

Christian Church in Virginia
Statement of Financial Position

	<u>As of</u>		Increase (Decrease)
	<u>12/31/2022</u>	<u>12/31/2021</u>	
Assets			
Current Assets			
Cash	66,137	173,423	(107,286)
Accounts Receivable	70	97	(26)
Prepaid Expenses	933	395	538
CCF Distributions in Transit	1,723	1,925	(202)
Total Current Assets	<u>68,863</u>	<u>175,839</u>	<u>(106,976)</u>
Investments			
Investments held at Church Extension	500,783	586,946	(86,164)
Investments held at CCF - Beasley	524,012	643,007	(118,995)
Investments held at CCF - Common	40,203	47,122	(6,918)
Total Investments	<u>1,064,998</u>	<u>1,277,075</u>	<u>(212,076)</u>
Other Assets			
Inventory	13,658	13,658	
Utility Deposits	407	407	
Total Other Assets	<u>14,065</u>	<u>14,065</u>	<u>0</u>
Fixed Assets			
Land	275,429	275,429	
Buildings	997,614	997,614	
Furniture & Equipment	25,736	25,736	
Vehicles	34,055	34,055	
Accumulated Depreciation	(781,146)	(734,386)	(46,759)
Total Fixed Assets	<u>551,688</u>	<u>598,448</u>	<u>(46,759)</u>
Total Assets	<u>1,699,614</u>	<u>2,065,426</u>	<u>(365,812)</u>
Liabilities and Net Assets			
Liabilities			
Accounts Payable	21,732	8,380	13,353
Total Liabilities	<u>21,732</u>	<u>8,380</u>	<u>13,353</u>
Net Assets			
Net Assets	1,677,882	2,057,047	(379,164)
Total Net Assets	<u>1,677,882</u>	<u>2,057,047</u>	<u>(379,164)</u>
Total Liabilities and Net Assets	<u>1,699,614</u>	<u>2,065,426</u>	<u>(365,812)</u>

Christian Church in Virginia

Detailed Net Asset Activity

Assets less Liabilities representing Fund Balances

	Beginning of year	Income	Expenses	Unrealized (Loss) on Inv	As of 12/31/2022	Total Liabilities	Total Assets	Fixed Assets	AR/Prepds Inventory	Cash	CE Invest.	CCF Invest.
NET ASSETS												
Operating Fund	229,225	213,075	(212,812)	(68,825)	160,663	(21,732)	182,395		16,791	(16,835)	68,687	113,752
Craig Springs Operating Fd	(7,515)	123,461	(214,874)		(98,928)		(98,928)			(98,928)		
Net Fixed Assets-Craig Spring	178,060	-	(13,095)		164,965		164,965	164,965				
Craig Springs Calendar	402	166	(840)		(272)		(272)				(272)	
Capital/Office Equipment	3,143	-	-		3,143		3,143				3,143	
Regional Assembly	17,754	4,622	(9,488)		12,888		12,888				12,888	
District Refugee Ministries	4,201	-	-		4,201		4,201				4,201	
Nancy Bradshaw Scholarship	5,465	503	(4,171)		1,797		1,797				1,797	
Ministry Emergency Relief	1,132	-	-		1,132		1,132				1,132	
Commission on Min Educ	10,237	6,397	(4,751)		11,883		11,883				11,883	
Net Fixed Assets-Reg Office	420,387	-	(33,664)		386,723		386,723	386,723				
District 5	2,210	-	-		2,210		2,210				2,210	
Memorial CC Sale of Church	22,257	9,538	-		31,795		31,795				31,795	
Memorial CC Scholarship Fd	4,000	(4,000)	-		-		-			-		
Youth Ministry	-	-	-		-		-			-		
CWF	1,859	7,260	(7,827)		1,292		1,292			1,292		
CWF Spring Project	8,131	3,861	(8,000)		3,992		3,992			3,992		
CWF Woman to Woman	2,046	400	-		2,446		2,446			2,446		
CWF Scholarship	5,955	840	(2,500)		4,295		4,295			4,295		
CWF Cabinet Support	637	895	(115)		1,417		1,417			1,417		
Reconciliation	110,264	7,121	(3,339)		114,046		114,046				64,046	50,000
Special Camp	106,616	12,015	(10,366)		108,265		108,265				108,265	
Nature Camp	13,300	4,797	(11,614)		6,483		6,483				6,483	
New Church	111,291	6,326	(2,275)		115,342		115,342				15,342	100,000
Men's Ministry Star	194	-	-		194		194				194	
Retirement Center	(6,946)	36,966	(9,748)		20,272		20,272			20,272		
RC Care Fund	368,693	12,828	-	(81,058)	300,463		300,463					300,463
Craig Springs Capital Projects	444,047	26,930	(153,803)	-	317,174		317,174			148,185	168,989	
Total Net Assets	2,057,045	474,001	(703,282)	(149,883)	1,677,881	(21,732)	1,699,613	551,688	16,791	66,136	500,783	564,215

