

Christian Church in Ohio

Statement of Financial Position

	As of		Increase (Decrease)	As of
	07/31/2025	07/31/2024		12/31/2024
Assets				
Current Assets				
Cash held by (due to) OGMP	557,298	312,095	245,203	519,514
CCF Distributions in Transit				40,109
Gifts in Transit				25,000
Total Current Assets	557,298	312,095	245,203	584,623
Investments				
Investments held at Church Extension	457,497	447,266	10,232	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	1,339,639	1,261,330	78,309	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	(2,869,409)	(2,777,504)	(91,905)	(2,813,993)
Total Fixed Assets	531,122	613,027	(81,905)	586,539
Total Assets	2,428,059	2,186,452	241,607	2,447,200
Liabilities and Net Assets				
Liabilities				
Accounts Payable	34,837	20,415	14,423	24,938
Deferred Revenue	53		53	1,685
Total Liabilities	34,890	20,415	14,476	26,622
Net Assets				
Net Assets without Donor Restrictions	1,171,114	1,255,653	(84,539)	1,318,483
Net Assets with Donor Restrictions	1,222,055	910,385	311,670	1,102,094
Total Net Assets	2,393,169	2,166,037	227,131	2,420,578
Total Liabilities and Net Assets	2,428,059	2,186,452	241,607	2,447,200

Christian Church in Ohio - Regional Office

Statement of Financial Position

	As of		Increase (Decrease)	As of
	07/31/2025	07/31/2024		12/31/2024
Assets				
Current Assets				
Cash held by (due to) OGMP	354,758	305,578	49,180	239,685
CCF Distributions in Transit				29,615
Total Current Assets	354,758	305,578	49,180	269,300
Investments				
Investments held at Church Extension	190,487	186,290	4,198	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	944,113	881,409	62,704	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	1,298,871	1,186,987	111,884	1,157,527
Liabilities and Net Assets				
Liabilities				
Accounts Payable	9,348	8,413	935	4,613
Deferred Revenue	53		53	194
Total Liabilities	9,401	8,413	988	4,807
Net Assets				
Net Assets without Donor Restrictions	490,064	483,454	6,610	424,049
Net Assets with Donor Restrictions	799,406	695,120	104,286	728,671
Total Net Assets	1,289,470	1,178,573	110,896	1,152,720
Total Liabilities and Net Assets	1,298,871	1,186,987	111,884	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 7/31/2025	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	196,261	121,960	(164,057)	-	154,164	(9,401)	163,564	-	-	109,163	54,401	
Renewal Initiative -												
Where needed most	-	8,435	-		8,435		8,435			8,435		
Youth Scholarship	26,035	4,926	-		30,961		30,961			30,961		
Spiritual Life Retreat	5,613	-	-		5,613		5,613			5,613		
Advance Ministries	(386)	8,898	-		8,512		8,512			8,512		
International Affairs	(8,271)	-	-		(8,271)		(8,271)			(8,271)		
Adult Conf-General	3,101	6,775	(9,033)		843		843			843		
Adult Conf-All Saints Fd	9,507	300	(1,312)		8,495		8,495			8,495		
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	-	4,965	(106)		4,859		4,859			4,859		
Congregational Renewal	965	-	-		965		965			965		
Regional Assembly	4,167	-	-		4,167		4,167			4,167		
Camps:												
CYF	8,637	27,323	-		35,960		35,960			35,960		
Ribbit	(1,494)	5,915	(23)		4,398		4,398			4,398		
Otter	(1,635)	17,135	(181)		15,319		15,319			15,319		
Chi Rho	(2,215)	27,350	(204)		24,931		24,931			24,931		
Grandparents	(798)	4,260	(86)		3,376		3,376			3,376		
Music Camp	(1,104)	-	-		(1,104)		(1,104)			(1,104)		
Created to Be Me	(357)	-	-		(357)		(357)			(357)		
Reconciliation	34,598	1,971	(6,500)		30,069		30,069			12,444	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	9,588	(1,261)		72,011		72,011			41,832	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	251,501	(185,485)	-	490,065	(9,401)	499,465	-	-	354,758	144,707	-

