

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

	As of		Increase (Decrease)	As of
	6/30/2023	6/30/2022		12/31/2022
<b>Assets</b>				
Current Assets				
Cash held by (due to) OGMP	331,625	336,502	(4,877)	323,123
CCF Distributions in Transit	16,162	21,646	(5,484)	27,483
Accounts Receivable	1,007	1,046	(39)	982
Prepaid Expenses	4,403	16,880	(12,477)	1,500
<b>Total Current Assets</b>	<b>353,197</b>	<b>376,074</b>	<b>(22,877)</b>	<b>353,088</b>
Investments				
Investments held at Church Extension	440,938	435,464	5,474	438,311
Investments held at CCF - Beasley	438,268	390,427	47,842	395,354
Investments held at CCF - Common	307,091	284,886	22,205	285,635
<b>Total Investments</b>	<b>1,186,297</b>	<b>1,110,777</b>	<b>75,520</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	(2,678,076)	(2,586,597)	(91,479)	(2,630,574)
<b>Total Fixed Assets</b>	<b>707,763</b>	<b>799,241</b>	<b>(91,479)</b>	<b>755,265</b>
<b>Total Assets</b>	<b>2,247,257</b>	<b>2,286,092</b>	<b>(38,835)</b>	<b>2,227,652</b>
<b>Liabilities and Net Assets</b>				
Liabilities				
Accounts Payable	33,156	23,975	9,181	13,491
<b>Total Liabilities</b>	<b>33,156</b>	<b>23,975</b>	<b>9,181</b>	<b>13,491</b>
Net Assets				
Net Assets without Donor Restrictions	1,528,171	1,589,228	(61,057)	1,540,610
Net Assets with Donor Restrictions	685,930	672,889	13,041	673,551
<b>Total Net Assets</b>	<b>2,214,101</b>	<b>2,262,117</b>	<b>(48,016)</b>	<b>2,214,162</b>
<b>Total Liabilities and Net Assets</b>	<b>2,247,257</b>	<b>2,286,092</b>	<b>(38,835)</b>	<b>2,227,652</b>

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

	As of		Increase (Decrease)	As of
	6/30/2023	6/30/2022		12/31/2022
<b>Assets</b>				
Current Assets				
Cash held by (due to) OGMP	319,113	275,246	43,867	230,915
CCF Distributions in Transit	5,123	5,770	(647)	20,390
Accounts Receivable	3	232	(229)	112
Prepaid Expenses	4,403	5,517	(1,114)	1,500
<b>Total Current Assets</b>	<b>328,643</b>	<b>286,766</b>	<b>41,877</b>	<b>252,917</b>
Investments				
Investments held at Church Extension	183,607	181,240	2,367	182,463
Investments held at CCF - Beasley	367,778	327,631	40,147	331,766
Investments held at CCF - Common	267,655	247,058	20,597	247,699
<b>Total Investments</b>	<b>819,040</b>	<b>755,929</b>	<b>63,111</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>1,147,683</b>	<b>1,042,695</b>	<b>104,988</b>	<b>1,014,844</b>
<b>Liabilities and Net Assets</b>				
Liabilities				
Accounts Payable	14,029	6,772	7,257	10,162
<b>Total Liabilities</b>	<b>14,029</b>	<b>6,772</b>	<b>7,257</b>	<b>10,162</b>
Net Assets				
Net Assets without Donor Restrictions	572,860	475,128	97,732	443,888
Net Assets with Donor Restrictions	560,794	560,794		560,794
<b>Total Net Assets</b>	<b>1,133,654</b>	<b>1,035,922</b>	<b>97,732</b>	<b>1,004,682</b>
<b>Total Liabilities and Net Assets</b>	<b>1,147,683</b>	<b>1,042,695</b>	<b>104,988</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 6/30/2023	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
<b>Net Assets without Donor Restrictions</b>												
Operating Fund	185,714	106,985	(122,502)	44,183	214,380	(14,029)	228,374	-	9,529	58,403	85,803	74,639
Renewal Initiative -												
Where needed most	59,056	2,700	-	-	61,756		61,756			61,756		
Youth Scholarship	23,596	1,064	-	-	24,660		24,660			24,660		
CYF	9,388	25,210	(4,360)	-	30,238		30,238			30,238		
Spiritual Life Retreat	1,344	2,545	(2,191)	-	1,698		1,698			1,698		
Advance Ministries	5,808	4,995	(2,715)	-	8,088		8,088			8,088		
Adult Conference	13,594	17,636	(1,775)	-	29,455		29,455			29,455		
Interim Ministry	8,653	-	-	-	8,653		8,653			8,653		
Regional Assembly	4,429	-	-	-	4,429		4,429			4,429		
Camps:												
Ribbit	370	5,357	(122)	-	5,605		5,605			5,605		
Otter	(6,417)	15,610	(122)	-	9,071		9,071			9,071		
Chi Rho	(5,698)	24,499	(165)	-	18,636		18,636			18,636		
Grandparents	(279)	2,751	(80)	-	2,392		2,392			2,392		
Music Camp	-	1,080	(126)	-	954		954			954		
Reconciliation	33,164	1,940	(1,595)	-	33,509		33,543			15,918	17,625	
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	9,284	(1,194)	-	46,821		46,821			16,642	30,179	
Women's	7,406	-	-	-	7,406		7,406			7,406		
Men's	2,486	80	-	-	2,566		2,566			2,566		
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>221,736</b>	<b>(136,947)</b>	<b>44,183</b>	<b>572,860</b>	<b>(14,029)</b>	<b>586,888</b>	<b>-</b>	<b>9,529</b>	<b>319,113</b>	<b>183,607</b>	<b>74,639</b>

