

Christian Church in Ohio

Statement of Financial Position

	As of		Increase (Decrease)	As of
	09/30/2025	09/30/2024		12/31/2024
Assets				
Current Assets				
Cash held by (due to) OGMP	589,696	354,572	235,124	519,514
CCF Distributions in Transit	19,714	18,263	1,451	40,109
Gifts in Transit				25,000
Prepaid Expenses	1,200		1,200	
Total Current Assets	610,610	372,835	237,775	584,623
Investments				
Investments held at Church Extension	457,497	447,266	10,232	451,918
Investments held at CCF - Beasley	549,170	508,321	40,849	487,269
Investments held at CCF - Common	376,799	352,428	24,371	336,851
Total Investments	1,383,466	1,308,015	75,452	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	(2,885,243)	(2,793,338)	(91,905)	(2,813,993)
Total Fixed Assets	515,289	597,193	(81,905)	586,539
Total Assets	2,509,365	2,278,043	231,322	2,447,200
Liabilities and Net Assets				
Liabilities				
Accounts Payable	20,216	20,558	(342)	24,938
Deferred Revenue		3,859	(3,859)	1,685
Total Liabilities	20,216	24,417	(4,201)	26,622
Net Assets				
Net Assets without Donor Restrictions	1,234,284	1,236,089	(1,805)	1,318,483
Net Assets with Donor Restrictions	1,254,865	1,017,537	237,329	1,102,094
Total Net Assets	2,489,149	2,253,626	235,523	2,420,578
Total Liabilities and Net Assets	2,509,365	2,278,043	231,322	2,447,200

Christian Church in Ohio - Regional Office

Statement of Financial Position

	As of		Increase (Decrease)	As of
	09/30/2025	09/30/2024		12/31/2024
Assets				
Current Assets				
Cash held by (due to) OGMP	230,168	305,104	(74,936)	239,685
CCF Distributions in Transit	2,974	2,744	230	29,615
Total Current Assets	233,142	307,847	(74,705)	269,300
Investments				
Investments held at Church Extension	190,487	186,290	4,198	188,172
Investments held at CCF - Beasley	461,766	427,125	34,641	407,077
Investments held at CCF - Common	329,309	307,862	21,447	292,978
Total Investments	981,562	921,277	60,286	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	1,214,704	1,229,124	(14,420)	1,157,527
Liabilities and Net Assets				
Liabilities				
Accounts Payable	5,691	17,727	(12,035)	4,613
Deferred Revenue		3,859	(3,859)	194
Total Liabilities	5,691	21,586	(15,894)	4,807
Net Assets				
Net Assets without Donor Restrictions	393,703	485,745	(92,042)	424,049
Net Assets with Donor Restrictions	815,310	721,793	93,517	728,671
Total Net Assets	1,209,013	1,207,538	1,475	1,152,720
Total Liabilities and Net Assets	1,214,704	1,229,124	(14,420)	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 9/30/2025	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	196,261	148,654	(200,673)	-	144,242	(5,691)	149,934	-	2,974	98,283	48,677	
Renewal Initiative -												
Where needed most	-	9,953	-		9,953		9,953			9,953		
Youth Scholarship	26,035	5,441	(14,016)		17,460		17,460			17,460		
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	7,780	(9,193)		1,688		1,688			1,688		
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	1,800	(2,222)		5,994		5,994			5,994		
Disciples Fellowship Retreat	-	7,060	(4,720)		2,340		2,340			2,340		
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)	19,300	(18,975)		(1,310)		(1,310)			(1,310)		
Chi Rho	(2,215)	34,383	(32,949)		(781)		(781)			(781)		
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)	277	-		(80)		(80)			(80)		
Reconciliation	34,598	2,608	(6,500)		30,706		30,706			13,081	17,625	
Inner City/Rural	846	-	-		846		846			846		
Seminary Scholarships	9,151	3,908	-		13,059		13,059			13,059		
Pastoral Relief	16,526	4,823	(2,000)		19,349		19,349			19,349		
New Church	63,684	12,104	(1,261)		74,527		74,527			44,348	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	314,386	(344,732)	-	393,703	(5,691)	399,395	-	2,974	257,438	138,983	-

