

Christian Church in Ohio

Statement of Financial Position

	As of		Increase (Decrease)	As of
	03/31/2026	03/31/2025		12/31/2025
Assets				
Current Assets				
Cash held by (due to) OGMP	571,952	463,690	108,263	628,811
CCF Distributions in Transit	10,099	4,092	6,007	58,616
Total Current Assets	582,051	467,782	114,269	687,427
Investments				
Investments held at Church Extension	862,968	452,037	410,931	862,968
Investments held at CCF - Beasley	442,175	482,706	(40,531)	452,938
Investments held at CCF - Common	373,193	337,563	35,630	373,154
Total Investments	1,678,336	1,272,307	406,029	1,689,060
Fixed Assets				
Land	259,855	259,855		259,855
Buildings	2,873,507	2,764,291	109,216	2,873,507
Furniture & Equipment	342,382	342,382		342,382
Vehicles	38,926	34,004	4,922	38,926
Accumulated Depreciation	(2,869,197)	(2,837,743)	(31,454)	(2,845,447)
Total Fixed Assets	645,472	562,789	82,683	669,222
Total Assets	2,905,859	2,302,877	602,982	3,045,708
Liabilities and Net Assets				
Liabilities				
Accounts Payable	129,472	13,885	115,587	16,566
Deferred Revenue	180		180	1,160
Total Liabilities	129,652	13,885	115,767	17,726
Net Assets				
Net Assets without Donor Restrictions	1,270,313	1,236,124	34,189	1,360,141
Net Assets with Donor Restrictions	1,505,894	1,052,868	453,026	1,667,841
Total Net Assets	2,776,207	2,288,992	487,215	3,027,982
Total Liabilities and Net Assets	2,905,859	2,302,877	602,982	3,045,708

Christian Church in Ohio - Regional Office

Statement of Financial Position

	As of		Increase (Decrease)	As of
	03/31/2026	03/31/2025		12/31/2025
Assets				
Current Assets				
Cash held by (due to) OGMP	326,959	254,115	72,843	320,486
CCF Distributions in Transit	3,190	2,879	311	31,150
Total Current Assets	330,149	256,994	73,154	351,636
Investments				
Investments held at Church Extension	192,825	188,290	4,535	192,825
Investments held at CCF - Beasley	442,175	403,224	38,952	452,938
Investments held at CCF - Common	324,761	293,587	31,174	324,741
Total Investments	959,761	885,101	74,660	970,504
Fixed Assets				
Furniture & Equipment	56,335	56,335		56,335
Accumulated Depreciation	(56,335)	(56,335)		(56,335)
Total Fixed Assets				
Total Assets	1,289,910	1,142,095	147,814	1,322,140
Liabilities and Net Assets				
Liabilities				
Accounts Payable	4,539	6,657	(2,118)	8,480
Deferred Revenue				980
Total Liabilities	4,539	6,657	(2,118)	9,460
Net Assets				
Net Assets without Donor Restrictions	421,885	406,785	15,100	442,611
Net Assets with Donor Restrictions	863,486	728,654	134,831	870,068
Total Net Assets	1,285,371	1,135,439	149,932	1,312,680
Total Liabilities and Net Assets	1,289,910	1,142,095	147,814	1,322,140

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 3/31/2026	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	196,587	46,011	(74,140)	-	168,458	(4,539)	172,997	-	3,190	162,268	7,539	
Renewal Initiative -												
Where needed most	-	4,545	-		4,545		4,545			4,545		
Youth Scholarship	22,568	2,650	(50)		25,168		25,168			25,168		
Spiritual Life Retreat	5,613	-	-		5,613		5,613			5,613		
Advance Ministries	(543)	2,575	(286)		1,746		1,746			1,746		
International Affairs	(8,271)	-	-		(8,271)		(8,271)			(8,271)		
Adult Conf-General	1,889	-	-		1,889		1,889			1,889		
Adult Conf-All Saints Fd	8,695	-	-		8,695		8,695			8,695		
Adult Conf-Scholarship Fd	1,935	-	-		1,935		1,935			1,935		
Advance - Scholarship Fd	-	255	-		255		255			255		
Interim Ministry	6,924	-	-		6,924		6,924			6,924		
Disciples Fellowship Retreat	2,530	10,000	(4,175)		8,355		8,355			8,355		
Congregational Renewal	1,145	-	-		1,145		1,145			1,145		
Regional Assembly	4,167	-	-		4,167		4,167			4,167		
Camps:												
CYF	11,768	935	(259)		12,444		12,444			12,444		
Ribbit	(1,869)	-	-		(1,869)		(1,869)			(1,869)		
Otter	(1,310)	-	-		(1,310)		(1,310)			(1,310)		
Chi Rho	(781)	-	(78)		(859)		(859)			(859)		
Grandparents	(4,121)	-	-		(4,121)		(4,121)			(4,121)		
Music Camp	(1,104)	-	-		(1,104)		(1,104)			(1,104)		
Created to Be Me	(210)	-	-		(210)		(210)			(210)		
Reconciliation	32,743	741	-		33,484		33,484			15,859	17,625	
Inner City/Rural	846	-	-		846		846			846		
Seminary Scholarships	13,059	-	-		13,059		13,059			13,059		
Pastoral Relief	19,449	49	-		19,498		19,498			19,498		
New Church	76,335	2,071	(10,000)		68,406		68,406			38,227	30,179	
Women's	9,351	-	-		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	442,611	69,832	(88,988)	-	423,455	(4,539)	427,994	-	3,190	326,959	97,845	-

