

Christian Church in Ohio
Statement of Financial Position

	As of		Increase (Decrease)
	12/31/2023	12/31/2022	
Assets			
Current Assets			
Cash held by (due to) OGMP	383,822	323,123	60,699
CCF Distributions in Transit	27,102	27,483	(380)
Accounts Receivable		982	(982)
Prepaid Expenses		1,500	(1,500)
Total Current Assets	410,924	353,088	57,836
Investments			
Investments held at Church Extension	443,979	438,311	5,668
Investments held at CCF - Beasley	453,854	395,354	58,501
Investments held at CCF - Common	316,083	285,635	30,448
Total Investments	1,213,917	1,119,300	94,617
Fixed Assets			
Land	259,855	259,855	
Buildings	2,754,291	2,754,291	
Furniture & Equipment	342,382	337,689	4,693
Vehicles	34,004	34,004	
Accumulated Depreciation	(2,722,085)	(2,630,574)	(91,511)
Total Fixed Assets	668,446	755,265	(86,818)
Total Assets	2,293,287	2,227,652	65,634
Liabilities and Net Assets			
Liabilities			
Accounts Payable	11,409	13,491	(2,081)
Total Liabilities	11,409	13,491	(2,081)
Net Assets			
Net Assets without Donor Restrictions	1,420,565	1,521,939	(101,375)
Net Assets with Donor Restrictions	861,313	692,222	169,090
Total Net Assets	2,281,877	2,214,162	67,716
Total Liabilities and Net Assets	2,293,287	2,227,652	65,634

Christian Church in Ohio - Regional Office
Statement of Financial Position

	As of		Increase (Decrease)
	12/31/2023	12/31/2022	
Assets			
Current Assets			
Cash held by (due to) OGMP	215,168	243,309	(28,141)
CCF Distributions in Transit	17,783	20,390	(2,608)
Accounts Receivable		112	(112)
Prepaid Expenses		1,500	(1,500)
Total Current Assets	232,951	265,311	(32,361)
Investments			
Investments held at Church Extension	184,903	182,463	2,441
Investments held at CCF - Beasley	379,004	331,766	47,238
Investments held at CCF - Common	274,505	247,699	26,806
Total Investments	838,412	761,927	76,485
Fixed Assets			
Furniture & Equipment	56,335	56,335	
Accumulated Depreciation	(56,335)	(56,335)	
Total Fixed Assets	0	0	0
Total Assets	1,071,363	1,027,239	44,124
Liabilities and Net Assets			
Liabilities			
Accounts Payable	6,950	10,162	(3,213)
Total Liabilities	6,950	10,162	(3,213)
Net Assets			
Net Assets without Donor Restrictions	410,904	437,612	(26,707)
Net Assets with Donor Restrictions	653,509	579,465	74,044
Total Net Assets	1,064,413	1,017,076	47,337
Total Liabilities and Net Assets	1,071,363	1,027,239	44,124

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 12/31/2023	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund *	167,243	251,048	(249,052)	-	169,239	(6,950)	176,187	-	17,783	63,808	94,597	-
Renewal Initiative -												
Where needed most	59,057	31,533	(62,982)		27,608		27,608			27,608		
Youth Scholarship	23,597	8,489	(14,369)		17,717		17,717			17,717		
Spiritual Life Retreat	1,343	14,415	(5,191)		10,567		10,567			10,567		
Advance Ministries	5,809	10,857	(16,681)		(15)		(15)			(15)		
International Affairs	1,450	-	-		1,450		1,450			1,450		
Adult Conference	13,593	17,388	(17,295)		13,686		13,686			13,686		
Interim Ministry	8,653	-	-		8,653		8,653			8,653		
Regional Assembly	4,429	-	-		4,429		4,429			4,429		
Camps:												
CYF	9,137	39,914	(42,420)		6,631		6,631			6,631		
Ribbit	371	7,738	(9,828)		(1,719)		(1,719)			(1,719)		
Otter*	-	17,445	(19,040)		(1,595)		(1,595)			(1,595)		
Chi Rho*	-	31,864	(33,843)		(1,979)		(1,979)			(1,979)		
Grandparents*	-	2,751	(3,181)		(430)		(430)			(430)		
Music Camp	-	2,175	(2,855)		(680)		(680)			(680)		
Reconciliation	33,134	6,268	(3,951)		35,451		35,451			17,826	17,625	
Inner City/Rural	1,446	-	(600)		846		846			846		
Seminary Scholarships	2,828	2,676	-		5,504		5,504			5,504		
Pastoral Relief	8,168	4,764	(1,275)		11,657		11,657			11,657		
New Church	37,278	15,903	(1,194)		51,987		51,987			21,808	30,179	
Women's	7,591	4,502	(5,264)		6,829		6,829			6,829		
Men's	2,487	80	-		2,567		2,567			2,567		
Evelyn Jackson Fund	50,000	-	(7,498)		42,502		42,502				42,502	
Total Net Assets without Donor Restrictions	437,614	469,810	(496,519)	-	410,905	(6,950)	417,853	-	17,783	215,168	184,903	-