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 9/30/2025	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	21,279	(27,270)	69,741	203,011		203,011			(27,270)		230,281
Capital Campaign - Regional Ministry Positions	28,615	22,889	-	-	51,504		51,504				51,504	
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	44,168	(27,270)	69,741	815,309	-	815,309	-	-	(27,270)	51,504	791,075
TOTAL NET ASSETS	1,152,719	358,554	(372,002)	69,741	1,209,012	(5,691)	1,214,704	-	2,974	230,168	190,487	791,075

Christian Church in Ohio - Regional Office

Budget Report & Prior Year Comparison

	As of		Over	Annual Budget	As of
	09/30/2025 Actual	09/30/2025 Budget	(Under) Budget		09/30/2024 Actual
Income					
Disciples Mission Fund	55,635	63,005	(7,370)	93,785	53,907
Christmas Offerings	15,730	12,817	2,913	23,095	13,017
OH Leadership Gifts		833	(833)	1,255	580
Renewal Initiative - Regional Operating	6,182	13,407	(7,225)	21,610	2,539
Distrib from non-owned endowments	16,687	8,912	7,775	24,074	9,586
Distrib from owned endowments	3,833		3,833		3,577
Undesignated Gifts/Offerings	29,877	35,475	(5,598)	50,462	34,511
DMF via CCF	12,197	10,936	1,261	16,702	10,953
Interest Income	2,316	1,637	679	2,783	1,386
Commission on Min Events Income		75	(75)	75	
Misc Regional Events Income	3,580	5,769	(2,189)	6,328	2,505
Honorariums-Regional Minister	1,717	2,405	(688)	3,572	1,475
Misc Receipts	901	1,000	(99)	1,000	2,015
Total Income	148,654	156,271	(7,617)	244,741	136,052
Expenses					
Salaries & Benefits					
Payroll - Executive Staff	69,080	69,264	(185)	92,356	69,080
Payroll - Support Staff	23,995	23,634	361	31,515	25,603
Payroll - Pension Plan	12,620	12,888	(268)	17,183	12,238
Payroll - Workers' Compensation	1,034	450	584	597	1,205
Class/Education/Training	600		600		
Payroll Fees	1,466	1,701	(235)	2,273	1,150
Payroll - FICA/Medicare Exp	2,009	1,809	200	2,411	2,461
Other Benefits	2,717	2,716		3,622	2,100
Total	113,520	112,462	1,057	149,957	113,837
Travel					
Travel - Regional Minister	8,997	7,875	1,122	10,500	8,858
Total	8,997	7,875	1,122	10,500	8,858
Facilities/Liability Insurance					
Electric	2,405	1,735	670	2,848	1,431
Gas	8,954	959	7,995	1,172	909
Insurance - Property/Liability	17,489	12,000	5,489	12,000	11,021
Total	28,849	14,694	14,155	16,020	13,361
Office Expenses					
Postage & Shipping	(253)	1,134	(1,387)	1,492	1,847
Computer Support	5,685	9,750	(4,065)	11,475	5,850
Internet	1,184	1,323	(139)	1,759	1,314
Repairs/Maintenance - Equipment	1,236		1,236		
Web Hosting	824	1,025	(201)	1,370	726
Service Contracts - Equipment	5,980	7,922	(1,942)	10,558	8,360
Office Supplies	(6)	149	(155)	200	707

Christian Church in Ohio - Regional Office

Budget Report & Prior Year Comparison

	As of		Over (Under) Budget	Annual Budget	As of
	09/30/2025 Actual	09/30/2025 Budget			09/30/2024 Actual
Fees & Licenses	260		260		
Yearbook Assessment				1,400	
Cr Card Fees/Bank Charges	3,914	5,792	(1,878)	7,600	5,100
College of Regional Ministers	1,750	2,500	(750)	2,500	2,070
Christmas Offering Promotion				2,500	
Miscellaneous Expense	118		118		534
Telephone	1,640	1,845	(205)	2,460	1,640
Cell Phone - Regional Min	(126)	585	(711)	780	424
Cell Phone - Assoc Min	1,326	945	381	1,260	
Total	23,531	32,970	(9,439)	45,354	28,572
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	24,750	24,750		33,000	24,750
Professional Fees - Other	370	355	15	355	355
Total	25,120	25,105	15	33,355	25,105
Ecumenical Support					
Ohio Council of Churches	300		300		250
United Campus Ministries @ Kent State	300		300		250
Total	600		600		500
Total Expenses	200,673	193,631	7,041	256,536	190,742
NET SURPLUS/(DEFICIT)	(52,019)	(37,360)	(14,658)	(11,795)	(54,690)

