

Christian Church in Ohio

Statement of Financial Position

	As of		Increase (Decrease)	As of
	10/31/2024	10/31/2023		12/31/2023
Assets				
Current Assets				
Cash held by (due to) OGMP	386,623	252,142	134,481	384,234
CCF Distributions in Transit				27,102
Prepaid Expenses	3,004		3,004	
Total Current Assets	389,627	252,142	137,484	411,336
Investments				
Investments held at Church Extension	447,266	440,997	6,269	443,979
Investments held at CCF - Beasley	508,321	421,793	86,527	453,854
Investments held at CCF - Common	352,428	298,069	54,359	316,083
Total Investments	1,308,015	1,160,859	147,156	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	(2,801,255)	(2,709,744)	(91,511)	(2,722,085)
Total Fixed Assets	589,276	678,845	(89,568)	668,446
Total Assets	2,286,918	2,091,846	195,072	2,293,699
Liabilities and Net Assets				
Liabilities				
Accounts Payable	21,433	17,224	4,208	11,409
Total Liabilities	21,433	17,224	4,208	11,409
Net Assets				
Net Assets without Donor Restrictions	1,216,307	1,317,415	(101,108)	1,405,744
Net Assets with Donor Restrictions	1,049,178	757,207	291,971	876,546
Total Net Assets	2,265,485	2,074,622	190,863	2,282,289
Total Liabilities and Net Assets	2,286,918	2,091,846	195,072	2,293,699

Christian Church in Ohio - Regional Office

Statement of Financial Position

	As of		Increase (Decrease)	As of
	10/31/2024	10/31/2023		12/31/2023
Assets				
Current Assets				
Cash held by (due to) OGMP	206,771	159,708	47,063	215,168
CCF Distributions in Transit				17,783
Prepaid Expenses	3,004		3,004	
Total Current Assets	209,775	159,708	50,066	232,951
Investments				
Investments held at Church Extension	186,290	183,629	2,661	184,903
Investments held at CCF - Beasley	427,125	353,953	73,172	379,004
Investments held at CCF - Common	307,862	259,770	48,092	274,505
Total Investments	921,277	797,352	123,925	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	1,131,051	957,060	173,991	1,071,363
Liabilities and Net Assets				
Liabilities				
Accounts Payable	17,211	12,694	4,517	6,950
Total Liabilities	17,211	12,694	4,517	6,950
Net Assets				
Net Assets without Donor Restrictions	387,925	330,643	57,282	410,904
Net Assets with Donor Restrictions	725,916	613,723	112,193	653,509
Total Net Assets	1,113,841	944,366	169,474	1,064,413
Total Liabilities and Net Assets	1,131,051	957,060	173,991	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 10/31/2024	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	169,238	149,089	(208,895)	-	109,432	(17,211)	126,641	-	3,004	44,036	79,601	-
Renewal Initiative -												
Where needed most	27,608	11,243	-		38,851		38,851			38,851		
Youth Scholarship	17,717	15,522	(10,132)		23,107		23,107			23,107		
Spiritual Life Retreat	10,567	6,717	(3,000)		14,284		14,284			14,284		
Advance Ministries	(15)	12,622	(10,845)		1,762		1,762			1,762		
International Affairs	1,450	2,470	-		3,920		3,920			3,920		
Adult Conf-General	862	10,203	(7,507)		3,558		3,558			3,558		
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	750	(2,000)		7,403		7,403			7,403		
Congregational Renewal	-	290	-		290		290			290		
Regional Assembly	4,429	6,110	(785)		9,754		9,754			9,754		
Camps:												
CYF	6,632	40,211	(50,841)		(3,998)		(3,998)			(3,998)		
Ribbit	(1,719)	4,390	(4,123)		(1,452)		(1,452)			(1,452)		
Otter	(1,595)	20,393	(20,163)		(1,365)		(1,365)			(1,365)		
Chi Rho	(1,979)	34,544	(34,795)		(2,230)		(2,230)			(2,230)		
Grandparents	(430)	3,248	(3,615)		(797)		(797)			(797)		
Music Camp	(680)	1,965	(2,390)		(1,105)		(1,105)			(1,105)		
Created to Be Me	-	-	(357)		(357)		(357)			(357)		
Reconciliation	35,451	3,920	(4,965)		34,406		34,406			16,781	17,625	
Inner City/Rural	846	-	-		846		846			846		
Seminary Scholarships	5,503	3,648	-		9,151		9,151			9,151		
Pastoral Relief	11,657	4,502	-		16,159		16,159			16,159		
New Church	51,987	10,989	(1,357)		61,619		61,619			31,440	30,179	
Women's	6,829	2,337	(1,136)		8,030		8,030			8,030		
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	345,835	(368,813)	-	387,926	(17,211)	405,135	-	3,004	232,224	169,907	-