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 7/31/2025	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	17,165	-	-	45,780		45,780				45,780	
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	31,018	-	39,718	799,406	-	799,406	-	-	-	45,780	753,626
TOTAL NET ASSETS	1,152,719	282,519	(185,485)	39,718	1,289,471	(9,401)	1,298,871	-	-	354,758	190,487	753,626

Christian Church in Ohio - Regional Office

Budget Report & Prior Year Comparison

	As of		Over	Annual Budget	As of
	07/31/2025 Actual	07/31/2025 Budget	(Under) Budget		07/31/2024 Actual
Income					
Disciples Mission Fund	45,192	49,710	(4,518)	93,785	42,103
Christmas Offerings	15,730	12,085	3,645	23,095	11,797
OH Leadership Gifts		619	(619)	1,255	580
Renewal Initiative - Regional Operating	5,972	8,147	(2,175)	21,610	2,269
Distrib from non-owned endowments	14,028	7,042	6,986	24,074	7,131
Undesignated Gifts/Offerings	23,707	22,059	1,648	50,462	29,465
DMF via CCF	10,286	9,215	1,071	16,702	9,244
Interest Income	2,316	1,637	679	2,783	1,386
Commission on Min Events Income		75	(75)	75	
Misc Regional Events Income	2,205	4,297	(2,092)	6,328	90
Honorariums-Regional Minister	1,717	1,917	(200)	3,572	500
Misc Receipts	807	1,000	(193)	1,000	2,015
Total Income	121,960	117,803	4,157	244,741	106,581
Expenses					
Salaries & Benefits					
Payroll - Executive Staff	53,729	53,872	(144)	92,356	53,729
Payroll - Support Staff	18,764	18,382	382	31,515	19,949
Payroll - Pension Plan	9,805	10,024	(219)	17,183	9,518
Payroll - Workers' Compensation	645	350	295	597	1,231
Class/Education/Training	600		600		
Payroll Fees	1,219	1,323	(104)	2,273	925
Payroll - FICA/Medicare Exp	1,563	1,407	156	2,411	1,870
Other Benefits	2,113	2,113		3,622	1,838
Total	88,436	87,471	965	149,957	89,059
Travel					
Travel - Regional Minister	6,072	6,125	(53)	10,500	6,037
Total	6,072	6,125	(53)	10,500	6,037
Facilities/Liability Insurance					
Electric	1,842	1,345	497	2,848	1,163
Gas	8,132	794	7,338	1,172	782
Insurance - Property/Liability	17,489	12,000	5,489	12,000	10,940
Total	27,463	14,139	13,324	16,020	12,885
Office Expenses					
Postage & Shipping	212	601	(389)	1,492	809
Computer Support	4,455	8,465	(4,010)	11,475	5,070
Internet	1,036	1,029	7	1,759	1,021
Repairs/Maintenance - Equipment	1,236		1,236		
Web Hosting	654	855	(201)	1,370	641
Service Contracts - Equipment	5,317	6,198	(881)	10,558	6,513
Office Supplies	1,416	116	1,300	200	500
Fees & Licenses	195		195		

Christian Church in Ohio - Regional Office

Budget Report & Prior Year Comparison

	As of		Over (Under) Budget	Annual Budget	As of
	07/31/2025 Actual	07/31/2025 Budget			07/31/2024 Actual
Yearbook Assessment				1,400	
Cr Card Fees/Bank Charges	3,336	5,041	(1,705)	7,600	4,542
College of Regional Ministers	1,750	2,500	(750)	2,500	2,070
Christmas Offering Promotion				2,500	
Miscellaneous Expense	118		118		534
Telephone	1,230	1,435	(205)	2,460	1,435
Cell Phone - Regional Min	(126)	455	(581)	780	318
Cell Phone - Assoc Min	981	735	246	1,260	
Total	21,810	27,430	(5,620)	45,354	23,452
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	19,250	19,250		33,000	19,250
Professional Fees - Other	370	355	15	355	355
Total	19,620	19,605	15	33,355	19,605
Ecumenical Support					
Ohio Council of Churches	300		300		250
United Campus Ministries @ Kent State	300		300		250
Total	600		600		500
Total Expenses	164,057	155,295	8,762	256,536	152,048
NET SURPLUS/(DEFICIT)	(42,098)	(37,492)	(4,606)	(11,795)	(45,467)

