

Christian Church in Ohio
Statement of Financial Position

	As of		Increase (Decrease)	As of
	11/30/2023	11/30/2022		12/31/2022
Assets				
Current Assets				
Cash held by (due to) OGMP	340,326	310,525	29,800	323,123
CCF Distributions in Transit				27,483
Accounts Receivable		820	(820)	982
Prepaid Expenses	3,218	9,204	(5,986)	1,500
Total Current Assets	343,544	320,550	22,994	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	(2,717,661)	(2,626,177)	(91,484)	(2,630,574)
Total Fixed Assets	668,178	759,661	(91,484)	755,265
Total Assets	2,172,581	2,153,807	18,774	2,227,652
Liabilities and Net Assets				
Liabilities				
Accounts Payable	13,439	10,866	2,573	13,491
Total Liabilities	13,439	10,866	2,573	13,491
Net Assets				
Net Assets without Donor Restrictions	1,341,316	1,471,722	(130,406)	1,521,939
Net Assets with Donor Restrictions	817,826	671,218	146,607	692,222
Total Net Assets	2,159,142	2,142,940	16,201	2,214,162
Total Liabilities and Net Assets	2,172,581	2,153,807	18,774	2,227,652

Christian Church in Ohio - Regional Office
Statement of Financial Position

	As of		Increase (Decrease)	As of
	11/30/2023	11/30/2022		12/31/2022
Assets				
Current Assets				
Cash held by (due to) OGMP	178,859	232,934	(54,075)	243,309
CCF Distributions in Transit				20,390
Accounts Receivable		2	(2)	112
Prepaid Expenses	3,218	3,521	(302)	1,500
Total Current Assets	<u>182,077</u>	<u>236,457</u>	<u>(54,379)</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>979,429</u>	<u>960,442</u>	<u>18,987</u>	<u>1,027,239</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	9,835	8,023	1,812	10,162
Total Liabilities	<u>9,835</u>	<u>8,023</u>	<u>1,812</u>	<u>10,162</u>
Net Assets				
Net Assets without Donor Restrictions	355,871	391,624	(35,754)	437,612
Net Assets with Donor Restrictions	613,723	560,794	52,929	579,465
Total Net Assets	<u>969,594</u>	<u>952,418</u>	<u>17,175</u>	<u>1,017,076</u>
Total Liabilities and Net Assets	<u>979,429</u>	<u>960,442</u>	<u>18,987</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 11/30/2023	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund *	167,243	192,876	(223,947)		136,172	(9,835)	146,007	-	3,218	49,664	93,125	
Renewal Initiative -												
Where needed most	59,057	19,075	(62,982)		15,150		15,150			15,150		
Youth Scholarship	23,597	7,196	(14,369)		16,424		16,424			16,424		
Spiritual Life Retreat	1,343	11,365	(5,191)		7,517		7,517			7,517		
Advance Ministries	5,809	10,217	(16,681)		(655)		(655)			(655)		
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	39,198	(38,510)		9,825		9,825			9,825		
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	4,816	(1,726)		36,224		36,224			18,599	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	1,400	(1,275)		8,293		8,293			8,293		
New Church	37,278	13,147	(1,194)		49,231		49,231			19,052	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	381,671	(463,414)	-	355,871	(9,835)	365,706	-	3,218	178,859	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 11/30/2023	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	399,712	(463,414)	16,217	969,594	(9,835)	979,429	-	3,218	178,859	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>11/30/2023</u>	<u>11/30/2023</u>	<u>(Under)</u>	<u>Annual</u>	<u>11/30/2022</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Income					
Disciples Mission Fund	69,059	86,823	(17,764)	100,000	99,389
Christmas Offerings	11,015	16,656	(5,641)	27,500	15,917
OH Leadership Gifts	623		623		2,293
Renewal Initiative - Regional Operating	23,572	28,778	(5,206)	33,000	26,644
Distrib from non-owned endowments	8,889	8,436	453	23,000	8,846
Undesignated Gifts/Offerings	59,075	50,026	9,049	58,000	25,157
DMF via CCF	10,490	9,954	536	15,000	11,400
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	6,197		6,197		
Honorariums-Regional Minister	2,125	2,400	(275)	2,400	3,218
Honorariums-Regional Assoc. Pastor					250
Misc Receipts	590	235	355	235	9,749
Total Income	<u>192,876</u>	<u>204,322</u>	<u>(11,446)</u>	<u>285,635</u>	<u>225,914</u>
Expenses					
Salaries & Benefits					
Payroll - Executive Staff	81,813	81,807	6	89,250	81,813
Payroll - Support Staff	28,947	27,203	1,744	29,675	24,473
Payroll - Pension Plan	15,040	15,268	(228)	16,650	13,870
Payroll - Workers' Compensation	810	183	627	250	(25)
Class/Education/Training	1,515		1,515		
Payroll Fees	1,322	1,167	155	1,300	924
Payroll - FICA/Medicare Exp	2,325	8,338	(6,013)	9,098	2,003
Other Benefits	2,888	2,893	(6)	3,150	2,888
Total	<u>134,660</u>	<u>136,859</u>	<u>(2,199)</u>	<u>149,373</u>	<u>125,944</u>
Travel					
Travel - Regional Minister	12,432	7,500	4,932	7,500	10,241
Total	<u>12,432</u>	<u>7,500</u>	<u>4,932</u>	<u>7,500</u>	<u>10,241</u>
Facilities/Liability Insurance					
Electric	3,298	1,650	1,648	1,650	1,694
Gas	822	450	372	450	2,262
Insurance - Property/Liability	9,945	7,454	2,491	7,454	8,649
Total	<u>14,065</u>	<u>9,554</u>	<u>4,511</u>	<u>9,554</u>	<u>12,605</u>
Office Expenses					
Postage & Shipping	592	684	(92)	770	1,109
Computer Support	6,800	6,849	(49)	7,210	6,935
Internet	1,583	1,630	(47)	1,630	1,567
Web Hosting	1,285	1,320	(35)	1,440	976
Service Contracts - Equipment	9,752	9,260	492	9,260	9,255
Office Supplies	(2,007)		(2,007)	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
	11/30/2023 Actual	11/30/2023 Budget	(Under) Budget		11/30/2022 Actual
Cr Card Fees/Bank Charges	6,631	5,210	1,421	5,210	5,856
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	1,738
Telephone	2,660	1,780	880	1,780	2,255
Cell Phone - Regional Min	477	300	177	300	440
Total	32,944	31,543	1,401	35,150	31,905
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	27,500	27,500		30,000	27,500
Professional Fees - Other	299	200	99	200	278
Total	27,799	27,700	99	30,200	27,778
Commission on Ministry Event Expense					
Commission on Ministry Committee				400	
Total	0	0	0	400	0
Total Expenses	223,948	213,156	10,792	233,527	208,472
NET SURPLUS/(DEFICIT)	(31,072)	(8,834)	(22,238)	52,108	17,442

