

Christian Church in Virginia
Statement of Financial Position

	<u>As of</u>		Increase (Decrease)	12/31/2022
	5/31/2023	5/31/2022		
Assets				
Current Assets				
Cash	15,704	67,901	(52,196)	66,137
Accounts Receivable		97	(97)	70
Prepaid Expenses		8,429	(8,429)	933
CCF Distributions in Transit				1,723
Total Current Assets	<u>15,704</u>	<u>76,426</u>	<u>(60,722)</u>	<u>68,863</u>
Investments				
Investments held at Church Extension	500,783	586,946	(86,164)	500,783
Investments held at CCF - Beasley	318,933	599,999	(281,066)	524,012
Investments held at CCF - Common	42,088	45,480	(3,391)	40,203
Total Investments	<u>861,804</u>	<u>1,232,425</u>	<u>(370,621)</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	25,736	25,736		25,736
Vehicles	34,055	34,055		34,055
Accumulated Depreciation	(781,146)	(734,386)	(46,759)	(781,146)
Total Fixed Assets	<u>551,688</u>	<u>598,448</u>	<u>(46,759)</u>	<u>551,688</u>
Total Assets	<u>1,443,261</u>	<u>1,921,363</u>	<u>(478,102)</u>	<u>1,699,614</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	7,206	19,854	(12,648)	21,732
Total Liabilities	<u>7,206</u>	<u>19,854</u>	<u>(12,648)</u>	<u>21,732</u>
Net Assets				
Net Assets	1,436,055	1,901,509	(465,453)	1,677,882
Total Net Assets	<u>1,436,055</u>	<u>1,901,509</u>	<u>(465,453)</u>	<u>1,677,882</u>
Total Liabilities and Net Assets	<u>1,443,261</u>	<u>1,921,363</u>	<u>(478,102)</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 5/31/2023	Total Liabilities	Total Assets	Fixed Assets	AR/Prepds Inventory	Cash	CE Invest.	CCF Invest.
NET ASSETS												
Operating Fund	160,661	74,139	(92,267)	12,799	155,332	(1,138)	156,469		407	(46,723)	73,530	129,255
Craig Springs Operating Fd	(98,928)	42,295	(37,104)	-	(93,737)	(6,068)	(87,669)		13,658	(101,327)		
Net Fixed Assets-Craig Springs	164,965	-	-	-	164,965		164,965	164,965				
Craig Springs Calendar	(272)	4,352	-	-	4,080		4,080			4,080	-	
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	-	(2,270)	-	(473)		(473)				(473)	
Ministry Emergency Relief	1,132	-	-	-	1,132		1,132				1,132	
Commission on Min Educ	11,883	-	(3,850)	-	8,033		8,033				8,033	
Net Fixed Assets-Reg Office	386,723	-	-	-	386,723		386,723	386,723				
District 5	2,210	-	-	-	2,210		2,210				2,210	
Memorial CC Sale of Church	31,796	2,385	-	-	34,181		34,181				34,181	
Memorial CC Scholarship Fd	-	-	-	-	-		-			-		
Youth Ministry	-	-	(143)	-	(143)		(143)			(143)		
CWF	1,292	625	320	-	2,237		2,237			2,237		
CWF Spring Project	3,992	400	-	-	4,392		4,392			4,392		
CWF Woman to Woman	2,446	95	-	-	2,541		2,541			2,541		
CWF Scholarship	4,295	470	-	-	4,765		4,765			4,765		
CWF Cabinet Support	1,417	105	(320)	-	1,202		1,202			1,202		
Reconciliation	115,220	1,156	(8,119)	-	108,257		108,257				58,257	50,000
Anti Racism Task Force	(1,173)	-	(2,296)	-	(3,469)		(3,469)			(3,469)		
Special Camp	108,266	1,815	(700)	-	109,381		109,381				109,381	
Nature Camp	6,483	2,693	-	-	9,176		9,176				9,176	
New Church	115,343	498	-	-	115,841		115,841				15,841	100,000
Men's Ministry Star	194	-	-	-	194		194				194	
Retirement Center	20,272	237,000	(245,311)	-	11,961	-	11,961			11,961		
RC Care Fund	300,463	3,113	(237,000)	15,190	81,766		81,766					81,766
Craig Springs Capital Projects	317,173	-	-	-	305,177		305,177			136,188	168,989	
Total Net Assets	1,677,882	371,241	(629,060)	27,989	1,436,056	(7,206)	1,443,261	551,688	14,065	15,704	500,783	361,021