Christian Church in Ohio - Camp Christian

Statement of Financial Position

	As of		Increase (Decrease)	As of
	07/31/2025	07/31/2024		12/31/2024
Assets				
Current Assets				
Cash held by (due to) OGMP	202,541	6,517	196,024	279,829
CCF Distributions in Transit				10,494
Gifts in Transit				25,000
Total Current Assets	202,541	6,517	196,024	315,323
Investments				
Investments held at Church Extension	267,010	260,976	6,034	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	395,526	379,921	15,605	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	(2,813,074)	(2,721,169)	(91,905)	(2,757,658)
Total Fixed Assets	531,122	613,027	(81,905)	586,539
Total Assets	1,129,188	999,465	129,723	1,289,673
Liabilities and Net Assets				
Liabilities				
Accounts Payable	25,489	12,001	13,488	20,325
Deferred Revenue				1,491
Total Liabilities	25,489	12,001	13,488	21,816
Net Assets				
Operating Fund	21,526	54,306	(32,781)	188,382
Net Fixed Assets	531,122	613,027	(81,905)	586,539
Capital Reserves	25,299	16,799	8,500	25,299
The Free Store	8,599	9,197	(597)	8,840
Amy Saviers Fund	83,298	76,797	6,501	80,192
Capital Campaign	183,202	(13,387)	196,589	151,166
Accessibility Improvements	4,965	4,965		4,965
Camp Endowment	241,143	214,491	26,652	217,991
Canteen	4,545	11,269	(6,724)	4,484
Total Net Assets	1,103,699	987,464	116,235	1,267,858
Total Liabilities and Net Assets	1,129,188	999,465	129,723	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 7/31/2025	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	188,383	109,723	(276,579)		21,527	(25,489)	47,018		-	44,709	2,309	
Net Fixed Assets	586,539	-	(55,417)		531,122		531,122	531,122				
Capital Reserves	25,299	-	-		25,299		25,299				25,299	
Canteen	4,484	4,462	(4,401)		4,545		4,545				4,545	
Total Net Assets without Donor Restrictions	804,705	114,185	(336,397)	-	582,493	(25,489)	607,984	531,122	-	44,709	32,153	-
Net Assets with Donor Restrictions												
The Free Store	8,840	2,000	(2,241)		8,599		8,599			8,599		
Capital Campaign:												
Facilities Improvements	9,538	5,721	-		15,259		15,259			15,259		
Conf Ctr Director Position	19,077	11,443	-		30,520		30,520			30,520		
Cleveland Christian Home now The Centers' H.O.P.E.	4,769	2,861	-		7,630		7,630			7,630		
Campus™												
Hiram Farm	4,769	2,861	-		7,630		7,630			7,630		
Capital Campaign Exp	(41,874)	8,582	12,110		(21,182)		(21,182)			(21,182)		
Camp Pool	154,886	94,219	(105,762)		143,343		143,343			104,411	38,932	
Amy Saviers Fund	80,192	1,621	(3,224)	4,708	83,297		83,298					83,298
Accessibility Improvements	4,965	-	-		4,965		4,965			4,965		
Camp Endowment	217,991	22,641	(1,660)	2,171	241,143		241,143				195,925	45,218
Total Net Assets with Donor Restrictions	463,153	151,949	(100,777)	6,879	521,204	-	521,205	-	-	157,832	234,857	128,516
TOTAL NET ASSETS	1,267,858	266,134	(437,174)	6,879	1,103,697	(25,489)	1,129,189	531,122	-	202,541	267,010	128,516

