

Christian Church in Ohio

Statement of Financial Position

	As of		Increase (Decrease)	As of
	06/30/2025	06/30/2024		12/31/2024
Assets				
Current Assets				
Cash held by (due to) OGMP	542,639	321,034	221,605	519,514
CCF Distributions in Transit	44,334	29,378	14,956	40,109
Gifts in Transit				25,000
Total Current Assets	586,973	350,412	236,561	584,623
Investments				
Investments held at Church Extension	457,189	447,086	10,103	451,918
Investments held at CCF - Beasley	523,395	480,759	42,636	487,269
Investments held at CCF - Common	358,747	333,306	25,441	336,851
Total Investments	1,339,330	1,261,151	78,180	1,276,038
Fixed Assets				
Land	259,855	259,855		259,855
Buildings	2,764,291	2,754,291	10,000	2,764,291
Furniture & Equipment	342,382	342,382		342,382
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,861,493)	(2,769,587)	(91,906)	(2,813,993)
Total Fixed Assets	539,039	620,944	(81,906)	586,539
Total Assets	2,465,342	2,232,507	232,835	2,447,200
Liabilities and Net Assets				
Liabilities				
Accounts Payable	21,695	35,424	(13,729)	24,938
Deferred Revenue	18		18	1,685
Total Liabilities	21,713	35,424	(13,711)	26,622
Net Assets				
Net Assets without Donor Restrictions	1,241,249	1,286,933	(45,684)	1,318,483
Net Assets with Donor Restrictions	1,202,381	910,151	292,230	1,102,094
Total Net Assets	2,443,629	2,197,083	246,546	2,420,578
Total Liabilities and Net Assets	2,465,342	2,232,507	232,835	2,447,200

Christian Church in Ohio - Regional Office

Statement of Financial Position

	As of		Increase (Decrease)	As of
	06/30/2025	06/30/2024		12/31/2024
Assets				
Current Assets				
Cash held by (due to) OGMP	316,645	295,365	21,279	239,685
CCF Distributions in Transit	16,743	9,580	7,163	29,615
Total Current Assets	333,388	304,946	28,442	269,300
Investments				
Investments held at Church Extension	190,376	186,225	4,151	188,172
Investments held at CCF - Beasley	440,097	403,962	36,135	407,077
Investments held at CCF - Common	313,529	291,158	22,371	292,978
Total Investments	944,002	881,344	62,657	888,227
Fixed Assets				
Furniture & Equipment	56,335	56,335		56,335
Accumulated Depreciation	(56,335)	(56,335)		(56,335)
Total Fixed Assets				
Total Assets	1,277,389	1,186,290	91,099	1,157,527
Liabilities and Net Assets				
Liabilities				
Accounts Payable	2,341	14,806	(12,465)	4,613
Deferred Revenue	18		18	194
Total Liabilities	2,359	14,806	(12,447)	4,807
Net Assets				
Net Assets without Donor Restrictions	478,122	476,364	1,757	424,049
Net Assets with Donor Restrictions	796,909	695,120	101,789	728,671
Total Net Assets	1,275,031	1,171,484	103,547	1,152,720
Total Liabilities and Net Assets	1,277,389	1,186,290	91,099	1,157,527