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 10/31/2024	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	20,000	(25,454)	61,479	148,740		148,740			(25,453)		174,193
Capital Campaign -												
Regional Ministry												
Positions	-	16,383	-	-	16,383		16,383				16,383	
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	36,383	(25,454)	61,479	725,917	-	725,917	-	-	(25,453)	16,383	734,987
TOTAL NET ASSETS	1,064,413	382,218	(394,267)	61,479	1,113,843	(17,211)	1,131,052	-	3,004	206,771	186,290	734,987

Christian Church in Ohio - Regional Office

Budget Report & Prior Year Comparison

	As of		Over	Annual Budget	As of
	10/31/2024 Actual	10/31/2024 Budget	(Under) Budget		10/31/2023 Actual
Income					
Disciples Mission Fund	58,105	65,103	(6,998)	88,889	61,628
Christmas Offerings	13,092	10,344	2,748	21,479	10,295
OH Leadership Gifts	580	688	(108)	895	176
Renewal Initiative - Regional Operating	3,349	17,472	(14,123)	25,878	18,552
Distrib from non-owned endowments	9,586	5,626	3,960	9,855	8,889
Distrib from owned endowments	3,577		3,577		
Undesignated Gifts/Offerings	40,298	54,990	(14,692)	65,688	50,811
DMF via CCF	11,491	9,673	1,818	15,000	10,490
Interest Income	1,386	933	453	1,749	1,166
Commission on Min Events Income		34	(34)	113	75
Misc Regional Events Income	3,985	7,476	(3,491)	7,623	6,077
Honorariums-Regional Minister	1,625	1,579	46	1,838	1,825
Misc Receipts	2,015		2,015	884	590
Total Income	149,089	173,918	(24,829)	239,891	170,574
Expenses					
Salaries & Benefits					
Payroll - Executive Staff	76,755	76,960	(205)	92,356	74,375
Payroll - Support Staff	28,450	25,630	2,820	30,750	26,316
Payroll - Pension Plan	13,598	14,320	(723)	17,183	13,681
Payroll - Workers' Compensation	1,409	597	812	597	810
Class/Education/Training					1,515
Payroll Fees	1,242	1,890	(648)	2,273	1,226
Payroll - FICA/Medicare Exp	2,679	1,960	719	2,352	2,114
Other Benefits	2,100	2,950	(850)	3,534	2,625
Total	126,232	124,307	1,925	149,045	122,662
Travel					
Travel - Regional Minister	9,949	8,550	1,399	10,494	10,279
Total	9,949	8,550	1,399	10,494	10,279
Facilities/Liability Insurance					
Electric	1,676	1,183	493	2,155	1,708
Gas	999	983	16	1,066	822
Insurance - Property/Liability	11,021	11,188	(167)	11,188	9,945
Total	13,696	13,354	342	14,409	12,475
Office Expenses					
Postage & Shipping	1,471	300	1,171	770	592
Computer Support	6,300	6,990	(690)	8,130	6,350
Internet	1,461	1,538	(77)	1,726	1,439
Web Hosting	811	1,039	(228)	1,410	1,110
Service Contracts - Equipment	9,342	8,861	481	10,633	8,846
Office Supplies	(941)	(2,444)	1,503	(3,576)	(2,247)
Yearbook Assessment	1,161	1,400	(239)	1,400	1,337

Christian Church in Ohio - Regional Office

Budget Report & Prior Year Comparison

	As of		Over (Under) Budget	Annual Budget	As of
	10/31/2024 Actual	10/31/2024 Budget			10/31/2023 Actual
Cr Card Fees/Bank Charges	5,419	7,266	(1,847)	8,061	6,024
College of Regional Ministers	2,070	3,250	(1,180)	3,250	2,166
Christmas Offering Promotion				2,590	
Miscellaneous Expense	637	1,875	(1,238)	2,250	1,668
Telephone	1,845	2,633	(788)	3,068	2,455
Cell Phone - Regional Min	444	530	(86)	636	424
Total	30,019	33,238	(3,219)	40,348	30,164
Council & Events Expenses					
Regional Church Council				550	
Commission on Ministry Committee	71		71	400	
Regional Assembly Support				5,000	
Misc Regional Events Expense	573	2,560	(1,987)	3,072	1,898
Total	644	2,560	(1,916)	9,022	1,898
Professional Services					
Treasury Services	27,500	27,500		33,000	25,000
Professional Fees - Other	355	200	155	200	299
Total	27,855	27,700	155	33,200	25,299
Ecumenical Support					
Ohio Council of Churches	250	250		250	
United Campus Ministries @ Kent State	250	250		250	
Total	500	500		500	
Total Expenses	208,895	210,209	(1,314)	257,018	202,776
NET SURPLUS/(DEFICIT)	(59,805)	(36,291)	(23,515)	(17,127)	(32,202)

