

Christian Church in Ohio

Statement of Financial Position

	As of		Increase (Decrease)	As of
	10/31/2025	10/31/2024		12/31/2024
Assets				
Current Assets				
Cash held by (due to) OGMP	681,229	386,009	295,221	519,514
CCF Distributions in Transit				40,109
Gifts in Transit				25,000
Prepaid Expenses	1,200		1,200	
Total Current Assets	682,429	386,009	296,421	584,623
Investments				
Investments held at Church Extension	457,497	447,266	10,232	451,918
Investments held at CCF - Beasley	461,766	508,321	(46,555)	487,269
Investments held at CCF - Common	376,799	352,428	24,371	336,851
Total Investments	1,296,062	1,308,015	(11,953)	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	(2,893,159)	(2,801,255)	(91,904)	(2,813,993)
Total Fixed Assets	507,372	589,276	(81,904)	586,539
Total Assets	2,485,863	2,283,300	202,563	2,447,200
Liabilities and Net Assets				
Liabilities				
Accounts Payable	16,535	21,121	(4,586)	24,938
Deferred Revenue	350		350	1,685
Total Liabilities	16,885	21,121	(4,236)	26,622
Net Assets				
Net Assets without Donor Restrictions	1,195,297	1,213,130	(17,833)	1,318,483
Net Assets with Donor Restrictions	1,273,682	1,049,049	224,632	1,102,094
Total Net Assets	2,468,979	2,262,179	206,799	2,420,578
Total Liabilities and Net Assets	2,485,863	2,283,300	202,563	2,447,200

Christian Church in Ohio - Regional Office

Statement of Financial Position

	As of		Increase (Decrease)	As of
	10/31/2025	10/31/2024		12/31/2024
Assets				
Current Assets				
Cash held by (due to) OGMP	227,059	208,617	18,442	239,685
CCF Distributions in Transit				29,615
Total Current Assets	227,059	208,617	18,442	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	1,208,621	1,129,893	78,728	1,157,527
Liabilities and Net Assets				
Liabilities				
Accounts Payable	9,088	16,899	(7,811)	4,613
Deferred Revenue	350		350	194
Total Liabilities	9,438	16,899	(7,461)	4,807
Net Assets				
Net Assets without Donor Restrictions	381,544	387,079	(5,535)	424,049
Net Assets with Donor Restrictions	817,640	725,916	91,724	728,671
Total Net Assets	1,199,184	1,112,995	86,189	1,152,720
Total Liabilities and Net Assets	1,208,621	1,129,893	78,728	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 10/31/2025	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	196,261	161,913	(228,382)	-	129,792	(9,438)	139,230	-	-	92,883	46,347	
Renewal Initiative -												
Where needed most	-	10,943	-		10,943		10,943			10,943		
Youth Scholarship	26,035	5,541	(14,016)		17,560		17,560			17,560		
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	2,730	(2,222)		6,924		6,924			6,924		
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)	147	-		(210)		(210)			(210)		
Reconciliation	34,598	2,884	(6,600)		30,882		30,882			13,257	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	12,329	(1,261)		74,752		74,752			44,573	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	330,036	(372,541)	-	381,544	(9,438)	390,982	-	-	254,329	136,653	-

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 10/31/2025	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	25,344	(125)	-	53,834		53,834				53,834	
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	46,623	(27,395)	69,741	817,639	-	817,639	-	-	(27,270)	53,834	791,075
TOTAL NET ASSETS	1,152,719	376,659	(399,936)	69,741	1,199,183	(9,438)	1,208,621	-	-	227,059	190,487	791,075

