

Christian Church in Ohio

Statement of Financial Position - Combined

	As of		Increase (Decrease)
	12/31/2025	12/31/2024	
Assets			
Current Assets			
Cash held by (due to) OGMP	628,811	519,514	109,296
CCF Distributions in Transit	58,616	40,109	18,507
Gifts in Transit		25,000	(25,000)
Total Current Assets	687,427	584,623	102,804
Investments			
Investments held at Church Extension	862,968	451,918	411,049
Investments held at CCF - Beasley	452,938	487,269	(34,331)
Investments held at CCF - Common	373,154	336,851	36,303
Total Investments	1,689,060	1,276,038	413,021
Fixed Assets			
Land	259,855	259,855	
Buildings	2,873,507	2,764,291	109,216
Furniture & Equipment	342,382	342,382	
Vehicles	38,926	34,004	4,922
Accumulated Depreciation	(2,845,447)	(2,813,993)	(31,454)
Total Fixed Assets	669,222	586,539	82,683
Total Assets	3,045,708	2,447,200	598,508
Liabilities and Net Assets			
Liabilities			
Accounts Payable	16,566	24,938	(8,372)
Deferred Revenue	1,160	1,685	(524)
Total Liabilities	17,726	26,622	(8,896)
Net Assets			
Net Assets without Donor Restrictions	1,360,141	1,318,483	41,658
Net Assets with Donor Restrictions	1,667,841	1,102,094	565,746
Total Net Assets	3,027,982	2,420,578	607,405
Total Liabilities and Net Assets	3,045,708	2,447,200	598,508

Christian Church in Ohio - Regional Office

Statement of Financial Position

	As of		
	12/31/2025	12/31/2024	Increase (Decrease)
Assets			
Current Assets			
Cash held by (due to) OGMP	320,486	239,685	80,801
CCF Distributions in Transit	31,150	29,615	1,535
Total Current Assets	351,636	269,300	82,336
Investments			
Investments held at Church Extension	192,825	188,172	4,654
Investments held at CCF - Beasley	452,938	407,077	45,861
Investments held at CCF - Common	324,741	292,978	31,763
Total Investments	970,504	888,227	82,277
Fixed Assets			
Furniture & Equipment	56,335	56,335	
Accumulated Depreciation	(56,335)	(56,335)	
Total Fixed Assets			
Total Assets	1,322,140	1,157,527	164,613
Liabilities and Net Assets			
Liabilities			
Accounts Payable	8,480	4,613	3,867
Deferred Revenue	980	194	787
Total Liabilities	9,460	4,807	4,654
Net Assets			
Net Assets without Donor Restrictions	442,611	424,049	18,562
Net Assets with Donor Restrictions	870,068	728,671	141,398
Total Net Assets	1,312,680	1,152,720	159,960
Total Liabilities and Net Assets	1,322,140	1,157,527	164,613

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 12/31/2025	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	196,261	262,957	(262,630)	-	196,588	(9,460)	206,049	-	31,150	164,769	10,130	
Renewal Initiative -												
Where needed most	-	35,074	(35,074)		-		-			-		
Youth Scholarship	26,035	10,549	(14,016)		22,568		22,568			22,568		
Spiritual Life Retreat	5,613	-	-		5,613		5,613			5,613		
Advance Ministries	(386)	9,404	(9,561)		(543)		(543)			(543)		
International Affairs	(8,271)	-	-		(8,271)		(8,271)			(8,271)		
Adult Conf-General	3,101	7,980	(9,193)		1,888		1,888			1,888		
Adult Conf-All Saints Fd	9,507	500	(1,312)		8,695		8,695			8,695		
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	-	7,250	(4,720)		2,530		2,530			2,530		
Congregational Renewal	965	180	-		1,145		1,145			1,145		
Regional Assembly	4,167	-	-		4,167		4,167			4,167		
Camps:												
CYF	8,637	35,385	(32,254)		11,768		11,768			11,768		
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	5,814	(7,669)		32,743		32,743			15,118	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	4,923	(2,000)		19,449		19,449			19,449		
New Church	63,684	13,912	(1,261)		76,335		76,335			46,156	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	466,691	(448,129)	-	442,611	(9,460)	452,072	-	31,150	320,486	100,436	-

