

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

	As of		Increase (Decrease)	As of
	2/29/2024	2/28/2023		12/31/2023
<b>Assets</b>				
Current Assets				
Cash held by (due to) OGMP	389,489	335,051	54,438	384,234
CCF Distributions in Transit				27,102
Accounts Receivable		2,611	(2,611)	
Prepaid Expenses		9,563	(9,563)	
<b>Total Current Assets</b>	<b>389,489</b>	<b>347,224</b>	<b>42,265</b>	<b>411,336</b>
Investments				
Investments held at Church Extension	443,979	438,311	5,668	443,979
Investments held at CCF - Beasley	453,854	395,354	58,501	453,854
Investments held at CCF - Common	316,083	285,635	30,448	316,083
<b>Total Investments</b>	<b>1,213,917</b>	<b>1,119,300</b>	<b>94,617</b>	<b>1,213,917</b>
Fixed Assets				
Land	259,855	259,855		259,855
Buildings	2,754,291	2,754,291		2,754,291
Furniture & Equipment	342,382	340,439	1,943	342,382
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,737,919)	(2,646,408)	(91,511)	(2,722,085)
<b>Total Fixed Assets</b>	<b>652,612</b>	<b>742,181</b>	<b>(89,568)</b>	<b>668,446</b>
<b>Total Assets</b>	<b>2,256,018</b>	<b>2,208,705</b>	<b>47,313</b>	<b>2,293,699</b>
<b>Liabilities and Net Assets</b>				
Liabilities				
Accounts Payable	7,621	10,721	(3,100)	11,409
<b>Total Liabilities</b>	<b>7,621</b>	<b>10,721</b>	<b>(3,100)</b>	<b>11,409</b>
Net Assets				
Net Assets without Donor Restrictions	1,387,064	1,498,191	(111,127)	1,420,977
Net Assets with Donor Restrictions	861,333	699,792	161,540	861,313
<b>Total Net Assets</b>	<b>2,248,397</b>	<b>2,197,983</b>	<b>50,413</b>	<b>2,282,289</b>
<b>Total Liabilities and Net Assets</b>	<b>2,256,018</b>	<b>2,208,705</b>	<b>47,313</b>	<b>2,293,699</b>

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

	As of		Increase (Decrease)	As of
	2/29/2024	2/28/2023		12/31/2023
<b>Assets</b>				
Current Assets				
Cash held by (due to) OGMP	242,020	266,544	(24,524)	215,168
CCF Distributions in Transit				17,783
Accounts Receivable		9	(9)	
Prepaid Expenses		2,486	(2,486)	
<b>Total Current Assets</b>	<b>242,020</b>	<b>269,040</b>	<b>(27,020)</b>	<b>232,951</b>
Investments				
Investments held at Church Extension	184,903	182,463	2,441	184,903
Investments held at CCF - Beasley	379,004	331,766	47,238	379,004
Investments held at CCF - Common	274,505	247,699	26,806	274,505
<b>Total Investments</b>	<b>838,412</b>	<b>761,927</b>	<b>76,485</b>	<b>838,412</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>1,080,432</b>	<b>1,030,967</b>	<b>49,465</b>	<b>1,071,363</b>
<b>Liabilities and Net Assets</b>				
Liabilities				
Accounts Payable	6,548	9,510	(2,962)	6,950
<b>Total Liabilities</b>	<b>6,548</b>	<b>9,510</b>	<b>(2,962)</b>	<b>6,950</b>
Net Assets				
Net Assets without Donor Restrictions	420,375	441,992	(21,618)	410,904
Net Assets with Donor Restrictions	653,509	579,465	74,044	653,509
<b>Total Net Assets</b>	<b>1,073,883</b>	<b>1,021,457</b>	<b>52,426</b>	<b>1,064,413</b>
<b>Total Liabilities and Net Assets</b>	<b>1,080,432</b>	<b>1,030,967</b>	<b>49,465</b>	<b>1,071,363</b>