Christian Church in Ohio - Camp Christian

Statement of Financial Position

	As of		Increase (Decrease)	As of
	09/30/2025	09/30/2024		12/31/2024
Assets				
Current Assets				
Cash held by (due to) OGMP	359,528	49,469	310,060	279,829
CCF Distributions in Transit	16,740	15,519	1,221	10,494
Gifts in Transit				25,000
Prepaid Expenses	1,200		1,200	
Total Current Assets	377,468	64,988	312,480	315,323
Investments				
Investments held at Church Extension	267,010	260,976	6,034	263,747
Investments held at CCF - Beasley	87,404	81,196	6,208	80,192
Investments held at CCF - Common	47,490	44,566	2,924	43,873
Total Investments	401,904	386,738	15,166	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	(2,828,908)	(2,737,003)	(91,905)	(2,757,658)
Total Fixed Assets	515,289	597,193	(81,905)	586,539
Total Assets	1,294,661	1,048,920	245,742	1,289,673
Liabilities and Net Assets				
Liabilities				
Accounts Payable	14,524	2,831	11,693	20,325
Deferred Revenue				1,491
Total Liabilities	14,524	2,831	11,693	21,816
Net Assets				
Operating Fund	186,299	35,365	150,934	188,382
Net Fixed Assets	515,289	597,193	(81,905)	586,539
Capital Reserves	31,216	22,322	8,894	25,299
The Free Store	7,768	9,197	(1,429)	8,840
Amy Saviers Fund	87,404	81,196	6,208	80,192
Capital Campaign	205,521	68,740	136,781	151,166
Accessibility Improvements		4,965	(4,965)	4,965
Camp Endowment	243,435	216,929	26,506	217,991
Canteen	3,204	10,181	(6,977)	4,484
Total Net Assets	1,280,137	1,046,088	234,049	1,267,858
Total Liabilities and Net Assets	1,294,661	1,048,920	245,742	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 9/30/2025	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	188,383	345,737	(347,819)		186,301	(14,524)	200,824		17,940	179,245	3,639	
Net Fixed Assets	586,539	-	(71,250)		515,289		515,289	515,289				
Capital Reserves	25,299	5,917	-		31,216		31,216				31,216	
Canteen	4,484	5,897	(7,176)		3,205		3,205				3,205	
Total Net Assets without Donor Restrictions	804,705	357,551	(426,245)	-	736,011	(14,524)	750,534	515,289	17,940	179,245	38,060	-
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	7,630	-		17,168		17,168			17,168		
Conf Ctr Director Position	19,077	15,259	-		34,336		34,336			34,336		
Cleveland Christian Home now The Centers' H.O.P.E.	4,769	3,815	(7,630)		954		954			954		
Campus™												
Hiram Farm	4,769	3,815	(7,630)		954		954			954		
Capital Campaign Exp	(41,874)	11,444	3,699		(26,731)		(26,731)			(26,731)		
Camp Pool	154,886	129,715	(105,762)		178,839		178,839			145,834	33,005	
Amy Saviers Fund	80,192	2,473	(3,224)	7,963	87,404		87,404					87,404
Accessibility Improvements	4,965	-	(4,965)		-		-			-		
Camp Endowment	217,991	23,094	(1,660)	4,010	243,435		243,435				195,945	47,490
Total Net Assets with Donor Restrictions	463,153	199,245	(130,244)	11,973	544,127	-	544,127	-	-	180,283	228,950	134,894
TOTAL NET ASSETS	1,267,858	556,796	(556,489)	11,973	1,280,138	(14,524)	1,294,661	515,289	17,940	359,528	267,010	134,894

