

Christian Church in Virginia
Statement of Financial Position

	<u>As of</u>		Increase (Decrease)	12/31/2023
	5/31/2024	5/31/2023		
Assets				
Current Assets				
Cash	(13,593)	15,704	(29,297)	49,239
CCF Distributions in Transit				1,669
Total Current Assets	(13,593)	15,704	(29,297)	50,908
Investments				
Investments held at Church Extension	413,703	500,783	(87,079)	463,703
Investments held at CCF - Beasley	376,415	318,933	57,481	353,922
Investments held at CCF - Common	48,065	42,088	5,976	45,857
Total Investments	838,182	861,804	(23,622)	863,483
Other Assets				
Inventory	9,924	13,658	(3,734)	13,658
Utility Deposits	407	407		407
Total Other Assets	10,331	14,065	(3,734)	14,065
Fixed Assets				
Land	275,429	275,429		275,429
Buildings	997,614	997,614		997,614
Furniture & Equipment	39,117	25,736	13,381	39,117
Vehicles	34,055	34,055		34,055
Accumulated Depreciation	(825,168)	(781,146)	(44,023)	(825,168)
Total Fixed Assets	521,047	551,688	(30,642)	521,047
Total Assets	1,355,967	1,443,261	(87,294)	1,449,502
Liabilities and Net Assets				
Liabilities				
Accounts Payable	3,582	7,206	(3,624)	2,529
Total Liabilities	3,582	7,206	(3,624)	2,529
Net Assets				
Net Assets	1,352,385	1,436,055	(83,670)	1,446,973
Total Net Assets	1,352,385	1,436,055	(83,670)	1,446,973
Total Liabilities and Net Assets	1,355,967	1,443,261	(87,294)	1,449,502

Christian Church in Virginia

Detailed Net Asset Activity

Assets less Liabilities representing Fund Balances

	Detailed Net Asset Activity			Unrealized Gain (Loss) on Inv	As of 5/31/2024	Total Liabilities	Total Assets	Assets less Liabilities representing Fund Balances				
	Beginning of year	Income	Expenses					Fixed Assets	AR/Prepds Inventory	Cash	CE Invest.	CCF Invest.
NET ASSETS												
Reg Office Operating Fund	188,237	73,731	(102,010)	15,829	175,787	(1,012)	176,797			(1,179)		177,976
Transfer to Net Fixed Assets Fund												
Net Fixed Assets-Reg Office	368,507	-	-	-	368,507		368,507	368,507				
Reg Office Capital Projects	3,143	-	-	-	3,143		3,143				3,143	
Craig Springs Operating Fd	(114,701)	4,150	(47,181)	-	(161,466)	(2,570)	(158,896)		10,331	(169,227)		
CS Inventory Change from Prior Year			(3,734)									
Net Fixed Assets-Craig Springs	152,539	-	-	-	152,539		152,539	152,539				
Craig Springs Capital Projects	285,321	10,350	(46,410)	-	249,261		249,261			73,057	176,204	
Craig Springs Calendar	1,750	-	-	-	1,750		1,750			1,750	-	
Regional Assembly	12,988	3,740	(5,304)	-	11,424		11,424			6,129	5,295	
District Refugee Ministries	4,201	-	-	-	4,201		4,201				4,201	
Nancy Bradshaw Scholarship	993	-	-	-	993		993				993	
Ministry Emergency Relief	1,132	-	(63)	-	1,069		1,069				1,069	
Commission on Min Educ	8,102	-	(965)	-	7,137		7,137				7,137	
District 5	1,760	-	-	-	1,760		1,760				1,760	
Memorial CC Sale of Church	39,745	3,975	-	-	43,720		43,720				43,720	
Youth Ministry	(518)	50	(2)	-	(470)		(470)			(470)		
CWF	730	6,130	-	-	6,860		6,860			6,860		
CWF Spring Project	6,167	1,325	-	-	7,492		7,492			7,492		
CWF Woman to Woman	2,794	70	-	-	2,864		2,864			2,864		
CWF Scholarship	5,330	400	-	-	5,730		5,730			5,730		
CWF Cabinet Support	686	1,503	-	-	2,189		2,189			2,189		
Recon/Anti Racism Task Force	99,156	543	(13,820)	-	85,879		85,879				35,879	50,000
Vision Quest PDC	15,000	-	(5,000)	-	10,000		10,000			10,000		
Special Camp	100,589	1,235	(100)	-	101,724		101,724				101,724	
Nature Camp	8,857	800	-	-	9,657		9,657				9,657	
New Church	122,272	891	(436)	-	122,727		122,727				22,727	100,000
Men's Ministry Star	194	-	-	-	194		194				194	
Camps not held at Craig Springs	(485)	-	(50)	-	(535)		(535)			(535)		
Retirement Center	41,747	-	-	-	41,747	-	41,747			41,747		
RC Care Fund	90,737	921	-	4,846	96,504		96,503					96,503
Total Net Assets	1,446,973	109,814	(225,075)	20,675	1,352,387	(3,582)	1,355,966	521,046	10,331	(13,593)	413,703	424,479