**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 2/29/2024	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
<b>Net Assets without Donor Restrictions</b>												
Operating Fund	169,238	25,741	(39,134)	-	155,845	(6,548)	162,393	-	-	67,797	94,597	-
Renewal Initiative -												
Where needed most	27,608	1,575	-		29,183		29,183			29,183		
Youth Scholarship	17,717	10,200	-		27,917		27,917			27,917		
Spiritual Life Retreat	10,567	4,402	(3,000)		11,969		11,969			11,969		
Advance Ministries	(15)	1,235	-		1,220		1,220			1,220		
International Affairs	1,450	1,950	-		3,400		3,400			3,400		
Adult Conference	13,686	-	(1,158)		12,528		12,528			12,528		
Interim Ministry	8,653	-	-		8,653		8,653			8,653		
Regional Assembly	4,429	-	-		4,429		4,429			4,429		
Camps:												
CYF	6,631	11,238	(4,821)		13,048		13,048			13,048		
Ribbit	(1,719)	-	-		(1,719)		(1,719)			(1,719)		
Otter	(1,595)	-	-		(1,595)		(1,595)			(1,595)		
Chi Rho	(1,979)	-	-		(1,979)		(1,979)			(1,979)		
Grandparents	(430)	-	-		(430)		(430)			(430)		
Music Camp	(680)	-	-		(680)		(680)			(680)		
Reconciliation	35,451	959	(100)		36,310		36,310			18,685	17,625	
Inner City/Rural	846	-	-		846		846			846		
Seminary Scholarships	5,503	-	-		5,503		5,503			5,503		
Pastoral Relief	11,657	-	-		11,657		11,657			11,657		
New Church	51,987	384	-		52,371		52,371			22,192	30,179	
Women's	6,829	-	-		6,829		6,829			6,829		
Men's	2,567	-	-		2,567		2,567			2,567		
Evelyn Jackson Fund	42,502	-	-		42,502		42,502				42,502	
<b>Total Net Assets without Donor Restrictions</b>	<b>410,903</b>	<b>57,684</b>	<b>(48,213)</b>	<b>-</b>	<b>420,374</b>	<b>(6,548)</b>	<b>426,922</b>	<b>-</b>	<b>-</b>	<b>242,020</b>	<b>184,903</b>	<b>-</b>

**Christian Church in Ohio - Regional Office**

	Detailed Net Asset Activity				As of 2/29/2024	Total Liabilities	Assets less Liabilities representing Fund Balances					
	Beginning of year	Income	Expenses	Unrealized Gain (Loss) on Inv			Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
<b>Net Assets with Donor Restrictions</b>												
Growth Portion of Permanent Funds												
Available to disburse	92,715	-	-	-	92,715		92,715				92,715	
<b>Net Assets with Donor Restrictions - Permanent</b>												
<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	
<b>Total Net Assets with Donor Restrictions</b>	653,509	-	-	-	653,509	-	653,509	-	-	-	653,509	
<b>TOTAL NET ASSETS</b>	1,064,412	57,684	(48,213)	-	1,073,883	(6,548)	1,080,431	-	-	242,020	184,903	653,509

