

Christian Church in Ohio
Statement of Financial Position

	As of		Increase (Decrease)	As of
	10/31/2023	10/31/2022		12/31/2022
Assets				
Current Assets				
Cash held by (due to) OGMP	251,467	305,003	(53,536)	323,123
CCF Distributions in Transit				27,483
Accounts Receivable		396	(396)	982
Prepaid Expenses		9,204	(9,204)	1,500
Total Current Assets	251,467	314,604	(63,137)	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	(2,709,744)	(2,618,261)	(91,483)	(2,630,574)
Total Fixed Assets	676,095	767,577	(91,483)	755,265
Total Assets	2,088,421	2,155,777	(67,356)	2,227,652
Liabilities and Net Assets				
Liabilities				
Accounts Payable	16,974	18,496	(1,521)	13,491
Total Liabilities	16,974	18,496	(1,521)	13,491
Net Assets				
Net Assets without Donor Restrictions	1,328,632	1,466,373	(137,742)	1,521,939
Net Assets with Donor Restrictions	742,816	670,908	71,907	692,222
Total Net Assets	2,071,447	2,137,282	(65,834)	2,214,162
Total Liabilities and Net Assets	2,088,421	2,155,777	(67,356)	2,227,652

Christian Church in Ohio - Regional Office
Statement of Financial Position

	As of		Increase (Decrease)	As of
	10/31/2023	10/31/2022		12/31/2022
Assets				
Current Assets				
Cash held by (due to) OGMP	155,119	217,268	(62,148)	243,309
CCF Distributions in Transit				20,390
Accounts Receivable		2	(2)	112
Prepaid Expenses		3,521	(3,521)	1,500
Total Current Assets	<u>155,119</u>	<u>220,791</u>	<u>(65,671)</u>	<u>265,311</u>
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	<u>797,352</u>	<u>723,985</u>	<u>73,366</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>952,471</u>	<u>944,776</u>	<u>7,695</u>	<u>1,027,239</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	12,444	7,906	4,537	10,162
Total Liabilities	<u>12,444</u>	<u>7,906</u>	<u>4,537</u>	<u>10,162</u>
Net Assets				
Net Assets without Donor Restrictions	326,304	376,075	(49,771)	437,612
Net Assets with Donor Restrictions	613,723	560,794	52,929	579,465
Total Net Assets	<u>940,027</u>	<u>936,869</u>	<u>3,158</u>	<u>1,017,076</u>
Total Liabilities and Net Assets	<u>952,471</u>	<u>944,776</u>	<u>7,695</u>	<u>1,027,239</u>

Christian Church in Ohio - Regional Office

	Detailed Net Asset Activity				Assets less Liabilities representing Fund Balances							
	Beginning of year	Income	Expenses	Unrealized Gain (Loss) on Inv	As of 10/31/2023	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepaids	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund *	167,243	172,574	(203,201)		136,616	(12,444)	149,060	-	-	55,935	93,125	
Renewal Initiative -												
Where needed most	59,057	4,200	(62,982)		275		275			275		
Youth Scholarship	23,597	3,227	(14,369)		12,455		12,455			12,455		
Spiritual Life Retreat	1,343	4,955	(5,191)		1,107		1,107			1,107		
Advance Ministries	5,809	10,152	(16,681)		(720)		(720)			(720)		
International Affairs	1,450	-	-		1,450		1,450			1,450		
Adult Conference	13,593	17,035	(17,295)		13,333		13,333			13,333		
Interim Ministry	8,653	-	-		8,653		8,653			8,653		
Regional Assembly	4,429	-	-		4,429		4,429			4,429		
Camps:												
CYF	9,137	34,984	(37,986)		6,135		6,135			6,135		
Ribbit	371	7,582	(9,828)		(1,875)		(1,875)			(1,875)		
Otter*	-	17,445	(19,040)		(1,595)		(1,595)			(1,595)		
Chi Rho*	-	31,578	(33,843)		(2,265)		(2,265)			(2,265)		
Grandparents*	-	2,751	(3,181)		(430)		(430)			(430)		
Music Camp	-	2,175	(2,855)		(680)		(680)			(680)		
Reconciliation	33,134	3,871	(1,726)		35,279		35,279			17,654	17,625	
Inner City/Rural	1,446	-	(600)		846		846			846		
Seminary Scholarships	2,828	-	-		2,828		2,828			2,828		
Pastoral Relief	8,168	1,000	(775)		8,393		8,393			8,393		
New Church	37,278	12,990	(1,194)		49,074		49,074			18,895	30,179	
Women's	7,591	3,735	(3,597)		7,729		7,729			7,729		
Men's	2,487	80	-		2,567		2,567			2,567		
Evelyn Jackson Fund	50,000	-	(7,300)		42,700		42,700				42,700	
Total Net Assets without Donor Restrictions	437,614	330,334	(441,644)	-	326,304	(12,444)	338,748	-	-	155,119	183,629	-

*Prior period of adjustment to reclass FCC, Athens gift from Camp Christian to zero out beginning balances for Camps - Otter, Chi Rho, and Grandparents.

