

Christian Church in Virginia
Statement of Financial Position

	<u>As of</u>		Increase (Decrease)	12/31/2022
	<u>7/31/2023</u>	<u>7/31/2022</u>		
Assets				
Current Assets				
Cash	(17,838)	5,285	(23,123)	66,137
Accounts Receivable		97	(97)	70
Prepaid Expenses	1,490	933	557	933
CCF Distributions in Transit				1,723
Total Current Assets	<u>(16,348)</u>	<u>6,315</u>	<u>(22,663)</u>	<u>68,863</u>
Investments				
Investments held at Church Extension	507,238	593,726	(86,488)	500,783
Investments held at CCF - Beasley	333,253	517,482	(184,229)	524,012
Investments held at CCF - Common	43,442	40,099	3,343	40,203
Total Investments	<u>883,933</u>	<u>1,151,307</u>	<u>(267,374)</u>	<u>1,064,998</u>
Other Assets				
Inventory	13,658	13,658		13,658
Utility Deposits	407	407		407
Total Other Assets	<u>14,065</u>	<u>14,065</u>	<u>0</u>	<u>14,065</u>
Fixed Assets				
Land	275,429	275,429		275,429
Buildings	997,614	997,614		997,614
Furniture & Equipment	33,178	25,736	7,442	25,736
Vehicles	34,055	34,055		34,055
Accumulated Depreciation	(781,146)	(734,386)	(46,759)	(781,146)
Total Fixed Assets	<u>559,130</u>	<u>598,448</u>	<u>(39,317)</u>	<u>551,688</u>
Total Assets	<u>1,440,780</u>	<u>1,770,135</u>	<u>(329,354)</u>	<u>1,699,614</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	21,021	5,140	15,881	21,732
Total Liabilities	<u>21,021</u>	<u>5,140</u>	<u>15,881</u>	<u>21,732</u>
Net Assets				
Net Assets	1,419,759	1,764,995	(345,236)	1,677,882
Total Net Assets	<u>1,419,759</u>	<u>1,764,995</u>	<u>(345,236)</u>	<u>1,677,882</u>
Total Liabilities and Net Assets	<u>1,440,780</u>	<u>1,770,135</u>	<u>(329,354)</u>	<u>1,699,614</u>

Christian Church in Virginia

Detailed Net Asset Activity

Assets less Liabilities representing Fund Balances

	Beginning of year	Income	Expenses	Unrealized Gain (Loss) on Inv	As of 7/31/2023	Total Liabilities	Total Assets	Fixed Assets	AR/Prepds Inventory	Cash	CE Invest.	CCF Invest.
NET ASSETS												
Operating Fund	160,661	107,800	(130,655)	22,030	159,836	(2,358)	162,193			(52,474)	73,410	141,257
Craig Springs Operating Fd	(98,928)	87,920	(111,162)	-	(122,170)	(18,663)	(103,507)		15,555	(119,062)		
Net Fixed Assets-Craig Springs	164,965	-	-	-	164,965		164,965	164,965				
Craig Springs Calendar	(272)	2,022	-	-	1,750		1,750			1,750	-	
Capital/Office Equipment	3,143	-	-	-	3,143		3,143				3,143	
Regional Assembly	12,888	100	-	-	12,988		12,988				12,988	
District Refugee Ministries	4,201	-	-	-	4,201		4,201				4,201	
Nancy Bradshaw Scholarship	1,797	473	(2,270)	-	-		-				-	
Ministry Emergency Relief	1,132	-	-	-	1,132		1,132				1,132	
Commission on Min Educ	11,883	2,808	(4,957)	-	9,734		9,734				9,734	
Net Fixed Assets-Reg Office	386,723	7,442	-	-	394,165		394,165	394,165				
District 5	2,210	-	(450)	-	1,760		1,760				1,760	
Memorial CC Sale of Church	31,796	3,975	-	-	35,771		35,771				35,771	
Memorial CC Scholarship Fd	-	-	-	-	-		-			-		
Youth Ministry	-	-	(143)	-	(143)		(143)			(143)		
CWF	1,292	475	630	-	2,397		2,397			2,397		
CWF Spring Project	3,992	1,425	-	-	5,417		5,417			5,417		
CWF Woman to Woman	2,446	148	-	-	2,594		2,594			2,594		
CWF Scholarship	4,295	635	-	-	4,930		4,930			4,930		
CWF Cabinet Support	1,417	130	(320)	-	1,227		1,227			1,227		
Recon/Anti Racism Task Force	114,047	1,426	(14,966)	-	100,507		100,507				50,507	50,000
Special Camp	108,266	3,515	(748)	-	111,033		111,033				111,033	
Nature Camp	6,483	4,544	-	-	11,027		11,027				11,027	
New Church	115,343	6,077	(955)	-	120,465		120,465				20,465	100,000
Men's Ministry Star	194	-	-	-	194		194				194	
Camps not held at Craig Springs	-	4,853	(5,523)	-	(670)		(670)			(670)		
Retirement Center	20,272	237,000	(245,736)	-	11,536	-	11,536			11,536		
RC Care Fund	300,463	(6,832)	(237,000)	28,807	85,438		85,438					85,438
Craig Springs Capital Projects	317,173	9,975	(30,615)	-	296,533		296,533			124,660	171,873	
Total Net Assets	1,677,882	475,911	(784,870)	50,837	1,419,760	(21,021)	1,440,780	559,130	15,555	(17,838)	507,238	376,695