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	As of		Over	Annual Budget	As of
	09/30/2025 Actual	09/30/2025 Budget	(Under) Budget		09/30/2024 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	33,889	39,759	(5,870)	50,130	15,352
Camp Meal Fees	1,610	13,579	(11,969)	21,039	
UCC Heartland Conference usage	83,892		83,892		
Total Camp Facilities & Meals	119,391	53,338	66,053	71,169	15,352
Gifts	64,933	38,953	25,980	49,592	41,571
Renewal Initiative - Camp Operating	2,210	38,844	(36,634)	49,924	1,625
Total Gifts	67,142	77,797	(10,655)	99,516	43,196
Distrib from nonowned endowments	34,247	29,898	4,349	36,919	31,585
Distrib from owned endowments	7,071		7,071		6,869
Interest Income	3,264	2,228	1,036	3,714	1,901
Total	44,582	32,126	12,456	40,633	40,354
Camp Meal Fees - Offseason	14,000		14,000		11,487
Misc Camp Events Income	250		250		8,839
Miscellaneous Receipts		2,760	(2,760)	3,467	(93)
Total Miscellaneous	14,250	2,760	11,490	3,467	20,232
Total Income	345,557	284,011	61,546	332,775	119,134
Expenses					
Salaries & Benefits					
Payroll - Executive & Managerial Staff	64,850	58,321	6,529	77,758	51,068
Payroll - Summer Staff	71,017	42,938	28,079	57,251	74,665
Payroll - Pension Plan	6,398	7,872	(1,474)	10,494	5,667
Payroll - Workers' Compensation	1,186	1,594	(408)	2,006	1,382
Payroll - FICA Medicare Expense	10,835	8,435	2,400	11,246	10,129
Other Benefits	5,311	8,151	(2,840)	10,866	6,300
Payroll Food Service Off Season		9,000	(9,000)	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	162,107	138,611	23,496	183,921	156,841

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	As of		Over	Annual Budget	As of
	09/30/2025 Actual	09/30/2025 Budget	(Under) Budget		09/30/2024 Actual
Facilities					
Electric	48,371	27,566	20,805	35,070	30,815
Utilities - Natural Gas	24,349	12,840	11,509	16,414	14,240
Water/Sewer	10,039	6,524	3,515	8,384	7,185
Waste Management	131	261	(130)	397	146
Construction & Ditch Assessments	1,568	4,000	(2,432)	4,000	1,568
Utilities - Pest Control	1,066	2,526	(1,460)	3,536	1,026
Insurance - Property/Liability	18,591	35,004	(16,413)	35,244	32,176
Repairs & Maintenance-Equipment	5,502	6,164	(662)	7,000	3,363
Website Hosting	680	765	(85)	1,020	680
Repair/Maintenance - Bldg./Grounds	2,240	9,352	(7,112)	12,100	8,499
Utilities - Bulk Gasoline	2,070	2,663	(593)	3,000	2,458
Service Contracts - Equipment	321	1,449	(1,128)	1,828	997
Supplies - Cleaning/Bldg	1,931	3,252	(1,321)	3,272	1,942
Total	116,860	112,366	4,494	131,265	105,093
Food & Kitchen					
Food - Summer	39,367	37,908	1,459	37,908	22,138
Supplies - Kitchen	3,101	2,843	258	2,755	2,737
Contract Labor - Culinary	222		222		
Food Purchases-Off Season	16,352	7,497	8,855	10,000	13,754
Total	59,042	48,248	10,794	50,663	38,630
Office Expenses					
Postage & Shipping	280	250	30	250	
Computer Support	3,600	4,050	(450)	5,400	3,600
Internet	1,184	1,314	(130)	1,759	1,314
Supplies - Office	431	526	(95)	682	285
Fees & Licenses	844	999	(155)	1,000	996
Bank Charges/Credit Card Fees	823	886	(63)	1,057	621
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	9,423	8,960	463	11,443	8,778
Professional Services					
Medical Supplies & Services	388	972	(584)	1,000	735
Total	388	972	(584)	1,000	735
Total Expenses	347,819	309,157	38,662	378,292	310,077
Depreciation Expense	71,250	71,250		95,000	71,253
Total	(71,250)	(71,250)		(95,000)	(71,253)
NET SURPLUS/(DEFICIT)	(73,512)	(96,396)	22,884	(140,517)	(262,196)