Christian Church in Ohio - Regional Office

	Detailed Net Asset Activity				As of 10/31/2023	Assets less Liabilities representing Fund Balances						
	Beginning of year	Income	Expenses	Unrealized Gain (Loss) on Inv		Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets with Donor Restrictions												
Growth Portion of Permanent Funds												
Available to disburse	18,671	18,041	-	16,217	52,929		52,929					52,929
Net Assets with Donor Restrictions - Permanent												
<i>For CoM/New Ch/Camp Ch Ops/Pastoral Relief/DHM/DOM</i>												
Collinwood	225,000	-			225,000		225,000					225,000
<i>For Seminary Scholarship</i>												
Phil Gould	5,290	-			5,290		5,290					5,290
David Burnet	10,000	-			10,000		10,000					10,000
Oakley Hyde Park	6,000	-			6,000		6,000					6,000
Pernie Martin	4,936	-			4,936		4,936					4,936
<i>For Church of Christ in Ada/DHM/DOM</i>												
JG Parks	5,158	-			5,158		5,158					5,158
<i>For Pastoral Relief/Seminary Scholarship/Camp Capital Reserves</i>												
AR Teachout	50,000	-			50,000		50,000					50,000
Hilltop Christian Churc	150,000	-			150,000		150,000					150,000
<i>For Camp Capital Reserves/Cleveland Christian Home</i>												
Elmore Christian Churc	60,000	-			60,000		60,000					60,000
<i>For Regional Operations</i>												
Rev. Iola Kelly	26,818	-			26,818		26,818					26,818
<i>For CoM (Commission on Ministry)</i>												
CoM Entertainment Fd	7,000	-			7,000		7,000					7,000
<i>For Adult Conference</i>												
Ramga	10,592	-			10,592		10,592					10,592
Total Net Assets with Donor Restrictions	579,465	18,041	-	16,217	613,723	-	613,723	-	-	-	-	613,723
TOTAL NET ASSETS	1,017,079	348,375	(441,644)	16,217	940,027	(12,444)	952,471	-	-	155,119	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>10/31/2023 Actual</u>	<u>10/31/2023 Budget</u>	<u>(Under) Budget</u>	<u>Annual Budget</u>	<u>10/31/2022 Actual</u>
Income					
Disciples Mission Fund	61,628	78,941	(17,313)	100,000	90,366
Christmas Offerings	10,295	15,818	(5,523)	27,500	15,117
OH Leadership Gifts	176		176		2,258
Renewal Initiative - Regional Operating	18,552	25,937	(7,385)	33,000	24,014
Distrib from non-owned endowments	8,889	8,436	453	23,000	8,846
Undesignated Gifts/Offerings	52,811	43,045	9,766	58,000	21,646
DMF via CCF	10,490	9,935	555	15,000	11,375
Interest Income	1,166	1,014	152	1,500	2,126
Joint Investment Trust Income				25,000	20,927
Commission on Min Events Income	75		75		
Misc Regional Events Income	6,077		6,077		
Honorariums-Regional Minister	1,825	2,176	(351)	2,400	2,918
Honorariums-Regional Assoc. Pastor					250
Misc Receipts	590	231	359	235	9,609
Total Income	<u>172,574</u>	<u>185,533</u>	<u>(12,959)</u>	<u>285,635</u>	<u>209,452</u>
Expenses					
Salaries & Benefits					
Payroll - Executive Staff	74,375	74,370	5	89,250	74,375
Payroll - Support Staff	26,316	24,730	1,586	29,675	22,283
Payroll - Pension Plan	13,681	13,880	(199)	16,650	12,510
Payroll - Workers' Compensation	810	183	627	250	(25)
Class/Education/Training	1,515		1,515		
Payroll Fees	1,226	1,116	110	1,300	883
Payroll - FICA/Medicare Exp	2,114	7,580	(5,466)	9,098	1,825
Other Benefits	2,625	2,630	(5)	3,150	2,625
Total	<u>122,662</u>	<u>124,489</u>	<u>(1,827)</u>	<u>149,373</u>	<u>114,476</u>
Travel					
Travel - Regional Minister	9,212	7,500	1,712	7,500	8,730
Total	<u>9,212</u>	<u>7,500</u>	<u>1,712</u>	<u>7,500</u>	<u>8,730</u>
Facilities/Liability Insurance					
Electric	1,708	1,650	58	1,650	1,563
Gas	822	450	372	450	2,262
Insurance - Property/Liability	9,945	7,454	2,491	7,454	8,649
Total	<u>12,475</u>	<u>9,554</u>	<u>2,921</u>	<u>9,554</u>	<u>12,474</u>
Office Expenses					
Postage & Shipping	592	260	332	770	522
Computer Support	6,350	6,289	61	7,210	6,350
Internet	1,439	1,344	95	1,630	1,424
Web Hosting	1,110	1,205	(95)	1,440	891
Service Contracts - Equipment	8,846	8,765	81	9,260	8,429
Office Supplies	(2,247)		(2,247)	200	(2,024)
Fees & Licenses				250	
Yearbook Assessment	1,337	1,670	(333)	1,670	1,268

