

Gashland Presbyterian Church
Statement of Financial Position
5/31/2025

		<u>Current Year</u>	<u>Prior Year</u>
		Assets	
Current Assets			
[1005,1006]	Checking Account	\$ 368,029.32	\$ 307,085.15
[1030,1035]	Endowment Funds	102,543.91	79,269.84
1020	PayPal	-	-
1011	Petty Cash	250.00	250.00
[1100,1150]	Other Current Assets	9,640.00	-
Total Current Assets		<u>480,463.23</u>	<u>386,604.99</u>
Fixed Assets			
1200	Land	1,012,248.00	1,012,248.00
1210	Sanctuary/Chapel	497,970.00	497,970.00
1220	Addition	3,534,100.00	3,534,100.00
1225	Parking Lot	204,000.00	204,000.00
1230	Sound System/Furnishings	205,384.00	205,384.00
1235	Playground	54,291.24	54,291.24
Total Fixed Assets		<u>5,507,993.24</u>	<u>5,507,993.24</u>
Total Assets		<u>\$ 5,988,456.47</u>	<u>\$ 5,894,598.23</u>

Liabilities & Net Assets

Liabilities			
Current Liabilities			
2005	Accounts Payable	\$ -	\$ -
2010	Accrued Missions Payable	-	(6,995.00)
2020	Accrued Insurance Payable	-	-
2115	Prepaid Pledges	-	4,500.00
2030	Federal Taxes Payable	2,925.92	4,067.61
2035	State Taxes Payable	371.00	507.00
2040	City Taxes Payable	511.73	517.16
Total Current Liabilities		<u>3,808.65</u>	<u>2,596.77</u>
Total Liabilities		3,808.65	2,596.77



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	<u>Current Year</u>	<u>Prior Year</u>
Net Assets		
With Donor Restriction		
2112 Mercy Fund	38,030.63	33,242.46
2264 Outreach - Missions Ministry	1,943.84	1,943.84
2275 Debt Free - Capital Campaign	26,456.95	25,310.59
Other Restricted Funds (Schedule)	65,712.46	68,257.69
Total With Donor Restriction	<u>132,143.88</u>	<u>128,754.58</u>
Without Donor Restriction		
Net Investment in Fixed Assets	5,507,993.24	5,507,993.24
2902 Board Designated - Memorial Gifts	16,373.01	25,692.69
2904 Board Designated - Endowment Fund	94,842.12	72,799.66
2906 Board Designated - Kuenzi Endowment	7,701.79	6,471.86
2990 Prior Years' Net Balance	230,082.30	124,503.59
Current Year Net Balance	(4,488.52)	25,785.84
Total Without Donor Restriction	<u>5,852,503.94</u>	<u>5,763,246.88</u>
Total Net Assets	<u>5,984,647.82</u>	<u>5,892,001.46</u>
Total Liabilities & Net Assets	<u>\$ 5,988,456.47</u>	<u>\$ 5,894,598.23</u>

Cash Available for General Operations

	<u>Current Year</u>	<u>Prior Year</u>
Total Cash & Cash Equivalents	\$ 470,823.23	\$ 386,604.99
Less:		
Current Liabilities	3,808.65	2,596.77
Net Assets With Donor Restriction	132,143.88	128,754.58
Board Designated Funds	118,916.92	104,964.21
Total Unavailable	<u>254,869.45</u>	<u>236,315.56</u>
Total Cash Available for General Operations	<u>\$ 215,953.78</u>	<u>\$ 150,289.43</u>



Gashland Presbyterian Church
Statement of Activities
For the 5 Months Ending May 31, 2025