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

	Year to Date			Annual Budget	Prior YTD
	Actual as of 5/31/2023	Budget as of 5/31/2023	Over (Under) Budget		Actual as of 5/31/2022
Income					
Disciples Mission Fund	43,211	54,765	(11,554)	132,744	51,317
Christmas Offering	17,285	18,500	(1,215)	30,000	11,134
Designated Operating Gifts	5,751	4,167	1,585	10,000	400
Distributed CCF Income	1,052	926	126	13,500	1,243
Virginia Christian Donations		125	(125)	300	
Rent Income	3,458	3,750	(293)	9,000	2,713
Interest Income				4,000	
Joint Investment Income	2,704	4,000	(1,296)	16,000	3,061
Miscellaneous Income	678		678		389
Total Income	74,139	86,233	(12,094)	215,544	70,256
Expenses					
Salaries & Benefits					
Salaries	37,840	37,840	0	90,817	37,840
Support Staff Wages	13,448	12,243	1,205	29,383	10,628
Pension	4,054	4,054		9,730	4,054
Payroll Taxes	1,029	738	291	1,771	813
Workers Compensation Insurance	848	1,900	(1,052)	1,900	1,848
Total Salaries & Benefits	57,219	56,775	443	133,601	55,183
Travel					
Travel - Regional Minister	206	1,042	(835)	2,500	388
Travel - Staff, Contract	1,229	1,000	229	1,000	
Regional Car Expenses	750	417	333	1,000	918
Travel-General Assembly	440		440		
Insurance - Automobile	2,623	2,250	373	4,500	2,498
Total Travel	5,248	4,708	540	9,000	3,804
Facilities					
Utilities	3,032	1,667	1,365	4,000	2,498
General Liability Ins	6,255	5,200	1,055	5,200	5,965
Office Maintenance	681	833	(152)	2,000	1,407
Grounds Maintenance	1,280	1,333	(53)	3,200	1,368
Total Facilities	11,248	9,033	2,215	14,400	11,237
Office Expenses					
Office Supplies	697	1,125	(428)	2,700	130
Yearbook Assessment				1,400	
CRM Dues		1,083	(1,083)	2,600	
Telephone	2,346	1,729	617	4,150	2,244
Equipment Lease	1,554	1,463	91	3,511	1,161
Postage	300	104	196	250	128
Miscellaneous Exp	143		143		224
Technology Costs	491	417	74	1,000	833
Software License/Maintenance	1,997	1,250	747	3,000	1,948
Total Office Expenses	7,527	7,171	356	18,611	6,669

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

	Year to Date			Annual Budget	Prior YTD
	Actual as of 5/31/2023	Budget as of 5/31/2023	Over (Under) Budget		Actual as of 5/31/2022
Professional Services					
Treasury Services	10,875	10,875		26,100	10,875
Total Professional Services	10,875	10,875	0	26,100	10,875
Board & Committee Expenses					
Various Committee Expenses	61		61		
Commission on Ministry		417	(417)	1,000	
Youth Council	88		88		
Total Board & Committee Expenses	150	417	(267)	1,000	0
Total Expenses	92,267	88,980	3,287	202,712	87,768
NET SURPLUS/(DEFICIT)	(18,128)	(2,747)	(15,381)	12,832	(17,512)

