

Christian Church in Ohio
Statement of Financial Position

	As of		Increase (Decrease)	As of
	9/30/2023	9/30/2022		12/31/2022
Assets				
Current Assets				
Cash held by (due to) OGMP	260,999	286,232	(25,233)	323,123
CCF Distributions in Transit	16,838	17,082	(243)	27,483
Accounts Receivable		2,741	(2,741)	982
Prepaid Expenses		9,204	(9,204)	1,500
Total Current Assets	277,837	315,259	(37,421)	353,088
Investments				
Investments held at Church Extension	440,997	436,026	4,971	438,311
Investments held at CCF - Beasley	421,793	368,194	53,600	395,354
Investments held at CCF - Common	298,069	269,376	28,693	285,635
Total Investments	1,160,859	1,073,596	87,264	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	(2,701,827)	(2,610,345)	(91,482)	(2,630,574)
Total Fixed Assets	684,012	775,493	(91,482)	755,265
Total Assets	2,122,708	2,164,348	(41,639)	2,227,652
Liabilities and Net Assets				
Liabilities				
Accounts Payable	8,972	13,272	(4,300)	13,491
Total Liabilities	8,972	13,272	(4,300)	13,491
Net Assets				
Net Assets without Donor Restrictions	1,425,477	1,480,178	(54,701)	1,540,610
Net Assets with Donor Restrictions	688,259	670,898	17,361	673,551
Total Net Assets	2,113,736	2,151,076	(37,340)	2,214,162
Total Liabilities and Net Assets	2,122,708	2,164,348	(41,639)	2,227,652

Christian Church in Ohio - Regional Office
Statement of Financial Position

	As of		Increase (Decrease)	As of
	9/30/2023	9/30/2022		12/31/2022
Assets				
Current Assets				
Cash held by (due to) OGMP	147,580	188,763	(41,184)	230,915
CCF Distributions in Transit	2,582	1,712	869	20,390
Accounts Receivable		640	(640)	112
Prepaid Expenses		3,521	(3,521)	1,500
Total Current Assets	150,162	194,637	(44,476)	252,917
Investments				
Investments held at Church Extension	183,629	181,443	2,185	182,463
Investments held at CCF - Beasley	353,953	308,974	44,979	331,766
Investments held at CCF - Common	259,770	233,568	26,202	247,699
Total Investments	797,352	723,985	73,366	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	947,513	918,622	28,891	1,014,844
Liabilities and Net Assets				
Liabilities				
Accounts Payable	3,640	8,360	(4,720)	10,162
Total Liabilities	3,640	8,360	(4,720)	10,162
Net Assets				
Net Assets without Donor Restrictions	383,079	349,468	33,611	443,888
Net Assets with Donor Restrictions	560,794	560,794		560,794
Total Net Assets	943,873	910,262	33,611	1,004,682
Total Liabilities and Net Assets	947,513	918,622	28,891	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 9/30/2023	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	185,714	183,089	(180,241)	16,217	204,779	(3,640)	208,420	-	2,582	67,084	85,825	52,929
Renewal Initiative -												
Where needed most	59,056	3,925	(62,981)	-	-		-			-		
Youth Scholarship	23,596	3,127	(14,369)	-	12,354		12,354			12,354		
Spiritual Life Retreat	1,344	3,545	(2,191)	-	2,698		2,698			2,698		
Advance Ministries	5,808	10,152	(16,681)	-	(721)		(721)			(721)		
Adult Conference	13,594	17,035	(17,295)	-	13,334		13,334			13,334		
Interim Ministry	8,653	-	-	-	8,653		8,653			8,653		
Regional Assembly	4,429	-	-	-	4,429		4,429			4,429		
Camps:												
CYF	9,388	34,484	(37,986)	-	5,886		5,886			5,886		
Ribbit	370	7,582	(9,828)	-	(1,876)		(1,876)			(1,876)		
Otter	(6,417)	17,445	(19,040)	-	(8,012)		(8,012)			(8,012)		
Chi Rho	(5,698)	31,578	(33,843)	-	(7,963)		(7,963)			(7,963)		
Grandparents	(279)	2,751	(3,181)	-	(709)		(709)			(709)		
Music Camp	-	2,175	(2,855)	-	(680)		(680)			(680)		
Reconciliation	33,164	2,713	(1,626)	-	34,251		34,251			16,626	17,625	
Inner City/Rural	1,547	-	(600)	-	947		947			947		
Pastoral Relief	10,996	-	(775)	-	10,221		10,221			10,221		
New Church	38,731	12,814	(1,194)	-	50,351		50,351			20,172	30,179	
Women's	7,406	3,735	(1,270)	-	9,871		9,871			9,871		
Men's	2,486	80	-	-	2,566		2,566			2,566		
Evelyn Jackson Fund	50,000	-	(7,300)	-	42,700		42,700			(7,300)	50,000	
Total Net Assets without Donor Restrictions	443,888	336,230	(413,256)	16,217	383,079	(3,640)	386,720	-	2,582	147,580	183,629	52,929