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

	<u>As of</u>		<u>Over</u>		<u>As of</u>
	<u>2/29/2024</u>	<u>2/29/2024</u>	<u>(Under)</u>	<u>Annual</u>	<u>2/28/2023</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
<b>Income</b>					
Disciples Mission Fund	11,897	12,851	(954)	88,889	12,165
Christmas Offerings	8,764	9,085	(321)	21,479	9,042
OH Leadership Gifts	245	260	(15)	895	337
Renewal Initiative - Regional Operating	1,224	5,151	(3,927)	25,878	5,469
Distrib from non-owned endowments				9,855	
Undesignated Gifts/Offerings	3,562	6,017	(2,455)	65,688	5,779
DMF via CCF	50	46	4	15,000	50
Interest Income				1,749	
Commission on Min Events Income		34	(34)	113	75
Misc Regional Events Income		812	(812)	7,623	660
Honorariums-Regional Minister		130	(130)	1,838	150
Misc Receipts				884	200
<b>Total Income</b>	<b><u>25,741</u></b>	<b><u>34,386</u></b>	<b><u>(8,645)</u></b>	<b><u>239,891</u></b>	<b><u>33,927</u></b>
<b>Expenses</b>					
Salaries & Benefits					
Payroll - Executive Staff	15,351	15,392	(41)	92,356	14,875
Payroll - Support Staff	5,615	5,126	489	30,750	4,379
Payroll - Pension Plan	1,360	2,864	(1,504)	17,183	2,720
Payroll - Workers' Compensation				597	(14)
Payroll Fees	422	378	44	2,273	385
Payroll - FICA/Medicare Exp	450	392	58	2,352	355
Other Benefits	525	590	(65)	3,534	525
<b>Total</b>	<b><u>23,722</u></b>	<b><u>24,742</u></b>	<b><u>(1,020)</u></b>	<b><u>149,045</u></b>	<b><u>23,224</u></b>
Travel					
Travel - Regional Minister	1,369	1,450	(81)	10,494	1,091
<b>Total</b>	<b><u>1,369</u></b>	<b><u>1,450</u></b>	<b><u>(81)</u></b>	<b><u>10,494</u></b>	<b><u>1,091</u></b>
Facilities/Liability Insurance					
Electric	136	116	20	2,155	183
Gas	401	321	80	1,066	268
Insurance - Property/Liability	2,735	2,797	(62)	11,188	
<b>Total</b>	<b><u>3,272</u></b>	<b><u>3,234</u></b>	<b><u>38</u></b>	<b><u>14,409</u></b>	<b><u>451</u></b>
Office Expenses					
Postage & Shipping	35		35	770	218
Computer Support	1,230	1,288	(58)	8,130	1,170
Internet	288	243	45	1,726	143
Web Hosting	216	250	(34)	1,410	340
Service Contracts - Equipment	1,839	1,410	429	1,410	1,744
Office Supplies				(3,576)	(81)
Yearbook Assessment				1,400	
Cr Card Fees/Bank Charges	1,044	947	97	8,061	685
College of Regional Ministers				3,250	
Miscellaneous Expense	103		103		1,500
Telephone	410	440	(30)	3,068	410

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

	As of		Over (Under) Budget	Annual Budget	As of
	2/29/2024 Actual	2/29/2024 Budget			2/28/2023 Actual
Cell Phone - Regional Min	106	106		636	53
Total	5,272	4,684	588	26,285	6,183
Council & Events Expenses					
Regional Church Council				550	
Total	0	0	0	550	0
Professional Services					
Treasury Services	5,500	5,500		33,000	5,000
Professional Fees - Other				200	
Total	5,500	5,500	0	33,200	5,000
Commision on Ministry Event Expense					
Commission on Ministry Committee				400	
Total	0	0	0	400	0
<b>Total Expenses</b>	<b>39,135</b>	<b>39,610</b>	<b>(475)</b>	<b>234,383</b>	<b>35,949</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>(13,394)</b>	<b>(5,224)</b>	<b>(8,170)</b>	<b>5,508</b>	<b>(2,022)</b>