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

	Year to Date			Prior YTD
	Actual as of 12/31/2022	Budget as of 12/31/2022	Over (Under) Budget	Actual as of 12/31/2021
Income				
Disciples Mission Fund	124,468	136,849	(12,381)	124,267
Christmas Offering	23,935	30,000	(6,065)	23,293
Designated Operating Gifts	22,369	10,000	12,369	3,137
Distributed CCF Income	15,378	13,500	1,878	14,780
Virginia Christian Donations		300	(300)	150
Rent Income	7,713	9,000	(1,288)	4,200
Interest Income	7,656	7,000	656	7,573
Joint Investment Income	11,142	16,000	(4,858)	11,938
Miscellaneous Income	414	563	(149)	948
Total Income	213,075	223,212	(10,137)	190,285
Expenses				
Salaries & Benefits				
Salaries	90,853	90,817	36	90,817
Support Staff Wages	34,787	29,383	5,404	27,338
Pension	9,730	9,730	0	9,730
Payroll Taxes	2,664	1,771	893	2,091
Workers Compensation Insurance	702	1,900	(1,198)	1,848
Contract Staff				3,000
Total Salaries & Benefits	138,736	133,601	5,135	134,824
Travel				
Travel - Regional Minister	2,496	1,500	996	
Travel - Staff, Contract	1,320	1,000	320	
Regional Car Expenses	2,133	750	1,383	971
Insurance - Automobile	4,160	4,500	(340)	2,310
Total Travel	10,108	7,750	2,358	3,281
Facilities				
Utilities	5,445	4,000	1,445	4,411
General Liability Ins	5,965	5,200	765	5,187
Office Maintenance	2,163	2,000	163	2,162
Grounds Maintenance	4,331	2,750	1,581	3,179
Total Facilities	17,904	13,950	3,954	14,939
Office Expenses				
Office Supplies	1,503	2,700	(1,197)	1,706
Yearbook Assessment	1,291	1,400	(109)	1,301
CRM Dues	2,256	2,600	(344)	2,168
Telephone	5,282	4,150	1,132	7,647
Equipment Lease	3,960		3,960	4,478
Postage	802	250	552	351
Miscellaneous Exp	239		239	137
Technology Costs	1,249	1,000	249	1,205
Software License/Maintenance	3,287	3,000	287	3,978
Total Office Expenses	19,868	15,100	4,768	22,970

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

	Year to Date			Prior YTD
	Actual as of 12/31/2022	Budget as of 12/31/2022	Over (Under) Budget	Actual as of 12/31/2021
Professional Services				
Treasury Services	26,100	26,100		25,200
Total Professional Services	26,100	26,100	0	25,200
Board & Committee Expenses				
Various Committee Expenses	44	5,000	(4,956)	
Commission on Ministry				
Search Process/Committee	53		53	
Total Board & Committee Expenses	97	5,000	(4,903)	0
Total Expenses	212,812	201,501	11,311	201,214
NET SURPLUS/(DEFICIT)	263	21,711	(21,448)	(10,929)