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 6/30/2025	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	196,261	105,389	(138,894)	-	162,756	(2,359)	165,116	-	16,743	91,585	56,788	
Renewal Initiative -												
Where needed most	-	4,890	-		4,890		4,890			4,890		
Youth Scholarship	26,035	4,826	-		30,861		30,861			30,861		
Spiritual Life Retreat	5,613	-	-		5,613		5,613			5,613		
Advance Ministries	(386)	3,355	-		2,969		2,969			2,969		
International Affairs	(8,271)	-	-		(8,271)		(8,271)			(8,271)		
Adult Conf-General	3,101	5,900	(1,082)		7,919		7,919			7,919		
Adult Conf-All Saints Fd	9,507	50	(1,312)		8,245		8,245			8,245		
Adult Conf-Scholarship Fd	1,935	-	-		1,935		1,935			1,935		
Interim Ministry	6,416	-	(2,222)		4,194		4,194			4,194		
Disciples Fellowship Retreat	-	4,060	(84)		3,976		3,976			3,976		
Congregational Renewal	965	-	-		965		965			965		
Regional Assembly	4,167	-	-		4,167		4,167			4,167		
Camps:												
CYF	8,637	20,129	-		28,766		28,766			28,766		
Ribbit	(1,494)	5,225	-		3,731		3,731			3,731		
Otter	(1,635)	15,080	-		13,445		13,445			13,445		
Chi Rho	(2,215)	21,423	(12)		19,196		19,196			19,196		
Grandparents	(798)	4,040	-		3,242		3,242			3,242		
Music Camp	(1,104)	-	-		(1,104)		(1,104)			(1,104)		
Created to Be Me	(357)	-	-		(357)		(357)			(357)		
Reconciliation	34,598	1,783	(4,855)		31,526		31,526			13,901	17,625	
Inner City/Rural	846	-	-		846		846			846		
Seminary Scholarships	9,151	-	-		9,151		9,151			9,151		
Pastoral Relief	16,526	-	(500)		16,026		16,026			16,026		
New Church	63,684	6,445	(1,261)		68,868		68,868			38,689	30,179	
Women's	7,651	1,700	-		9,351		9,351			9,351		
Men's	2,714	-	-		2,714		2,714			2,714		
Evelyn Jackson Fund	42,502	-	-		42,502		42,502				42,502	
Total Net Assets without Donor Restrictions	424,049	204,295	(150,222)	-	478,122	(2,359)	480,482	-	16,743	316,645	147,094	-

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 6/30/2025	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	139,261	13,853	-	39,718	192,832		192,832					192,832
Capital Campaign - Regional Ministry Positions	28,615	14,667	-	-	43,282		43,282				43,282	
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	728,670	28,520	-	39,718	796,908	-	796,908	-	-	-	43,282	753,626
TOTAL NET ASSETS	1,152,719	232,815	(150,222)	39,718	1,275,030	(2,359)	1,277,390	-	16,743	316,645	190,376	753,626

Christian Church in Ohio - Regional Office

Budget Report & Prior Year Comparison

	As of		Over	Annual Budget	As of
	06/30/2025 Actual	06/30/2025 Budget	(Under) Budget		06/30/2024 Actual
Income					
Disciples Mission Fund	32,751	40,579	(7,828)	93,785	35,225
Christmas Offerings	15,680	11,653	4,027	23,095	11,444
OH Leadership Gifts		618	(618)	1,255	580
Renewal Initiative - Regional Operating	5,218	7,822	(2,604)	21,610	1,714
Distrib from non-owned endowments	14,028	7,042	6,986	24,074	7,131
Undesignated Gifts/Offerings	20,667	18,580	2,087	50,462	25,253
DMF via CCF	10,262	9,196	1,066	16,702	9,219
Interest Income	2,204	1,540	664	2,783	1,321
Commission on Min Events Income		75	(75)	75	
Misc Regional Events Income	2,205	4,297	(2,092)	6,328	90
Honorariums-Regional Minister	1,567	1,467	100	3,572	500
Misc Receipts	807	1,000	(193)	1,000	2,015
Total Income	105,389	103,869	1,520	244,741	94,493
Expenses					
Salaries & Benefits					
Payroll - Executive Staff	46,053	46,176	(123)	92,356	46,053
Payroll - Support Staff	16,148	15,756	392	31,515	16,917
Payroll - Pension Plan	8,397	8,592	(195)	17,183	8,159
Payroll - Workers' Compensation	604	300	304	597	1,231
Class/Education/Training	600		600		
Payroll Fees	893	1,134	(241)	2,273	714
Payroll - FICA/Medicare Exp	1,339	1,206	133	2,411	1,420
Other Benefits	1,811	1,811		3,622	1,575
Total	75,845	74,975	870	149,957	76,067
Travel					
Travel - Regional Minister	4,647	5,250	(603)	10,500	4,822
Total	4,647	5,250	(603)	10,500	4,822
Facilities/Liability Insurance					
Electric	1,631	1,062	569	2,848	937
Gas	7,466	704	6,762	1,172	680
Insurance - Property/Liability	11,660	12,000	(341)	12,000	10,940
Total	20,756	13,766	6,990	16,020	12,556
Office Expenses					
Postage & Shipping	212	556	(344)	1,492	748
Computer Support	3,675	7,795	(4,120)	11,475	4,455
Internet	739	882	(143)	1,759	875
Repairs/Maintenance - Equipment	1,203		1,203		
Web Hosting	569	770	(201)	1,370	556
Service Contracts - Equipment	5,937	5,310	627	10,558	5,546
Office Supplies	1,257	100	1,157	200	224
Fees & Licenses	195		195		