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 3/31/2026	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	216,885	7,727	(18,470)	-	206,142		206,142					206,142
Capital Campaign - Regional Ministry Positions	92,390	6,489	(3,899)	-	94,980		94,980				94,980	
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	870,069	14,216	(22,369)	-	861,916	-	861,916	-	-	-	94,980	766,936
TOTAL NET ASSETS	1,312,680	84,048	(111,357)	-	1,285,371	(4,539)	1,289,910	-	3,190	326,959	192,825	766,936

Christian Church in Ohio - Regional Office

Budget Report & Prior Year Comparison

	As of		Over	Annual Budget	As of
	03/31/2026 Actual	03/31/2026 Budget	(Under) Budget		03/31/2025 Actual
Income					
Disciples Mission Fund	11,933	16,936	(5,003)	83,916	16,936
Christmas Offerings	5,864	14,680	(8,816)	26,896	14,680
Renewal Initiative - Regional Operating	3,228	4,360	(1,132)	19,267	4,360
Distrib from non-owned endowments	1,885	1,667	218	42,965	1,667
Undesignated Gifts/Offerings	14,002	7,924	6,078	48,402	7,924
DMF via CCF	1,516	1,379	137	18,984	1,379
Interest Income		119	(119)	4,198	119
Misc Regional Events Income	3,485	1,442	2,043	6,470	1,442
Honorariums-Regional Minister	200	592	(392)	3,342	592
Misc Receipts		807	(807)	807	807
Total Income	42,112	49,905	(7,793)	255,246	49,905
Expenses					
Salaries & Benefits					
Payroll - Executive Staff	23,717	23,717		94,869	23,027
Payroll - Support Staff	11,982	8,083	3,899	32,457	8,300
Payroll - Pension Plan	4,452	4,424	28	17,823	4,175
Payroll - Workers' Compensation	140	253	(113)	1,700	253
Class/Education/Training					600
Payroll Fees	481	508	(27)	1,749	508
Payroll - FICA/Medicare Exp	988	690	298	2,768	670
Other Benefits	933	933		3,731	905
Total	42,692	38,607	4,085	155,097	38,437
Travel					
Travel - Regional Minister	2,875	3,000	(125)	12,000	2,541
Total	2,875	3,000	(125)	12,000	2,541
Facilities/Liability Insurance					
Electric	1,311	1,072	239	1,842	1,072
Gas	3,372	4,942	(1,570)	8,132	4,942
Insurance - Property/Liability	3,335	6,005	(2,670)	24,019	5,830
Total	8,018	12,019	(4,001)	33,992	11,844
Office Expenses					
Postage & Shipping	744	375	369	1,500	59
Computer Support	1,313	1,845	(533)	7,980	1,845
Internet	450	459	(10)	1,836	442
Web Hosting	755	264	491	1,056	255
Maintenance Bldg & Grounds	1,854		1,854		
Service Contracts - Equipment	1,623	1,566	57	6,264	2,774
Office Supplies	196	60	136	240	1,039
Fees & Licenses	573		573		98
Yearbook Assessment				1,200	
Cr Card Fees/Bank Charges	696	1,900	(1,204)	7,600	917