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

	Year to Date			Prior YTD
	Actual as of 12/31/2022	Budget as of 12/31/2022	Over (Under) Budget	Actual as of 12/31/2021
Income				
First Triple	21,630	20,144	1,486	15,665
Second Triple	16,397	21,662	(5,265)	16,663
CAMPDD	7,032	7,826	(794)	6,020
Navajo/Off Campus/Special Event	146		146	
New Covenant	8,763	10,004	(1,241)	7,695
Homecoming Weekend		3,000	(3,000)	918
Grand Camp	586		586	
Family Retreat	1,332	1,605	(273)	1,235
Total Camp Registrations	<u>55,887</u>	<u>64,241</u>	<u>(8,354)</u>	<u>48,196</u>
Special Camp	10,366	16,000	(5,634)	11,055
Nature Camp	12,634	16,000	(3,366)	
Contractual-General Public	19,709	20,000	(291)	1,880
Undesignated Gifts	11,787	15,000	(3,213)	32,907
Interest Income	6,180	6,261	(81)	6,060
Camp Store and Canteen	5,224	4,596	628	4,063
Distribution from non-owned endowme	1,674	1,474	200	1,725
Miscellaneous Income				236
Total Income	<u>123,461</u>	<u>143,572</u>	<u>(20,111)</u>	<u>106,122</u>
Expenses				
Salaries & Benefits				
Salary - Facilities Manager	20,872	25,000	(4,128)	23,188
Support Staff Wages	33,885	30,000	3,885	27,169
Payroll Taxes	3,964	4,200	(236)	3,067
Staff Training	537	1,000	(463)	810
Total Salaries & Benefits	<u>59,258</u>	<u>60,200</u>	<u>(943)</u>	<u>54,234</u>
Travel				
Travel	4,671	3,500	1,171	1,655
Total Travel & Vehicle Exp	<u>4,671</u>	<u>3,500</u>	<u>1,171</u>	<u>1,655</u>
Facilities				
Electricity	15,694	11,000	4,694	12,719
Water & Sewer	9,509	11,000	(1,491)	2,662
Propane	7,904	1,500	6,404	1,388
Pool Maintenance	657	1,500	(843)	886
Facilities Maintenance	8,134	3,500	4,634	1,288
General Liability Ins	16,857	14,658	2,199	14,658
Building Maintenance	66	2,500	(2,434)	442
Equipment Maintenance/Purchases	328	1,000	(672)	301
Total Facilities	<u>59,149</u>	<u>46,658</u>	<u>12,491</u>	<u>34,344</u>
Office Expenses				
Office Supplies	1,092	3,000	(1,908)	1,259
Telephone	3,611	3,100	511	4,803
Total Office Expenses	<u>4,703</u>	<u>6,100</u>	<u>(1,397)</u>	<u>6,062</u>

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

	Year to Date			Prior YTD
	Actual as of 12/31/2022	Budget as of 12/31/2022	Over (Under) Budget	Actual as of 12/31/2021
Professional Services				
Contract Staff-Waste Water Treatment				4,250
Total Professional Services	0	0	0	4,250
Camp Expenses				
All Camp Supplies	128	250	(122)	217
Camp Store and Canteen	3,638	2,000	1,638	1,797
T-Shirts	3,491	500	2,991	397
Curriculum & Crafts	794	500	294	
Background Checks	176	100	76	545
Safety & First Aid Supplies	73	300	(227)	268
Janitorial Supplies	740	600	140	260
On-Line Registration Expense	2,247	500	1,747	1,655
Food Purchases	72,451	24,300	48,151	21,049
Kitchen Supplies	2,974	200	2,774	
Refunds	380		380	
Total Camp Expenses	87,094	29,250	57,844	26,189
Total Expenses	214,874	145,708	69,166	126,733
NET SURPLUS/(DEFICIT)	(91,414)	(2,136)	(89,278)	(20,612)