Christian Church in Ohio - Regional Office

Budget Report & Prior Year Comparison

	As of		Over	Annual Budget	As of
	10/31/2025 Actual	10/31/2025 Budget	(Under) Budget		10/31/2024 Actual
Income					
Disciples Mission Fund	63,056	71,228	(8,172)	93,785	58,105
Christmas Offerings	15,740	12,893	2,847	23,095	13,092
OH Leadership Gifts		1,010	(1,010)	1,255	580
Renewal Initiative - Regional Operating	6,847	15,027	(8,180)	21,610	3,299
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	33,332	38,255	(4,923)	50,462	40,195
DMF via CCF	12,466	10,961	1,505	16,702	11,491
Interest Income	2,316	1,637	679	2,783	1,386
Commission on Min Events Income		75	(75)	75	
Misc Regional Events Income	4,640	6,234	(1,594)	6,328	4,085
Honorariums-Regional Minister	2,097	3,273	(1,176)	3,572	1,625
Misc Receipts	901	1,000	(99)	1,000	2,015
Total Income	161,913	170,505	(8,592)	244,741	149,036
Expenses					
Salaries & Benefits					
Payroll - Executive Staff	76,755	76,960	(205)	92,356	76,755
Payroll - Support Staff	26,611	26,260	351	31,515	28,450
Payroll - Pension Plan	14,027	14,320	(293)	17,183	13,598
Payroll - Workers' Compensation	1,222	500	722	597	1,409
Class/Education/Training	600		600		
Payroll Fees	1,629	1,890	(261)	2,273	1,242
Payroll - FICA/Medicare Exp	2,232	2,010	222	2,411	2,679
Other Benefits	3,018	3,018		3,622	2,100
Total	126,095	124,958	1,137	149,957	126,232
Travel					
Travel - Regional Minister	9,190	8,750	440	10,500	9,949
Total	9,190	8,750	440	10,500	9,949
Facilities/Liability Insurance					
Electric	2,487	1,854	633	2,848	1,676
Gas	9,154	1,085	8,069	1,172	999
Insurance - Property/Liability	23,319	12,000	11,319	12,000	11,021
Total	34,961	14,939	20,022	16,020	13,696
Office Expenses					
Postage & Shipping	(253)	1,139	(1,392)	1,492	1,517
Computer Support	8,500	10,298	(1,798)	11,475	6,465
Internet	1,481	1,470	11	1,759	1,461
Repairs/Maintenance - Equipment	1,236		1,236		
Web Hosting	994	1,110	(116)	1,370	811
Service Contracts - Equipment	6,476	8,822	(2,346)	10,558	9,342
Office Supplies	(6)	166	(172)	200	(941)

Christian Church in Ohio - Regional Office

Budget Report & Prior Year Comparison

	As of		Over (Under) Budget	Annual Budget	As of
	10/31/2025 Actual	10/31/2025 Budget			10/31/2024 Actual
Fees & Licenses	293		293		
Yearbook Assessment	1,205	1,400	(195)	1,400	1,161
Cr Card Fees/Bank Charges	4,200	6,163	(1,963)	7,600	5,462
College of Regional Ministers	1,750	2,500	(750)	2,500	2,070
Christmas Offering Promotion				2,500	
Miscellaneous Expense	118		118		534
Telephone	2,050	2,050		2,460	1,845
Cell Phone - Regional Min	(126)	650	(776)	780	444
Cell Phone - Assoc Min	1,498	1,050	448	1,260	
Total	29,415	36,818	(7,403)	45,354	30,170
Council & Events Expenses					
Regional Church Council		225	(225)	450	
Executive Committee		300	(300)	600	
Commission on Ministry Committee				300	271
Misc Regional Events Expense	251		251		573
Total	251	525	(274)	1,350	844
Professional Services					
Treasury Services	27,500	27,500		33,000	27,500
Professional Fees - Other	370	355	15	355	355
Total	27,870	27,855	15	33,355	27,855
Ecumenical Support					
Ohio Council of Churches	300		300		250
United Campus Ministries @ Kent State	300		300		250
Total	600		600		500
Total Expenses	228,382	213,845	14,536	256,536	209,245
NET SURPLUS/(DEFICIT)	(66,469)	(43,340)	(23,128)	(11,795)	(60,209)