Christian Church in Ohio - Regional Office

Budget Report & Prior Year Comparison

	As of		Over (Under) Budget	Annual Budget	As of
	03/31/2026 Actual	03/31/2026 Budget			03/31/2025 Actual
College of Regional Ministers	2,522	2,500	22	2,500	1,750
Christmas Offering Promotion				3,200	
Telephone	615	645	(30)	2,580	615
Cell Phone - Regional Min					106
Cell Phone - Staff	522	525	(3)	2,100	465
Total	11,861	10,139	1,722	38,056	10,363
Council & Events Expenses					
Regional Church Council		225	(225)	450	
Executive Committee		300	(300)	600	
Commission on Ministry Committee				300	
Misc Regional Events Expense	68		68		56
Total	68	525	(457)	1,350	56
Professional Services					
Treasury Services	8,625	8,625		34,500	8,250
Professional Fees - Other		370	(370)	370	370
Total	8,625	8,995	(370)	34,870	8,620
Ecumenical Support					
Ohio Council of Churches					300
United Campus Ministries @ Kent State					300
Total					600
Total Expenses	74,140	73,285	855	275,366	72,462
Transfers					
Transfer from Reg Min Positions for Salary Support	(3,899)		(3,899)		
Total	3,899		3,899		
NET SURPLUS/(DEFICIT)	(28,129)	(23,380)	(4,749)	(20,120)	(22,557)

Christian Church in Ohio - Camp Christian

Statement of Financial Position

	As of		Increase (Decrease)	As of
	03/31/2026	03/31/2025		12/31/2025
Assets				
Current Assets				
Cash held by (due to) OGMP	244,994	209,575	35,419	308,325
CCF Distributions in Transit	6,909	1,213	5,696	27,466
Total Current Assets	<u>251,902</u>	<u>210,787</u>	<u>41,115</u>	<u>335,791</u>
Investments				
Investments held at Church Extension	670,142	263,747	406,396	670,142
Investments held at CCF - Beasley		79,482	(79,482)	
Investments held at CCF - Common	48,432	43,977	4,456	48,413
Total Investments	<u>718,575</u>	<u>387,206</u>	<u>331,369</u>	<u>718,555</u>
Fixed Assets				
Land	259,855	259,855		259,855
Buildings	2,873,507	2,764,291	109,216	2,873,507
Furniture & Equipment	286,046	286,046		286,046
Vehicles	38,926	34,004	4,922	38,926
Accumulated Depreciation	(2,812,862)	(2,781,408)	(31,454)	(2,789,112)
Total Fixed Assets	<u>645,472</u>	<u>562,789</u>	<u>82,683</u>	<u>669,222</u>
Total Assets	<u>1,615,949</u>	<u>1,160,782</u>	<u>455,168</u>	<u>1,723,568</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	124,933	7,228	117,704	8,086
Deferred Revenue	180		180	180
Total Liabilities	<u>125,113</u>	<u>7,228</u>	<u>117,884</u>	<u>8,266</u>
Net Assets				
Operating Fund	125,545	146,670	(21,125)	174,914
Net Fixed Assets	645,472	562,789	82,683	669,222
Capital Reserves	36,385	25,299	11,085	34,260
The Free Store	6,237	8,907	(2,670)	6,466
Amy Saviers Fund		79,482	(79,482)	
Capital Campaign	427,367	89,699	337,668	580,437
Accessibility Improvements		4,965	(4,965)	
Camp Endowment	246,771	231,258	15,513	246,673
Canteen	3,060	4,484	(1,424)	3,331
Total Net Assets	<u>1,490,837</u>	<u>1,153,553</u>	<u>337,283</u>	<u>1,715,302</u>
Total Liabilities and Net Assets	<u>1,615,949</u>	<u>1,160,782</u>	<u>455,168</u>	<u>1,723,568</u>

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 3/31/2026	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	174,914	30,988	(80,356)		125,546	(125,113)	250,656		6,909	80,389	163,358	
Net Fixed Assets	669,222	-	(23,750)		645,472		645,472	645,472				
Capital Reserves	34,260	2,125	-		36,385		36,385				36,385	
Canteen	3,331	-	(271)		3,060		3,060				3,060	
Total Net Assets without Donor Restrictions	881,727	33,113	(104,377)	-	810,463	(125,113)	935,573	645,472	6,909	80,389	202,803	-
Net Assets with Donor Restrictions												
The Free Store	6,466	-	(229)		6,237		6,237			6,237		
Capital Campaign:												
Facilities Improvements	35,803	2,163	-		37,966		37,966			37,966		
Conf Ctr Director Position	61,676	4,326	-		66,002		66,002			66,002		
Cleveland Christian Home now The Centers' H.O.P.E.	7,789	1,082	-		8,871		8,871			8,871		
Campus™												
Hiram Farm	7,789	1,082	-		8,871		8,871			8,871		
Capital Campaign Exp	(9,267)	3,245	(6,359)		(12,381)		(12,381)			(12,381)		
Camp Pool	476,646	35,608	(194,215)		318,039		318,039			49,039	269,000	
Amy Saviers Fund	-	-	-	-	-		-				-	
Accessibility Improvements	-	-	-	-	-		-					
Camp Endowment	246,673	540	-	(442)	246,771		246,771				198,339	48,432
Total Net Assets with Donor Restrictions	833,575	48,046	(200,803)	(442)	680,376	-	680,376	-	-	164,605	467,339	48,432
TOTAL NET ASSETS	1,715,302	81,159	(305,180)	(442)	1,490,839	(125,113)	1,615,949	645,472	6,909	244,994	670,142	48,432

