

Christian Church in Virginia
Statement of Financial Position

	<u>As of</u>		Increase (Decrease)	12/31/2022
	6/30/2023	6/30/2022		
Assets				
Current Assets				
Cash	(3,820)	36,033	(39,854)	66,137
Accounts Receivable		97	(97)	70
Prepaid Expenses		8,429	(8,429)	933
CCF Distributions in Transit	967	1,391	(424)	1,723
Total Current Assets	(2,853)	45,949	(48,803)	68,863
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	883,933	1,151,307	(267,374)	1,064,998
Other Assets				
Inventory	13,658	13,658		13,658
Utility Deposits	407	407		407
Total Other Assets	14,065	14,065	0	14,065
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	551,688	598,448	(46,759)	551,688
Total Assets	1,446,833	1,809,769	(362,936)	1,699,614
Liabilities and Net Assets				
Liabilities				
Accounts Payable	6,301	17,269	(10,968)	21,732
Total Liabilities	6,301	17,269	(10,968)	21,732
Net Assets				
Net Assets	1,440,532	1,792,500	(351,968)	1,677,882
Total Net Assets	1,440,532	1,792,500	(351,968)	1,677,882
Total Liabilities and Net Assets	1,446,833	1,809,769	(362,936)	1,699,614

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 6/30/2023	Total Liabilities	Total Assets	Fixed Assets	AR/Prepds Inventory	Cash	CE Invest.	CCF Invest.
NET ASSETS												
Operating Fund	160,661	96,429	(109,780)	22,030	169,340	(1,678)	171,015		1,374	(49,337)	77,721	141,257
Craig Springs Operating Fd	(98,928)	65,805	(68,662)	-	(101,785)	(4,448)	(97,337)		13,658	(110,995)		
Net Fixed Assets-Craig Springs	164,965	-	-	-	164,965		164,965	164,965				
Craig Springs Calendar	(272)	2,652	-	-	2,380		2,380			2,380	-	
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	2,084	(4,115)	-	9,852		9,852				9,852	
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	783	320	-	2,395		2,395			2,395		
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		
Recon/Anti Racism Task Force	114,047	1,276	(13,868)	-	101,455		101,455				51,455	50,000
Special Camp	108,266	2,215	(700)	-	109,781		109,781				109,781	
Nature Camp	6,483	4,209	-	-	10,692		10,692				10,692	
New Church	115,343	3,900	(955)	-	118,288		118,288				18,288	100,000
Men's Ministry Star	194	-	-	-	194		194				194	
Camps not held at Craig Springs	-	3,721	(3,741)	-	(20)		(20)			(20)		
Retirement Center	20,272	237,000	(245,486)	-	11,786	(175)	11,961			11,961		
RC Care Fund	300,463	(6,832)	(237,000)	28,807	85,438		85,438					85,438
Craig Springs Capital Projects	317,173	9,375	(27,636)	-	298,912		298,912			127,039	171,873	
Total Net Assets	1,677,882	426,172	(714,356)	50,837	1,440,535	(6,301)	1,446,833	551,688	15,032	(3,820)	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 6/30/2023	Budget as of 6/30/2023	Over (Under) Budget		Actual as of 6/30/2022
Income					
Disciples Mission Fund	50,083	60,389	(10,306)	132,744	56,697
Christmas Offering	17,325	18,850	(1,525)	30,000	11,134
Designated Operating Gifts	6,719	5,000	1,719	10,000	1,876
Distributed CCF Income	7,689	7,126	563	13,500	8,751
Virginia Christian Donations		150	(150)	300	
Rent Income	4,888	4,500	388	9,000	3,413
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	96,429	106,015	(9,587)	215,544	91,918
Expenses					
Salaries & Benefits					
Salaries	45,408	45,408	0	90,817	45,444
Support Staff Wages	15,975	14,691	1,284	29,383	13,033
Pension	4,865	4,865		9,730	4,865
Payroll Taxes	1,222	885	337	1,771	1,000
Workers Compensation Insurance	848	1,900	(1,052)	1,900	1,848
Total Salaries & Benefits	68,318	67,750	568	133,601	66,190
Travel					
Travel - Regional Minister	433	1,250	(817)	2,500	413
Travel - Staff, Contract	1,628	1,000	628	1,000	
Regional Car Expenses	860	500	360	1,000	992
Travel-General Assembly	440		440		
Insurance - Automobile	2,623	4,500	(1,877)	4,500	2,498
Total Travel	5,984	7,250	(1,266)	9,000	3,903
Facilities					
Utilities	3,299	2,000	1,299	4,000	2,794
General Liability Ins	6,255	5,200	1,055	5,200	5,965
Office Maintenance	681	1,000	(319)	2,000	1,407
Grounds Maintenance	1,323	1,600	(277)	3,200	1,534
Total Facilities	11,559	9,800	1,759	14,400	11,700
Office Expenses					
Office Supplies	707	1,350	(643)	2,700	227
Yearbook Assessment				1,400	
CRM Dues	2,077	2,600	(523)	2,600	
Telephone	2,858	2,075	783	4,150	2,663
Equipment Lease	1,865	1,755	110	3,511	2,002
Postage	576	125	451	250	302
Miscellaneous Exp	144		144		230
Technology Costs	491	500	(9)	1,000	952
Software License/Maintenance	2,003	1,500	503	3,000	2,050
Total Office Expenses	10,719	9,905	814	18,611	8,426

