

Gashland Presbyterian Church
Statement of Financial Position
6/30/2025

		<u>Current Year</u>	<u>Prior Year</u>
		Assets	
Current Assets			
[1005,1006]	Checking Account	\$ 368,433.02	\$ 309,314.89
[1030,1035]	Endowment Funds	107,690.94	86,682.39
1020	PayPal	-	-
1011	Petty Cash	250.00	250.00
[1100,1150]	Other Current Assets	300.00	-
Total Current Assets		<u>476,673.96</u>	<u>396,247.28</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>\$ 5,984,667.20</u>	<u>\$ 5,904,240.52</u>

Liabilities & Net Assets

Liabilities			
Current Liabilities			
2005	Accounts Payable	\$ -	\$ -
2010	Accrued Missions Payable	-	-
2020	Accrued Insurance Payable	-	-
2115	Prepaid Pledges	-	4,500.00
2030	Federal Taxes Payable	2,718.88	5,355.24
2035	State Taxes Payable	339.00	671.00
2040	City Taxes Payable	759.44	831.72
Total Current Liabilities		<u>3,817.32</u>	<u>11,357.96</u>
Total Liabilities		3,817.32	11,357.96



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	<u>Current Year</u>	<u>Prior Year</u>
Net Assets		
With Donor Restriction		
2112 Mercy Fund	37,590.63	33,002.46
2264 Outreach - Missions Ministry	1,943.84	1,943.84
2275 Debt Free - Capital Campaign	26,456.95	25,587.83
Other Restricted Funds (Schedule)	53,812.88	37,526.44
Total With Donor Restriction	<u>119,804.30</u>	<u>98,060.57</u>
Without Donor Restriction		
Net Investment in Fixed Assets	5,507,993.24	5,507,993.24
2902 Board Designated - Memorial Gifts	17,053.01	25,692.69
2904 Board Designated - Endowment Fund	99,588.38	79,593.18
2906 Board Designated - Kuenzi Endowment	8,102.56	7,090.89
2990 Prior Years' Net Balance	230,082.30	124,503.59
Current Year Net Balance	(1,773.91)	49,948.40
Total Without Donor Restriction	<u>5,861,045.58</u>	<u>5,794,821.99</u>
Total Net Assets	<u>5,980,849.88</u>	<u>5,892,882.56</u>
Total Liabilities & Net Assets	<u>\$ 5,984,667.20</u>	<u>\$ 5,904,240.52</u>

Cash Available for General Operations

	<u>Current Year</u>	<u>Prior Year</u>
Total Cash & Cash Equivalents	\$ 476,373.96	\$ 396,247.28
Less:		
Current Liabilities	3,817.32	11,357.96
Net Assets With Donor Restriction	119,804.30	98,060.57
Board Designated Funds	124,743.95	112,376.76
Total Unavailable	<u>248,365.57</u>	<u>221,795.29</u>
Total Cash Available for General Operations	<u>\$ 228,008.39</u>	<u>\$ 174,451.99</u>



Gashland Presbyterian Church
Statement of Activities
For the 6 Months Ending June 30, 2025