Christian Church in Ohio - Regional Office

Budget Report & Prior Year Comparison

	As of		Over (Under) Budget	Annual Budget	As of
	06/30/2025 Actual	06/30/2025 Budget			06/30/2024 Actual
Yearbook Assessment				1,400	
Cr Card Fees/Bank Charges	2,811	4,360	(1,549)	7,600	4,078
College of Regional Ministers	1,750	2,500	(750)	2,500	2,070
Christmas Offering Promotion				2,500	
Miscellaneous Expense	236		236		336
Telephone	1,025	1,230	(205)	2,460	1,230
Cell Phone - Regional Min	(126)	390	(516)	780	265
Cell Phone - Assoc Min	637	630	7	1,260	
Total	20,119	24,523	(4,404)	45,354	20,383
Council & Events Expenses					
Regional Church Council		225	(225)	450	
Executive Committee		300	(300)	600	
Commission on Ministry Committee				300	
Misc Regional Events Expense	56		56		509
Total	56	525	(469)	1,350	509
Professional Services					
Treasury Services	16,500	16,500		33,000	16,500
Professional Fees - Other	370	355	15	355	355
Total	16,870	16,855	15	33,355	16,855
Ecumenical Support					
Ohio Council of Churches	300		300		250
United Campus Ministries @ Kent State	300		300		250
Total	600		600		500
Total Expenses	138,894	135,894	3,000	256,536	131,692
NET SURPLUS/(DEFICIT)	(33,504)	(32,025)	(1,479)	(11,795)	(37,199)

Christian Church in Ohio - Camp Christian

Statement of Financial Position

	As of		Increase (Decrease)	As of
	06/30/2025	06/30/2024		12/31/2024
Assets				
Current Assets				
Cash held by (due to) OGMP	225,994	25,669	200,325	279,829
CCF Distributions in Transit	27,591	19,798	7,793	10,494
Gifts in Transit				25,000
Total Current Assets	253,585	45,467	208,119	315,323
Investments				
Investments held at Church Extension	266,813	260,862	5,952	263,747
Investments held at CCF - Beasley	83,298	76,797	6,501	80,192
Investments held at CCF - Common	45,218	42,148	3,070	43,873
Total Investments	395,329	379,806	15,522	387,811
Fixed Assets				
Land	259,855	259,855		259,855
Buildings	2,764,291	2,754,291	10,000	2,764,291
Furniture & Equipment	286,046	286,046		286,046
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,805,158)	(2,713,252)	(91,906)	(2,757,658)
Total Fixed Assets	539,039	620,944	(81,906)	586,539
Total Assets	1,187,953	1,046,217	141,735	1,289,673
Liabilities and Net Assets				
Liabilities				
Accounts Payable	19,354	20,618	(1,264)	20,325
Deferred Revenue				1,491
Total Liabilities	19,354	20,618	(1,264)	21,816
Net Assets				
Operating Fund	99,153	91,336	7,818	188,382
Net Fixed Assets	539,039	620,944	(81,906)	586,539
Capital Reserves	25,299	16,799	8,500	25,299
The Free Store	8,759	9,197	(438)	8,840
Amy Saviers Fund	83,298	76,797	6,501	80,192
Capital Campaign	167,233	(11,504)	178,737	151,166
Accessibility Improvements	4,965	4,965		4,965
Camp Endowment	238,942	212,373	26,569	217,991
Canteen	1,910	4,692	(2,782)	4,484
Total Net Assets	1,168,599	1,025,599	142,999	1,267,858
Total Liabilities and Net Assets	1,187,953	1,046,217	141,735	1,289,673

