

Christian Church in Ohio
Statement of Financial Position

	As of		Increase (Decrease)	As of
	3/31/2024	3/31/2023		12/31/2023
Assets				
Current Assets				
Cash held by (due to) OGMP	330,341	310,518	19,823	384,234
CCF Distributions in Transit	3,754	5,020	(1,267)	27,102
Accounts Receivable		2,222	(2,222)	
Prepaid Expenses	742	1,186	(444)	
Total Current Assets	334,837	318,946	15,891	411,336
Investments				
Investments held at Church Extension	443,979	438,311	5,668	443,979
Investments held at CCF - Beasley	482,652	419,437	63,214	453,854
Investments held at CCF - Common	331,249	297,524	33,725	316,083
Total Investments	1,257,879	1,155,273	102,607	1,213,917
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	(2,745,836)	(2,654,325)	(91,511)	(2,722,085)
Total Fixed Assets	644,695	734,264	(89,568)	668,446
Total Assets	2,237,412	2,208,482	28,929	2,293,699
Liabilities and Net Assets				
Liabilities				
Accounts Payable	20,768	12,367	8,400	11,409
Total Liabilities	20,768	12,367	8,400	11,409
Net Assets				
Net Assets without Donor Restrictions	1,316,050	1,461,446	(145,396)	1,420,977
Net Assets with Donor Restrictions	900,594	734,669	165,925	861,313
Total Net Assets	2,216,644	2,196,115	20,529	2,282,289
Total Liabilities and Net Assets	2,237,412	2,208,482	28,929	2,293,699

Christian Church in Ohio - Regional Office
Statement of Financial Position

	As of		Increase (Decrease)	As of
	3/31/2024	3/31/2023		12/31/2023
Assets				
Current Assets				
Cash held by (due to) OGMP	218,916	249,744	(30,828)	215,168
CCF Distributions in Transit	2,660	2,504	156	17,783
Accounts Receivable		2	(2)	
Prepaid Expenses	742	1,186	(444)	
Total Current Assets	<u>222,318</u>	<u>253,436</u>	<u>(31,118)</u>	<u>232,951</u>
Investments				
Investments held at Church Extension	184,903	182,463	2,441	184,903
Investments held at CCF - Beasley	403,090	351,976	51,114	379,004
Investments held at CCF - Common	287,720	259,314	28,406	274,505
Total Investments	<u>875,713</u>	<u>793,753</u>	<u>81,961</u>	<u>838,412</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>1,098,031</u>	<u>1,047,189</u>	<u>50,843</u>	<u>1,071,363</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	13,783	7,384	6,399	6,950
Total Liabilities	<u>13,783</u>	<u>7,384</u>	<u>6,399</u>	<u>6,950</u>
Net Assets				
Net Assets without Donor Restrictions	393,438	428,514	(35,076)	410,904
Net Assets with Donor Restrictions	690,810	611,290	79,520	653,509
Total Net Assets	<u>1,084,248</u>	<u>1,039,804</u>	<u>44,444</u>	<u>1,064,413</u>
Total Liabilities and Net Assets	<u>1,098,031</u>	<u>1,047,189</u>	<u>50,843</u>	<u>1,071,363</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 3/31/2024	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	169,238	36,906	(70,593)	-	135,551	(13,783)	149,334	-	3,402	51,336	94,597	-
Renewal Initiative -												
Where needed most	27,608	1,975	-		29,583		29,583			29,583		
Youth Scholarship	17,717	10,300	-		28,017		28,017			28,017		
Spiritual Life Retreat	10,567	5,817	(3,000)		13,384		13,384			13,384		
Advance Ministries	(15)	1,235	-		1,220		1,220			1,220		
International Affairs	1,450	2,200	-		3,650		3,650			3,650		
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	12,388	(16,245)		2,774		2,774			2,774		
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	1,184	(100)		36,535		36,535			18,910	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	1,478	-		53,465		53,465			23,286	30,179	
Women's	6,829	-	-		6,829		6,829			6,829		
Men's	2,567	147	-		2,714		2,714			2,714		
Evelyn Jackson Fund	42,502	-	-		42,502		42,502				42,502	
Total Net Assets without Donor Restrictions	410,903	73,630	(91,096)	-	393,437	(13,783)	407,220	-	3,402	218,916	184,903	-