**Christian Church in Ohio - Regional Office**

	Detailed Net Asset Activity				As of 6/30/2023	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
<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	221,736	(136,947)	44,183	1,133,654	(14,029)	1,147,682	-	9,529	319,113	183,607	635,433

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

	<u>As of</u>		<u>Over</u>		<u>As of</u>
	<u>6/30/2023</u>	<u>6/30/2023</u>	<u>(Under)</u>	<u>Annual</u>	<u>6/30/2022</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
<b>Income</b>					
Disciples Mission Fund	35,192	44,832	(9,640)	100,000	51,320
Christmas Offerings	9,978	13,932	(3,954)	27,500	13,315
OH Leadership Gifts	578		578		
Renewal Initiative - Regional Operating	6,752	16,146	(9,394)	33,000	14,949
Distrib from non-owned endowments	6,570	7,080	(510)	23,000	7,424
Undesignated Gifts/Offerings	20,180	14,678	5,502	58,000	7,381
DMF via CCF	8,590	8,538	52	15,000	9,777
Interest Income	1,145	917	228	1,500	1,923
Joint Investment Trust Income	11,786	14,318	(2,532)	25,000	15,168
Commission on Min Events Income	75		75		
Misc Regional Events Income	4,699		4,699		
Honorariums-Regional Minister	850	1,193	(343)	2,400	1,600
Honorariums-Regional Assoc. Pastor					250
Misc Receipts	590	181	409	235	7,629
<b>Total Income</b>	<b><u>106,983</u></b>	<b><u>121,815</u></b>	<b><u>(14,832)</u></b>	<b><u>285,635</u></b>	<b><u>130,735</u></b>
<b>Expenses</b>					
<b>Salaries &amp; Benefits</b>					
Payroll - Executive Staff	44,625	44,622	3	89,250	44,625
Payroll - Support Staff	15,789	14,838	951	29,675	13,525
Payroll - Pension Plan	8,186	8,328	(142)	16,650	7,071
Payroll - Workers' Compensation	398	21	377	250	152
Payroll Fees	734	659	75	1,300	522
Payroll - FICA/Medicare Exp	1,268	4,548	(3,280)	9,098	1,115
Other Benefits	1,575	1,578	(3)	3,150	1,575
<b>Total</b>	<b><u>72,576</u></b>	<b><u>74,594</u></b>	<b><u>(2,018)</u></b>	<b><u>149,373</u></b>	<b><u>68,584</u></b>
<b>Travel</b>					
Travel - Regional Minister	4,243	4,314	(71)	7,500	5,232
<b>Total</b>	<b><u>4,243</u></b>	<b><u>4,314</u></b>	<b><u>(71)</u></b>	<b><u>7,500</u></b>	<b><u>5,232</u></b>
<b>Facilities/Liability Insurance</b>					
Electric	977	910	67	1,650	884
Gas	529	450	79	450	1,866
Insurance - Property/Liability	3,786	5,260	(1,474)	7,454	6,653
<b>Total</b>	<b><u>5,293</u></b>	<b><u>6,620</u></b>	<b><u>(1,327)</u></b>	<b><u>9,554</u></b>	<b><u>9,403</u></b>
<b>Office Expenses</b>					
Postage & Shipping	66	141	(75)	770	204
Computer Support	3,740	3,645	95	7,210	4,010
Internet	718	800	(82)	1,630	852
Web Hosting	770	745	25	1,440	551
Maintenance Bldg & Grounds	(1,726)		(1,726)		
Service Contracts - Equipment	5,333	5,271	62	9,260	5,048
Office Supplies	(549)		(549)	200	(449)
Fees & Licenses				250	
Yearbook Assessment				1,670	