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	As of		Over (Under) Budget	Annual Budget	As of
	03/31/2026 Actual	03/31/2026 Budget			03/31/2025 Actual
Income					
Summer Fees - Grandparents Camp				7,200	
Summer Fees - Chi Rho				32,544	
Summer Fees - Junior				25,128	
Summer Fees - CYF				26,046	
Summer Fees - Advance				9,275	
Total Summer Fees				100,193	
Non-Ohio Region Camp Facilities Usage	3,620	4,605	(985)	67,495	4,605
Camp Meal Fees	1,010		1,010	15,082	
UCC Heartland Conference usage	275		275	83,892	
Total Camp Facilities & Meals	4,905	4,605	300	166,469	4,605
Gifts	15,534	33,539	(18,005)	74,174	33,539
Renewal Initiative - Camp Operating	2,820	1,960	860	7,945	1,960
Total Gifts	18,354	35,499	(17,145)	82,119	35,499
Distrib from nonowned endowments	6,909	1,213	5,696	40,793	1,213
Distrib from owned endowments				6,926	
Interest Income				6,034	
Total	6,909	1,213	5,696	53,753	1,213
Non-Ohio Region Camp Meal Fees - Offseason	640	288	352	19,758	288
CCIO Camp Facilities Usage				1,760	
Total Miscellaneous	640	288	352	21,518	288
Total Income	30,808	41,604	(10,796)	424,050	41,604
Expenses					
Salaries & Benefits					
Payroll - Executive & Managerial Staff	23,840	19,670	4,169	79,057	21,478
Payroll - Summer Camp	7,664		7,664	11,786	7,557
Payroll - Pension Plan	2,754	1,159	1,595	4,635	1,051
Payroll - Workers' Compensation	404	513	(109)	2,006	290
Payroll - FICA Medicare Expense	2,571	3,004	(433)	16,947	2,256
Other Benefits	2,108	2,735	(627)	10,941	
Payroll - Camp Rental		15,702	(15,702)	63,096	
Background Checks				1,293	
Class/Education/Training				300	15
Staff Entertainment				500	
Travel					56
Total	39,340	42,783	(3,442)	190,560	32,702
Facilities					
Electric	14,277	21,101	(6,824)	57,571	21,101
Utilities - Natural Gas	4,609	13,439	(8,830)	28,198	13,439
Water/Sewer	1,759	2,624	(865)	12,846	2,624

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	As of		Over (Under) Budget	Annual Budget	As of
	03/31/2026 Actual	03/31/2026 Budget			03/31/2025 Actual
Waste Management	44	44		175	44
Construction & Ditch Assessments	1,568	1,568		1,568	1,568
Utilities - Pest Control	1,087		1,087	2,112	
Insurance - Property/Liability	9,786	6,288	3,497	19,112	6,105
Repairs & Maintenance-Equipment	923		923	7,000	
Website Hosting	340	264	76	1,056	255
Repair/Maintenance - Bldg./Grounds	62	3,000	(2,938)	12,000	156
Utilities - Bulk Gasoline	701		701	2,250	
Service Contracts - Equipment		189	(189)	633	189
Contract Labor - Maintenance				52,016	
Supplies - Cleaning/Bldg	146		146	2,600	
Total	35,301	48,516	(13,216)	199,137	45,480
Food & Kitchen					
Food - Summer				39,300	
Supplies - Kitchen	189		189	3,600	
Food Purchases-Off Season	2,178	1,031	1,147	15,270	1,031
Total	2,367	1,031	1,336	58,170	1,031
Office Expenses					
Postage & Shipping				225	
Computer Support	1,433	1,350	83	5,400	1,350
Internet	450	459	(10)	1,836	442
Supplies - Office				1,000	
Fees & Licenses	1,036	784	252	911	784
Bank Charges/Credit Card Fees	206	162	45	842	162
Miscellaneous Expense					1,165
Promotion	24		24	150	
Camp Association Fees	200	200		960	200
Total	3,348	2,955	394	11,324	4,103
Professional Services					
Medical Supplies & Services				700	
Total				700	
Total Expenses	80,356	95,285	(14,929)	459,891	83,315
Depreciation Expense	23,750	23,750		95,000	23,750
Total	(23,750)	(23,750)		(95,000)	(23,750)
NET SURPLUS/(DEFICIT)	(73,299)	(77,431)	4,132	(130,841)	(65,462)