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

	Year to Date			Annual Budget	Prior YTD
	Actual as of 5/31/2024	Budget as of 5/31/2024	Over (Under) Budget		Actual as of 5/31/2023
Income					
Disciples Mission Fund	32,892	48,768	(15,876)	126,500	43,211
Christmas Offering	3,847	15,949	(12,103)	28,000	17,285
Designated Operating Gifts	1,352	4,167	(2,815)	10,000	5,751
Distributed CCF Income	1,101	1,083	18	15,000	1,052
Camping Ministry	22,700	20,000	2,700	91,780	
Retreat/Event	4,807	5,200	(393)	20,000	
Rent Income	3,903	4,161	(259)	11,000	3,458
Interest Income				6,500	
Joint Investment Income	3,104	2,713	391	11,000	2,704
Miscellaneous Income	27		27		678
Total Income	73,731	102,041	(28,310)	319,780	74,139
Expenses					
Salaries & Benefits					
Salaries	37,840	37,840	0	90,817	37,840
Support Staff Wages	13,924	13,780	144	33,072	13,448
Pension	4,054	4,364	(310)	10,474	4,054
Payroll Taxes	1,056	1,054	2	2,530	1,029
Workers Compensation Insurance	1,120	900	220	900	848
Total Salaries & Benefits	57,994	57,939	56	137,793	57,219
Travel					
Travel - Regional Minister	1,551	1,000	551	1,000	206
Travel - Staff, Contract	448	833	(386)	2,000	1,229
Regional Car Expenses	699	625	74	1,500	750
Travel-General Assembly					440
Insurance - Automobile	2,623	2,700	(77)	2,700	2,623
Total Travel	5,320	5,158	162	7,200	5,248
Facilities					
Utilities	2,172	2,083	88	5,000	3,032
General Liability Ins	7,218	6,800	418	6,800	1,619
Office Maintenance	3,367	833	2,534	2,000	681
Grounds Maintenance	2,063	1,333	730	3,200	1,280
Total Facilities	14,820	11,050	3,770	17,000	6,613
Office Expenses					
Office Supplies	806	708	97	1,700	697
Yearbook Assessment				1,425	
CRM Dues	2,089	2,600	(511)	2,600	
Telephone	2,257	1,958	299	4,700	2,751
Equipment Lease	1,359	1,542	(182)	3,700	1,554
Postage	505	365	140	875	300
Technology Costs	1,292	542	751	1,300	491
Software License/Maintenance	2,060	2,250	(190)	3,000	1,997
Misc Expenses	512	104	408	250	143
Total	10,880	10,069	811	19,550	7,932

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

	Year to Date			Annual Budget	Prior YTD
	Actual as of 5/31/2024	Budget as of 5/31/2024	Over (Under) Budget		Actual as of 5/31/2023
Professional Services					
Treasury Services	11,375	11,375		27,300	10,875
Total Professional Services	11,375	11,375	0	27,300	10,875
Board & Committee Expenses					
Various Committee Expenses					61
Youth Council				2,000	88
Total Board & Committee Expenses	0	0	0	2,000	150
Camping & Retreat					
Camping Ministry	1,535	1,100	435	88,764	
Retreat/Event	86		86	20,000	
Total Camping & Retreat	1,621	1,100	521	108,764	0
Total Expenses	102,010	96,691	5,319	319,607	88,036
NET SURPLUS/(DEFICIT)	(28,279)	5,350	(33,629)	173	(13,898)