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 12/31/2025	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	34,550	(27,270)	70,343	216,884		216,885					216,885
Capital Campaign - Regional Ministry Positions	28,615	63,899	(125)	-	92,389		92,389				92,389	
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	98,449	(27,395)	70,343	870,067	-	870,068	-	-	-	92,389	777,679
TOTAL NET ASSETS	1,152,719	565,140	(475,524)	70,343	1,312,678	(9,460)	1,322,140	-	31,150	320,486	192,825	777,679

Christian Church in Ohio - Regional Office

Budget Report & Prior Year Comparison

	As of		Over	12/31/2024 Actual
	12/31/2025 Actual	12/31/2025 Budget	(Under) Budget	
Income				
Disciples Mission Fund	83,632	93,785	(10,153)	80,827
Christmas Offerings	24,971	23,095	1,876	22,963
OH Leadership Gifts		1,255	(1,255)	
Renewal Initiative - Regional Operating	26,889	21,610	5,279	55,204
Distrib from non-owned endowments	44,415	24,074	20,341	36,068
Distrib from owned endowments	3,833		3,833	3,577
Undesignated Gifts/Offerings	47,139	50,462	(3,323)	54,160
DMF via CCF	18,731	16,702	2,029	17,941
Interest Income	4,654	2,783	1,871	3,269
Commission on Min Events Income		75	(75)	
Misc Regional Events Income	5,496	6,328	(832)	4,284
Honorariums-Regional Minister	2,297	3,572	(1,275)	2,125
Misc Receipts	901	1,000	(99)	1,650
Total Income	262,957	244,741	18,216	282,068
Expenses				
Salaries & Benefits				
Payroll - Executive Staff	92,356	92,356		92,356
Payroll - Support Staff	33,679	31,515	2,164	34,278
Payroll - Pension Plan	16,842	17,183	(341)	16,317
Payroll - Workers' Compensation	1,410	597	813	2,061
Class/Education/Training	600		600	
Payroll Fees	2,274	2,273	1	1,455
Payroll - FICA/Medicare Exp	2,819	2,411	408	3,125
Other Benefits	3,622	3,622		2,100
Total	153,602	149,957	3,645	151,692
Travel				
Travel - Regional Minister	12,536	10,500	2,036	13,585
Total	12,536	10,500	2,036	13,585
Facilities/Liability Insurance				
Electric	2,974	2,848	126	1,999
Gas	9,907	1,172	8,735	1,169
Insurance - Property/Liability	11,749	12,000	(251)	11,021
Total	24,630	16,020	8,610	14,189
Office Expenses				
Postage & Shipping	219	1,492	(1,273)	1,535
Computer Support	10,180	11,475	(1,295)	7,695
Internet	1,778	1,759	19	1,754
Repairs/Maintenance - Equipment	1,236		1,236	
Web Hosting	1,249	1,370	(121)	981
Service Contracts - Equipment	7,468	10,558	(3,090)	10,693
Office Supplies	361	200	161	(1,317)

Christian Church in Ohio - Regional Office

Budget Report & Prior Year Comparison

	As of		Over	12/31/2024 Actual
	12/31/2025 Actual	12/31/2025 Budget	(Under) Budget	
Fees & Licenses	390		390	
Yearbook Assessment	1,205	1,400	(195)	1,161
Cr Card Fees/Bank Charges	4,957	7,600	(2,643)	6,374
College of Regional Ministers	1,750	2,500	(750)	2,070
Christmas Offering Promotion	2,059	2,500	(441)	3,067
Miscellaneous Expense	118		118	534
Telephone	2,665	2,460	205	2,255
Cell Phone - Regional Min	450	780	(330)	603
Cell Phone - Staff	1,266	1,260	6	
Total	37,350	45,354	(8,004)	37,404
Council & Events Expenses				
Regional Church Council		450	(450)	252
Commission on Ministry Committee	291	300	(10)	656
Misc Regional Events Expense	251		251	3,412
Total	542	750	(208)	4,320
Professional Services				
Treasury Services	33,000	33,000		33,000
Professional Fees - Other	370	355	15	355
Total	33,370	33,355	15	33,355
Ecumenical Support				
Ohio Council of Churches	300	300		250
United Campus Ministries @ Kent State	300	300		250
Total	600	600		500
Total Expenses	262,630	256,536	6,094	255,045
NET SURPLUS/(DEFICIT)	327	(11,795)	12,122	27,023