*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 12/31/2023	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	24,929	(18,671)	67,786	92,715		92,715					92,715
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	24,929	(18,671)	67,786	653,509	-	653,509	-	-	-	-	653,509
TOTAL NET ASSETS	1,017,079	494,739	(515,190)	67,786	1,064,414	(6,950)	1,071,362	-	17,783	215,168	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>12/31/2023 Actual</u>	<u>12/31/2023 Budget</u>	<u>(Under) Budget</u>	<u>12/31/2022 Actual</u>
Income				
Disciples Mission Fund	85,027	100,000	(14,973)	114,473
Christmas Offerings	19,539	27,500	(7,961)	26,279
OH Leadership Gifts	628		628	2,293
Renewal Initiative - Regional Operating	25,180	33,000	(7,820)	30,552
Distrib from non-owned endowments	23,940	23,000	940	24,118
Undesignated Gifts/Offerings	67,703	58,000	9,703	29,167
DMF via CCF	16,146	15,000	1,146	17,179
Interest Income	2,441	1,500	941	3,145
Joint Investment Trust Income		25,000	(25,000)	26,484
Commission on Min Events Income	75		75	175
Misc Regional Events Income	6,172		6,172	
Honorariums-Regional Minister	2,125	2,400	(275)	3,218
Honorariums-Regional Assoc. Pastor				250
Misc Receipts	340	235	105	9,339
Total Income	<u>249,317</u>	<u>285,635</u>	<u>(36,318)</u>	<u>286,673</u>
Expenses				
Salaries & Benefits				
Payroll - Executive Staff	89,375	89,250	125	89,500
Payroll - Support Staff	31,714	29,675	2,039	26,933
Payroll - Pension Plan	16,400	16,650	(250)	15,229
Payroll - Workers' Compensation	1,223	250	973	488
Class/Education/Training	1,515		1,515	
Payroll Fees	1,385	1,300	85	1,030
Payroll - FICA/Medicare Exp	2,547	9,098	(6,551)	2,201
Other Benefits	3,150	3,150		3,150
Total	<u>147,309</u>	<u>149,373</u>	<u>(2,064)</u>	<u>138,531</u>
Travel				
Travel - Regional Minister	13,645	7,500	6,145	11,832
Total	<u>13,645</u>	<u>7,500</u>	<u>6,145</u>	<u>11,832</u>
Facilities/Liability Insurance				
Electric	3,463	1,650	1,813	1,798
Gas	931	450	481	2,331
Insurance - Property/Liability	9,945	7,454	2,491	10,645
Total	<u>14,339</u>	<u>9,554</u>	<u>4,785</u>	<u>14,773</u>
Office Expenses				
Postage & Shipping	1,058	770	288	759
Computer Support	7,415	7,210	205	7,520
Internet	1,727	1,630	97	1,710
Web Hosting	1,370	1,440	(70)	1,061
Service Contracts - Equipment	10,631	9,260	1,371	10,116
Office Supplies	(2,309)	200	(2,509)	(3,492)
Fees & Licenses		250	(250)	
Yearbook Assessment	1,337	1,670	(333)	1,268

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

	<u>As of</u>		<u>Over</u>	<u>As of</u>
	<u>12/31/2023 Actual</u>	<u>12/31/2023 Budget</u>	<u>(Under) Budget</u>	<u>12/31/2022 Actual</u>
Cr Card Fees/Bank Charges	7,606	5,210	2,396	6,622
College of Regional Ministers	2,166	2,770	(604)	2,530
Christmas Offering Promotion	2,154	2,590	(436)	3,162
Miscellaneous Expense	1,500	70	1,430	1,906
Telephone	2,865	1,780	1,085	2,460
Cell Phone - Regional Min	532	300	232	480
Total	<u>38,053</u>	<u>35,150</u>	<u>2,903</u>	<u>36,102</u>
Council & Events Expenses				
Regional Church Council	272	550	(279)	158
Personnel Committee		800	(800)	
Misc Regional Events Expense	4,852		4,852	
Total	<u>5,123</u>	<u>1,350</u>	<u>3,773</u>	<u>158</u>
Professional Services				
Treasury Services	30,000	30,000		30,000
Professional Fees - Other	299	200	99	278
Total	<u>30,299</u>	<u>30,200</u>	<u>99</u>	<u>30,278</u>
Commission on Ministry Event Expense				
Commission on Ministry Committee	286	400	(114)	410
Total	<u>286</u>	<u>400</u>	<u>(114)</u>	<u>410</u>
Total Expenses	<u>249,053</u>	<u>233,527</u>	<u>15,526</u>	<u>232,085</u>
NET SURPLUS/(DEFICIT)	<u>264</u>	<u>52,108</u>	<u>(51,844)</u>	<u>54,588</u>