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 6/30/2025	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	188,383	100,520	(189,748)		99,155	(19,354)	118,508		27,591	88,608	2,309	
Net Fixed Assets	586,539	-	(47,500)		539,039		539,039	539,039				
Capital Reserves	25,299	-	-		25,299		25,299				25,299	
Amy Saviers Fund	80,192	1,621	(3,224)	4,708	83,297		83,298					83,298
Canteen	4,484	1,590	(4,164)		1,910		1,910				1,910	
Total Net Assets without Donor Restrictions	884,897	103,731	(244,636)	4,708	748,700	(19,354)	768,054	539,039	27,591	88,608	29,518	83,298
Net Assets with Donor Restrictions												
The Free Store	8,840	2,000	(2,081)		8,759		8,759			8,759		
Capital Campaign:												
Facilities Improvements	9,538	4,889	-		14,427		14,427			14,427		
Conf Ctr Director Position	19,077	9,778	-		28,855		28,855			28,855		
Cleveland Christian Home	4,769	2,445	-		7,214		7,214			7,214		
Hiram Farm	4,769	2,445	-		7,214		7,214			7,214		
Capital Campaign Exp	(41,874)	7,334	(91,524)		(126,064)		(126,064)			(126,064)		
Camp Pool	154,886	80,701	-		235,587		235,587			192,016	43,571	
Accessibility Improvements	4,965	-	-		4,965		4,965			4,965		
Camp Endowment	217,991	20,440	(1,660)	2,171	238,942		238,942				193,724	45,218
Total Net Assets with Donor Restrictions	382,961	130,032	(95,265)	2,171	419,899	-	419,899	-	-	137,386	237,295	45,218
TOTAL NET ASSETS	1,267,858	233,763	(339,901)	6,879	1,168,599	(19,354)	1,187,953	539,039	27,591	225,994	266,813	128,516