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

	As of		Over	Annual Budget	As of
	6/30/2023 Actual	6/30/2023 Budget	(Under) Budget		6/30/2022 Actual
Cr Card Fees/Bank Charges	4,092	4,126	(34)	5,210	3,505
College of Regional Ministers	2,166	2,770	(604)	2,770	
Christmas Offering Promotion				2,590	
Miscellaneous Expense				70	103
Telephone	1,635	1,563	72	1,780	1,230
Cell Phone - Regional Min	265	200	65	300	345
Cell Phone - Assoc Min	(53)		(53)		
<b>Total</b>	<b>16,458</b>	<b>19,261</b>	<b>(2,803)</b>	<b>35,150</b>	<b>15,397</b>
<b>Council &amp; Events Expenses</b>					
Regional Church Council				550	
Personnel Committee				800	
Misc Regional Events Expense	1,156		1,156		
<b>Total</b>	<b>1,156</b>	<b>0</b>	<b>1,156</b>	<b>1,350</b>	<b>0</b>
<b>Professional Services</b>					
Treasury Services	15,000	15,000		30,000	15,000
Professional Fees - Other	7,779	200	7,579	200	278
<b>Total</b>	<b>22,779</b>	<b>15,200</b>	<b>7,579</b>	<b>30,200</b>	<b>15,278</b>
<b>Commission on Ministry Event Expense</b>					
Commission on Ministry Committee				400	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>400</b>	<b>0</b>
<b>Total Expenses</b>	<b>122,504</b>	<b>119,989</b>	<b>2,515</b>	<b>233,527</b>	<b>113,895</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>(15,520)</b>	<b>1,826</b>	<b>(17,346)</b>	<b>52,108</b>	<b>16,840</b>