		Current Month	Year to Date	Budget to Date	Variance	Annual Budget	Last YTD
Revenue							
3103	General Offerings	\$ 73,386.78	\$ 405,524.28	\$ 433,828.74	\$ (28,304.46)	\$ 867,657.42	\$ 422,365.15
3110	Loose Offerings	334.05	2,009.66	5,500.02	(3,490.36)	11,000.00	5,697.10
3120	Missions Offerings	-	450.70	124.98	325.72	250.00	105.46
3125	Interest	1,086.65	6,835.33	5,500.02	1,335.31	11,000.00	5,858.31
3130	Wedding Fees	-	-	150.00	(150.00)	300.00	(419.52)
3140	Building Use Fees	-	1,325.00	1,500.00	(175.00)	3,000.00	1,146.71
3145	Per Member Asking	160.00	2,360.00	2,500.02	(140.02)	5,000.00	3,714.95
3150	Miscellaneous Income	-	-	250.02	(250.02)	500.00	-
	Total Revenue	74,967.48	418,504.97	449,353.80	(30,848.83)	898,707.42	438,468.16
Expenses							
Personnel							
4100.4599	Personnel Expenses	33,747.00	246,704.32	260,300.28	(13,595.96)	520,600.42	222,840.14
	Total Personnel	33,747.00	246,704.32	260,300.28	(13,595.96)	520,600.42	222,840.14
Worship							
6010	Supplies	-	326.07	499.98	(173.91)	1,000.00	594.42
6015	Communion	234.19	968.14	250.02	718.12	500.00	269.29
6020	Music License	-	961.85	499.98	461.87	1,000.00	922.41
6025	Instrument Maintenance	-	390.53	424.98	(34.45)	850.00	10.80
6030	Special Services	-	162.00	499.98	(337.98)	1,000.00	58.98
6040	Music	(1,490.02)	(2,820.81)	625.02	(3,445.83)	1,250.00	124.45
6045	Equipment	-	587.41	1,000.02	(412.61)	2,000.00	368.98
	Total Worship	(1,255.83)	575.19	3,799.98	(3,224.79)	7,600.00	2,349.33
Outreach							
6110	Outreach Events	125.00	557.18	2,950.02	(2,392.84)	5,900.00	3,844.00
6115	Local Missions	830.00	5,000.00	4,999.98	0.02	10,000.00	5,178.00
6120	Vacation Bible School / Breakaway	2,652.83	7,766.18	3,750.00	4,016.18	7,500.00	3,803.44
	Total Outreach	3,607.83	13,323.36	11,700.00	1,623.36	23,400.00	12,825.44
Missions							
6210	Designated Missions	6,512.00	38,932.00	38,800.02	131.98	77,600.00	38,275.50
6215	EPC-PerMember (Net Expenses-*.01+Presbyt@\$20)	-	7,610.00	8,377.02	(767.02)	16,754.00	7,315.00
6217	EPC & Presbytery Travel	2,204.35	2,857.85	2,500.02	357.83	5,000.00	2,510.64
6220	Missions Offering Disbursements	-	450.70	-	450.70	-	-
	Total Missions	8,716.35	49,850.55	49,677.06	173.49	99,354.00	48,101.14
Relationships							
6310	Family Fellowship	478.54	2,241.38	625.02	1,616.36	1,250.00	(16.05)
6315	Quarterly Socials	931.81	1,207.39	1,242.48	(35.09)	2,485.00	1,249.99
6330	Women's Ministry (Inactive)	-	-	-	-	-	-
6335	Men's Ministry	-	(264.16)	250.02	(514.18)	500.00	85.64
6340	20s / 30s Ministry	-	(15.00)	250.02	(265.02)	500.00	196.31
	Total Relationships	1,410.35	3,169.61	2,367.54	802.07	4,735.00	1,515.89