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 9/30/2023	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	336,230	(413,256)	16,217	943,873	(3,640)	947,514	-	2,582	147,580	183,629	613,723

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

	<u>As of</u>		<u>Over</u>		<u>As of</u>
	<u>9/30/2023</u>	<u>9/30/2023</u>	<u>(Under)</u>	<u>Annual</u>	<u>9/30/2022</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Income					
Disciples Mission Fund	55,501	69,927	(14,426)	100,000	80,047
Christmas Offerings	10,320	15,739	(5,419)	27,500	15,042
OH Leadership Gifts					2,081
Renewal Initiative - Regional Operating	17,357	23,728	(6,371)	33,000	21,969
Distrib from non-owned endowments	8,889	8,436	453	23,000	8,846
Undesignated Gifts/Offerings	50,344	36,893	13,451	58,000	18,553
DMF via CCF	10,490	9,913	577	15,000	11,350
Interest Income	1,166	1,014	152	1,500	2,126
Joint Investment Trust Income	18,041	19,754	(1,713)	25,000	20,927
Commission on Min Events Income	75		75		
Misc Regional Events Income	5,612		5,612		
Honorariums-Regional Minister	1,825	1,529	296	2,400	2,050
Honorariums-Regional Assoc. Pastor					250
Misc Receipts	590	181	409	235	7,629
Ground Lease Income from deferred	2,880		2,880		
Total Income	183,088	187,114	(4,026)	285,635	190,869
Expenses					
Salaries & Benefits					
Payroll - Executive Staff	66,938	66,933	5	89,250	66,938
Payroll - Support Staff	23,684	22,257	1,427	29,675	20,094
Payroll - Pension Plan	12,321	12,492	(171)	16,650	11,150
Payroll - Workers' Compensation	398	21	377	250	(25)
Class/Education/Training	1,515		1,515		
Payroll Fees	1,154	1,020	134	1,300	807
Payroll - FICA/Medicare Exp	1,902	6,822	(4,920)	9,098	1,648
Other Benefits	2,363	2,367	(5)	3,150	2,363
Total	110,275	111,912	(1,637)	149,373	102,974
Travel					
Travel - Regional Minister	9,212	7,500	1,712	7,500	7,374
Total	9,212	7,500	1,712	7,500	7,374
Facilities/Liability Insurance					
Electric	1,590	1,497	93	1,650	1,442
Gas	711	450	261	450	2,122
Insurance - Property/Liability	7,459	7,454	5	7,454	8,649
Total	9,759	9,401	358	9,554	12,214
Office Expenses					
Postage & Shipping	266	255	11	770	517
Computer Support	5,765	5,828	(63)	7,210	5,765
Internet	1,295	1,208	87	1,630	1,281
Web Hosting	1,025	1,090	(65)	1,440	806
Service Contracts - Equipment	7,967	7,921	46	9,260	7,507
Office Supplies	(2,341)		(2,341)	200	(2,024)
Fees & Licenses				250	

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

	<u>As of</u>		<u>Over</u>	<u>Annual Budget</u>	<u>As of</u>
	<u>9/30/2023 Actual</u>	<u>9/30/2023 Budget</u>	<u>(Under) Budget</u>		<u>9/30/2022 Actual</u>
Yearbook Assessment				1,670	
Cr Card Fees/Bank Charges	5,717	5,210	507	5,210	5,094
College of Regional Ministers	2,166	2,770	(604)	2,770	2,530
Christmas Offering Promotion				2,590	
Miscellaneous Expense	1,668	70	1,598	70	(78)
Telephone	2,250	1,780	470	1,780	1,845
Cell Phone - Regional Min	371	300	71	300	400
Total	<u>26,149</u>	<u>26,432</u>	<u>(283)</u>	<u>35,150</u>	<u>23,643</u>
Council & Events Expenses					
Regional Church Council				550	
Personnel Committee				800	
Misc Regional Events Expense	2,048		2,048		
Total	<u>2,048</u>	<u>0</u>	<u>2,048</u>	<u>1,350</u>	<u>0</u>
Professional Services					
Treasury Services	22,500	22,500		30,000	22,500
Professional Fees - Other	299	200	99	200	278
Total	<u>22,799</u>	<u>22,700</u>	<u>99</u>	<u>30,200</u>	<u>22,778</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>180,242</u>	<u>177,945</u>	<u>2,297</u>	<u>233,527</u>	<u>168,983</u>
NET SURPLUS/(DEFICIT)	<u>2,846</u>	<u>9,169</u>	<u>(6,323)</u>	<u>52,108</u>	<u>21,885</u>