		Current Month	Year to Date	Budget to Date	Variance	Annual Budget	Last YTD
Revenue							
3103	General Offerings	\$ 65,964.92	\$ 332,137.50	\$ 361,523.95	\$ (29,386.45)	\$ 867,657.42	\$ 334,458.67
3110	Loose Offerings	285.36	1,675.61	4,583.35	(2,907.74)	11,000.00	4,017.10
3120	Missions Offerings	-	450.70	104.15	346.55	250.00	100.00
3125	Interest	1,196.24	5,748.68	4,583.35	1,165.33	11,000.00	4,737.62
3130	Wedding Fees	-	-	125.00	(125.00)	300.00	(419.52)
3140	Building Use Fees	325.00	1,325.00	1,250.00	75.00	3,000.00	1,146.71
3145	Per Member Asking	1,280.00	2,200.00	2,083.35	116.65	5,000.00	3,714.95
3150	Miscellaneous Income	-	-	208.35	(208.35)	500.00	-
	Total Revenue	69,051.52	343,537.49	374,461.50	(30,924.01)	898,707.42	347,755.53
Expenses							
Personnel							
4100.4599	Personnel Expenses	49,909.83	212,957.32	216,916.90	(3,959.58)	520,600.42	180,303.55
	Total Personnel	49,909.83	212,957.32	216,916.90	(3,959.58)	520,600.42	180,303.55
Worship							
6010	Supplies	411.80	326.07	416.65	(90.58)	1,000.00	594.42
6015	Communion	259.25	733.95	208.35	525.60	500.00	209.74
6020	Music License	-	961.85	416.65	545.20	1,000.00	922.41
6025	Instrument Maintenance	-	390.53	354.15	36.38	850.00	10.80
6030	Special Services	-	162.00	416.65	(254.65)	1,000.00	58.98
6040	Music	39.98	(1,330.79)	520.85	(1,851.64)	1,250.00	107.46
6045	Equipment	(28.01)	587.41	833.35	(245.94)	2,000.00	368.98
	Total Worship	683.02	1,831.02	3,166.65	(1,335.63)	7,600.00	2,272.79
Outreach							
6110	Outreach Events	281.43	432.18	2,458.35	(2,026.17)	5,900.00	3,343.47
6115	Local Missions	840.00	4,170.00	4,166.65	3.35	10,000.00	3,770.00
6120	Vacation Bible School / Breakaway	4,928.56	5,113.35	3,125.00	1,988.35	7,500.00	2,388.38
	Total Outreach	6,049.99	9,715.53	9,750.00	(34.47)	23,400.00	9,501.85
Missions							
6210	Designated Missions	6,487.00	32,420.00	32,333.35	86.65	77,600.00	32,044.00
6215	EPC-PerMember (Net Expenses-*.01+Presbyt@\$20)	3,885.00	7,610.00	6,980.85	629.15	16,754.00	7,315.00
6217	EPC & Presbytery Travel	244.06	653.50	2,083.35	(1,429.85)	5,000.00	2,510.64
6220	Missions Offering Disbursements	-	450.70	-	450.70	-	-
	Total Missions	10,616.06	41,134.20	41,397.55	(263.35)	99,354.00	41,869.64
Relationships							
6310	Family Fellowship	1,053.20	1,762.84	520.85	1,241.99	1,250.00	(16.05)
6315	Quarterly Socials	-	275.58	1,035.40	(759.82)	2,485.00	494.28
6330	Women's Ministry (Inactive)	-	-	-	-	-	-
6335	Men's Ministry	-	(264.16)	208.35	(472.51)	500.00	67.06
6340	20s / 30s Ministry	-	(15.00)	208.35	(223.35)	500.00	196.31
	Total Relationships	1,053.20	1,759.26	1,972.95	(213.69)	4,735.00	741.60



Gashland Presbyterian Church
Statement of Activities
For the 5 Months Ending May 31, 2025

		<u>Current Month</u>	<u>Year to Date</u>	<u>Budget to Date</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>Last YTD</u>
	Discipleship						
	Children's Education						
6410	Sunday School - Children's	116.99	1,080.23	1,041.65	38.58	2,500.00	1,005.39
6415	Bibles	-	-	166.65	(166.65)	400.00	68.95
6420	Training Conferences - Children	-	-	-	-	-	-
6425	Wed. Night Activities	-	351.48	270.85	80.63	650.00	386.99
6430	Classroom Equipment	-	55.57	145.85	(90.28)	350.00	12.79
6435	Children's Library-Volun Train & Apprec	261.89	368.73	208.35	160.38	500.00	56.97
6440	Nursery	-	201.23	416.65	(215.42)	1,000.00	278.94
6445	Children's Church	14.88	185.20	416.65	(231.45)	1,000.00	512.09
6450	Parent Involvement/Outreach	-	-	125.00	(125.00)	300.00	172.36
	Total Children's Education	<u>393.76</u>	<u>2,242.44</u>	<u>2,791.65</u>	<u>(549.21)</u>	<u>6,700.00</u>	<u>2,494.48</u>
	Youth Education						
6510	Sunday School - Youth	37.24	37.24	333.35	(296.11)	800.00	459.30
6515	Events - Youth - Wed Night	28.78	890.61	916.65	(26.04)	2,200.00	1,275.78
6520	Resources	-	199.88	416.65	(216.77)	1,000.00	356.68
6525	Training / Leadership Youth -- Rentals	1,080.12	1,581.18	1,250.00	331.18	3,000.00	1,601.08
6535	Audio-Visual Youth	-	-	229.15	(229.15)	550.00	479.50
	Total Youth Education	<u>1,146.14</u>	<u>2,708.91</u>	<u>3,145.80</u>	<u>(436.89)</u>	<u>7,550.00</u>	<u>4,172.34</u>
	Adult Education						
6610	Sunday School - Adults	189.59	1,011.77	208.35	803.42	500.00	(319.91)
6615	Audio/Visual & Library	-	-	166.65	(166.65)	400.00	86.62
6620	Leadership Training/Small Groups	-	100.60	416.65	(316.05)	1,000.00	294.83
6625	College Ministry	-	-	104.15	(104.15)	250.00	468.30
6630	Family Discipleship	894.39	81.75	416.65	(334.90)	1,000.00	-
	Total Adult Education	<u>1,083.98</u>	<u>1,194.12</u>	<u>1,312.45</u>	<u>(118.33)</u>	<u>3,150.00</u>	<u>529.84</u>
	Total Discipleship	<u>2,623.88</u>	<u>6,145.47</u>	<u>7,249.90</u>	<u>(1,104.43)</u>	<u>17,400.00</u>	<u>7,196.66</u>
	Helps						
6710	Sunday Morning Hospitality	1,027.43	1,274.89	833.35	441.54	2,000.00	593.80
6720	Volunteer Picnic	-	-	208.35	(208.35)	500.00	-
	Total Helps	<u>1,027.43</u>	<u>1,274.89</u>	<u>1,041.70</u>	<u>233.19</u>	<u>2,500.00</u>	<u>593.80</u>
	Mercy Activities						
7010	Deacons - Mercy	-	490.89	208.35	282.54	500.00	440.16
	Total Mercy Activities	<u>-</u>	<u>490.89</u>	<u>208.35</u>	<u>282.54</u>	<u>500.00</u>	<u>440.16</u>
	Property						
7105	Beautification	-	110.81	416.65	(305.84)	1,000.00	-
7110	Custodial Services	61.00	12,436.00	17,500.00	(5,064.00)	42,000.00	15,825.00
7115	Telephone	167.64	820.04	916.65	(96.61)	2,200.00	814.82
7120	Water	437.59	1,857.07	2,500.00	(642.93)	6,000.00	2,227.67
7125	Electricity	1,304.94	7,587.51	9,583.35	(1,995.84)	23,000.00	7,345.30
7130	Gas	258.55	7,003.02	5,000.00	2,003.02	12,000.00	8,757.15
7135	Pest Control	-	-	41.65	(41.65)	100.00	-
7140	Trash Disposal	157.12	638.56	1,041.65	(403.09)	2,500.00	726.49
7145	Janitor Supplies	38.88	676.81	1,500.00	(823.19)	3,600.00	1,596.97
7150	Insurance	2,085.00	11,297.90	11,458.35	(160.45)	27,500.00	13,103.50
7155	Lawn & Snow	383.91	4,497.64	3,125.00	1,372.64	7,500.00	1,579.05
7160	Maintenance	240.82	3,772.88	14,583.35	(10,810.47)	35,000.00	6,293.29
7165	Scheduled Service & Agreements	1,263.86	2,909.61	6,041.65	(3,132.04)	14,500.00	2,095.00
	Total Property	<u>6,399.31</u>	<u>53,607.85</u>	<u>73,708.30</u>	<u>(20,100.45)</u>	<u>176,900.00</u>	<u>60,364.24</u>