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

	As of		Increase (Decrease)	As of
	6/30/2023	6/30/2022		12/31/2022
<b>Assets</b>				
Current Assets				
Cash held by (due to) OGMP	12,512	61,256	(48,744)	92,208
CCF Distributions in Transit	11,039	15,876	(4,837)	7,092
Accounts Receivable	1,004	813	190	870
Prepaid Expenses		11,363	(11,363)	
<b>Total Current Assets</b>	<b>24,554</b>	<b>89,308</b>	<b>(64,754)</b>	<b>100,171</b>
Investments				
Investments held at Church Extension	257,331	254,224	3,107	255,849
Investments held at CCF - Beasley	70,491	62,796	7,695	63,588
Investments held at CCF - Common	39,436	37,829	1,607	37,936
<b>Total Investments</b>	<b>367,257</b>	<b>354,848</b>	<b>12,409</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	(2,621,741)	(2,530,262)	(91,479)	(2,574,239)
<b>Total Fixed Assets</b>	<b>707,763</b>	<b>799,241</b>	<b>(91,479)</b>	<b>755,265</b>
<b>Total Assets</b>	<b>1,099,574</b>	<b>1,243,398</b>	<b>(143,823)</b>	<b>1,212,808</b>
<b>Liabilities and Net Assets</b>				
Liabilities				
Accounts Payable	19,127	17,203	1,924	3,328
<b>Total Liabilities</b>	<b>19,127</b>	<b>17,203</b>	<b>1,924</b>	<b>3,328</b>
Net Assets				
Operating Fund	142,071	211,683	(69,612)	241,414
Net Fixed Assets	707,763	799,241	(91,479)	755,265
Capital Reserves	10,379	13,350	(2,971)	10,354
The Free Store	7,431	4,256	3,175	5,631
Amy Saviers Fund	70,491	62,796	7,695	63,588
Deep Pool	771	771		771
Accessibility Improvements	4,965	4,965		4,965
Camp Endowment	125,136	112,095	13,041	112,757
Canteen	11,441	17,037	(5,596)	14,734
<b>Total Net Assets</b>	<b>1,080,447</b>	<b>1,226,195</b>	<b>(145,748)</b>	<b>1,209,480</b>
<b>Total Liabilities and Net Assets</b>	<b>1,099,574</b>	<b>1,243,398</b>	<b>(143,823)</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 6/30/2023	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF Investment
<b>Net Assets without Donor Restrictions</b>												
Operating Fund	241,414	68,604	(167,948)	-	142,070	(19,127)	161,197		12,043	(20,254)	169,409	
Net Fixed Assets	755,265	-	(47,502)	-	707,763		707,763	707,763		-		
Capital Reserves	10,354	25	-	-	10,379		10,379			1,990	8,389	
Amy Saviers Fund	63,588	1,335	-	5,568	70,492		70,492			-		70,492
Canteen	14,734	4,398	(7,691)	-	11,441		11,441			-	11,441	
<b>Total Net Assets without Donor Restrictions</b>	<u>1,085,355</u>	<u>74,362</u>	<u>(223,141)</u>	<u>5,568</u>	<u>942,145</u>	<u>(19,127)</u>	<u>961,272</u>	<u>707,763</u>	<u>12,043</u>	<u>(18,264)</u>	<u>189,239</u>	<u>70,492</u>
<b>Net Assets with Donor Restrictions</b>												
The Free Store	5,631	1,800	-	-	7,431		7,431			4,041	3,390	
Camp Pool	771	-	-	-	771		771			771		
Accessibility Improvemen	4,965	-	-	-	4,965		4,965		-	765	4,200	
Camp Endowment	112,757	10,142	-	2,236	125,135		125,135			25,198	60,502	39,435
<b>Total Net Assets with Donor Restrictions</b>	<u>124,124</u>	<u>11,942</u>	<u>-</u>	<u>2,236</u>	<u>138,302</u>	<u>-</u>	<u>138,302</u>	<u>-</u>	<u>-</u>	<u>30,775</u>	<u>68,092</u>	<u>39,435</u>
<b>TOTAL NET ASSETS</b>	<u><u>1,209,479</u></u>	<u><u>86,304</u></u>	<u><u>(223,141)</u></u>	<u><u>7,804</u></u>	<u><u>1,080,447</u></u>	<u><u>(19,127)</u></u>	<u><u>1,099,574</u></u>	<u><u>707,763</u></u>	<u><u>12,043</u></u>	<u><u>12,511</u></u>	<u><u>257,331</u></u>	<u><u>109,927</u></u>



**Christian Church in Ohio - Camp Christian**

**Budget Report & Prior Year Comparison**

	As of	Over		As of
	06/30/2023	06/30/2023	(Under)	06/30/2022
	Actual	Budget	Budget	Actual
<b>Income</b>				
Summer Counselor's Allocation				5,550
Summer Fees Grandparents Camp				4,000
Summer Fees - Chi Rho				43,200
Summer Fees - Junior	150		150	27,690
Summer Fees - CYF				43,650
Summer Fees - Advance				14,000
Summer Fees - Music Camp				13,750
Total Summer Fees	150		150	151,840
Camp Facilities Usage	11,266	9,830	1,436	30,000
Camp Meal Fees	3,274		3,274	3,313
Total Camp Facilities & Meals	14,540	9,830	4,710	30,000
Fundraiser Events Income	4,664	1,564	3,100	5,000
Total Fundraiser Events Income	4,664	1,564	3,100	5,000
Gifts	32,188	30,646	1,542	70,000
Renewal Initiative - Camp Operating	2,710		2,710	9,801
Keep the Bell Ringing Gifts	300		300	330
Camp Pool	300		300	250
Total Gifts	35,498	30,646	4,852	70,000
Distrib from nonowned endowments	12,096	12,965	(869)	30,000
Interest Income	1,482	2,565	(1,083)	4,000
Total	13,578	15,530	(1,952)	34,000
Miscellaneous Receipts	176		176	2,244
Total Miscellaneous	176		176	2,244
<b>Total Income</b>	<b>68,605</b>	<b>57,570</b>	<b>11,035</b>	<b>290,840</b>
<b>Expenses</b>				
Salaries & Benefits				
Payroll - Executive & Managerial Staff	36,180	36,318	(138)	72,630
Payroll - Summer Staff	24,638	3,081	21,557	46,930
Payroll - Pension Plan	4,779	5,082	(303)	10,168
Payroll - Workers' Compensation	1,026	1,000	26	1,000
Payroll - FICA Medicare Expense	5,271	4,358	913	9,146
Other Benefits	4,725		4,725	4,725
Payroll Food Service Off Season	2,565		2,565	1,680
Background Checks	(820)		(820)	300
Class/Education/Training				332
Staff Entertainment				1,000
Total	78,364	49,839	28,525	141,506
Travel				
Travel	227		227	199
Total	227		227	199