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

	As of		Over	Annual Budget	As of
	10/31/2023 Actual	10/31/2023 Budget	(Under) Budget		10/31/2022 Actual
Cr Card Fees/Bank Charges	6,299	5,210	1,089	5,210	5,530
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	2,455	1,780	675	1,780	2,050
Cell Phone - Regional Min	371	300	71	300	420
Total	30,386	29,663	723	35,150	27,312
Council & Events Expenses					
Regional Church Council				550	
Personnel Committee				800	
Misc Regional Events Expense	2,048		2,048		
Total	2,048	0	2,048	1,350	0
Professional Services					
Treasury Services	25,000	25,000		30,000	25,000
Professional Fees - Other	299	200	99	200	278
Total	25,299	25,200	99	30,200	25,278
Commission on Ministry Event Expense					
Commission on Ministry Committee				400	
Total	0	0	0	400	0
Total Expenses	202,081	196,406	5,675	233,527	188,270
NET SURPLUS/(DEFICIT)	(29,507)	(10,873)	(18,634)	52,108	21,181

Christian Church in Ohio - Camp Christian
Statement of Financial Position

	As of		Increase (Decrease)	As of
	10/31/2023	10/31/2022		12/31/2022
Assets				
Current Assets				
Cash held by (due to) OGMP	96,348	87,736	8,612	79,814
CCF Distributions in Transit				7,092
Accounts Receivable		394	(394)	870
Prepaid Expenses		5,684	(5,684)	
Total Current Assets	96,348	93,814	2,534	87,777
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	(2,653,409)	(2,561,926)	(91,483)	(2,574,239)
Total Fixed Assets	676,095	767,577	(91,483)	755,265
Total Assets	1,135,950	1,211,001	(75,051)	1,200,413
Liabilities and Net Assets				
Liabilities				
Accounts Payable	4,530	10,589	(6,059)	3,328
Total Liabilities	4,530	10,589	(6,059)	3,328
Net Assets				
Operating Fund	222,238	226,978	(4,740)	229,020
Net Fixed Assets	676,095	767,577	(91,483)	755,265
Capital Reserves	10,379	7,980	2,399	10,354
The Free Store	7,456	5,441	2,015	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	129,092	110,114	18,978	112,757
Canteen	12,583	17,365	(4,782)	14,734
Total Net Assets	1,131,420	1,200,412	(68,992)	1,197,085
Total Liabilities and Net Assets	1,135,950	1,211,001	(75,051)	1,200,413

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 10/31/2023	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF Investment
Net Assets without Donor Restrictions												
Operating Fund*	229,020	306,851	(313,632)	-	222,239	(4,530)	226,769		-	58,475	168,295	
Net Fixed Assets	755,265	-	(79,170)	-	676,095		676,095	676,095		-		
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	(12,993)	-	12,582		12,582			-	12,582	
Total Net Assets without Donor Restrictions	1,072,961	319,764	(405,795)	2,205	989,136	(4,530)	993,666	676,095	-	60,465	189,266	67,841
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	15,609	-	726	129,092		129,092			30,281	60,512	38,299
Total Net Assets with Donor Restrictions	124,124	17,434	-	726	142,284	-	142,284	-	-	35,883	68,102	38,299
TOTAL NET ASSETS	1,197,085	337,198	(405,795)	2,931	1,131,420	(4,530)	1,135,950	676,095	-	96,348	257,368	106,140

*Prior period of adjustment to beg. fund balance to reclass FCC, Athens gift from Camp Christian to zero out beginning balances for Camps - Otter, Chi Rho, and Grandparents. \$12,394.