Gashland Presbyterian Church
Statement of Activities
For the 6 Months Ending June 30, 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	189.98	1,270.21	1,249.98	20.23	2,500.00	1,005.39
6415	Bibles	-	-	199.98	(199.98)	400.00	68.95
6420	Training Conferences - Children	-	-	-	-	-	-
6425	Wed. Night Activities	25.98	377.46	325.02	52.44	650.00	386.99
6430	Classroom Equipment	19.99	75.56	175.02	(99.46)	350.00	12.79
6435	Children's Library-Volun Train & Apprec	101.69	470.42	250.02	220.40	500.00	244.36
6440	Nursery	9.86	211.09	499.98	(288.89)	1,000.00	347.94
6445	Children's Church	55.00	240.20	499.98	(259.78)	1,000.00	798.07
6450	Parent Involvement/Outreach	-	-	150.00	(150.00)	300.00	172.36
	Total Children's Education	<u>402.50</u>	<u>2,644.94</u>	<u>3,349.98</u>	<u>(705.04)</u>	<u>6,700.00</u>	<u>3,036.85</u>
Youth Education							
6510	Sunday School - Youth	-	37.24	400.02	(362.78)	800.00	474.79
6515	Events - Youth - Wed Night	11.78	902.39	1,099.98	(197.59)	2,200.00	1,572.20
6520	Resources	248.01	447.89	499.98	(52.09)	1,000.00	356.68
6525	Training / Leadership Youth -- Rentals	12,555.27	14,136.45	1,500.00	12,636.45	3,000.00	1,816.94
6535	Audio-Visual Youth	-	-	274.98	(274.98)	550.00	479.50
	Total Youth Education	<u>12,815.06</u>	<u>15,523.97</u>	<u>3,774.96</u>	<u>11,749.01</u>	<u>7,550.00</u>	<u>4,700.11</u>
Adult Education							
6610	Sunday School - Adults	51.00	1,062.77	250.02	812.75	500.00	(682.91)
6615	Audio/Visual & Library	-	-	199.98	(199.98)	400.00	86.62
6620	Leadership Training/Small Groups	-	100.60	499.98	(399.38)	1,000.00	294.83
6625	College Ministry	-	-	124.98	(124.98)	250.00	468.30
6630	Family Discipleship	(280.00)	(198.25)	499.98	(698.23)	1,000.00	-
	Total Adult Education	<u>(229.00)</u>	<u>965.12</u>	<u>1,574.94</u>	<u>(609.82)</u>	<u>3,150.00</u>	<u>166.84</u>
	Total Discipleship	<u>12,988.56</u>	<u>19,134.03</u>	<u>8,699.88</u>	<u>10,434.15</u>	<u>17,400.00</u>	<u>7,903.80</u>
Helps							
6710	Sunday Morning Hospitality	100.99	1,375.88	1,000.02	375.86	2,000.00	695.59
6720	Volunteer Picnic	-	-	250.02	(250.02)	500.00	-
	Total Helps	<u>100.99</u>	<u>1,375.88</u>	<u>1,250.04</u>	<u>125.84</u>	<u>2,500.00</u>	<u>695.59</u>
Mercy Activities							
7010	Deacons - Mercy	-	490.89	250.02	240.87	500.00	440.16
	Total Mercy Activities	<u>-</u>	<u>490.89</u>	<u>250.02</u>	<u>240.87</u>	<u>500.00</u>	<u>440.16</u>
Property							
7105	Beautification	-	110.81	499.98	(389.17)	1,000.00	-
7110	Custodial Services	3,364.00	15,800.00	21,000.00	(5,200.00)	42,000.00	19,500.00
7115	Telephone	178.86	998.90	1,099.98	(101.08)	2,200.00	977.48
7120	Water	352.75	2,209.82	3,000.00	(790.18)	6,000.00	2,691.13
7125	Electricity	1,831.03	9,418.54	11,500.02	(2,081.48)	23,000.00	8,825.00
7130	Gas	140.83	7,143.85	6,000.00	1,143.85	12,000.00	8,678.33
7135	Pest Control	-	-	49.98	(49.98)	100.00	-
7140	Trash Disposal	447.37	1,085.93	1,249.98	(164.05)	2,500.00	1,083.96
7145	Janitor Supplies	743.65	1,420.46	1,800.00	(379.54)	3,600.00	1,975.89
7150	Insurance	2,085.00	13,382.90	13,750.02	(367.12)	27,500.00	12,906.90
7155	Lawn & Snow	174.24	4,671.88	3,750.00	921.88	7,500.00	1,805.17
7160	Maintenance	348.25	4,121.13	17,500.02	(13,378.89)	35,000.00	7,111.44
7165	Scheduled Service & Agreements	-	2,909.61	7,249.98	(4,340.37)	14,500.00	4,245.00
	Total Property	<u>9,665.98</u>	<u>63,273.83</u>	<u>88,449.96</u>	<u>(25,176.13)</u>	<u>176,900.00</u>	<u>69,800.30</u>



Gashland Presbyterian Church
Statement of Activities
For the 6 Months Ending June 30, 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>
Office Equipment & Supplies						
7510 Office Supplies	212.93	1,295.80	1,800.00	(504.20)	3,600.00	1,493.06
7515 Bulletins - Printing	-	417.44	675.00	(257.56)	1,350.00	756.13
7520 Publicity (Ads)	-	-	-	-	-	-
7530 Postage	-	584.00	874.98	(290.98)	1,750.00	1,441.17
7535 Computer/Software	935.17	6,061.06	7,000.02	(938.96)	14,000.00	6,206.81
7540 Equipment Rental	-	1,927.80	2,299.98	(372.18)	4,600.00	2,595.97
7545 Stewardship	-	-	250.02	(250.02)	500.00	-
7555 Accounting Service	1,094.00	6,839.00	6,564.00	275.00	13,128.00	6,228.00
7560 Miscellaneous Expense	360.96	2,814.30	1,045.02	1,769.28	2,090.00	1,125.22
7562 PayPal Fees	-	-	-	-	-	-
7564 Online Fees	668.58	2,441.82	2,350.02	91.80	4,700.00	2,201.61
Total Office Equipment & Supplies	<u>3,271.64</u>	<u>22,381.22</u>	<u>22,859.04</u>	<u>(477.82)</u>	<u>45,718.00</u>	<u>22,047.97</u>
 Total Expenses	 <u>72,252.87</u>	 <u>420,278.88</u>	 <u>449,353.80</u>	 <u>(29,074.92)</u>	 <u>898,707.42</u>	 <u>388,519.76</u>
 Change in Net Balance	 <u>\$ 2,714.61</u>	 <u>\$ (1,773.91)</u>	 <u>\$ -</u>	 <u>\$ (1,773.91)</u>	 <u>\$ -</u>	 <u>\$ 49,948.40</u>



Gashland Presbyterian Church
Giving Comparison - General Offerings
For the 6 Months Ending June 30, 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	73,387
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	\$ 405,524
Weekly Average		\$ 16,312		\$ 16,796		\$ 15,597