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

	As of		Increase (Decrease)
	12/31/2023	12/31/2022	
Assets			
Current Assets			
Cash held by (due to) OGMP	168,653	79,814	88,839
CCF Distributions in Transit	9,320	7,092	2,227
Accounts Receivable		870	(870)
Total Current Assets	177,973	87,777	90,197
Investments			
Investments held at Church Extension	259,076	255,849	3,227
Investments held at CCF - Beasley	74,850	63,588	11,262
Investments held at CCF - Common	41,578	37,936	3,643
Total Investments	375,505	357,372	18,132
Fixed Assets			
Land	259,855	259,855	
Buildings	2,754,291	2,754,291	
Furniture & Equipment	286,046	281,353	4,693
Vehicles	34,004	34,004	
Accumulated Depreciation	(2,665,750)	(2,574,239)	(91,511)
Total Fixed Assets	668,446	755,265	(86,818)
Total Assets	1,221,924	1,200,413	21,510
Liabilities and Net Assets			
Liabilities			
Accounts Payable	4,460	3,328	1,131
Total Liabilities	4,460	3,328	1,131
Net Assets			
Operating Fund	225,896	228,320	(2,424)
Net Fixed Assets	668,446	755,265	(86,818)
Capital Reserves	16,799	10,354	6,445
The Free Store	8,197	5,631	2,566
Amy Saviers Fund	74,850	63,588	11,262
Deep Pool	2,071	1,471	600
Accessibility Improvements	4,965	4,965	
Camp Endowment	207,804	112,757	95,046
Canteen	8,436	14,734	(6,299)
Total Net Assets	1,217,464	1,197,085	20,379
Total Liabilities and Net Assets	1,221,924	1,200,413	21,510

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 12/31/2023	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF Investment
Net Assets without Donor Restrictions												
Operating Fund*	228,320	345,670	(348,094)	-	225,896	(4,460)	230,356		9,320	46,887	174,150	
Net Fixed Assets	755,265	4,693	(91,511)	-	668,447		668,447	668,447		-		
Capital Reserves	10,354	6,445	-	-	16,799		16,799			8,410	8,389	
Amy Saviers Fund	63,588	2,729	-	8,534	74,852		74,851			-		74,851
Canteen	14,734	6,944	(13,243)	-	8,435		8,435			-	8,435	
Total Net Assets without Donor Restrictions	1,072,261	366,481	(452,848)	8,534	994,429	(4,460)	998,888	668,447	9,320	55,297	190,974	74,851
Net Assets with Donor Restrictions												
The Free Store	5,631	2,566	-	-	8,197		8,197			4,807	3,390	
Camp Pool	1,471	600	-	-	2,071		2,071			2,071		
Accessibility Improvemen	4,965	-	-	-	4,965		4,965		-	765	4,200	
Camp Endowment	112,757	91,400	-	3,646	207,803		207,803			105,713	60,512	41,578
Total Net Assets with Donor Restrictions	124,824	94,566	-	3,646	223,036	-	223,036	-	-	113,356	68,102	41,578
TOTAL NET ASSETS	1,197,085	461,047	(452,848)	12,180	1,217,465	(4,460)	1,221,924	668,447	9,320	168,653	259,076	116,429