Christian Church in Ohio - Camp Christian

Statement of Financial Position

	As of		Increase (Decrease)
	12/31/2025	12/31/2024	
Assets			
Current Assets			
Cash held by (due to) OGMP	308,325	279,829	28,496
CCF Distributions in Transit	27,466	10,494	16,972
Gifts in Transit		25,000	(25,000)
Total Current Assets	335,791	315,323	20,468
Investments			
Investments held at Church Extension	670,142	263,747	406,396
Investments held at CCF - Beasley		80,192	(80,192)
Investments held at CCF - Common	48,413	43,873	4,540
Total Investments	718,555	387,811	330,744
Fixed Assets			
Land	259,855	259,855	
Buildings	2,873,507	2,764,291	109,216
Furniture & Equipment	286,046	286,046	
Vehicles	38,926	34,004	4,922
Accumulated Depreciation	(2,789,112)	(2,757,658)	(31,454)
Total Fixed Assets	669,222	586,539	82,683
Total Assets	1,723,568	1,289,673	433,895
Liabilities and Net Assets			
Liabilities			
Accounts Payable	8,086	20,325	(12,239)
Deferred Revenue	180	1,491	(1,311)
Total Liabilities	8,266	21,816	(13,550)
Net Assets			
Operating Fund	174,914	188,382	(13,468)
Net Fixed Assets	669,222	586,539	82,683
Capital Reserves	34,260	25,299	8,960
The Free Store	6,466	8,840	(2,374)
Amy Saviers Fund		80,192	(80,192)
Capital Campaign	580,437	151,166	429,271
Accessibility Improvements		4,965	(4,965)
Camp Endowment	246,673	217,991	28,682
Canteen	3,331	4,484	(1,153)
Total Net Assets	1,715,302	1,267,858	447,445
Total Liabilities and Net Assets	1,723,568	1,289,673	433,895

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 12/31/2025	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	188,383	424,413	(437,881)		174,915	(8,266)	183,181		27,466	153,871	1,844	
Net Fixed Assets	586,539	114,138	(31,454)		669,223		669,222	669,222				
Capital Reserves	25,299	8,960	-		34,259		34,259				34,259	
Canteen	4,484	6,024	(7,176)		3,332		3,332				3,332	
Total Net Assets without Donor Restrictions	804,705	553,535	(476,511)	-	881,729	(8,266)	889,994	669,222	27,466	153,871	39,435	-
Net Assets with Donor Restrictions												
The Free Store	8,840	4,090	(6,464)		6,466		6,466			6,466		
Capital Campaign:												
Facilities Improvements	9,538	26,265	-		35,803		35,803			35,803		
Conf Ctr Director Position	19,077	42,599	-		61,676		61,676			61,676		
Cleveland Christian Home now The Centers' H.O.P.E.	4,769	10,650	(7,630)		7,789		7,789			7,789		
Campus™												
Hiram Farm	4,769	10,650	(7,630)		7,789		7,789			7,789		
Capital Campaign Exp	(41,874)	31,950	658		(9,266)		(9,266)			(9,266)		
Camp Pool	154,886	430,975	(109,216)		476,645		476,645			44,197	432,448	
Amy Saviers Fund	80,192	10,436	(90,628)	-	-		-				-	
Accessibility Improvements	4,965	-	(4,965)		-		-					
Camp Endowment	217,991	25,857	(1,660)	4,484	246,672		246,672				198,259	48,413
Total Net Assets with Donor Restrictions	463,153	593,472	(227,535)	4,484	833,574	-	833,574	-	-	154,454	630,707	48,413
TOTAL NET ASSETS	1,267,858	1,147,007	(704,046)	4,484	1,715,303	(8,266)	1,723,568	669,222	27,466	308,325	670,142	48,413