Christian Church in Ohio - Camp Christian

Statement of Financial Position

	As of		Increase (Decrease)	As of
	10/31/2024	10/31/2023		12/31/2023
Assets				
Current Assets				
Cash held by (due to) OGMP	179,852	92,434	87,418	169,066
CCF Distributions in Transit				9,320
Total Current Assets	179,852	92,434	87,418	178,385
Investments				
Investments held at Church Extension	260,976	257,368	3,608	259,076
Investments held at CCF - Beasley	81,196	67,841	13,355	74,850
Investments held at CCF - Common	44,566	38,299	6,267	41,578
Total Investments	386,738	363,508	23,231	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	(2,744,920)	(2,653,409)	(91,511)	(2,665,750)
Total Fixed Assets	589,276	678,845	(89,568)	668,446
Total Assets	1,155,867	1,134,786	21,080	1,222,336
Liabilities and Net Assets				
Liabilities				
Accounts Payable	4,222	4,530	(308)	4,460
Total Liabilities	4,222	4,530	(308)	4,460
Net Assets				
Operating Fund	121,513	221,038	(99,525)	226,308
Net Fixed Assets	589,276	678,845	(89,568)	668,446
Capital Reserves	22,322	10,379	11,943	16,799
The Free Store	9,197	7,456	1,741	8,197
Amy Saviers Fund	81,196	67,841	13,355	74,850
Deep Pool	89,645	1,971	87,674	2,071
Facilities Improvements	5,461		5,461	
Conf Ctr Director Position	10,922		10,922	
Cleveland Christian Home	2,730		2,730	
Hiram Farm	2,730		2,730	
Capital Campaign Exp	(15,485)		(15,485)	
Accessibility Improvements	4,965	4,965		4,965
Camp Endowment	218,559	129,092	89,466	207,804
Canteen	8,613	8,669	(56)	8,436
Total Net Assets	1,151,645	1,130,256	21,389	1,217,876
Total Liabilities and Net Assets	1,155,867	1,134,786	21,080	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 10/31/2024	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	226,308	224,652	(329,448)		121,512	(4,222)	125,736		-	105,531	20,205	
Net Fixed Assets	668,446	-	(79,170)		589,276		589,276	589,276				
Capital Reserves	16,799	5,523	-		22,322		22,322				22,322	
Amy Saviers Fund	74,850	2,515	(2,933)	6,764	81,196		81,196					81,196
Canteen	8,436	12,336	(12,158)		8,614		8,614				8,614	
Total Net Assets without Donor Restrictions	994,839	245,026	(423,709)	6,764	822,920	(4,222)	827,144	589,276	-	105,531	51,141	81,196
Net Assets with Donor Restrictions												
The Free Store	8,197	1,000	-		9,197		9,197			9,197		
Capital Campaign:												
Facilities Improvements	-	5,461	-		5,461		5,461			5,461		
Conf Ctr Director Position	-	10,922	-		10,922		10,922			10,922		
Cleveland Christian Home	-	2,730	-		2,730		2,730			2,730		
Hiram Farm	-	2,730	-		2,730		2,730			2,730		
Capital Campaign Exp	-	8,741	(24,227)		(15,486)		(15,486)			(15,486)		
Camp Pool	2,071	87,574	-		89,645		89,645			53,802	35,843	
Accessibility Improvements	4,965	-	-		4,965		4,965			4,965		
Camp Endowment	207,804	8,975	(1,893)	3,672	218,558		218,558				173,992	44,566
Total Net Assets with Donor Restrictions	223,037	128,133	(26,120)	3,672	328,722	-	328,722	-	-	74,321	209,835	44,566
TOTAL NET ASSETS	1,217,876	373,159	(449,829)	10,436	1,151,642	(4,222)	1,155,866	589,276	-	179,852	260,976	125,762