Christian Church in Ohio - Regional Office

	Detailed Net Asset Activity				As of 3/31/2024	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
Net Assets with Donor Restrictions												
Growth Portion of Permanent Funds												
Available to disburse	92,715	6,442	-	30,860	130,017		130,017				130,017	
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	653,509	6,442	-	30,860	690,811	-	690,811	-	-	-	690,811	
TOTAL NET ASSETS	1,064,412	80,072	(91,096)	30,860	1,084,248	(13,783)	1,098,031	-	3,402	218,916	184,903	690,811

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

	As of		Over	Annual Budget	As of
	3/31/2024 Actual	3/31/2024 Budget	(Under) Budget		3/31/2023 Actual
Income					
Disciples Mission Fund	16,998	18,292	(1,294)	88,889	17,316
Christmas Offerings	9,201	9,331	(130)	21,479	9,287
OH Leadership Gifts	402	401	1	895	435
Renewal Initiative - Regional Operating	1,389	5,705	(4,316)	25,878	6,057
Distrib from non-owned endowments	1,566	590	976	9,855	1,447
Undesignated Gifts/Offerings	5,871	8,536	(2,665)	65,688	8,198
DMF via CCF	1,180	1,038	142	15,000	1,125
Interest Income				1,749	0
Commission on Min Events Income				113	75
Misc Regional Events Income				7,623	2,970
Honorariums-Regional Minister	300	260	40	1,838	300
Misc Receipts				884	200
Total Income	36,906	44,153	(7,247)	239,891	47,410
Expenses					
Salaries & Benefits					
Payroll - Executive Staff	23,027	23,088	(62)	92,356	22,313
Payroll - Support Staff	8,423	7,689	734	30,750	7,895
Payroll - Pension Plan	4,079	4,296	(217)	17,183	4,079
Payroll - Workers' Compensation	(32)		(32)	597	(14)
Payroll Fees	462	567	(105)	2,273	441
Payroll - FICA/Medicare Exp	674	588	86	2,352	634
Other Benefits	788	885	(98)	3,534	788
Total	37,420	37,113	307	149,045	36,135
Travel					
Travel - Regional Minister	2,505	2,425	80	10,494	2,343
Total	2,505	2,425	80	10,494	2,343
Facilities/Liability Insurance					
Electric	492	426	66	2,155	514
Gas	494	425	69	1,066	355
Insurance - Property/Liability	10,940	11,188	(248)	11,188	3,786
Total	11,926	12,039	(113)	14,409	4,656
Office Expenses					
Postage & Shipping	260	300	(40)	770	(270)
Computer Support	2,010	1,932	78	8,130	1,755
Internet	435	530	(95)	1,726	430
Web Hosting	301	337	(36)	1,410	425
Service Contracts - Equipment	2,766	1,410	1,356	1,410	2,617
Office Supplies				(3,576)	(744)
Yearbook Assessment				1,400	
Cr Card Fees/Bank Charges	1,723	1,757	(34)	8,061	969
College of Regional Ministers	2,070	3,250	(1,180)	3,250	
Miscellaneous Expense	206		206		1,500
Telephone	615	660	(45)	3,068	615

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

	As of		Over (Under) Budget	Annual Budget	As of
	3/31/2024 Actual	3/31/2024 Budget			3/31/2023 Actual
Cell Phone - Regional Min	106	159	(53)	636	106
Total	10,492	10,335	157	26,285	7,403
Council & Events Expenses					
Regional Church Council				550	
Total	0	0	0	550	0
Professional Services					
Treasury Services	8,250	8,250		33,000	7,500
Professional Fees - Other				200	
Total	8,250	8,250	0	33,200	7,500
Commision on Ministry Event Expense					
Commission on Ministry Committee				400	
Total	0	0	0	400	0
Total Expenses	70,594	70,162	432	234,383	58,036
NET SURPLUS/(DEFICIT)	(33,688)	(26,009)	(7,679)	5,508	(10,626)