Christian Church in Ohio - Camp Christian

Statement of Financial Position

	As of		Increase (Decrease)	As of
	10/31/2025	10/31/2024		12/31/2024
Assets				
Current Assets				
Cash held by (due to) OGMP	454,170	177,392	276,778	279,829
CCF Distributions in Transit				10,494
Gifts in Transit				25,000
Prepaid Expenses	1,200		1,200	
Total Current Assets	455,370	177,392	277,978	315,323
Investments				
Investments held at Church Extension	267,010	260,976	6,034	263,747
Investments held at CCF - Beasley		81,196	(81,196)	80,192
Investments held at CCF - Common	47,490	44,566	2,924	43,873
Total Investments	314,500	386,738	(72,239)	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	(2,836,824)	(2,744,920)	(91,904)	(2,757,658)
Total Fixed Assets	507,372	589,276	(81,904)	586,539
Total Assets	1,277,242	1,153,407	123,835	1,289,673
Liabilities and Net Assets				
Liabilities				
Accounts Payable	7,447	4,222	3,225	20,325
Deferred Revenue				1,491
Total Liabilities	7,447	4,222	3,225	21,816
Net Assets				
Operating Fund	166,569	119,110	47,459	188,382
Net Fixed Assets	507,372	589,276	(81,904)	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	221,031	95,874	125,157	151,166
Accessibility Improvements		4,965	(4,965)	4,965
Camp Endowment	245,230	218,559	26,671	217,991
Canteen	3,204	8,685	(5,481)	4,484
Total Net Assets	1,269,795	1,149,185	120,610	1,267,858
Total Liabilities and Net Assets	1,277,242	1,153,407	123,835	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 10/31/2025	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	188,383	356,378	(378,190)		166,571	(7,447)	174,016		1,200	170,972	1,844	
Net Fixed Assets	586,539	-	(79,167)		507,372		507,372	507,372				
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	368,192	(464,533)	-	708,364	(7,447)	715,809	507,372	1,200	170,972	36,265	-
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	8,448	-		17,986		17,986			17,986		
Conf Ctr Director Position	19,077	16,896	-		35,973		35,973			35,973		
Cleveland Christian Home now The Centers' H.O.P.E.	4,769	4,224	(7,630)		1,363		1,363			1,363		
Campus™												
Hiram Farm	4,769	4,224	(7,630)		1,363		1,363			1,363		
Capital Campaign Exp	(41,874)	12,672	5,070		(24,132)		(24,132)			(24,132)		
Camp Pool	154,886	142,808	(109,216)		188,478		188,478			155,473	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	24,889	(1,660)	4,010	245,230		245,230				197,740	47,490
Total Net Assets with Donor Restrictions	463,153	218,634	(132,327)	11,973	561,433	-	561,433	-	-	283,198	230,745	47,490
TOTAL NET ASSETS	1,267,858	586,826	(596,860)	11,973	1,269,797	(7,447)	1,277,242	507,372	1,200	454,170	267,010	47,490