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	As of	As of	Over		As of
	10/31/2023	10/31/2023	(Under)	Annual	10/31/2022
	Actual	Budget	Budget	Budget	Actual
Income					
Summer Counselor's Allocation				5,550	
Summer Fees Grandparents Camp	3,130	4,000	(870)	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	110,820	146,290	(35,470)	151,840	116,030
Camp Facilities Usage	31,316	15,337	15,979	30,000	8,107
Camp Meal Fees	5,802		5,802		3,313
Total Camp Facilities & Meals	37,119	15,337	21,782	30,000	11,420
Fundraiser Events Income	4,546	3,713	833	5,000	2,750
Total Fundraiser Events Income	4,546	3,713	833	5,000	2,750
Gifts	50,437	41,568	8,869	70,000	31,593
Renewal Initiative - Camp Operating	74,331		74,331		14,397
Keep the Bell Ringing Gifts	385		385		550
Camp Pool	500		500		450
Total Gifts	125,653	41,568	84,085	70,000	46,990
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	665		665		
Miscellaneous Receipts	176		176		2,723
Total Miscellaneous	176		176		2,723
Total Income	306,851	234,411	72,440	290,840	215,640
Expenses					
Salaries & Benefits					
Payroll - Executive & Managerial Staff	60,299	60,530	(231)	72,630	56,550
Payroll - Summer Staff	55,112	46,930	8,182	46,930	46,718
Payroll - Pension Plan	8,057	8,470	(413)	10,168	8,896
Payroll - Workers' Compensation	1,594	1,000	594	1,000	1,437
Payroll - FICA Medicare Expense	9,845	8,151	1,694	9,146	8,859
Other Benefits	7,875		7,875		7,875
Payroll Food Service Off Season	4,098		4,098		5,240
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	147,145	126,681	20,464	141,506	138,298
Travel					
Travel	288		288		199
Total	288		288		199

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	As of		Over		As of	
	10/31/2023 Actual	10/31/2023 Budget	(Under) Budget	Annual Budget	10/31/2022 Actual	
Facilities						
Electric	32,701	32,781	(81)	36,000	23,853	
Utilities - Natural Gas	12,879	12,882	(3)	15,000	13,978	
Water/Sewer	6,705	6,786	(81)	8,000	5,434	
Waste Management	146	213	(67)	2,400	491	
Construction & Ditch Assessments	5,276	5,000	276	5,000		
Utilities - Pest Control	1,487	1,500	(13)	3,900	1,535	
Insurance - Property/Liability	29,264	17,261	12,003	17,261	25,527	
Repairs & Maintenance-Equipment	5,206	4,999	207	13,890	3,200	
Website Hosting	680	680		1,020	850	
Repair/Maintenance - Bldg./Grounds	8,110	4,858	3,252	8,950	6,603	
Utilities - Bulk Gasoline	2,118	1,600	518	1,600	2,099	
Service Contracts - Equipment	567	662	(95)	1,400	1,146	
Supplies - Cleaning/Bldg	2,312	2,412	(100)	6,000	1,914	
Total	107,451	91,634	15,817	120,421	86,629	
Food & Kitchen						
Food - Summer	39,292	39,350	(58)	42,350	30,639	
Supplies - Kitchen	1,957		1,957		1,719	
Contract Labor - Culinary				15,975	192	
Food Purchases-Off Season	7,784		7,784		8,100	
Total	49,033	39,350	9,683	58,325	40,650	
Office Expenses						
Utilities - Telephone				1,600		
Postage & Shipping	78	55	23	100	48	
Computer Support	4,500	4,555	(55)	6,638	4,500	
Internet	1,439	1,364	75	1,691	1,424	
Supplies - Office	379	215	164	215	84	
Fees & Licenses	834	885	(51)	885	586	
Bank Charges/Credit Card Fees	348	442	(94)	1,200	215	
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	9,240	8,116	1,124	13,029	7,762	
Professional Services						
Audit Services				480		
Medical Supplies & Services	474	480	(6)	480	3,292	
Total	474	480	(6)	960	3,292	
Total Expenses	313,632	266,261	47,371	334,241	276,829	
NET SURPLUS/(DEFICIT) BEFORE DEPRECIATION EXPENSE	(6,782)	(31,850)	25,068	(43,401)	(61,189)	
Depreciation Expense	79,170	79,170		95,000	79,168	
NET SURPLUS/(DEFICIT)	(85,952)	(111,020)	25,068	(138,401)	(140,357)	