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

	Year to Date			Annual Budget	Prior YTD
	Actual as of 6/30/2023	Budget as of 6/30/2023	Over (Under) Budget		Actual as of 6/30/2022
Professional Services					
Treasury Services	13,050	13,050		26,100	13,050
Total Professional Services	13,050	13,050	0	26,100	13,050
Board & Committee Expenses					
Various Committee Expenses	61		61		
Commission on Ministry		500	(500)	1,000	
Youth Council	88		88		
Total Board & Committee Expenses	150	500	(350)	1,000	0
Total Expenses	109,780	108,256	1,525	202,712	103,268
NET SURPLUS/(DEFICIT)	(13,352)	(2,240)	(11,111)	12,832	(11,351)

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

	Year to Date			Annual Budget	Prior YTD
	Actual as of 6/30/2023	Budget as of 6/30/2023	Over (Under) Budget		Actual as of 6/30/2022
Income					
First Triple	22,112	11,500	10,612	24,173	11,464
Second Triple	9,046	10,000	(954)	25,994	10,532
CAMPDD	4,714	4,600	114	9,391	6,071
Off Campus Special/Mission Events					146
Volunteer	1,820		1,820		
New Covenant	6,641	6,505	136	12,005	4,883
Homecoming Weekend				3,600	
Grand Camp					586
Family Retreat	879	927	(49)	1,927	859
Total Camp Registrations	<u>45,210</u>	<u>33,532</u>	<u>11,678</u>	<u>77,090</u>	<u>34,542</u>
Special Camp	2,555		2,555	16,000	300
Nature Camp				16,000	
Contractual-General Public	100	15,000	(14,900)	30,000	12,845
Undesignated Gifts	14,949	5,000	9,949	15,000	3,605
Interest Income	2,884	3,131	(247)	6,261	3,029
Camp Store and Canteen	107		107	4,596	50
Distribution from non-owned endowme				1,474	
Total Income	<u>65,805</u>	<u>56,663</u>	<u>9,142</u>	<u>166,421</u>	<u>54,370</u>
Expenses					
Salaries & Benefits					
Salary - Facilities Manager	2,500	12,500	(10,000)	25,000	12,122
Support Staff Wages	11,454	2,304	9,150	30,000	2,603
Payroll Taxes	736	2,100	(1,364)	4,200	1,237
Staff Training	741	500	241	1,000	448
Total Salaries & Benefits	<u>15,432</u>	<u>17,404</u>	<u>(1,972)</u>	<u>60,200</u>	<u>16,409</u>
Travel					
Travel	550	1,750	(1,200)	3,500	2,889
Total Travel & Vehicle Exp	<u>550</u>	<u>1,750</u>	<u>(1,200)</u>	<u>3,500</u>	<u>2,889</u>
Facilities					
Electricity	4,007	5,500	(1,493)	11,000	7,849
Water & Sewer	9,552	5,500	4,052	11,000	4,509
Propane	5,126	1,500	3,626	1,500	3,621
Pool Maintenance	633	750	(117)	1,500	45
Facilities Maintenance	3,315	3,500	(185)	3,500	3,177
General Liability Ins	4,636	7,329	(2,693)	14,658	8,429
Building Maintenance	183	1,250	(1,067)	2,500	66
Equipment Maintenance/Purchases	27	500	(473)	1,000	311
Total Facilities	<u>27,479</u>	<u>25,829</u>	<u>1,650</u>	<u>46,658</u>	<u>28,006</u>
Office Expenses					
Office Supplies	2,593	1,500	1,093	3,000	473
Telephone	1,220	1,550	(330)	3,100	1,966
Total Office Expenses	<u>3,813</u>	<u>3,050</u>	<u>763</u>	<u>6,100</u>	<u>2,439</u>

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

	Year to Date			Annual Budget	Prior YTD
	Actual as of 6/30/2023	Budget as of 6/30/2023	Over (Under) Budget		Actual as of 6/30/2022
Camp Expenses					
All Camp Supplies		125	(125)	250	27
Camp Store and Canteen	4	1,000	(996)	2,000	3,260
T-Shirts	4,225	250	3,975	500	3,491
Curriculum & Crafts	395	250	145	500	395
Background Checks	100	50	50	100	141
Safety & First Aid Supplies	180	150	30	300	
Janitorial Supplies	350	300	50	600	392
On-Line Registration Expense	807	250	557	500	2,054
Food Purchases	14,828	12,150	2,678	24,300	27,820
Kitchen Supplies		100	(100)	200	1,019
Refunds	500		500		380
Total Camp Expenses	21,389	14,625	6,763	29,250	38,981
Total Expenses	68,662	62,658	6,004	145,708	88,724
NET SURPLUS/(DEFICIT)	(2,858)	(5,996)	3,138	20,713	(34,354)