	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	1,706	-	-	40,437		40,437			12,452	27,985	
Women's	7,406	-	-	-	7,406		7,406			7,406		
Men's	2,486	260	-	-	2,746		2,746			2,746		
OH Evelyn Jackson Fund	50,000	-	-	-	50,000		50,000			-	50,000	
Total Net Assets without Donor Restrictions	443,888	91,167	(95,035)	26,000	466,020	(12,427)	478,446	-	2,689	242,684	182,577	50,496

Christian Church in Ohio - Regional Office

	Detailed Net Asset Activity				As of 4/30/2023	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	1,004,682	91,167	(95,035)	26,000	1,026,814	(12,427)	1,039,240	-	2,689	242,684	182,577	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>4/30/2023</u>	<u>4/30/2023</u>	<u>(Under)</u>	<u>Annual</u>	<u>4/30/2022</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Income					
Disciples Mission Fund	23,471	29,330	(5,859)	100,000	33,574
Christmas Offerings	9,518	13,720	(4,202)	27,500	13,112
OH Leadership Gifts	502		502		
Renewal Initiative - Regional Operating	6,232	15,584	(9,352)	33,000	14,429
Distrib from non-owned endowments	1,447	1,577	(130)	23,000	1,654
Undesignated Gifts/Offerings	8,391	9,402	(1,011)	58,000	4,728
DMF via CCF	1,150	1,192	(42)	15,000	1,364
Interest Income	115		115	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	3,865		3,865		
Honorariums-Regional Minister	500	522	(22)	2,400	700
Honorariums-Regional Assoc. Pastor					100
Misc Receipts	200	8	192	235	5
Total Income	<u>61,291</u>	<u>77,806</u>	<u>(16,515)</u>	<u>285,635</u>	<u>76,521</u>
Expenses					
Salaries & Benefits					
Payroll - Executive Staff	29,750	29,748	2	89,250	29,750
Payroll - Support Staff	10,526	9,892	634	29,675	9,146
Payroll - Pension Plan	5,439	5,552	(113)	16,650	5,393
Payroll - Workers' Compensation	(14)	21	(35)	250	152
Payroll Fees	490	453	37	1,300	359
Payroll - FICA/Medicare Exp	845	3,032	(2,187)	9,098	760
Other Benefits	1,050	1,052	(2)	3,150	1,050
Total	<u>48,087</u>	<u>49,750</u>	<u>(1,663)</u>	<u>149,373</u>	<u>46,609</u>
Travel					
Travel - Regional Minister	3,318	3,273	45	7,500	3,745
Total	<u>3,318</u>	<u>3,273</u>	<u>45</u>	<u>7,500</u>	<u>3,745</u>
Facilities/Liability Insurance					
Electric	682	749	(67)	1,650	274
Gas	446	450	(4)	450	1,439
Insurance - Property/Liability	3,786	3,862	(76)	7,454	4,657
Total	<u>4,915</u>	<u>5,061</u>	<u>(146)</u>	<u>9,554</u>	<u>6,370</u>
Office Expenses					
Postage & Shipping	66		66	770	64
Computer Support	2,840	2,923	(83)	7,210	2,840
Internet	574	664	(90)	1,630	566
Web Hosting	600	515	85	1,440	381
Service Contracts - Equipment	3,597	3,557	40	9,260	3,394
Office Supplies	(549)		(549)	200	(449)
Fees & Licenses				250	
Yearbook Assessment				1,670	
Cr Card Fees/Bank Charges	1,460	1,518	(58)	5,210	953

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

	<u>As of</u>		<u>Over</u>		<u>As of</u>
	<u>4/30/2023</u>	<u>4/30/2023</u>	<u>(Under)</u>	<u>Annual</u>	<u>4/30/2022</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
College of Regional Ministers				2,770	
Christmas Offering Promotion				2,590	
Miscellaneous Expense				70	
Telephone	820	867	(47)	1,780	820
Cell Phone - Regional Min	159	200	(41)	300	300
Total	<u>9,567</u>	<u>10,244</u>	<u>(677)</u>	<u>35,150</u>	<u>8,869</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	10,000	10,000		30,000	10,000
Professional Fees - Other	7,599	200	7,399	200	
Total	<u>17,599</u>	<u>10,200</u>	<u>7,399</u>	<u>30,200</u>	<u>10,000</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>83,485</u>	<u>78,528</u>	<u>4,957</u>	<u>233,527</u>	<u>75,593</u>
NET SURPLUS/(DEFICIT)	<u>(22,194)</u>	<u>(722)</u>	<u>(21,472)</u>	<u>52,108</u>	<u>927</u>