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	As of		Over	Annual Budget	As of
	10/31/2024 Actual	10/31/2024 Budget	(Under) Budget		10/31/2023 Actual
Income					
Summer Counselor's Allocation				6,000	
Summer Fees Grandparents Camp	3,645	4,000	(355)	4,000	3,130
Summer Fees - Chi Rho	34,218	39,000	(4,782)	39,000	32,805
Summer Fees - Junior	23,765	21,000	2,765	21,000	28,205
Summer Fees - CYF	24,903	39,000	(14,097)	39,000	32,350
Summer Fees - Advance	8,424	14,000	(5,576)	14,000	11,650
Summer Fees - Music Camp	2,151	7,500	(5,349)	7,500	2,680
Summer Fees - New Camp				13,000	
Total Summer Fees	97,106	124,500	(27,395)	143,500	110,820
Camp Facilities Usage	17,667	37,099	(19,433)	60,000	31,316
Camp Meal Fees	24	1,426	(1,402)	7,000	5,802
Total Camp Facilities & Meals	17,691	38,525	(20,835)	67,000	37,119
Gifts	47,123	62,278	(15,155)	70,000	50,437
Renewal Initiative - Camp Operating	1,875		1,875		74,331
Keep the Bell Ringing Gifts					385
Total Gifts	48,998	62,278	(13,280)	70,000	125,153
Distrib from nonowned endowments	31,585	23,638	7,947	30,000	26,352
Distrib from owned endowments	6,869		6,869		
Interest Income	1,901	2,182	(281)	4,000	1,520
Total	40,354	25,820	14,534	34,000	27,872
Fundraiser Events Income	11,487		11,487		4,546
Misc Camp Events Income	9,019		9,019		665
Miscellaneous Receipts					176
Total Miscellaneous	20,505		20,505		5,387
Total Income	224,653	251,123	(26,470)	314,500	306,351
Expenses					
Salaries & Benefits					
Payroll - Executive & Managerial Staff	57,803	63,230	(5,427)	75,871	60,299
Payroll - Summer Staff	78,190	51,958	26,232	51,958	55,112
Payroll - Pension Plan	5,985	8,750	(2,765)	10,494	8,057
Payroll - Workers' Compensation	1,616	678	938	1,000	1,594
Payroll - FICA Medicare Expense	10,914	5,600	5,314	6,719	9,845
Other Benefits	6,300	8,740	(2,440)	10,491	7,875
Payroll Food Service Off Season	4,267	7,887	(3,620)	10,000	4,098
Background Checks	276	700	(425)	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	167,793	151,875	15,918	171,565	147,433

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	As of		Over	Annual Budget	As of
	10/31/2024 Actual	10/31/2024 Budget	(Under) Budget		10/31/2023 Actual
Facilities					
Electric	34,011	32,362	1,649	36,000	32,701
Utilities - Natural Gas	15,650	13,000	2,650	13,000	12,879
Water/Sewer	8,189	7,763	426	8,000	6,705
Waste Management	160	1,780	(1,620)	2,400	146
Construction & Ditch Assessments	1,568	5,000	(3,432)	5,000	5,276
Utilities - Pest Control	1,548	2,943	(1,395)	3,900	1,487
Insurance - Property/Liability	32,176	22,000	10,176	22,000	29,264
Repairs & Maintenance-Equipment	4,165	9,000	(4,835)	12,000	5,206
Website Hosting	765	1,020	(255)	1,020	680
Repair/Maintenance - Bldg./Grounds	8,885	10,140	(1,255)	12,000	8,110
Utilities - Bulk Gasoline	2,458	1,328	1,130	1,600	2,118
Service Contracts - Equipment	997	1,400	(403)	1,400	567
Supplies - Cleaning/Bldg	1,966	3,438	(1,472)	6,000	2,312
Total	112,539	111,174	1,365	124,320	107,451
Food & Kitchen					
Food - Summer	22,138	56,094	(33,956)	56,094	39,292
Supplies - Kitchen	2,737		2,737		1,957
Contract Labor - Culinary				9,600	
Food Purchases-Off Season	13,978	5,000	8,978	5,000	7,784
Total	38,853	61,094	(22,241)	70,694	49,033
Office Expenses					
Utilities - Telephone		1,064	(1,064)	1,600	
Postage & Shipping		500	(500)	500	78
Computer Support	4,050	5,280	(1,230)	6,638	4,500
Internet	1,461	1,509	(48)	1,691	1,439
Supplies - Office	285	500	(215)	500	379
Fees & Licenses	996	820	176	885	834
Bank Charges/Credit Card Fees	734	1,050	(316)	1,200	348
Miscellaneous Expense	741	300	441	300	706
Program Expense	(26)	300	(326)	300	(115)
Promotion		100	(100)	100	
Camp Association Fees	760		760		760
Misc Camp Events Expense	528		528		311
Total	9,528	11,423	(1,895)	13,714	9,240
Professional Services					
Audit Services				480	
Medical Supplies & Services	735	480	255	480	474
Total	735	480	255	960	474
Total Expenses	329,448	336,046	(6,598)	381,253	313,632
Depreciation Expense	79,170	79,170		95,000	79,170
Total	(79,170)	(79,170)		(95,000)	(79,170)
NET SURPLUS/(DEFICIT)	(183,965)	(164,093)	(19,872)	(161,753)	(86,452)