

Christian Church in Ohio

Statement of Financial Position

	As of		Increase (Decrease)	As of
	08/31/2024	08/31/2023		12/31/2023
Assets				
Current Assets				
Cash held by (due to) OGMP	326,130	275,047	51,083	384,234
CCF Distributions in Transit				27,102
Accounts Receivable		860	(860)	
Prepaid Expenses		(7,857)	7,857	
Total Current Assets	326,130	268,050	58,081	411,336
Investments				
Investments held at Church Extension	447,266	440,997	6,269	443,979
Investments held at CCF - Beasley	480,759	438,268	42,490	453,854
Investments held at CCF - Common	333,306	307,091	26,215	316,083
Total Investments	1,261,330	1,186,356	74,974	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	(2,785,421)	(2,693,910)	(91,511)	(2,722,085)
Total Fixed Assets	605,110	694,679	(89,568)	668,446
Total Assets	2,192,571	2,149,085	43,486	2,293,699
Liabilities and Net Assets				
Liabilities				
Accounts Payable	18,151	10,504	7,647	11,409
Total Liabilities	18,151	10,504	7,647	11,409
Net Assets				
Net Assets without Donor Restrictions	1,216,575	1,360,263	(143,688)	1,405,744
Net Assets with Donor Restrictions	957,845	778,318	179,527	876,546
Total Net Assets	2,174,420	2,138,580	35,839	2,282,289
Total Liabilities and Net Assets	2,192,571	2,149,085	43,486	2,293,699

Christian Church in Ohio - Regional Office

Statement of Financial Position

	As of		Increase (Decrease)	As of
	08/31/2024	08/31/2023		12/31/2023
Assets				
Current Assets				
Cash held by (due to) OGMP	303,572	233,396	70,176	215,168
CCF Distributions in Transit				17,783
Accounts Receivable		764	(764)	
Prepaid Expenses		(7,857)	7,857	
Total Current Assets	303,572	226,303	77,269	232,951
Investments				
Investments held at Church Extension	186,290	183,629	2,661	184,903
Investments held at CCF - Beasley	403,962	367,778	36,184	379,004
Investments held at CCF - Common	291,158	267,655	23,503	274,505
Total Investments	881,409	819,062	62,348	838,412
Fixed Assets				
Furniture & Equipment	56,335	56,335		56,335
Accumulated Depreciation	(56,335)	(56,335)		(56,335)
Total Fixed Assets				
Total Assets	1,184,981	1,045,364	139,617	1,071,363
Liabilities and Net Assets				
Liabilities				
Accounts Payable	8,436	4,526	3,910	6,950
Total Liabilities	8,436	4,526	3,910	6,950
Net Assets				
Net Assets without Donor Restrictions	475,102	405,405	69,697	410,904
Net Assets with Donor Restrictions	701,443	635,433	66,010	653,509
Total Net Assets	1,176,545	1,040,838	135,707	1,064,413
Total Liabilities and Net Assets	1,184,981	1,045,364	139,617	1,071,363