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	As of		Over	Annual Budget	As of
	10/31/2025 Actual	10/31/2025 Budget	(Under) Budget		10/31/2024 Actual
Income					
Summer Counselor's Allocation		6,000	(6,000)	6,000	
Summer Fees Grandparents Camp	7,200	3,578	3,622	3,578	3,645
Summer Fees - Chi Rho	32,544	33,716	(1,172)	33,716	34,218
Summer Fees - Junior	25,128	26,558	(1,430)	26,558	23,765
Summer Fees - CYF	26,046	30,004	(3,958)	30,004	24,903
Summer Fees - Advance	9,275	12,518	(3,244)	12,518	8,424
Summer Fees - Music Camp		2,416	(2,416)	2,416	2,151
Created to Be Me Income		3,200	(3,200)	3,200	
Total Summer Fees	100,193	117,990	(17,798)	117,990	97,106
Camp Facilities Usage	34,139	42,249	(8,110)	50,130	17,667
Camp Meal Fees	1,610	13,960	(12,350)	21,039	
UCC Heartland Conference usage	83,892		83,892		
Total Camp Facilities & Meals	119,641	56,209	63,432	71,169	17,667
Gifts	75,079	42,383	32,696	49,592	46,535
Renewal Initiative - Camp Operating	2,320	41,919	(39,599)	49,924	1,875
Total Gifts	77,398	84,302	(6,904)	99,516	48,410
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		9,019
Miscellaneous Receipts	135	2,900	(2,765)	3,467	
Total Miscellaneous	14,385	2,900	11,485	3,467	20,505
Total Income	356,198	293,527	62,671	332,775	224,041
Expenses					
Salaries & Benefits					
Payroll - Executive & Managerial Staff	72,924	64,800	8,124	77,758	57,803
Payroll - Summer Staff	72,542	47,709	24,833	57,251	78,190
Payroll - Pension Plan	7,289	8,746	(1,457)	10,494	5,985
Payroll - Workers' Compensation	1,401	1,594	(193)	2,006	1,616
Payroll - FICA Medicare Expense	11,637	9,372	2,265	11,246	10,914
Other Benefits	6,196	9,056	(2,860)	10,866	6,300
Payroll Food Service Off Season		10,000	(10,000)	12,000	4,267
Background Checks	383	1,000	(617)	1,000	276
Class/Education/Training	1,357	300	1,057	300	494
Staff Entertainment	33	1,000	(967)	1,000	1,827
Travel	753		753		122
Total	174,515	153,577	20,938	183,921	167,793

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	As of		Over (Under) Budget	Annual Budget	As of
	10/31/2025 Actual	10/31/2025 Budget			10/31/2024 Actual
Facilities					
Electric	51,075	30,330	20,745	35,070	34,011
Utilities - Natural Gas	24,893	13,272	11,621	16,414	15,650
Water/Sewer	10,689	7,270	3,419	8,384	8,189
Waste Management	146	280	(135)	397	160
Construction & Ditch Assessments	1,568	4,000	(2,432)	4,000	1,568
Utilities - Pest Control	1,610	3,021	(1,411)	3,536	1,548
Insurance - Property/Liability	24,421	35,004	(10,583)	35,244	32,176
Repairs & Maintenance-Equipment	5,502	6,824	(1,322)	7,000	4,165
Website Hosting	850	850		1,020	765
Repair/Maintenance - Bldg./Grounds	2,283	9,764	(7,481)	12,100	9,180
Utilities - Bulk Gasoline	2,070	2,663	(593)	3,000	2,458
Service Contracts - Equipment	326	1,639	(1,313)	1,828	997
Supplies - Cleaning/Bldg	2,518	3,313	(795)	3,272	1,979
Total	127,952	118,230	9,722	131,265	112,848
Food & Kitchen					
Food - Summer	41,290	37,908	3,382	37,908	22,138
Supplies - Kitchen	3,444	3,111	333	2,755	2,737
Contract Labor - Culinary	222		222		
Food Purchases-Off Season	17,644	8,334	9,310	10,000	15,427
Total	62,600	49,353	13,247	50,663	40,302
Office Expenses					
Postage & Shipping	280	250	30	250	
Computer Support	6,250	4,500	1,750	5,400	4,050
Internet	1,481	1,467	14	1,759	1,461
Supplies - Office	431	526	(95)	682	285
Fees & Licenses	844	999	(155)	1,000	996
Bank Charges/Credit Card Fees	839	907	(68)	1,057	734
Miscellaneous Expense	1,448		1,448		741
Program Expense	202	25	177	385	(26)
Promotion		150	(150)	150	34
Camp Association Fees	960	760	200	760	760
Misc Camp Events Expense					528
Total	12,735	9,584	3,151	11,443	9,562
Professional Services					
Medical Supplies & Services	388	972	(584)	1,000	735
Total	388	972	(584)	1,000	735
Total Expenses	378,190	331,716	46,474	378,292	331,239
Depreciation Expense	79,167	79,167		95,000	79,170
Total	(79,167)	(79,167)		(95,000)	(79,170)
NET SURPLUS/(DEFICIT)	(101,159)	(117,356)	16,197	(140,517)	(186,368)