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

	Year to Date			Annual Budget	Prior YTD
	Actual as of 5/31/2024	Budget as of 5/31/2024	Over (Under) Budget		Actual as of 5/31/2023
Income					
First Triple					10,873
Second Triple					4,654
CAMPDD					1,731
Off Campus Special/Mission Events					463
Volunteer					938
New Covenant					3,838
Grand Camp					228
TREK Camp					2,370
Family Retreat					689
Total Camp Registrations	0	0	0	0	25,782
Special Camp					2,455
Hosted Retreats		94	(94)	12,000	100
Regional Summer Camps				77,000	
Region Sponsored Events		42	(42)	100	
DOC Congregational Events		208	(208)	500	
Hosted Non DOC Camps	400	5,000	(4,600)	12,000	
Local Usage Fees/Donations		625	(625)	1,500	
Undesignated Gifts	3,750	11,250	(7,500)	27,000	14,199
Interest Income				4,600	
Camp Store and Canteen				5,000	
Other Meals and Lodging		250	(250)	1,000	
Dist from non-owned endowments				1,600	
Miscellaneous Income		42	(42)	100	
Total Income	4,150	17,511	(13,361)	142,400	42,536
Expenses					
Salaries & Benefits					
Salary - Facilities Manager	2,083	11,667	(9,583)	28,000	2,083
Support Staff Wages	7,762	10,000	(2,238)	24,000	4,163
Payroll Taxes	521	1,498	(977)	3,596	264
Staff Perks		104	(104)	250	
Staff Training	855	313	543	750	160
Total Salaries & Benefits	11,221	23,581	(12,361)	56,596	6,670
Travel					
Travel	475	104	371	250	89
Vehicle Expenses	109	417	(308)	1,000	212
Equipment Fuel	219		219		73
Total Travel & Vehicle Exp	803	521	282	1,250	375
Facilities					
Electricity	2,843	4,167	(1,324)	10,000	4,007
Water & Sewer	2,351	2,167	184	5,200	7,135
Propane	1,066	2,500	(1,434)	6,000	5,126
Security equipment, supplies services		42	(42)	100	
Maintenance Supplies and Purchases		42	(42)	100	

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

	Year to Date			Annual Budget	Prior YTD
	Actual as of 5/31/2024	Budget as of 5/31/2024	Over (Under) Budget		Actual as of 5/31/2023
Grounds Maintenance		208	(208)	500	
Pool Maintenance	114	417	(303)	1,000	
Facilities Maintenance		625	(625)	1,500	3,746
General Liability Ins	20,026	18,800	1,226	18,800	9,272
Building Maintenance	89	521	(432)	1,250	183
Equipment Maintenance/Purchases		625	(625)	1,500	
Total Facilities	26,489	30,112	(3,624)	45,950	29,468
Office Expenses					
Telephone	552	706	(154)	1,694	679
Technology Costs	140	83	57	200	647
Postage		42	(42)	100	63
Equipment Repair/Maintenance		104	(104)	250	
Office Supplies	69	208	(139)	500	1,413
Credit Card fees		63	(63)	150	
Promotion		63	(63)	150	142
Miscellaneous Expense	101	75	26	180	80
Total Office Expenses	862	1,343	(481)	3,224	3,023
Professional Services					
Contract Staff-Waste Water Treatmen	3,870	4,658	(788)	11,180	
Total Professional Services	3,870	4,658	(788)	11,180	0
Camp Expenses					
Camp Store and Canteen		83	(83)	200	
Snacks and Hike Supplies		42	(42)	100	
Other Camp Store Items		104	(104)	250	
T-Shirts	2,798	1,458	1,340	3,500	
Curriculum & Crafts					395
Background Checks	80	63	18	150	
Safety & First Aid Supplies					180
Janitorial Supplies	275	313	(38)	750	
On-Line Registration Expense					724
Food Purchases	642		642	18,000	
Kitchen Supplies	141	313	(171)	750	
Food Service Equipment/Maintenanc		208	(208)	500	
Refunds					500
Total Camp Expenses	3,936	2,583	1,353	24,200	1,799
Total Expenses	47,181	62,800	(15,619)	142,400	41,335
NET SURPLUS/(DEFICIT)	(43,031)	(45,289)	2,258	1	1,201