Christian Church in Ohio - Regional Office

Detailed Net Asset Activity

Assets less Liabilities representing Fund Balances

	Beginning of year	Income	Expenses	Unrealized Gain/(Loss)	As of 8/31/2024	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	169,238	117,915	(172,691)	-	114,462	(8,436)	122,898	-	-	33,237	89,661	-
Renewal Initiative -												
Where needed most	27,608	4,376	-		31,984		31,984			31,984		
Youth Scholarship	17,717	15,033	-		32,750		32,750			32,750		
Spiritual Life Retreat	10,567	6,267	(3,000)		13,834		13,834			13,834		
Advance Ministries	(15)	10,337	(157)		10,165		10,165			10,165		
International Affairs	1,450	2,470	-		3,920		3,920			3,920		
Adult Conf-General	862	9,722	(7,297)		3,287		3,287			3,287		
Adult Conf-All Saints Fd	10,964	450	(1,907)		9,507		9,507			9,507		
Adult Conf-Scholarship Fd	1,860	75	-		1,935		1,935			1,935		
Interim Ministry	8,653	-	-		8,653		8,653			8,653		
Regional Assembly	4,429	5,500	-		9,929		9,929			9,929		
Camps:												
CYF	6,632	37,116	(25,473)		18,275		18,275			18,275		
Ribbit	(1,719)	3,987	-		2,268		2,268			2,268		
Otter	(1,595)	17,726	(370)		15,761		15,761			15,761		
Chi Rho	(1,979)	31,061	(489)		28,593		28,593			28,593		
Grandparents	(430)	3,248	-		2,818		2,818			2,818		
Music Camp	(680)	1,480	(320)		480		480			480		
Created to Be Me	-	-	(500)		(500)		(500)			(500)		
Reconciliation	35,451	2,177	(1,291)		36,337		36,337			18,712	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	8,449	(1,357)		59,079		59,079			28,900	30,179	
Women's	6,829	2,015	(500)		8,344		8,344			8,344		
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	410,904	279,551	(215,352)	-	475,103	(8,436)	483,539	-	-	303,572	179,967	-

Christian Church in Ohio - Regional Office

Detailed Net Asset Activity

Assets less Liabilities representing Fund Balances

	Beginning of year	Income	Expenses	Unrealized Gain/(Loss)	As of 8/31/2024	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	92,715	13,082	-	28,529	134,326		134,326					134,326
Capital Campaign - Regional Ministry Positions	-	6,323	-	-	6,323		6,323				6,323	
Net Assets with Donor Restrictions - Permanent												
For CoM/New Ch/Camp Ch Ops/Pastoral Relief/DHM/DOM												
Collinwood	225,000				225,000		225,000					225,000
For Seminary Scholarship												
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
For Church of Christ in Ada/DHM/DOM												
JG Parks	5,158				5,158		5,158					5,158
For Pastoral Relief/Seminary Scholarship/Camp Capital Reserves												
AR Teachout	50,000				50,000		50,000					50,000
Hilltop Christian Church	150,000				150,000		150,000					150,000
For Camp Capital Reserves/Cleveland Christian Home												
Elmore Christian Church	60,000				60,000		60,000					60,000
For Regional Operations												
Rev. Iola Kelly	26,818				26,818		26,818					26,818
For CoM (Commission on Ministry)												
CoM Entertainment Fd	7,000				7,000		7,000					7,000
For Adult Conference												
Ramga	10,592				10,592		10,592					10,592
Total Net Assets												
with Donor Restrictions	653,509	19,405	-	28,529	701,443	-	701,443	-	-	-	6,323	695,120
TOTAL NET ASSETS	1,064,413	298,956	(215,352)	28,529	1,176,546	(8,436)	1,184,982	-	-	303,572	186,290	695,120