Christian Church in Ohio - Camp Christian
Statement of Financial Position

	As of		Increase (Decrease)	As of
	4/30/2023	4/30/2022		12/31/2022
Assets				
Current Assets				
Cash held by (due to) OGMP	60,858	106,842	(45,983)	92,208
CCF Distributions in Transit				7,092
Accounts Receivable	2,263	52	2,211	870
Prepaid Expenses		17,043	(17,043)	
Total Current Assets	63,121	123,937	(60,816)	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	(2,605,907)	(2,514,430)	(91,477)	(2,574,239)
Total Fixed Assets	723,597	815,073	(91,477)	755,265
Total Assets	1,148,238	1,306,021	(157,783)	1,212,808
Liabilities and Net Assets				
Liabilities				
Accounts Payable	6,209	6,745	(536)	3,328
Total Liabilities	6,209	6,745	(536)	3,328
Net Assets				
Operating Fund	193,209	255,355	(62,146)	241,414
Net Fixed Assets	723,597	815,073	(91,477)	755,265
Capital Reserves	10,379	9,822	557	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	123,389	115,119	8,270	112,757
Canteen	11,127	21,032	(9,906)	14,734
Total Net Assets	1,142,029	1,299,276	(157,248)	1,209,480
Total Liabilities and Net Assets	1,148,238	1,306,021	(157,783)	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 4/30/2023	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF Investment
Net Assets without Donor Restrictions												
Operating Fund	241,414	36,708	(84,914)	-	193,208	(6,209)	199,417		2,263	28,912	168,242	
Net Fixed Assets	755,265	-	(31,668)	-	723,597		723,597	723,597		-		
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	-	(3,608)	-	11,126		11,126			-	11,126	
Total Net Assets without Donor Restrictions	<u>1,085,355</u>	<u>37,392</u>	<u>(120,190)</u>	<u>3,215</u>	<u>1,005,773</u>	<u>(6,209)</u>	<u>1,011,982</u>	<u>723,597</u>	<u>2,263</u>	<u>30,902</u>	<u>187,757</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	9,260	-	1,372	123,389		123,389			24,678	60,502	38,209
Total Net Assets with Donor Restrictions	<u>124,124</u>	<u>10,760</u>	<u>-</u>	<u>1,372</u>	<u>136,256</u>	<u>-</u>	<u>136,256</u>	<u>-</u>	<u>-</u>	<u>29,955</u>	<u>68,092</u>	<u>38,209</u>
TOTAL NET ASSETS	<u><u>1,209,479</u></u>	<u><u>48,152</u></u>	<u><u>(120,190)</u></u>	<u><u>4,587</u></u>	<u><u>1,142,029</u></u>	<u><u>(6,209)</u></u>	<u><u>1,148,238</u></u>	<u><u>723,597</u></u>	<u><u>2,263</u></u>	<u><u>60,857</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		As of
	04/30/2023	04/30/2023	(Under)	Annual	04/30/2022
	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	9,830	835	30,000	5,196
Camp Meal Fees	3,274		3,274		2,939
Total Camp Facilities & Meals	13,939	9,830	4,109	30,000	8,135
Fundraiser Events Income	3,519		3,519	5,000	
Total Fundraiser Events Income	3,519		3,519	5,000	
Gifts	17,174	21,525	(4,351)	70,000	16,360
Renewal Initiative - Camp Operating	435		435		2,530
Keep the Bell Ringing Gifts	210		210		220
Camp Pool	200		200		150
Total Gifts	18,019	21,525	(3,506)	70,000	19,260
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		261
Total Miscellaneous	176		176		261
Total Income	36,708	32,279	4,429	290,840	28,875
Expenses					
Salaries & Benefits					
Payroll - Executive & Managerial Staff	24,120	24,212	(92)	72,630	22,388
Payroll - Summer Staff	53		53	46,930	638
Payroll - Pension Plan	3,141	3,388	(247)	10,168	3,144
Payroll - Workers' Compensation	1,026	1,000	26	1,000	
Payroll - FICA Medicare Expense	2,304	1,912	392	9,146	2,078
Other Benefits	3,150		3,150		3,150
Payroll Food Service Off Season	2,272		2,272		540
Background Checks	(1,408)		(1,408)	300	
Class/Education/Training				332	
Staff Entertainment				1,000	
Total	34,658	30,512	4,146	141,506	31,937
Travel					
Travel	227		227		199
Total	227		227		199

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	As of	As of	Over	Annual	As of
	04/30/2023	04/30/2023	(Under)	Budget	04/30/2022
	Actual	Budget	Budget		Actual
Facilities					
Electric	12,898	12,923	(25)	36,000	8,049
Utilities - Natural Gas	6,987	7,039	(52)	15,000	5,762
Water/Sewer	2,720	2,637	83	8,000	2,535
Waste Management	44	71	(27)	2,400	59
Construction & Ditch Assessments	12	50	(38)	5,000	
Utilities - Pest Control	574	500	74	3,900	
Insurance - Property/Liability	14,632	14,535	97	17,261	14,167
Repairs & Maintenance-Equipment	2,427	2,518	(91)	13,890	742
Website Hosting	170	170		1,020	340
Repair/Maintenance - Bldg./Grounds	1,258	1,321	(63)	8,950	2,158
Utilities - Bulk Gasoline	426	498	(72)	1,600	1,047
Service Contracts - Equipment	378	431	(53)	1,400	768
Supplies - Cleaning/Bldg	1,114	1,066	48	6,000	958
Total	43,640	43,759	(119)	120,421	36,586
Food & Kitchen					
Food - Summer				42,350	
Contract Labor - Culinary				15,975	192
Food Purchases-Off Season	3,126		3,126		1,665
Total	3,126		3,126	58,325	1,857
Office Expenses					
Utilities - Telephone				1,600	
Postage & Shipping		45	(45)	100	22
Computer Support	1,800	1,882	(82)	6,638	1,800
Internet	574	618	(44)	1,691	566
Supplies - Office		8	(8)	215	8
Fees & Licenses	834	885	(51)	885	586
Bank Charges/Credit Card Fees	54	150	(96)	1,200	61
Miscellaneous Expense				300	
Program Expense				300	
Promotion				100	
Total	3,262	3,588	(326)	13,029	3,043
Professional Services					
Audit Services				480	
Medical Supplies & Services				480	460
Total				960	460
Total Expenses	84,914	77,859	7,055	334,241	74,082
NET SURPLUS/(DEFICIT) BEFORE DEPRECIATION EXPENSE	(48,205)	(45,580)	(2,625)	(43,401)	(45,207)
Depreciation Expense	31,668	31,668		95,000	31,672
NET SURPLUS/(DEFICIT)	(79,873)	(77,248)	(2,625)	(138,401)	(76,879)