

Christian Church in Ohio

Statement of Financial Position

	As of		Increase (Decrease)	As of
	08/31/2025	08/31/2024		12/31/2024
Assets				
Current Assets				
Cash held by (due to) OGMP	609,000	326,130	282,870	519,514
CCF Distributions in Transit				40,109
Gifts in Transit				25,000
Total Current Assets	609,000	326,130	282,870	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	(2,877,326)	(2,785,421)	(91,905)	(2,813,993)
Total Fixed Assets	523,205	605,110	(81,905)	586,539
Total Assets	2,471,844	2,192,571	279,274	2,447,200
Liabilities and Net Assets				
Liabilities				
Accounts Payable	37,215	18,326	18,889	24,938
Deferred Revenue	53		53	1,685
Total Liabilities	37,268	18,326	18,942	26,622
Net Assets				
Net Assets without Donor Restrictions	1,218,150	1,216,400	1,750	1,318,483
Net Assets with Donor Restrictions	1,216,427	957,845	258,582	1,102,094
Total Net Assets	2,434,576	2,174,245	260,332	2,420,578
Total Liabilities and Net Assets	2,471,844	2,192,571	279,274	2,447,200

Christian Church in Ohio - Regional Office

Statement of Financial Position

	As of		Increase (Decrease)	As of
	08/31/2025	08/31/2024		12/31/2024
Assets				
Current Assets				
Cash held by (due to) OGMP	247,334	304,112	(56,778)	239,685
CCF Distributions in Transit				29,615
Total Current Assets	247,334	304,112	(56,778)	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	1,191,448	1,185,521	5,926	1,157,527
Liabilities and Net Assets				
Liabilities				
Accounts Payable	12,079	8,611	3,468	4,613
Deferred Revenue	53		53	194
Total Liabilities	12,132	8,611	3,521	4,807
Net Assets				
Net Assets without Donor Restrictions	377,806	475,467	(97,661)	424,049
Net Assets with Donor Restrictions	801,509	701,443	100,066	728,671
Total Net Assets	1,179,315	1,176,910	2,405	1,152,720
Total Liabilities and Net Assets	1,191,448	1,185,521	5,926	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 8/31/2025	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	196,261	128,827	(181,527)	-	143,561	(12,132)	155,693	-	-	103,395	52,298	
Renewal Initiative -												
Where needed most	-	8,841	-		8,841		8,841			8,841		
Youth Scholarship	26,035	5,026	(14,016)		17,045		17,045			17,045		
Spiritual Life Retreat	5,613	-	-		5,613		5,613			5,613		
Advance Ministries	(386)	9,378	(9,561)		(569)		(569)			(569)		
International Affairs	(8,271)	-	-		(8,271)		(8,271)			(8,271)		
Adult Conf-General	3,101	7,265	(9,193)		1,173		1,173			1,173		
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	500	(2,222)		4,694		4,694			4,694		
Disciples Fellowship Retreat	-	6,780	(4,720)		2,060		2,060			2,060		
Congregational Renewal	965	-	-		965		965			965		
Regional Assembly	4,167	-	-		4,167		4,167			4,167		
Camps:												
CYF	8,637	34,322	(27,057)		15,902		15,902			15,902		
Ribbit	(1,494)	6,335	(6,709)		(1,868)		(1,868)			(1,868)		
Otter	(1,635)	18,600	(18,975)		(2,010)		(2,010)			(2,010)		
Chi Rho	(2,215)	33,913	(32,949)		(1,251)		(1,251)			(1,251)		
Grandparents	(798)	4,260	(7,584)		(4,122)		(4,122)			(4,122)		
Music Camp	(1,104)	-	-		(1,104)		(1,104)			(1,104)		
Created to Be Me	(357)	147	-		(210)		(210)			(210)		
Reconciliation	34,598	2,233	(6,500)		30,331		30,331			12,706	17,625	
Inner City/Rural	846	-	-		846		846			846		
Seminary Scholarships	9,151	-	-		9,151		9,151			9,151		
Pastoral Relief	16,526	-	(1,000)		15,526		15,526			15,526		
New Church	63,684	9,916	(1,261)		72,339		72,339			42,160	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	278,343	(324,586)	-	377,806	(12,132)	389,938	-	-	247,334	142,604	-