Christian Church in Ohio - Regional Office

Budget Report & Prior Year Comparison

	As of		Over	Annual Budget	As of
	08/31/2024 Actual	08/31/2024 Budget	(Under) Budget		08/31/2023 Actual
Income					
Disciples Mission Fund	48,196	54,150	(5,954)	88,889	51,259
Christmas Offerings	12,967	10,268	2,699	21,479	10,220
OH Leadership Gifts	580	435	145	895	597
Renewal Initiative - Regional Operating	2,464	16,248	(13,784)	25,878	17,252
Distrib from non-owned endowments	7,131	4,680	2,451	9,855	6,570
Undesignated Gifts/Offerings	31,816	45,599	(13,783)	65,688	43,792
DMF via CCF	9,268	7,950	1,318	15,000	8,621
Interest Income	1,386	933	453	1,749	1,166
Commission on Min Events Income		34	(34)	113	75
Misc Regional Events Income	1,590	6,252	(4,662)	7,623	5,082
Honorariums-Regional Minister	500	1,060	(560)	1,838	1,225
Misc Receipts	2,015		2,015	884	590
Total Income	117,915	147,609	(29,694)	239,891	146,448
Expenses					
Salaries & Benefits					
Payroll - Executive Staff	61,404	61,568	(164)	92,356	59,500
Payroll - Support Staff	22,757	20,504	2,253	30,750	21,053
Payroll - Pension Plan	10,878	11,456	(578)	17,183	9,574
Payroll - Workers' Compensation	1,205	597	608	597	398
Class/Education/Training					1,515
Payroll Fees	1,058	1,512	(454)	2,273	1,052
Payroll - FICA/Medicare Exp	2,244	1,568	676	2,352	1,691
Other Benefits	2,100	2,360	(260)	3,534	2,100
Total	101,645	99,565	2,080	149,045	96,883
Travel					
Travel - Regional Minister	7,747	6,800	947	10,494	7,728
Total	7,747	6,800	947	10,494	7,728
Facilities/Liability Insurance					
Electric	1,393	1,011	382	2,155	1,436
Gas	881	850	31	1,066	711
Insurance - Property/Liability	11,021	11,188	(167)	11,188	7,459
Total	13,296	13,049	247	14,409	9,606
Office Expenses					
Postage & Shipping	1,538	300	1,238	770	530
Computer Support	5,685	5,851	(166)	8,130	5,315
Internet	1,168	1,250	(82)	1,726	1,150
Web Hosting	726	865	(139)	1,410	940
Service Contracts - Equipment	7,440	7,089	352	10,633	7,089
Office Supplies	528	(157)	685	(3,576)	(730)
Yearbook Assessment				1,400	
Cr Card Fees/Bank Charges	4,837	6,557	(1,720)	8,061	5,374

Christian Church in Ohio - Regional Office

Budget Report & Prior Year Comparison

	As of		Over (Under) Budget	Annual Budget	As of
	08/31/2024 Actual	08/31/2024 Budget			08/31/2023 Actual
College of Regional Ministers	2,070	3,250	(1,180)	3,250	2,166
Christmas Offering Promotion				2,590	
Miscellaneous Expense	637	1,500	(863)	2,250	1,500
Telephone	1,640	2,193	(553)	3,068	2,045
Cell Phone - Regional Min	371	424	(53)	636	318
Total	26,640	29,122	(2,482)	40,348	25,698
Council & Events Expenses					
Regional Church Council				550	
Commission on Ministry Committee				400	
Regional Assembly Support				5,000	
Misc Regional Events Expense	509	2,048	(1,539)	3,072	1,898
Total	509	2,048	(1,539)	9,022	1,898
Professional Services					
Treasury Services	22,000	22,000		33,000	20,000
Professional Fees - Other	355	200	155	200	299
Total	22,355	22,200	155	33,200	20,299
Ecumenical Support					
Ohio Council of Churches	250	250		250	
United Campus Ministries @ Kent State	250	250		250	
Total	500	500		500	
Total Expenses	172,691	173,284	(593)	257,018	162,111
NET SURPLUS/(DEFICIT)	(54,776)	(25,675)	(29,102)	(17,127)	(15,663)