Christian Church in Ohio - Camp Christian
Statement of Financial Position

	As of		Increase (Decrease)	As of
	9/30/2023	9/30/2022		12/31/2022
Assets				
Current Assets				
Cash held by (due to) OGMP	113,419	97,469	15,951	92,208
CCF Distributions in Transit	14,257	15,369	(1,113)	7,092
Accounts Receivable		2,100	(2,100)	870
Prepaid Expenses		5,684	(5,684)	
Total Current Assets	127,676	120,622	7,054	100,171
Investments				
Investments held at Church Extension	257,368	254,583	2,786	255,849
Investments held at CCF - Beasley	67,841	59,220	8,621	63,588
Investments held at CCF - Common	38,299	35,808	2,491	37,936
Total Investments	363,508	349,610	13,897	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	(2,645,492)	(2,554,010)	(91,482)	(2,574,239)
Total Fixed Assets	684,012	775,493	(91,482)	755,265
Total Assets	1,175,195	1,245,725	(70,530)	1,212,808
Liabilities and Net Assets				
Liabilities				
Accounts Payable	5,332	4,911	420	3,328
Total Liabilities	5,332	4,911	420	3,328
Net Assets				
Operating Fund	253,716	252,371	1,345	241,414
Net Fixed Assets	684,012	775,493	(91,482)	755,265
Capital Reserves	10,379	13,350	(2,971)	10,354
The Free Store	7,456	4,406	3,050	5,631
Amy Saviers Fund	67,841	59,220	8,621	63,588
Deep Pool	771	771		771
Accessibility Improvements	4,965	4,965		4,965
Camp Endowment	127,465	110,104	17,361	112,757
Canteen	13,259	20,133	(6,875)	14,734
Total Net Assets	1,169,863	1,240,814	(70,951)	1,209,480
Total Liabilities and Net Assets	1,175,195	1,245,725	(70,530)	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 9/30/2023	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF Investment
Net Assets without Donor Restrictions												
Operating Fund	241,414	293,721	(281,420)	-	253,715	(5,332)	259,047		14,257	77,172	167,619	
Net Fixed Assets	755,265	-	(71,253)	-	684,012		684,012	684,012		-		
Capital Reserves	10,354	25	-	-	10,379		10,379			1,990	8,389	
Amy Saviers Fund	63,588	2,047	-	2,205	67,841		67,841			-		67,841
Canteen	14,734	10,841	(12,317)	-	13,258		13,258			-	13,258	
Total Net Assets without Donor Restrictions	<u>1,085,355</u>	<u>306,634</u>	<u>(364,990)</u>	<u>2,205</u>	<u>1,029,205</u>	<u>(5,332)</u>	<u>1,034,537</u>	<u>684,012</u>	<u>14,257</u>	<u>79,162</u>	<u>189,266</u>	<u>67,841</u>
Net Assets with Donor Restrictions												
The Free Store	5,631	1,825	-	-	7,456		7,456			4,066	3,390	
Camp Pool	771	-	-	-	771		771			771		
Accessibility Improvemen	4,965	-	-	-	4,965		4,965		-	765	4,200	
Camp Endowment	112,757	13,982	-	726	127,465		127,465			28,654	60,512	38,299
Total Net Assets with Donor Restrictions	<u>124,124</u>	<u>15,807</u>	<u>-</u>	<u>726</u>	<u>140,657</u>	<u>-</u>	<u>140,657</u>	<u>-</u>	<u>-</u>	<u>34,256</u>	<u>68,102</u>	<u>38,299</u>
TOTAL NET ASSETS	<u><u>1,209,479</u></u>	<u><u>322,441</u></u>	<u><u>(364,990)</u></u>	<u><u>2,931</u></u>	<u><u>1,169,862</u></u>	<u><u>(5,332)</u></u>	<u><u>1,175,194</u></u>	<u><u>684,012</u></u>	<u><u>14,257</u></u>	<u><u>113,418</u></u>	<u><u>257,368</u></u>	<u><u>106,140</u></u>