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	As of		Over	Annual Budget	As of
	07/31/2025 Actual	07/31/2025 Budget	(Under) Budget		07/31/2024 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	15,080	36,243	(21,163)	50,130	14,612
Camp Meal Fees	377	13,020	(12,643)	21,039	
Total Camp Facilities & Meals	15,457	49,263	(33,806)	71,169	14,612
Gifts	59,987	31,123	28,864	49,592	36,181
Renewal Initiative - Camp Operating	2,195	5,500	(3,305)	49,924	1,300
Total Gifts	62,182	36,623	25,559	99,516	37,481
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	3,264	2,227	1,037	3,714	1,901
Total	25,654	17,312	8,342	40,633	22,792
Camp Meal Fess - Offseason	6,000		6,000		11,487
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	17,620
Total Income	109,543	105,618	3,925	332,775	92,505
Expenses					
Salaries & Benefits					
Payroll - Executive & Managerial Staff	49,423	45,353	4,070	77,758	41,157
Payroll - Summer Staff	57,964	33,397	24,567	57,251	61,584
Payroll - Pension Plan	4,616	6,118	(1,502)	10,494	5,030
Payroll - Workers' Compensation	740	1,025	(285)	2,006	
Payroll - FICA Medicare Expense	8,521	6,559	1,962	11,246	8,404
Other Benefits	3,541	6,335	(2,794)	10,866	5,513
Payroll Food Service Off Season		7,000	(7,000)	12,000	3,682
Background Checks	1,293	1,000	293	1,000	921
Class/Education/Training	1,342	300	1,042	300	494
Staff Entertainment				1,000	1,257
Travel	753		753		122
Total	128,191	107,087	21,104	183,921	128,162

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	As of		Over (Under) Budget	Annual Budget	As of
	07/31/2025 Actual	07/31/2025 Budget			07/31/2024 Actual
Electric	39,874	19,430	20,444	35,070	23,621
Utilities - Natural Gas	22,112	10,857	11,255	16,414	12,255
Water/Sewer	8,265	5,037	3,228	8,384	5,544
Waste Management	102	228	(126)	397	117
Construction & Ditch Assessments	1,568	1,568		4,000	1,568
Utilities - Pest Control	523	1,472	(949)	3,536	1,026
Insurance - Property/Liability	18,316	34,764	(16,448)	35,244	31,855
Repairs & Maintenance-Equipment	1,541	4,610	(3,069)	7,000	3,363
Website Hosting	510	595	(85)	1,020	595
Repair/Maintenance - Bldg./Grounds	1,870	7,088	(5,218)	12,100	8,499
Utilities - Bulk Gasoline	691	2,047	(1,356)	3,000	1,827
Service Contracts - Equipment	444	1,260	(816)	1,828	997
Supplies - Cleaning/Bldg	1,675	3,125	(1,450)	3,272	1,325
Total	97,490	92,081	5,409	131,265	92,591
Food & Kitchen					
Food - Summer	32,093	32,908	(815)	37,908	19,393
Supplies - Kitchen	2,298	2,707	(409)	2,755	2,672
Contract Labor - Culinary	222		222		
Food Purchases-Off Season	8,658	5,831	2,827	10,000	13,172
Total	43,271	41,446	1,825	50,663	35,238
Office Expenses					
Postage & Shipping	75	250	(175)	250	
Computer Support	2,700	3,150	(450)	5,400	3,150
Internet	1,036	1,022	14	1,759	1,021
Supplies - Office	340	511	(171)	682	285
Fees & Licenses	844	999	(155)	1,000	996
Bank Charges/Credit Card Fees	604	627	(23)	1,057	493
Miscellaneous Expense	1,448		1,448		506
Program Expense	47	136	(89)	385	47
Promotion		150	(150)	150	
Camp Association Fees	200	760	(560)	760	760
Misc Camp Events Expense					528
Total	7,294	7,605	(311)	11,443	7,786
Professional Services					
Medical Supplies & Services	332	895	(563)	1,000	729
Total	332	895	(563)	1,000	729
Total Expenses	276,579	249,114	27,465	378,292	264,506
Depreciation Expense	55,417	55,417		95,000	55,419
Total	(55,417)	(55,417)		(95,000)	(55,419)
NET SURPLUS/(DEFICIT)	(222,452)	(198,913)	(23,540)	(140,517)	(227,421)