**Christian Church in Virginia - Regional Office
Budget Report & Prior Year Comparison**

	Year to Date			Annual Budget	Prior YTD
	Actual as of 7/31/2023	Budget as of 7/31/2023	Over (Under) Budget		Actual as of 7/31/2022
Income					
Disciples Mission Fund	60,132	71,427	(11,295)	132,744	67,304
Christmas Offering	18,075	19,050	(975)	30,000	11,134
Designated Operating Gifts	6,719	5,833	885	10,000	2,376
Distributed CCF Income	7,695	7,146	548	13,500	8,774
Virginia Christian Donations		175	(175)	300	
Rent Income	5,455	5,250	205	9,000	4,363
Interest Income	3,572	2,000	1,572	4,000	3,752
Joint Investment Income	5,475	8,000	(2,525)	16,000	5,906
Miscellaneous Income	678		678		389
Total Income	107,800	118,882	(11,081)	215,544	103,996
Expenses					
Salaries & Benefits					
Salaries	52,976	52,977	0	90,817	53,012
Support Staff Wages	18,529	17,140	1,389	29,383	15,816
Pension	5,676	5,676		9,730	5,676
Payroll Taxes	1,418	1,033	384	1,771	1,213
Workers Compensation Insurance	848	1,900	(1,052)	1,900	1,848
Total Salaries & Benefits	79,446	78,725	721	133,601	77,565
Travel					
Travel - Regional Minister	433	1,458	(1,026)	2,500	1,401
Travel - Staff, Contract	1,887	1,000	887	1,000	1,320
Regional Car Expenses	972	583	389	1,000	1,079
Travel-General Assembly	440		440		
Insurance - Automobile	2,623	4,500	(1,877)	4,500	2,498
Total Travel	6,355	7,542	(1,186)	9,000	6,298
Facilities					
Utilities	3,347	2,333	1,014	4,000	3,078
General Liability Ins	3,260	5,200	(1,940)	5,200	5,965
Office Maintenance	681	1,167	(485)	2,000	1,407
Grounds Maintenance	2,030	1,867	164	3,200	1,785
Total Facilities	9,319	10,567	(1,248)	14,400	12,235
Office Expenses					
Office Supplies	1,018	1,575	(557)	2,700	399
Yearbook Assessment				1,400	
CRM Dues	2,077	2,600	(523)	2,600	
Telephone	3,776	2,421	1,355	4,150	3,083
Equipment Lease	2,201	2,048	153	3,511	2,307
Postage	576	146	430	250	502
Miscellaneous Exp	247		247		230
Technology Costs	575	583	(8)	1,000	1,070
Software License/Maintenance	2,248	1,750	498	3,000	2,308
Total Office Expenses	12,718	11,123	1,595	18,611	9,899

**Christian Church in Virginia - Regional Office
Budget Report & Prior Year Comparison**

	Year to Date			Annual Budget	Prior YTD
	Actual as of 7/31/2023	Budget as of 7/31/2023	Over (Under) Budget		Actual as of 7/31/2022
Professional Services					
Treasury Services	15,225	15,225		26,100	15,225
Total Professional Services	15,225	15,225	0	26,100	15,225
Board & Committee Expenses					
Various Committee Expenses	61		61		
Commission on Ministry		583	(583)	1,000	
Youth Council	88		88		
Search Process/Committee					53
Total Board & Committee Expenses	150	583	(434)	1,000	53
Total Expenses	123,213	123,765	(552)	202,712	121,275
NET SURPLUS/(DEFICIT)	(15,413)	(4,884)	(10,529)	12,832	(17,279)

Christian Church in Virginia - Craig Springs Budget Report & Prior Year Comparison