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		<u>Current Month</u>	<u>Year to Date</u>	<u>Budget to Date</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>Last YTD</u>
	Office Equipment & Supplies						
7510	Office Supplies	91.90	1,082.87	1,500.00	(417.13)	3,600.00	1,365.54
7515	Bulletins - Printing	295.29	417.44	562.50	(145.06)	1,350.00	571.73
7520	Publicity (Ads)	-	-	-	-	-	-
7530	Postage	365.00	584.00	729.15	(145.15)	1,750.00	1,441.17
7535	Computer/Software	833.91	5,125.89	5,833.35	(707.46)	14,000.00	5,243.52
7540	Equipment Rental	384.62	1,927.80	1,916.65	11.15	4,600.00	2,211.35
7545	Stewardship	-	-	208.35	(208.35)	500.00	-
7555	Accounting Service	1,094.00	5,745.00	5,470.00	275.00	13,128.00	5,190.00
7560	Miscellaneous Expense	381.38	2,453.34	870.85	1,582.49	2,090.00	768.17
7562	PayPal Fees	-	-	-	-	-	-
7564	Online Fees	369.05	1,773.24	1,958.35	(185.11)	4,700.00	1,893.92
	Total Office Equipment & Supplies	<u>3,815.15</u>	<u>19,109.58</u>	<u>19,049.20</u>	<u>60.38</u>	<u>45,718.00</u>	<u>18,685.40</u>
	Total Expenses	<u>82,177.87</u>	<u>348,026.01</u>	<u>374,461.50</u>	<u>(26,435.49)</u>	<u>898,707.42</u>	<u>321,969.69</u>
	Change in Net Balance	<u>\$ (13,126.35)</u>	<u>\$ (4,488.52)</u>	<u>\$ -</u>	<u>\$ (4,488.52)</u>	<u>\$ -</u>	<u>\$ 25,785.84</u>



Gashland Presbyterian Church
Giving Comparison - General Offerings
For the 5 Months Ending May 31, 2025

	Weeks	2023	Weeks	2024	Weeks	2025
January	5	\$ 62,102	4	\$ 61,461	4	\$ 72,787
February	4	71,197	4	70,343	4	47,634
March	4	69,547	5	67,906	5	79,553
April	5	76,816	4	67,379	4	66,198
May	4	64,162	4	67,369	4	65,965
June	4	57,720	5	87,906	5	
July	5	84,389	4	64,847	4	
August	4	60,817	4	69,490	5	
September	4	55,244	5	74,113	4	
October	5	70,376	4	64,773	4	
November	4	72,390	4	60,777	5	
December	5	119,762	5	117,040	4	
Total	53	\$ 864,522	52	\$ 873,405	52	\$ 332,138
Weekly Average		\$ 16,312		\$ 16,796		\$ 15,816