Christian Church in Ohio - Camp Christian

Statement of Financial Position

	As of		Increase (Decrease)	As of
	08/31/2024	08/31/2023		12/31/2023
Assets				
Current Assets				
Cash held by (due to) OGMP	22,558	41,651	(19,093)	169,066
CCF Distributions in Transit				9,320
Accounts Receivable		96	(96)	
Total Current Assets	22,558	41,747	(19,189)	178,385
Investments				
Investments held at Church Extension	260,976	257,368	3,608	259,076
Investments held at CCF - Beasley	76,797	70,491	6,306	74,850
Investments held at CCF - Common	42,148	39,436	2,712	41,578
Total Investments	379,921	367,295	12,626	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	(2,729,086)	(2,637,575)	(91,511)	(2,665,750)
Total Fixed Assets	605,110	694,679	(89,568)	668,446
Total Assets	1,007,590	1,103,720	(96,131)	1,222,336
Liabilities and Net Assets				
Liabilities				
Accounts Payable	9,715	5,978	3,737	4,460
Total Liabilities	9,715	5,978	3,737	4,460
Net Assets				
Operating Fund	30,692	170,910	(140,218)	226,308
Net Fixed Assets	605,110	694,679	(89,568)	668,446
Capital Reserves	16,799	10,379	6,420	16,799
The Free Store	9,197	7,456	1,741	8,197
Amy Saviers Fund	76,797	70,491	6,306	74,850
Deep Pool	35,996	1,871	34,125	2,071
Facilities Improvements	2,108		2,108	
Conf Ctr Director Position	4,216		4,216	
Cleveland Christian Home	1,054		1,054	
Hiram Farm	1,054		1,054	
Capital Campaign Exp	(14,580)		(14,580)	
Accessibility Improvements	4,965	4,965		4,965
Camp Endowment	214,501	128,593	85,908	207,804
Canteen	9,966	8,399	1,567	8,436
Total Net Assets	997,875	1,097,742	(99,868)	1,217,876
Total Liabilities and Net Assets	1,007,590	1,103,720	(96,131)	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 8/31/2024	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	226,308	98,494	(294,111)		30,691	(9,715)	40,404		-	14,544	25,861	
Net Fixed Assets	668,446	-	(63,336)		605,110		605,110	605,110				
Capital Reserves	16,799	-	-		16,799		16,799				16,799	
Amy Saviers Fund	74,850	1,540	(2,933)	3,340	76,797		76,797					76,797
Canteen	8,436	11,189	(9,658)		9,967		9,967				9,967	
Total Net Assets without Donor Restrictions	994,839	111,223	(370,038)	3,340	739,364	(9,715)	749,077	605,110	-	14,544	52,627	76,797
Net Assets with Donor Restrictions												
The Free Store	8,197	1,000	-		9,197		9,197			9,197		
Capital Campaign:												
Facilities Improvements	-	2,108	-		2,108		2,108			2,108		
Conf Ctr Director Position	-	4,216	-		4,216		4,216			4,216		
Cleveland Christian Home	-	1,054	-		1,054		1,054			1,054		
Hiram Farm	-	1,054	-		1,054		1,054			1,054		
Capital Campaign Exp	-	3,712	(18,292)		(14,580)		(14,580)			(14,580)		
Camp Pool	2,071	33,925	-		35,996		35,996				35,996	
Accessibility Improvements	4,965	-	-		4,965		4,965			4,965		
Camp Endowment	207,804	6,926	(1,893)	1,664	214,501		214,501				172,353	42,148
Total Net Assets with Donor Restrictions	223,037	53,995	(20,185)	1,664	258,511	-	258,511	-	-	8,014	208,349	42,148
TOTAL NET ASSETS	1,217,876	165,218	(390,223)	5,004	997,875	(9,715)	1,007,588	605,110	-	22,558	260,976	118,945