	Year to Date			Annual Budget	Prior YTD
	Actual as of 7/31/2023	Budget as of 7/31/2023	Over (Under) Budget		Actual as of 7/31/2022
Income					
First Triple	25,347	18,750	6,597	24,173	13,570
Second Triple	10,844	18,494	(7,651)	25,994	12,367
CAMPDD	5,273	8,100	(2,827)	9,391	6,692
Off Campus Special/Mission Events					146
Volunteer	1,879		1,879		
New Covenant	7,323	10,005	(2,682)	12,005	5,053
Homecoming Weekend				3,600	
Grand Camp					586
Family Retreat	1,151	1,927	(776)	1,927	1,122
Total Camp Registrations	<u>51,815</u>	<u>57,276</u>	<u>(5,461)</u>	<u>77,090</u>	<u>39,536</u>
Special Camp	2,755		2,755	16,000	300
Nature Camp				16,000	1,020
Contractual-General Public	720	17,500	(16,780)	30,000	17,539
Undesignated Gifts	29,287	5,417	23,871	15,000	3,905
Interest Income	2,884	3,131	(247)	6,261	3,029
Camp Store and Canteen	459	4,000	(3,541)	4,596	1,545
Distribution from non-owned endowme				1,474	
Total Income	<u>87,920</u>	<u>87,324</u>	<u>596</u>	<u>166,421</u>	<u>66,874</u>
Expenses					
Salaries & Benefits					
Salary - Facilities Manager	2,917	14,583	(11,667)	25,000	14,205
Support Staff Wages	20,443	9,876	10,567	30,000	11,155
Payroll Taxes	1,424	2,450	(1,026)	4,200	2,109
Staff Training	741	583	158	1,000	537
Total Salaries & Benefits	<u>25,525</u>	<u>27,493</u>	<u>(1,968)</u>	<u>60,200</u>	<u>28,006</u>
Travel					
Travel	89	875	(786)	1,500	1,306
Vehicle Expenses	251	583	(332)	1,000	697
Equipment Fuel	472	583	(111)	1,000	1,486
Total Travel & Vehicle Exp	<u>812</u>	<u>2,042</u>	<u>(1,229)</u>	<u>3,500</u>	<u>3,489</u>
Facilities					
Electricity	4,052	6,417	(2,365)	11,000	7,849
Water & Sewer	11,326	6,417	4,909	11,000	5,399
Propane	16,836	1,500	15,336	1,500	3,621
Pool Maintenance	1,043	875	168	1,500	657
Facilities Maintenance	3,584	3,500	84	3,500	7,514
General Liability Ins	13,907	10,994	2,914	14,658	16,857
Building Maintenance	333	1,458	(1,126)	2,500	66
Equipment Maintenance/Purchases	27	583	(556)	1,000	311
Total Facilities	<u>51,109</u>	<u>31,744</u>	<u>19,365</u>	<u>46,658</u>	<u>42,273</u>
Office Expenses					
Telephone	815	1,808	(994)	3,100	2,240

**Christian Church in Virginia - Craig Springs
Budget Report & Prior Year Comparison**

	Year to Date			Annual Budget	Prior YTD
	Actual as of 7/31/2023	Budget as of 7/31/2023	Over (Under) Budget		Actual as of 7/31/2022
Technology Costs	671	117	554	200	757
Postage	63	117	(54)	200	
Equipment Repair/Maintenance	737		737		41
Office Supplies	933	1,400	(467)	2,400	158
Credit Card fees	57		57		
Promotion	142		142		30
Miscellaneous Expense	80	117	(37)	200	
Total Office Expenses	3,498	3,558	(61)	6,100	3,225
Camp Expenses					
All Camp Supplies		146	(146)	250	34
Camp Store and Canteen	(41)	1,167	(1,207)	2,000	3,638
T-Shirts	4,225	500	3,725	500	3,491
Curriculum & Crafts	395	292	103	500	794
Background Checks	145	58	87	100	161
Safety & First Aid Supplies	2,512	175	2,337	300	21
Janitorial Supplies	745	350	395	600	740
On-Line Registration Expense	807	292	515	500	2,236
Food Purchases	20,228	24,169	(3,941)	24,300	28,293
Kitchen Supplies	703	117	586	200	2,386
Refunds	500		500		380
Total Camp Expenses	30,219	27,265	2,954	29,250	42,175
Total Expenses	111,162	92,101	19,061	145,708	119,169
NET SURPLUS/(DEFICIT)	(23,243)	(4,778)	(18,465)	20,713	(52,295)