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

	As of		Increase (Decrease)	As of
	2/29/2024	2/28/2023		12/31/2023
<b>Assets</b>				
Current Assets				
Cash held by (due to) OGMP	147,469	68,507	78,962	169,066
CCF Distributions in Transit				9,320
Accounts Receivable		2,602	(2,602)	
Prepaid Expenses		7,076	(7,076)	
<b>Total Current Assets</b>	<b>147,469</b>	<b>78,185</b>	<b>69,284</b>	<b>178,385</b>
Investments				
Investments held at Church Extension	259,076	255,849	3,227	259,076
Investments held at CCF - Beasley	74,850	63,588	11,262	74,850
Investments held at CCF - Common	41,578	37,936	3,643	41,578
<b>Total Investments</b>	<b>375,505</b>	<b>357,372</b>	<b>18,132</b>	<b>375,505</b>
Fixed Assets				
Land	259,855	259,855		259,855
Buildings	2,754,291	2,754,291		2,754,291
Furniture & Equipment	286,046	284,103	1,943	286,046
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,681,584)	(2,590,073)	(91,511)	(2,665,750)
<b>Total Fixed Assets</b>	<b>652,612</b>	<b>742,181</b>	<b>(89,568)</b>	<b>668,446</b>
<b>Total Assets</b>	<b>1,175,586</b>	<b>1,177,738</b>	<b>(2,152)</b>	<b>1,222,336</b>
<b>Liabilities and Net Assets</b>				
Liabilities				
Accounts Payable	1,073	1,212	(139)	4,460
<b>Total Liabilities</b>	<b>1,073</b>	<b>1,212</b>	<b>(139)</b>	<b>4,460</b>
Net Assets				
Operating Fund	198,909	215,744	(16,836)	226,308
Net Fixed Assets	652,612	742,181	(89,568)	668,446
Capital Reserves	16,799	10,354	6,445	16,799
The Free Store	8,197	5,631	2,566	8,197
Amy Saviers Fund	74,850	63,588	11,262	74,850
Deep Pool	2,121	1,571	550	2,071
Accessibility Improvements	4,965	4,965		4,965
Camp Endowment	207,824	120,327	87,496	207,804
Canteen	8,236	12,165	(3,929)	8,436
<b>Total Net Assets</b>	<b>1,174,513</b>	<b>1,176,526</b>	<b>(2,013)</b>	<b>1,217,876</b>
<b>Total Liabilities and Net Assets</b>	<b>1,175,586</b>	<b>1,177,738</b>	<b>(2,152)</b>	<b>1,222,336</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 2/29/2024	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF Investment
<b>Net Assets without Donor Restrictions</b>												
Operating Fund	226,308	18,035	(45,435)	-	198,908	(1,073)	199,981		-	25,633	174,349	
Net Fixed Assets	668,446	-	(15,834)	-	652,612		652,612	652,612		-		
Capital Reserves	16,799	-	-	-	16,799		16,799			8,410	8,389	
Amy Saviers Fund	74,850	-	-	-	74,851		74,851			-		74,851
Canteen	8,436	-	(200)	-	8,236		8,236			-	8,236	
<b>Total Net Assets without Donor Restrictions</b>	<b>994,839</b>	<b>18,035</b>	<b>(61,469)</b>	<b>-</b>	<b>951,406</b>	<b>(1,073)</b>	<b>952,479</b>	<b>652,612</b>	<b>-</b>	<b>34,043</b>	<b>190,974</b>	<b>74,851</b>
<b>Net Assets with Donor Restrictions</b>												
The Free Store	8,197	-	-	-	8,197		8,197			4,807	3,390	
Camp Pool	2,071	50	-	-	2,121		2,121			2,121		
Accessibility Improvemen	4,965	-	-	-	4,965		4,965		-	765	4,200	
Camp Endowment	207,804	20	-	-	207,824		207,824			105,734	60,512	41,578
<b>Total Net Assets with Donor Restrictions</b>	<b>223,037</b>	<b>70</b>	<b>-</b>	<b>-</b>	<b>223,107</b>	<b>-</b>	<b>223,107</b>	<b>-</b>	<b>-</b>	<b>113,427</b>	<b>68,102</b>	<b>41,578</b>
<b>TOTAL NET ASSETS</b>	<b>1,217,876</b>	<b>18,105</b>	<b>(61,469)</b>	<b>-</b>	<b>1,174,513</b>	<b>(1,073)</b>	<b>1,175,586</b>	<b>652,612</b>	<b>-</b>	<b>147,470</b>	<b>259,076</b>	<b>116,429</b>



**Christian Church in Ohio - Camp Christian**

**Budget Report & Prior Year Comparison**

	As of		Over	Annual	As of
	02/29/2024	02/29/2024	(Under)	Budget	02/28/2023
	Actual	Budget	Budget	Budget	Actual
<b>Income</b>					
Summer Counselor's Allocation				6,000	
Summer Fees Grandparents Camp				4,000	
Summer Fees - Chi Rho				39,000	
Summer Fees - Junior				21,000	
Summer Fees - CYF				39,000	
Summer Fees - Advance				14,000	
Summer Fees - Music Camp				7,500	
Summer Fees - New Camp				13,000	
Total Summer Fees				143,500	
Camp Facilities Usage	2,860	2,930	(70)	60,000	2,930
Camp Meal Fees				7,000	
Total Camp Facilities & Meals	2,860	2,930	(70)	67,000	2,930
Fundraiser Events Income					1,542
Total Fundraiser Events Income					1,542
Gifts	11,325	11,993	(668)	70,000	13,577
Renewal Initiative - Camp Operating	345		345		210
Keep the Bell Ringing Gifts					120
Total Gifts	11,670	11,993	(323)	70,000	13,907
Distrib from nonowned endowments				30,000	
Interest Income				4,000	
Total				34,000	
Misc Camp Events Income	3,506		3,506		
Miscellaneous Receipts					176
Total Miscellaneous					176
<b>Total Income</b>	<b>18,036</b>	<b>14,923</b>	<b>3,113</b>	<b>314,500</b>	<b>18,555</b>
<b>Expenses</b>					
Salaries & Benefits					
Payroll - Executive & Managerial Staff	12,327	12,646	(319)	75,871	11,388
Payroll - Summer Staff	3,015	8,660	(5,645)	51,958	
Payroll - Pension Plan	785	1,750	(965)	10,494	1,570
Payroll - Workers' Compensation		322	(322)	1,000	513
Payroll - FICA Medicare Expense	1,372	1,120	252	6,719	1,085
Other Benefits	1,575	1,748	(173)	10,491	1,575
Payroll Food Service Off Season	754	820	(66)	10,000	953
Background Checks				700	
Class/Education/Training				332	
Staff Entertainment				4,000	
Total	19,828	27,066	(7,238)	171,565	17,083
Travel					
Travel					227
Total					227