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	As of		Over	12/31/2024 Actual
	12/31/2025 Actual	12/31/2025 Budget	(Under) Budget	
Income				
Summer Counselor's Allocation		6,000	(6,000)	
Summer Fees - Grandparents Camp	7,200	3,578	3,622	3,645
Summer Fees - Chi Rho	32,544	33,716	(1,172)	34,218
Summer Fees - Junior	25,128	26,558	(1,430)	23,765
Summer Fees - CYF	26,046	30,004	(3,958)	24,903
Summer Fees - Advance	9,275	12,518	(3,244)	8,424
Summer Fees - Music Camp		2,416	(2,416)	2,151
Created to Be Me Income		3,200	(3,200)	
Total Summer Fees	100,193	117,990	(17,798)	97,106
Camp Facilities Usage	39,877	50,130	(10,253)	50,707
Camp Meal Fees	1,610	21,039	(19,429)	13,472
UCC Heartland Conference usage	83,892		83,892	
Total Camp Facilities & Meals	125,379	71,169	54,210	64,179
Gifts	81,259	49,592	31,667	53,238
Renewal Initiative - Camp Operating	30,490	49,924	(19,434)	50,409
Total Gifts	111,749	99,516	12,233	103,647
Distrib from nonowned endowments	58,720	36,919	21,801	39,351
Distrib from owned endowments	7,071		7,071	6,869
Interest Income	6,396	3,714	2,682	4,671
Total	72,187	40,633	31,554	50,891
Camp Meal Fees - Offseason	14,367		14,367	17,244
Misc Camp Events Income	405		405	9,179
Miscellaneous Receipts	135	3,467	(3,332)	(6,617)
Total Miscellaneous	14,907	3,467	11,440	19,806
Total Income	424,414	332,775	91,639	335,629
Expenses				
Salaries & Benefits				
Payroll - Executive & Managerial Staff	87,869	77,758	10,111	69,901
Payroll - Summer Staff	74,286	57,251	17,035	83,920
Payroll - Pension Plan	9,072	10,494	(1,422)	6,622
Payroll - Workers' Compensation	1,617	2,006	(389)	2,363
Payroll - FICA Medicare Expense	13,049	11,246	1,803	12,277
Other Benefits	7,966	10,866	(2,900)	6,300
Payroll Food Service Off Season		12,000	(12,000)	4,267
Background Checks	394	1,000	(606)	276
Class/Education/Training	1,357	300	1,057	494
Staff Entertainment	33	1,000	(967)	1,827
Travel	2,293		2,293	122
Total	197,936	183,921	14,015	188,369

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	As of		Over	12/31/2024 Actual
	12/31/2025 Actual	12/31/2025 Budget	(Under) Budget	
Facilities				
Electric	58,394	35,070	23,324	41,251
Utilities - Natural Gas	26,210	16,414	9,796	18,314
Water/Sewer	13,485	8,384	5,101	10,356
Waste Management	175	397	(222)	189
Construction & Ditch Assessments	1,568	4,000	(2,432)	1,568
Utilities - Pest Control	1,610	3,536	(1,926)	2,071
Insurance - Property/Liability	35,991	35,244	747	32,176
Repairs & Maintenance-Equipment	6,550	7,000	(450)	4,421
Website Hosting	1,105	1,020	85	935
Repair/Maintenance - Bldg./Grounds	3,230	12,100	(8,870)	9,239
Utilities - Bulk Gasoline	2,940	3,000	(60)	2,627
Service Contracts - Equipment	326	1,828	(1,502)	1,186
Supplies - Cleaning/Bldg	2,745	3,272	(527)	2,111
Total	154,329	131,265	23,064	126,445
Food & Kitchen				
Food - Summer	41,290	37,908	3,382	22,138
Supplies - Kitchen	3,586	2,755	831	3,320
Contract Labor - Culinary	222		222	
Food Purchases-Off Season	18,783	10,000	8,783	17,974
Total	63,881	50,663	13,218	43,432
Office Expenses				
Postage & Shipping	280	250	30	
Computer Support	7,600	5,400	2,200	4,950
Internet	1,778	1,759	19	1,754
Supplies - Office	444	682	(238)	844
Fees & Licenses	1,114	1,000	114	1,063
Bank Charges/Credit Card Fees	998	1,057	(59)	824
Miscellaneous Expense	2,815		2,815	741
Program Expense	437	385	52	(26)
Promotion		150	(150)	34
Camp Association Fees	960	760	200	760
Misc Camp Events Expense				3,629
Total	16,426	11,443	4,983	14,573
Professional Services				
Medical Supplies & Services	388	1,000	(612)	735
Total	388	1,000	(612)	735
Total Expenses	432,959	378,292	54,667	373,555
Depreciation Expense	31,454	95,000	(63,546)	91,908
Total	(31,454)	(95,000)	63,546	(91,908)
NET SURPLUS/(DEFICIT)	(40,000)	(140,517)	100,517	(129,834)