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	As of		Over	Annual Budget	As of
	08/31/2024 Actual	08/31/2024 Budget	(Under) Budget		08/31/2023 Actual
Income					
Summer Counselor's Allocation				6,000	
Summer Fees Grandparents Camp				4,000	3,130
Summer Fees - Chi Rho				39,000	32,805
Summer Fees - Junior				21,000	28,205
Summer Fees - CYF				39,000	32,350
Summer Fees - Advance				14,000	11,650
Summer Fees - Music Camp				7,500	2,680
Summer Fees - New Camp				13,000	
Total Summer Fees				143,500	110,820
Camp Facilities Usage	14,902	25,127	(10,226)	60,000	23,521
Camp Meal Fees	24	1,426	(1,402)	7,000	5,802
Total Camp Facilities & Meals	14,926	26,553	(11,628)	67,000	29,324
Gifts	40,208	42,847	(2,639)	70,000	46,677
Renewal Initiative - Camp Operating	1,415		1,415		7,430
Keep the Bell Ringing Gifts					385
Total Gifts	41,623	42,847	(1,224)	70,000	54,492
Distrib from nonowned endowments	16,065	13,850	2,215	30,000	12,096
Distrib from owned endowments	4,826		4,826		
Interest Income	1,901	2,182	(281)	4,000	1,520
Total	22,792	16,032	6,760	34,000	13,615
Fundraiser Events Income	11,487		11,487		3,479
Misc Camp Events Income	7,669		7,669		300
Miscellaneous Receipts					176
Total Miscellaneous	19,155		19,155		3,955
Total Income	98,495	85,432	13,063	314,500	212,205
Expenses					
Salaries & Benefits					
Payroll - Executive & Managerial Staff	44,622	50,584	(5,962)	75,871	48,239
Payroll - Summer Staff	71,170	51,958	19,212	51,958	51,355
Payroll - Pension Plan	5,348	7,000	(1,652)	10,494	5,633
Payroll - Workers' Compensation	1,382	678	704	1,000	1,594
Payroll - FICA Medicare Expense	9,368	4,480	4,888	6,719	8,378
Other Benefits	6,300	6,992	(692)	10,491	6,300
Payroll Food Service Off Season	4,267	4,443	(176)	10,000	2,565
Background Checks	921	700	221	700	(1,611)
Class/Education/Training	494	332	162	332	222
Staff Entertainment	1,827	4,000	(2,173)	4,000	1,655
Travel	122		122		288
Total	145,821	131,167	14,654	171,565	124,617

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	As of		Over	Annual Budget	As of
	08/31/2024 Actual	08/31/2024 Budget	(Under) Budget		08/31/2023 Actual
Facilities					
Electric	28,226	26,446	1,780	36,000	26,493
Utilities - Natural Gas	13,809	12,968	841	13,000	11,133
Water/Sewer	6,424	6,986	(562)	8,000	5,973
Waste Management	131	1,301	(1,170)	2,400	117
Construction & Ditch Assessments	1,568	5,000	(3,432)	5,000	5,276
Utilities - Pest Control	1,026	1,952	(926)	3,900	986
Insurance - Property/Liability	31,936	22,000	9,936	22,000	21,948
Repairs & Maintenance-Equipment	3,363	7,434	(4,071)	12,000	4,398
Website Hosting	680	812	(132)	1,020	510
Repair/Maintenance - Bldg./Grounds	8,499	8,792	(293)	12,000	8,110
Utilities - Bulk Gasoline	2,458	788	1,670	1,600	1,403
Service Contracts - Equipment	997	1,400	(403)	1,400	567
Supplies - Cleaning/Bldg	1,560	3,227	(1,667)	6,000	2,230
Total	100,676	99,106	1,570	124,320	89,145
Food & Kitchen					
Food - Summer	22,138	56,094	(33,956)	56,094	39,292
Supplies - Kitchen	2,737		2,737		1,920
Contract Labor - Culinary				9,600	
Food Purchases-Off Season	13,407	5,000	8,407	5,000	6,203
Total	38,282	61,094	(22,812)	70,694	47,415
Office Expenses					
Utilities - Telephone		665	(665)	1,600	
Postage & Shipping				500	
Computer Support	3,600	4,174	(574)	6,638	3,600
Internet	1,168	1,227	(59)	1,691	1,150
Supplies - Office	285	500	(215)	500	379
Fees & Licenses	996	820	176	885	834
Bank Charges/Credit Card Fees	586	1,017	(431)	1,200	337
Miscellaneous Expense	506	300	206	300	706
Program Expense	169	300	(131)	300	(115)
Promotion		100	(100)	100	
Camp Association Fees	760		760		760
Misc Camp Events Expense	528		528		311
Total	8,597	9,103	(506)	13,714	7,963
Professional Services					
Audit Services				480	
Medical Supplies & Services	735	480	255	480	474
Total	735	480	255	960	474
Total Expenses	294,111	300,950	(6,839)	381,253	269,614
Depreciation Expense	63,336	63,336		95,000	63,336
Total	(63,336)	(63,336)		(95,000)	(63,336)
NET SURPLUS/(DEFICIT)	(258,952)	(278,854)	19,902	(161,753)	(120,745)