Christian Church in Ohio - Camp Christian
Statement of Financial Position

	As of		Increase (Decrease)	As of
	3/31/2024	3/31/2023		12/31/2023
Assets				
Current Assets				
Cash held by (due to) OGMP	111,425	60,774	50,651	169,066
CCF Distributions in Transit	1,094	2,516	(1,422)	9,320
Accounts Receivable		2,220	(2,220)	
Total Current Assets	112,519	65,510	47,009	178,385
Investments				
Investments held at Church Extension	259,076	255,849	3,227	259,076
Investments held at CCF - Beasley	79,562	67,462	12,100	74,850
Investments held at CCF - Common	43,529	38,210	5,319	41,578
Total Investments	382,166	361,520	20,646	375,505
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	(2,689,501)	(2,597,990)	(91,511)	(2,665,750)
Total Fixed Assets	644,695	734,264	(89,568)	668,446
Total Assets	1,139,381	1,161,294	(21,913)	1,222,336
Liabilities and Net Assets				
Liabilities				
Accounts Payable	6,985	4,983	2,002	4,460
Total Liabilities	6,985	4,983	2,002	4,460
Net Assets				
Operating Fund	156,987	195,893	(38,906)	226,308
Net Fixed Assets	644,695	734,264	(89,568)	668,446
Capital Reserves	16,799	10,379	6,420	16,799
The Free Store	9,197	7,131	2,066	8,197
Amy Saviers Fund	79,562	67,462	12,100	74,850
Deep Pool	2,171	1,621	550	2,071
Accessibility Improvements	4,965	4,965		4,965
Camp Endowment	209,784	123,379	86,405	207,804
Canteen	8,236	11,218	(2,982)	8,436
Total Net Assets	1,132,396	1,156,311	(23,915)	1,217,876
Total Liabilities and Net Assets	1,139,381	1,161,294	(21,913)	1,222,336

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 3/31/2024	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF Investment
Net Assets without Donor Restrictions												
Operating Fund	226,308	25,120	(94,442)	-	156,986	(6,985)	163,971		1,094	(11,471)	174,349	
Net Fixed Assets	668,446	-	(23,751)	-	644,695		644,695	644,695		-		
Capital Reserves	16,799	-	-	-	16,799		16,799			8,410	8,389	
Amy Saviers Fund	74,850	757	-	3,954	79,562		79,562			-		79,562
Canteen	8,436	-	(200)	-	8,236		8,236			-	8,236	
Total Net Assets without Donor Restrictions	994,839	25,877	(118,393)	3,954	906,278	(6,985)	913,263	644,695	1,094	(3,061)	190,974	79,562
Net Assets with Donor Restrictions												
The Free Store	8,197	1,000	-	-	9,197		9,197			5,807	3,390	
Camp Pool	2,071	100	-	-	2,171		2,171			2,171		
Accessibility Improvemen	4,965	-	-	-	4,965		4,965		-	765	4,200	
Camp Endowment	207,804	422	-	1,558	209,784		209,784			105,743	60,512	43,529
Total Net Assets with Donor Restrictions	223,037	1,522	-	1,558	226,117	-	226,117	-	-	114,486	68,102	43,529
TOTAL NET ASSETS	1,217,876	27,399	(118,393)	5,512	1,132,395	(6,985)	1,139,380	644,695	1,094	111,425	259,076	123,091