Christian Church in Ohio - Camp Christian
Statement of Financial Position

	As of		Increase (Decrease)	As of
	11/30/2023	11/30/2022		12/31/2022
Assets				
Current Assets				
Cash held by (due to) OGMP	161,467	77,592	83,875	79,814
CCF Distributions in Transit				7,092
Accounts Receivable		818	(818)	870
Prepaid Expenses		5,684	(5,684)	
Total Current Assets	161,467	84,093	77,374	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	(2,661,326)	(2,569,842)	(91,484)	(2,574,239)
Total Fixed Assets	668,178	759,661	(91,484)	755,265
Total Assets	1,193,152	1,193,365	(213)	1,200,413
Liabilities and Net Assets				
Liabilities				
Accounts Payable	3,604	2,843	761	3,328
Total Liabilities	3,604	2,843	761	3,328
Net Assets				
Operating Fund	216,687	224,643	(7,956)	229,020
Net Fixed Assets	668,178	759,661	(91,484)	755,265
Capital Reserves	10,379	7,980	2,399	10,354
The Free Store	7,956	5,491	2,465	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	204,102	110,424	93,678	112,757
Canteen	8,669	17,365	(8,696)	14,734
Total Net Assets	1,189,548	1,190,522	(974)	1,197,085
Total Liabilities and Net Assets	1,193,152	1,193,365	(213)	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 11/30/2023	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF Investment
Net Assets without Donor Restrictions												
Operating Fund*	229,020	317,654	(329,986)	-	216,688	(3,604)	220,292		-	48,084	172,209	
Net Fixed Assets	755,265	-	(87,087)	-	668,178		668,178	668,178		-		
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	6,927	(12,993)	-	8,668		8,668			-	8,668	
Total Net Assets without Donor Restrictions	1,072,961	326,653	(430,066)	2,205	971,754	(3,604)	975,358	668,178	-	50,074	189,266	67,841
Net Assets with Donor Restrictions												
The Free Store	5,631	2,325	-	-	7,956		7,956			4,566	3,390	
Camp Pool	771	-	-	-	771		771			771		
Accessibility Improvemen	4,965	-	-	-	4,965		4,965		-	765	4,200	
Camp Endowment	112,757	90,619	-	726	204,102		204,102			105,291	60,512	38,299
Total Net Assets with Donor Restrictions	124,124	92,944	-	726	217,794	-	217,794	-	-	111,393	68,102	38,299
TOTAL NET ASSETS	1,197,085	419,597	(430,066)	2,931	1,189,548	(3,604)	1,193,152	668,178	-	161,467	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