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 8/31/2025	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	19,268	-	-	47,883		47,883				47,883	
Net Assets with Donor Restrictions - Permanent												
For CoM/New Ch/Camp Ch Ops/Pastoral Relief/DHM/DM												
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/DM												
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	33,121	-	39,718	801,509	-	801,509	-	-	-	47,883	753,626
TOTAL NET ASSETS	1,152,719	311,464	(324,586)	39,718	1,179,315	(12,132)	1,191,447	-	-	247,334	190,487	753,626

Christian Church in Ohio - Regional Office

Budget Report & Prior Year Comparison

	As of		Over	Annual Budget	As of
	08/31/2025 Actual	08/31/2025 Budget	(Under) Budget		08/31/2024 Actual
Income					
Disciples Mission Fund	49,649	57,734	(8,085)	93,785	48,196
Christmas Offerings	15,730	12,817	2,913	23,095	12,967
OH Leadership Gifts		833	(833)	1,255	580
Renewal Initiative - Regional Operating	6,067	13,407	(7,340)	21,610	2,414
Distrib from non-owned endowments	14,028	7,042	6,986	24,074	7,131
Undesignated Gifts/Offerings	25,782	29,761	(3,979)	50,462	31,713
DMF via CCF	10,311	9,240	1,071	16,702	9,268
Interest Income	2,316	1,637	679	2,783	1,386
Commission on Min Events Income		75	(75)	75	
Misc Regional Events Income	2,380	5,239	(2,859)	6,328	1,590
Honorariums-Regional Minister	1,717	2,105	(388)	3,572	500
Misc Receipts	848	1,000	(152)	1,000	2,015
Total Income	128,827	140,890	(12,063)	244,741	117,762
Expenses					
Salaries & Benefits					
Payroll - Executive Staff	61,404	61,568	(164)	92,356	61,404
Payroll - Support Staff	21,380	21,008	372	31,515	22,757
Payroll - Pension Plan	11,212	11,456	(244)	17,183	10,878
Payroll - Workers' Compensation	1,034	400	634	597	1,205
Class/Education/Training	600		600		
Payroll Fees	1,398	1,512	(114)	2,273	1,058
Payroll - FICA/Medicare Exp	1,786	1,608	178	2,411	2,244
Other Benefits	2,415	2,415		3,622	2,100
Total	101,228	99,967	1,262	149,957	101,645
Travel					
Travel - Regional Minister	7,491	7,000	491	10,500	7,747
Total	7,491	7,000	491	10,500	7,747
Facilities/Liability Insurance					
Electric	2,250	1,584	666	2,848	1,393
Gas	8,713	897	7,816	1,172	881
Insurance - Property/Liability	17,489	12,000	5,489	12,000	11,021
Total	28,452	14,481	13,971	16,020	13,296
Office Expenses					
Postage & Shipping	(253)	953	(1,206)	1,492	1,538
Computer Support	5,070	9,135	(4,065)	11,475	5,685
Internet	1,036	1,176	(140)	1,759	1,168
Repairs/Maintenance - Equipment	1,236		1,236		
Web Hosting	739	940	(201)	1,370	726
Service Contracts - Equipment	5,484	7,073	(1,589)	10,558	7,440
Office Supplies	(117)	133	(250)	200	528
Fees & Licenses	228		228		

Christian Church in Ohio - Regional Office

Budget Report & Prior Year Comparison

	As of		Over (Under) Budget	Annual Budget	As of
	08/31/2025 Actual	08/31/2025 Budget			08/31/2024 Actual
Yearbook Assessment				1,400	
Cr Card Fees/Bank Charges	3,577	5,468	(1,891)	7,600	4,837
College of Regional Ministers	1,750	2,500	(750)	2,500	2,070
Christmas Offering Promotion				2,500	
Miscellaneous Expense	118		118		534
Telephone	1,435	1,640	(205)	2,460	1,640
Cell Phone - Regional Min	(126)	520	(646)	780	371
Cell Phone - Assoc Min	1,153	840	313	1,260	
Total	21,329	30,378	(9,049)	45,354	26,537
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	22,000	22,000		33,000	22,000
Professional Fees - Other	370	355	15	355	355
Total	22,370	22,355	15	33,355	22,355
Ecumenical Support					
Ohio Council of Churches	300		300		250
United Campus Ministries @ Kent State	300		300		250
Total	600		600		500
Total Expenses	181,527	174,706	6,821	256,536	172,588
NET SURPLUS/(DEFICIT)	(52,700)	(33,816)	(18,884)	(11,795)	(54,826)