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	As of		Over	Annual Budget	As of
	06/30/2025 Actual	06/30/2025 Budget	(Under) Budget		06/30/2024 Actual
Income					
Summer Counselor's Allocation				6,000	
Summer Fees Grandparents Camp				3,578	
Summer Fees - Chi Rho				33,716	
Summer Fees - Junior				26,558	
Summer Fees - CYF				30,004	
Summer Fees - Advance				12,518	
Summer Fees - Music Camp				2,416	
Created to Be Me Income				3,200	
Total Summer Fees				117,990	
Camp Facilities Usage	14,110	20,518	(6,408)	50,130	10,094
Camp Meal Fees	377	9,436	(9,059)	21,039	
Total Camp Facilities & Meals	14,487	29,954	(15,467)	71,169	10,094
Gifts	51,966	29,266	22,700	49,592	31,738
Renewal Initiative - Camp Operating	2,180	4,567	(2,387)	49,924	1,195
Total Gifts	54,146	33,833	20,313	99,516	32,933
Distrib from nonowned endowments	17,507	15,085	2,422	36,919	16,065
Distrib from owned endowments	4,883		4,883		4,826
Interest Income	3,067	2,057	1,010	3,714	1,786
Total	25,457	17,142	8,315	40,633	22,678
Camp Meal Fess - Offseason	6,000		6,000		5,212
Misc Camp Events Income	250		250		6,134
Miscellaneous Receipts		2,420	(2,420)	3,467	
Total Miscellaneous	6,250	2,420	3,830	3,467	11,345
Total Income	100,340	83,349	16,991	332,775	77,049
Expenses					
Salaries & Benefits					
Payroll - Executive & Managerial Staff	57,783	38,874	18,909	77,758	36,661
Payroll - Summer Staff	12,915	28,626	(15,711)	57,251	33,514
Payroll - Pension Plan	3,725	5,244	(1,519)	10,494	4,711
Payroll - Workers' Compensation	693	1,025	(332)	2,006	
Payroll - FICA Medicare Expense	5,646	5,622	24	11,246	5,961
Other Benefits	2,655	5,430	(2,775)	10,866	4,725
Payroll Food Service Off Season		6,000	(6,000)	12,000	3,096
Background Checks	1,153	1,000	153	1,000	813
Class/Education/Training	569	200	369	300	235
Staff Entertainment				1,000	588
Travel	753		753		
Total	85,892	92,021	(6,129)	183,921	90,305
Facilities					

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	As of		Over (Under) Budget	Annual Budget	As of
	06/30/2025 Actual	06/30/2025 Budget			06/30/2024 Actual
Electric	34,599	15,939	18,660	35,070	18,806
Utilities - Natural Gas	20,302	9,451	10,851	16,414	10,650
Water/Sewer	6,602	4,406	2,196	8,384	4,569
Waste Management	87	214	(127)	397	102
Construction & Ditch Assessments	1,568	1,568		4,000	1,568
Utilities - Pest Control	523	950	(427)	3,536	503
Insurance - Property/Liability	12,211	34,764	(22,554)	35,244	31,855
Repairs & Maintenance-Equipment	828	3,793	(2,965)	7,000	3,154
Website Hosting	425	510	(85)	1,020	510
Repair/Maintenance - Bldg./Grounds	469	6,077	(5,608)	12,100	6,938
Utilities - Bulk Gasoline	691	2,047	(1,356)	3,000	2,033
Service Contracts - Equipment	444	1,071	(627)	1,828	808
Supplies - Cleaning/Bldg	765	2,540	(1,775)	3,272	1,242
Total	79,514	83,330	(3,816)	131,265	82,737
Food & Kitchen					
Food - Summer	10,887	25,808	(14,921)	37,908	16,179
Supplies - Kitchen	1,752	1,939	(187)	2,755	1,995
Contract Labor - Culinary	222		222		
Food Purchases-Off Season	5,647	4,998	649	10,000	13,172
Total	18,508	32,745	(14,237)	50,663	31,346
Office Expenses					
Postage & Shipping		250	(250)	250	
Computer Support	2,250	2,700	(450)	5,400	2,700
Internet	739	876	(137)	1,759	875
Supplies - Office	41	292	(251)	682	285
Fees & Licenses	784	999	(215)	1,000	996
Bank Charges/Credit Card Fees	373	428	(55)	1,057	315
Miscellaneous Expense	1,448		1,448		506
Program Expense		64	(64)	385	
Promotion		150	(150)	150	
Camp Association Fees	200	760	(560)	760	760
Misc Camp Events Expense					528
Total	5,834	6,519	(685)	11,443	6,964
Professional Services					
Medical Supplies & Services		589	(589)	1,000	669
Total		589	(589)	1,000	669
Total Expenses	189,748	215,204	(25,456)	378,292	212,021
Depreciation Expense	47,500	47,500		95,000	47,502
Total	(47,500)	(47,500)		(95,000)	(47,502)
NET SURPLUS/(DEFICIT)	(136,908)	(179,355)	42,447	(140,517)	(182,474)