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	<u>As of</u>		<u>Over</u>		<u>As of</u>
	<u>09/30/2023</u>	<u>09/30/2023</u>	<u>(Under)</u>	<u>Annual</u>	<u>09/30/2022</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Income					
Summer Counselor's Allocation				5,550	
Summer Fees Grandparents Camp	250	4,000	(3,750)	4,000	3,960
Summer Fees - Chi Rho	32,805	43,200	(10,395)	43,200	34,125
Summer Fees - Junior	28,205	27,690	515	27,690	27,705
Summer Fees - CYF	32,350	43,650	(11,300)	43,650	32,760
Summer Fees - Advance	11,650	14,000	(2,350)	14,000	17,480
Summer Fees - Music Camp	2,680	13,750	(11,070)	13,750	
Total Summer Fees	107,940	146,290	(38,350)	151,840	116,030
Camp Facilities Usage	26,806	14,448	12,358	30,000	7,637
Camp Meal Fees	5,802		5,802		3,313
Total Camp Facilities & Meals	32,609	14,448	18,161	30,000	10,950
Fundraiser Events Income	3,946	3,495	451	5,000	2,588
Total Fundraiser Events Income	3,946	3,495	451	5,000	2,588
Gifts	47,619	36,249	11,370	70,000	27,551
Renewal Initiative - Camp Operating	72,216		72,216		10,361
Keep the Bell Ringing Gifts	385		385		495
Camp Pool	450		450		400
Total Gifts	120,670	36,249	84,421	70,000	38,807
Distrib from nonowned endowments	26,352	24,621	1,731	30,000	32,463
Interest Income	1,520	2,882	(1,362)	4,000	3,263
Total	27,872	27,503	369	34,000	35,726
Misc Camp Events Income	510		510		
Miscellaneous Receipts	176		176		2,583
Total Miscellaneous	176		176		2,583
Total Income	293,722	227,985	65,737	290,840	206,685
Expenses					
Salaries & Benefits					
Payroll - Executive & Managerial Staff	54,269	54,477	(208)	72,630	50,856
Payroll - Summer Staff	51,941	46,930	5,011	46,930	46,010
Payroll - Pension Plan	7,272	7,623	(351)	10,168	8,111
Payroll - Workers' Compensation	1,594	1,000	594	1,000	
Payroll - FICA Medicare Expense	9,026	7,507	1,519	9,146	8,159
Other Benefits	7,088		7,088		7,088
Payroll Food Service Off Season	3,512		3,512		3,406
Background Checks	(1,611)	300	(1,911)	300	1,678
Class/Education/Training	222	300	(78)	332	35
Staff Entertainment	1,655	1,000	655	1,000	1,010
Total	134,967	119,137	15,830	141,506	126,352
Travel					
Travel	288		288		199
Total	288		288		199

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	As of		Over	Annual Budget	As of
	09/30/2023 Actual	09/30/2023 Budget	(Under) Budget		09/30/2022 Actual
Facilities					
Electric	29,772	29,449	323	36,000	21,416
Utilities - Natural Gas	11,133	12,201	(1,068)	15,000	11,788
Water/Sewer	5,973	6,648	(675)	8,000	4,658
Waste Management	131	355	(224)	2,400	461
Construction & Ditch Assessments	5,276	5,000	276	5,000	
Utilities - Pest Control	986	2,932	(1,946)	3,900	1,052
Insurance - Property/Liability	21,948	17,261	4,687	17,261	25,527
Repairs & Maintenance-Equipment	4,818	4,511	307	13,890	3,111
Website Hosting	595	595		1,020	765
Repair/Maintenance - Bldg./Grounds	4,768	4,988	(220)	8,950	6,190
Utilities - Bulk Gasoline	2,118	1,600	518	1,600	2,099
Service Contracts - Equipment	567	662	(95)	1,400	957
Supplies - Cleaning/Bldg	2,230	2,802	(572)	6,000	1,874
Total	90,316	89,004	1,312	120,421	79,899
Food & Kitchen					
Food - Summer	39,292	39,350	(58)	42,350	30,639
Supplies - Kitchen	1,957		1,957		1,455
Contract Labor - Culinary				15,975	192
Food Purchases-Off Season	5,480		5,480		5,699
Total	46,729	39,350	7,379	58,325	37,985
Office Expenses					
Utilities - Telephone				1,600	
Postage & Shipping	78	55	23	100	48
Computer Support	4,050	4,247	(197)	6,638	4,050
Internet	1,295	1,223	72	1,691	1,281
Supplies - Office	379	215	164	215	84
Fees & Licenses	834	885	(51)	885	586
Bank Charges/Credit Card Fees	348	442	(94)	1,200	194
Miscellaneous Expense	706	300	406	300	323
Program Expense	(115)	300	(415)	300	(179)
Promotion				100	
Camp Association Fees	760		760		760
Misc Camp Events Expense	311		311		
Total	8,646	7,667	979	13,029	7,148
Professional Services					
Audit Services				480	
Medical Supplies & Services	474	480	(6)	480	3,292
Total	474	480	(6)	960	3,292
Total Expenses	281,420	255,638	25,782	334,241	254,876
NET SURPLUS/(DEFICIT) BEFORE DEPRECIATION EXPENSE	12,302	(27,653)	39,955	(43,401)	(48,191)
Depreciation Expense	71,253	71,253		95,000	71,252
NET SURPLUS/(DEFICIT)	(58,951)	(98,906)	39,955	(138,401)	(119,443)