*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	Over	As of	
	12/31/2023	12/31/2023	12/31/2022	
	Actual	Budget	Actual	
		(Under)		
		Budget		
Income				
Summer Counselor's Allocation		5,550	(5,550)	
Summer Fees Grandparents Camp	3,130	4,000	(870)	3,960
Summer Fees - Chi Rho	32,805	43,200	(10,395)	34,125
Summer Fees - Junior	28,205	27,690	515	27,705
Summer Fees - CYF	32,350	43,650	(11,300)	32,760
Summer Fees - Advance	11,650	14,000	(2,350)	17,480
Summer Fees - Music Camp	2,680	13,750	(11,070)	
Total Summer Fees	110,820	151,840	(41,020)	116,030
Camp Facilities Usage	46,001	30,000	16,001	15,857
Camp Meal Fees	10,265		10,265	9,922
Total Camp Facilities & Meals	56,266	30,000	26,266	25,779
Fundraiser Events Income		5,000	(5,000)	3,702
Total Fundraiser Events Income		5,000	(5,000)	3,702
Gifts	58,409	70,000	(11,591)	38,002
Renewal Initiative - Camp Operating	81,684		81,684	23,055
Keep the Bell Ringing Gifts	385		385	660
Total Gifts	140,478	70,000	70,478	61,717
Distrib from nonowned endowments	33,303	30,000	3,303	39,556
Interest Income	3,227	4,000	(773)	4,529
Total	36,530	34,000	2,530	44,084
Misc Camp Events Income	1,455		1,455	
Miscellaneous Receipts	121		121	1,898
Total Miscellaneous	1,576		1,576	1,898
Total Income	345,671	290,840	54,831	253,211
Expenses				
Salaries & Benefits				
Payroll - Executive & Managerial Staff	72,494	72,630	(136)	68,208
Payroll - Summer Staff	56,773	46,930	9,843	46,989
Payroll - Pension Plan	9,627	10,168	(541)	10,466
Payroll - Workers' Compensation	2,006	1,000	1,006	1,437
Payroll - FICA Medicare Expense	11,135	9,146	1,989	9,939
Other Benefits	9,450		9,450	9,450
Payroll Food Service Off Season	5,269		5,269	5,592
Background Checks	(1,611)	300	(1,911)	1,678
Class/Education/Training	222	332	(110)	35
Staff Entertainment	1,655	1,000	655	1,010
Total	167,020	141,506	25,514	154,805
Travel				
Travel	288		288	456
Total	288		288	456

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	As of <u>12/31/2023</u>	As of <u>12/31/2023</u>	Over (Under) <u>Budget</u>	As of <u>12/31/2022</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Facilities				
Electric	37,273	36,000	1,273	28,931
Utilities - Natural Gas	14,588	15,000	(412)	15,060
Water/Sewer	7,963	8,000	(37)	6,265
Waste Management	263	2,400	(2,137)	491
Construction & Ditch Assessments	5,276	5,000	276	
Utilities - Pest Control	2,009	3,900	(1,891)	2,019
Insurance - Property/Liability	29,264	17,261	12,003	31,210
Repairs & Maintenance-Equipment	5,277	13,890	(8,613)	3,306
Website Hosting	850	1,020	(170)	1,020
Repair/Maintenance - Bldg./Grounds	8,562	8,950	(388)	8,802
Utilities - Bulk Gasoline	2,455	1,600	855	2,099
Service Contracts - Equipment	756	1,400	(644)	1,146
Supplies - Cleaning/Bldg	2,754	6,000	(3,246)	1,938
Total	117,292	120,421	(3,129)	102,286
Food & Kitchen				
Food - Summer	39,292	42,350	(3,058)	30,639
Supplies - Kitchen	2,140		2,140	1,725
Contract Labor - Culinary		15,975	(15,975)	192
Food Purchases-Off Season	9,759		9,759	10,165
Total	51,191	58,325	(7,134)	42,720
Office Expenses				
Utilities - Telephone		1,600	(1,600)	
Postage & Shipping	78	100	(22)	48
Computer Support	5,400	6,638	(1,238)	5,400
Internet	1,727	1,691	36	1,710
Supplies - Office	379	215	164	237
Fees & Licenses	916	885	31	652
Bank Charges/Credit Card Fees	713	1,200	(487)	265
Miscellaneous Expense	706	300	406	456
Program Expense	245	300	(55)	(179)
Promotion		100	(100)	
Camp Association Fees	760		760	760
Misc Camp Events Expense	879		879	
Total	11,803	13,029	(1,226)	9,350
Professional Services				
Audit Services		480	(480)	
Medical Supplies & Services	501	480	21	3,292
Total	501	960	(459)	3,292
Total Expenses	348,094	334,241	13,853	312,908
NET SURPLUS/(DEFICIT) BEFORE DEPRECIATION EXPENSE	(2,423)	(43,401)	40,978	(59,697)
Depreciation Expense	91,511	95,000	(3,489)	91,481
NET SURPLUS/(DEFICIT)	(93,335)	(138,401)	45,066	(151,179)