**Christian Church in Ohio - Camp Christian**

**Budget Report & Prior Year Comparison**

	<u>As of</u>		<u>Over</u>		<u>As of</u>
	<b>02/29/2024</b>	<b>02/29/2024</b>	<b>(Under)</b>	<b>Annual</b>	<b>02/28/2023</b>
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Actual</b>
Facilities					
Electric	2,311	2,409	(98)	36,000	3,367
Utilities - Natural Gas	6,286	6,209	77	13,000	4,197
Water/Sewer	1,478	1,555	(77)	8,000	1,276
Waste Management	44	100	(56)	2,400	29
Construction & Ditch Assessments	1,568	1,500	68	5,000	12
Utilities - Pest Control				3,900	
Insurance - Property/Liability	8,263	5,500	2,763	22,000	240
Repairs & Maintenance-Equipment	767	680	87	12,000	80
Website Hosting	170	200	(30)	1,020	
Repair/Maintenance - Bldg./Grounds	159	116	43	12,000	1,258
Utilities - Bulk Gasoline	6		6	1,600	
Service Contracts - Equipment	619	667	(48)	1,400	189
Supplies - Cleaning/Bldg	251	300	(49)	6,000	1,090
<b>Total</b>	<b>21,922</b>	<b>19,236</b>	<b>2,686</b>	<b>124,320</b>	<b>11,738</b>
Food & Kitchen					
Food - Summer				56,094	
Supplies - Kitchen	372		372		
Contract Labor - Culinary				9,600	
Food Purchases-Off Season	1,922	2,008	(86)	5,000	1,001
<b>Total</b>	<b>2,294</b>	<b>2,008</b>	<b>286</b>	<b>70,694</b>	<b>1,001</b>
Office Expenses					
Utilities - Telephone				1,600	
Postage & Shipping				500	
Computer Support	900	856	44	6,638	900
Internet	288	240	48	1,691	143
Supplies - Office	106	200	(94)	500	
Fees & Licenses				885	
Bank Charges/Credit Card Fees	66	117	(51)	1,200	39
Miscellaneous Expense				300	
Program Expense				300	
Promotion				100	
Misc Camp Events Expense	30		30		
<b>Total</b>	<b>1,391</b>	<b>1,413</b>	<b>(22)</b>	<b>13,714</b>	<b>1,082</b>
Professional Services					
Audit Services				480	
Medical Supplies & Services				480	
<b>Total</b>				<b>960</b>	
<b>Total Expenses</b>	<b>45,435</b>	<b>49,723</b>	<b>(4,288)</b>	<b>381,253</b>	<b>31,130</b>
<b>NET SURPLUS/(DEFICIT) BEFORE DEPRECIATION EXPENSE</b>	<b>(27,399)</b>	<b>(34,800)</b>	<b>7,401</b>	<b>(66,753)</b>	<b>(12,575)</b>
Depreciation Expense	15,834	15,834		95,000	15,834
<b>NET SURPLUS/(DEFICIT)</b>	<b>(43,233)</b>	<b>(50,634)</b>	<b>7,401</b>	<b>(161,753)</b>	<b>(28,409)</b>