	<u>As of</u>		<u>Over</u>		<u>As of</u>
	<u>11/30/2023</u>	<u>11/30/2023</u>	<u>(Under)</u>	<u>Annual</u>	<u>11/30/2022</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	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	34,151	21,524	12,627	30,000	11,377
Camp Meal Fees	5,802		5,802		3,313
Total Camp Facilities & Meals	39,954	21,524	18,430	30,000	14,690
Fundraiser Events Income	7,147	5,000	2,147	5,000	3,702
Total Fundraiser Events Income	7,147	5,000	2,147	5,000	3,702
Gifts	52,950	44,886	8,064	70,000	34,115
Renewal Initiative - Camp Operating	76,366		76,366		19,037
Keep the Bell Ringing Gifts	385		385		605
Camp Pool	550		550		500
Total Gifts	130,250	44,886	85,364	70,000	54,257
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	1,435		1,435		
Miscellaneous Receipts	176		176		2,763
Total Miscellaneous	176		176		2,763
Total Income	317,654	245,203	72,451	290,840	227,169
Expenses					
Salaries & Benefits					
Payroll - Executive & Managerial Staff	66,329	66,583	(254)	72,630	62,244
Payroll - Summer Staff	56,791	46,930	9,861	46,930	46,718
Payroll - Pension Plan	8,842	9,317	(475)	10,168	9,681
Payroll - Workers' Compensation	1,594	1,000	594	1,000	1,437
Payroll - FICA Medicare Expense	10,550	8,641	1,909	9,146	9,392
Other Benefits	8,663		8,663		8,663
Payroll Food Service Off Season	4,683		4,683		5,592
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	157,717	134,071	23,646	141,506	146,449
Travel	288		288		199
Total	288		288		199
Travel					

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	<u>As of</u>		<u>Over</u>		<u>As of</u>
	<u>11/30/2023</u>	<u>11/30/2023</u>	<u>(Under)</u>	<u>Annual</u>	<u>11/30/2022</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Facilities					
Electric	34,291	34,223	68	36,000	26,538
Utilities - Natural Gas	12,879	12,802	77	15,000	13,978
Water/Sewer	7,170	7,100	70	8,000	5,680
Waste Management	263	357	(94)	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	5,290	(84)	13,890	3,200
Website Hosting	765	765		1,020	935
Repair/Maintenance - Bldg./Grounds	8,263	8,303	(40)	8,950	6,779
Utilities - Bulk Gasoline	2,118	1,600	518	1,600	2,099
Service Contracts - Equipment	756	662	94	1,400	1,146
Supplies - Cleaning/Bldg	3,304	3,386	(82)	6,000	1,938
Total	111,042	98,249	12,793	120,421	89,845
Food & Kitchen					
Food - Summer	39,292	39,350	(58)	42,350	30,639
Supplies - Kitchen	3,040		3,040		1,725
Contract Labor - Culinary				15,975	192
Food Purchases-Off Season	8,261		8,261		9,763
Total	50,593	39,350	11,243	58,325	42,318
Office Expenses					
Utilities - Telephone				1,600	
Postage & Shipping	78	55	23	100	48
Computer Support	4,950	5,008	(58)	6,638	4,950
Internet	1,583	1,505	78	1,691	1,567
Supplies - Office	379	215	164	215	84
Fees & Licenses	834	885	(51)	885	652
Bank Charges/Credit Card Fees	358	442	(84)	1,200	250
Miscellaneous Expense	706	300	406	300	456
Program Expense	(115)	300	(415)	300	(179)
Promotion				100	
Camp Association Fees	760		760		760
Misc Camp Events Expense	311		311		
Total	9,845	8,710	1,135	13,029	8,589
Professional Services					
Audit Services				480	
Medical Supplies & Services	501	480	21	480	3,292
Total	501	480	21	960	3,292
Total Expenses	329,986	280,860	49,126	334,241	290,693
NET SURPLUS/(DEFICIT) BEFORE DEPRECIATION EXPENSE	(12,333)	(35,657)	23,324	(43,401)	(63,524)
Depreciation Expense	87,087	87,087		95,000	87,084
NET SURPLUS/(DEFICIT)	(99,420)	(122,744)	23,324	(138,401)	(150,608)