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	As of	As of	Over		As of
	03/31/2024	03/31/2024	(Under)	Annual	03/31/2023
	Actual	Budget	Budget	Budget	Actual
Income					
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	3,734	3,810	(76)	60,000	10,665
Camp Meal Fees				7,000	3,274
Total Camp Facilities & Meals	3,734	3,810	(76)	67,000	13,939
Fundraiser Events Income	249		249		3,479
Total Fundraiser Events Income	249		249		3,479
Gifts	14,468	14,175	293	70,000	16,026
Renewal Initiative - Camp Operating	565		565		325
Keep the Bell Ringing Gifts					165
Total Gifts	15,033	14,175	858	70,000	16,516
Distrib from nonowned endowments	1,094	948	146	30,000	1,057
Interest Income				4,000	
Total	1,094	948	146	34,000	1,057
Misc Camp Events Income	5,012		5,012		
Miscellaneous Receipts					176
Total Miscellaneous					176
Total Income	25,121	18,933	6,188	314,500	35,166
Expenses					
Salaries & Benefits					
Payroll - Executive & Managerial Staff	18,491	18,969	(478)	75,871	18,090
Payroll - Summer Staff	3,197	12,990	(9,793)	51,958	
Payroll - Pension Plan	2,356	2,625	(269)	10,494	2,356
Payroll - Workers' Compensation				1,000	513
Payroll - FICA Medicare Expense	1,972	1,680	292	6,719	1,753
Other Benefits	2,363	2,622	(260)	10,491	2,363
Payroll Food Service Off Season	1,339	3,317	(1,978)	10,000	2,064
Background Checks				700	
Class/Education/Training				332	
Staff Entertainment				4,000	
Total	29,718	42,203	(12,485)	171,565	27,137
Travel					
Travel					227
Total					227

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	As of		Over	Annual Budget	As of
	03/31/2024	03/31/2024	(Under)		03/31/2023
	Actual	Budget	Budget		Actual
Electric	10,517	10,468	49	36,000	9,725
Utilities - Natural Gas	7,741	7,781	(40)	13,000	5,563
Water/Sewer	2,651	2,555	96	8,000	1,800
Waste Management	58	100	(42)	2,400	44
Construction & Ditch Assessments	1,568	1,500	68	5,000	12
Utilities - Pest Control				3,900	
Insurance - Property/Liability	31,616	22,000	9,616	22,000	14,393
Repairs & Maintenance-Equipment	1,105	1,201	(96)	12,000	1,639
Website Hosting	255	302	(47)	1,020	85
Repair/Maintenance - Bldg./Grounds	905	816	89	12,000	1,258
Utilities - Bulk Gasoline	6	50	(44)	1,600	426
Service Contracts - Equipment	619	667	(48)	1,400	189
Supplies - Cleaning/Bldg	388	300	88	6,000	1,090
Total	57,427	47,740	9,687	124,320	36,224
Food & Kitchen					
Food - Summer				56,094	
Supplies - Kitchen	372		372		
Contract Labor - Culinary				9,600	
Food Purchases-Off Season	3,496	3,465	31	5,000	2,098
Total	3,869	3,465	404	70,694	2,098
Office Expenses					
Utilities - Telephone				1,600	
Postage & Shipping				500	
Computer Support	1,350	1,409	(59)	6,638	1,350
Internet	435	521	(86)	1,691	430
Supplies - Office	106	200	(94)	500	
Fees & Licenses	676	774	(98)	885	75
Bank Charges/Credit Card Fees	66	158	(92)	1,200	52
Miscellaneous Expense	486	300	186	300	
Program Expense				300	
Promotion				100	
Misc Camp Events Expense	309		309		
Total	3,428	3,362	66	13,714	1,907
Professional Services					
Audit Services				480	
Medical Supplies & Services				480	
Total				960	
Total Expenses	94,442	96,770	(2,328)	381,253	67,593
NET SURPLUS/(DEFICIT) BEFORE DEPRECIATION EXPENSE	(69,321)	(77,837)	(69,321)	(69,321)	(32,427)
Depreciation Expense	23,751	23,751	0	95,000	23,751
NET SURPLUS/(DEFICIT)	(93,072)	(101,588)	8,516	(161,753)	(56,178)