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

	Year to Date			Annual Budget	Prior YTD
	Actual as of 5/31/2023	Budget as of 5/31/2023	Over (Under) Budget		Actual as of 5/31/2022
Income					
First Triple	10,873	7,750	3,123	24,173	9,640
Second Triple	4,654	3,500	1,154	25,994	6,305
CAMPDD	1,731	1,100	631	9,391	3,812
Off Campus Special/Mission Events	463		463		146
Volunteer	938		938		
New Covenant	3,838	3,005	833	12,005	3,822
Homecoming Weekend				3,600	
Grand Camp	228		228		146
TREK Camp	2,370		2,370		
Family Retreat	689		689	1,927	694
Total Camp Registrations	<u>25,782</u>	<u>15,355</u>	<u>10,427</u>	<u>77,090</u>	<u>24,565</u>
Special Camp	2,455		2,455	16,000	300
Nature Camp	1,125		1,125	16,000	
Contractual-General Public	100	12,500	(12,400)	30,000	(150)
Undesignated Gifts	14,199	2,583	11,616	15,000	2,980
Interest Income				6,261	
Camp Store and Canteen				4,596	30
Distribution from non-owned endowme				1,474	
Total Income	<u>43,661</u>	<u>30,438</u>	<u>13,222</u>	<u>166,421</u>	<u>27,725</u>
Expenses					
Salaries & Benefits					
Salary - Facilities Manager		10,417	(10,417)	25,000	10,039
Support Staff Wages	6,246	12,500	(6,254)	30,000	958
Payroll Taxes	264	1,750	(1,486)	4,200	1,028
Staff Training	160	417	(257)	1,000	148
Total Salaries & Benefits	<u>6,670</u>	<u>25,083</u>	<u>(18,413)</u>	<u>60,200</u>	<u>12,172</u>
Travel					
Travel	375	1,458	(1,084)	3,500	2,338
Total Travel & Vehicle Exp	<u>375</u>	<u>1,458</u>	<u>(1,084)</u>	<u>3,500</u>	<u>2,338</u>
Facilities					
Electricity	4,007	4,583	(576)	11,000	5,284
Water & Sewer	8,046	4,583	3,462	11,000	3,370
Propane	5,126	1,500	3,626	1,500	3,621
Pool Maintenance		625	(625)	1,500	45
Facilities Maintenance	3,315	3,500	(185)	3,500	3,097
General Liability Ins	4,636	6,108	(1,472)	14,658	8,429
Building Maintenance	183	1,042	(859)	2,500	
Equipment Maintenance/Purchases		417	(417)	1,000	
Total Facilities	<u>25,312</u>	<u>22,358</u>	<u>2,955</u>	<u>46,658</u>	<u>23,845</u>
Office Expenses					
Office Supplies	1,865	1,250	615	3,000	458
Telephone	1,084	1,292	(208)	3,100	1,695

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

	Year to Date			Annual Budget	Prior YTD
	Actual as of 5/31/2023	Budget as of 5/31/2023	Over (Under) Budget		Actual as of 5/31/2022
Total Office Expenses	2,949	2,542	407	6,100	2,153
Camp Expenses					
All Camp Supplies		104	(104)	250	
Camp Store and Canteen		833	(833)	2,000	3,175
T-Shirts		208	(208)	500	3,491
Curriculum & Crafts	395	208	187	500	395
Background Checks		42	(42)	100	121
Safety & First Aid Supplies	180	125	55	300	
Janitorial Supplies		250	(250)	600	40
On-Line Registration Expense	724	208	515	500	1,512
Food Purchases				24,300	
Kitchen Supplies		83	(83)	200	480
Refunds	500		500		40
Total Camp Expenses	1,799	2,063	(264)	29,250	9,255
Total Expenses	37,104	53,503	(16,399)	145,708	49,763
NET SURPLUS/(DEFICIT)	6,556	(23,065)	29,621	20,713	(22,038)