Christian Church in Ohio - Camp Christian

Statement of Financial Position

	As of		Increase (Decrease)	As of
	08/31/2025	08/31/2024		12/31/2024
Assets				
Current Assets				
Cash held by (due to) OGMP	361,666	22,018	339,648	279,829
CCF Distributions in Transit				10,494
Gifts in Transit				25,000
Total Current Assets	361,666	22,018	339,648	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	(2,820,991)	(2,729,086)	(91,905)	(2,757,658)
Total Fixed Assets	523,205	605,110	(81,905)	586,539
Total Assets	1,280,397	1,007,050	273,347	1,289,673
Liabilities and Net Assets				
Liabilities				
Accounts Payable	25,136	9,715	15,421	20,325
Deferred Revenue				1,491
Total Liabilities	25,136	9,715	15,421	21,816
Net Assets				
Operating Fund	189,376	30,080	159,295	188,382
Net Fixed Assets	523,205	605,110	(81,905)	586,539
Capital Reserves	25,299	16,799	8,500	25,299
The Free Store	7,768	9,197	(1,429)	8,840
Amy Saviers Fund	83,298	76,797	6,501	80,192
Capital Campaign	181,958	29,847	152,110	151,166
Accessibility Improvements		4,965	(4,965)	4,965
Camp Endowment	241,153	214,501	26,652	217,991
Canteen	3,204	10,038	(6,834)	4,484
Total Net Assets	1,255,261	997,335	257,926	1,267,858
Total Liabilities and Net Assets	1,280,397	1,007,050	273,347	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 8/31/2025	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	188,383	320,223	(319,229)		189,377	(25,136)	214,513		-	210,874	3,639	
Net Fixed Assets	586,539	-	(63,333)		523,206		523,205	523,205				
Capital Reserves	25,299	-	-		25,299		25,299				25,299	
Canteen	4,484	5,897	(7,176)		3,205		3,205				3,205	
Total Net Assets without Donor Restrictions	804,705	326,120	(389,738)	-	741,087	(25,136)	766,222	523,205	-	210,874	32,143	-
Net Assets with Donor Restrictions												
The Free Store	8,840	2,000	(3,072)		7,768		7,768			7,768		
Capital Campaign:												
Facilities Improvements	9,538	6,423	-		15,961		15,961			15,961		
Conf Ctr Director Position Cleveland Christian	19,077	12,845	-		31,922		31,922			31,922		
Home now The Centers' H.O.P.E. Campus™	4,769	3,211	(7,630)		350		350			350		
Hiram Farm	4,769	3,211	(7,630)		350		350			350		
Capital Campaign Exp	(41,874)	9,634	6,088		(26,152)		(26,152)			(26,152)		
Camp Pool	154,886	110,401	(105,762)		159,525		159,525			120,593	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)		-		-			-		
Camp Endowment	217,991	22,651	(1,660)	2,171	241,153		241,153				195,935	45,218
Total Net Assets with Donor Restrictions	463,153	171,997	(127,855)	6,879	514,174	-	514,175	-	-	150,792	234,867	128,516
TOTAL NET ASSETS	1,267,858	498,117	(517,593)	6,879	1,255,261	(25,136)	1,280,397	523,205	-	361,666	267,010	128,516