**Christian Church in Ohio - Camp Christian**

**Budget Report & Prior Year Comparison**

	As of		Over		As of
	06/30/2023	06/30/2023	(Under)	Annual	06/30/2022
	Actual	Budget	Budget	Budget	Actual
Electric	17,602	17,517	85	36,000	11,420
Utilities - Natural Gas	8,291	8,200	91	15,000	7,771
Water/Sewer	4,541	4,444	97	8,000	3,402
Waste Management	87	142	(55)	2,400	418
Construction & Ditch Assessments	12	50	(38)	5,000	
Utilities - Pest Control	986	900	86	3,900	
Insurance - Property/Liability	14,872	14,535	337	17,261	19,847
Repairs & Maintenance-Equipment	2,427	2,518	(91)	13,890	1,404
Website Hosting	340	340		1,020	510
Repair/Maintenance - Bldg./Grounds	2,129	2,181	(52)	8,950	5,855
Utilities - Bulk Gasoline	706	798	(92)	1,600	1,047
Service Contracts - Equipment	378	431	(53)	1,400	768
Supplies - Cleaning/Bldg	1,114	1,066	48	6,000	1,171
<b>Total</b>	<b>53,486</b>	<b>53,122</b>	<b>364</b>	<b>120,421</b>	<b>53,614</b>
Food & Kitchen					
Food - Summer	26,910	26,999	(89)	42,350	16,647
Supplies - Kitchen	399		399		1,061
Contract Labor - Culinary				15,975	192
Food Purchases-Off Season	3,332		3,332		4,045
<b>Total</b>	<b>30,640</b>	<b>26,999</b>	<b>3,641</b>	<b>58,325</b>	<b>21,946</b>
Office Expenses					
Utilities - Telephone				1,600	
Postage & Shipping		45	(45)	100	22
Computer Support	2,700	2,788	(88)	6,638	2,700
Internet	718	800	(82)	1,691	852
Supplies - Office		8	(8)	215	8
Fees & Licenses	834	885	(51)	885	586
Bank Charges/Credit Card Fees	219	258	(39)	1,200	109
Miscellaneous Expense				300	
Program Expense				300	64
Promotion				100	
Camp Association Fees	760		760		760
<b>Total</b>	<b>5,231</b>	<b>4,784</b>	<b>447</b>	<b>13,029</b>	<b>5,101</b>
Professional Services					
Audit Services				480	
Medical Supplies & Services				480	1,179
<b>Total</b>				<b>960</b>	<b>1,179</b>
<b>Total Expenses</b>	<b>167,948</b>	<b>134,744</b>	<b>33,204</b>	<b>334,241</b>	<b>154,461</b>
<b>NET SURPLUS/(DEFICIT) BEFORE DEPRECIATION EXPENSE</b>	<b>(99,343)</b>	<b>(77,174)</b>	<b>(22,169)</b>	<b>(43,401)</b>	<b>(88,878)</b>
Depreciation Expense	47,502	47,502		95,000	47,504
<b>NET SURPLUS/(DEFICIT)</b>	<b>(146,845)</b>	<b>(124,676)</b>	<b>(22,169)</b>	<b>(138,401)</b>	<b>(136,382)</b>