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	As of		Over	Annual Budget	As of
	08/31/2025 Actual	08/31/2025 Budget	(Under) Budget		08/31/2024 Actual
Income					
Summer Counselor's Allocation		6,000	(6,000)	6,000	
Summer Fees Grandparents Camp	7,200	3,578	3,622	3,578	
Summer Fees - Chi Rho	32,544	33,716	(1,172)	33,716	
Summer Fees - Junior	25,128	26,558	(1,430)	26,558	
Summer Fees - CYF	26,046	30,004	(3,958)	30,004	
Summer Fees - Advance	9,275	12,518	(3,244)	12,518	
Summer Fees - Music Camp		2,416	(2,416)	2,416	
Created to Be Me Income		3,200	(3,200)	3,200	
Total Summer Fees	100,193	117,990	(17,798)	117,990	
Camp Facilities Usage	31,690	36,474	(4,784)	50,130	14,902
Camp Meal Fees	1,610	13,077	(11,467)	21,039	
UCC Heartland Conference usage	83,892		83,892		
Total Camp Facilities & Meals	117,192	49,551	67,641	71,169	14,902
Gifts	60,556	37,477	23,079	49,592	39,620
Renewal Initiative - Camp Operating	2,200	6,309	(4,109)	49,924	1,415
Total Gifts	62,755	43,786	18,969	99,516	41,035
Distrib from nonowned endowments	17,507	15,086	2,421	36,919	16,065
Distrib from owned endowments	4,883		4,883		4,826
Interest Income	3,264	2,228	1,036	3,714	1,901
Total	25,654	17,314	8,340	40,633	22,792
Camp Meal Fees - Offseason	14,000		14,000		11,487
Misc Camp Events Income	250		250		7,669
Miscellaneous Receipts		2,675	(2,675)	3,467	
Total Miscellaneous	14,250	2,675	11,575	3,467	19,155
Total Income	320,043	231,316	88,727	332,775	97,883
Expenses					
Salaries & Benefits					
Payroll - Executive & Managerial Staff	55,985	51,842	4,143	77,758	44,622
Payroll - Summer Staff	69,749	38,167	31,582	57,251	71,170
Payroll - Pension Plan	5,507	6,998	(1,491)	10,494	5,348
Payroll - Workers' Compensation	1,186	1,594	(408)	2,006	1,382
Payroll - FICA Medicare Expense	9,992	7,498	2,494	11,246	9,368
Other Benefits	4,426	7,246	(2,820)	10,866	6,300
Payroll Food Service Off Season		8,000	(8,000)	12,000	4,267
Background Checks	383	1,000	(617)	1,000	921
Class/Education/Training	1,342	300	1,042	300	494
Staff Entertainment	33	1,000	(967)	1,000	1,827
Travel	753		753		122
Total	149,355	123,645	25,710	183,921	145,821

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	As of		Over	Annual Budget	As of
	08/31/2025 Actual	08/31/2025 Budget	(Under) Budget		08/31/2024 Actual
Facilities					
Electric	44,546	24,696	19,850	35,070	28,226
Utilities - Natural Gas	23,693	12,245	11,448	16,414	13,809
Water/Sewer	8,915	5,943	2,972	8,384	6,424
Waste Management	116	247	(131)	397	131
Construction & Ditch Assessments	1,568	4,000	(2,432)	4,000	1,568
Utilities - Pest Control	1,066	1,472	(406)	3,536	1,026
Insurance - Property/Liability	18,316	34,764	(16,448)	35,244	31,936
Repairs & Maintenance-Equipment	2,697	5,759	(3,062)	7,000	3,363
Website Hosting	595	680	(85)	1,020	680
Repair/Maintenance - Bldg./Grounds	2,240	9,184	(6,944)	12,100	8,499
Utilities - Bulk Gasoline	1,667	2,310	(643)	3,000	2,458
Service Contracts - Equipment	444	1,449	(1,005)	1,828	997
Supplies - Cleaning/Bldg	1,884	3,252	(1,368)	3,272	1,560
Total	107,749	106,001	1,748	131,265	100,676
Food & Kitchen					
Food - Summer	39,367	37,908	1,459	37,908	22,138
Supplies - Kitchen	2,997	2,807	190	2,755	2,737
Contract Labor - Culinary	222		222		
Food Purchases-Off Season	10,704	6,664	4,040	10,000	13,407
Total	53,291	47,379	5,912	50,663	38,282
Office Expenses					
Postage & Shipping	215	250	(35)	250	
Computer Support	3,150	3,600	(450)	5,400	3,600
Internet	1,036	1,168	(132)	1,759	1,168
Supplies - Office	369	526	(157)	682	285
Fees & Licenses	844	999	(155)	1,000	996
Bank Charges/Credit Card Fees	604	880	(276)	1,057	586
Miscellaneous Expense	1,448		1,448		506
Program Expense	(148)	25	(173)	385	169
Promotion		150	(150)	150	
Camp Association Fees	960	760	200	760	760
Misc Camp Events Expense					528
Total	8,479	8,358	121	11,443	8,597
Professional Services					
Medical Supplies & Services	356	972	(616)	1,000	735
Total	356	972	(616)	1,000	735
Total Expenses	319,229	286,355	32,874	378,292	294,111
Depreciation Expense	63,333	63,333		95,000	63,336
Total	(63,333)	(63,333)		(95,000)	(63,336)
NET SURPLUS/(DEFICIT)	(62,519)	(118,372)	55,853	(140,517)	(259,564)