

Gashland Presbyterian Church
Statement of Financial Position
3/31/2025

		<u>Current Year</u>	<u>Prior Year</u>
Assets			
Current Assets			
[1005,1006]	Checking Account	\$ 395,750.43	\$ 273,089.93
[1030,1035]	Endowment Funds	88,523.35	82,700.93
1020	PayPal	-	-
1011	Petty Cash	250.00	250.00
[1100,1150]	Other Current Assets	-	-
	Total Current Assets	<u>484,523.78</u>	<u>356,040.86</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>\$ 5,992,517.02</u>	<u>\$ 5,864,034.10</u>

Liabilities & Net Assets

Liabilities			
Current Liabilities			
2005	Accounts Payable	\$ -	\$ -
2010	Accrued Missions Payable	-	-
2020	Accrued Insurance Payable	-	-
2115	Prepaid Pledges	-	10,000.00
2030	Federal Taxes Payable	2,846.78	3,519.74
2035	State Taxes Payable	328.00	461.00
2040	City Taxes Payable	794.06	700.20
	Total Current Liabilities	<u>3,968.84</u>	<u>14,680.94</u>
	Total Liabilities	3,968.84	14,680.94



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	<u>Current Year</u>	<u>Prior Year</u>
Net Assets		
With Donor Restriction		
2112 Mercy Fund	38,490.63	33,622.46
2264 Outreach - Missions Ministry	1,943.84	1,943.84
2275 Debt Free - Capital Campaign	26,226.91	24,756.11
Other Restricted Funds (Schedule)	61,830.71	19,872.11
Total With Donor Restriction	<u>128,492.09</u>	<u>80,194.52</u>
Without Donor Restriction		
Net Investment in Fixed Assets	5,507,993.24	5,507,993.24
2902 Board Designated - Memorial Gifts	25,642.69	25,864.39
2904 Board Designated - Endowment Fund	81,246.94	75,937.86
2906 Board Designated - Kuenzi Endowment	7,276.41	6,764.75
2990 Prior Years' Net Balance	230,082.30	124,503.59
Current Year Net Balance	7,814.51	28,094.81
Total Without Donor Restriction	<u>5,860,056.09</u>	<u>5,769,158.64</u>
Total Net Assets	<u>5,988,548.18</u>	<u>5,849,353.16</u>
Total Liabilities & Net Assets	<u>\$ 5,992,517.02</u>	<u>\$ 5,864,034.10</u>

Cash Available for General Operations

	<u>Current Year</u>	<u>Prior Year</u>
Total Cash & Cash Equivalents	\$ 484,523.78	\$ 356,040.86
Less:		
Current Liabilities	3,968.84	14,680.94
Net Assets With Donor Restriction	128,492.09	80,194.52
Board Designated Funds	114,166.04	108,567.00
Total Unavailable	<u>246,626.97</u>	<u>203,442.46</u>
Total Cash Available for General Operations	<u>\$ 237,896.81</u>	<u>\$ 152,598.40</u>



Gashland Presbyterian Church
Statement of Activities
For the 3 Months Ending March 31, 2025

		Current Month	Year to Date	Budget to Date	Variance	Annual Budget	Last YTD
Revenue							
3103	General Offerings	\$ 79,553.35	\$ 199,974.19	\$ 216,914.37	\$ (16,940.18)	\$ 867,657.42	\$ 199,710.65
3110	Loose Offerings	328.00	761.25	2,750.01	(1,988.76)	11,000.00	2,446.10
3120	Missions Offerings	-	450.70	62.49	388.21	250.00	100.00
3125	Interest	1,164.61	3,418.93	2,750.01	668.92	11,000.00	1,682.02
3130	Wedding Fees	-	-	75.00	(75.00)	300.00	-
3140	Building Use Fees	(192.50)	622.50	750.00	(127.50)	3,000.00	692.50
3145	Per Member Asking	80.00	80.00	1,250.01	(1,170.01)	5,000.00	2,979.65
3150	Miscellaneous Income	-	-	125.01	(125.01)	500.00	-
	Total Revenue	80,933.46	205,307.57	224,676.90	(19,369.33)	898,707.42	207,610.92
Expenses							
Personnel							
4100.4599	Personnel Expenses	33,818.30	121,883.15	130,150.14	(8,266.99)	520,600.42	103,997.77
	Total Personnel	33,818.30	121,883.15	130,150.14	(8,266.99)	520,600.42	103,997.77
Worship							
6010	Supplies	(197.70)	(162.71)	249.99	(412.70)	1,000.00	509.06
6015	Communion	51.11	152.45	125.01	27.44	500.00	118.31
6020	Music License	-	620.00	249.99	370.01	1,000.00	591.00
6025	Instrument Maintenance	-	390.53	212.49	178.04	850.00	-
6030	Special Services	-	-	249.99	(249.99)	1,000.00	-
6040	Music	19.99	89.25	312.51	(223.26)	1,250.00	73.48
6045	Equipment	81.49	615.42	500.01	115.41	2,000.00	319.00
	Total Worship	(45.11)	1,704.94	1,899.99	(195.05)	7,600.00	1,610.85
Outreach							
6110	Outreach Events	-	-	1,475.01	(1,475.01)	5,900.00	2,639.05
6115	Local Missions	830.00	2,500.00	2,499.99	0.01	10,000.00	2,300.00
6120	Vacation Bible School / Breakaway	-	-	1,875.00	(1,875.00)	7,500.00	(658.60)
	Total Outreach	830.00	2,500.00	5,850.00	(3,350.00)	23,400.00	4,280.45
Missions							
6210	Designated Missions	8,747.00	19,434.00	19,400.01	33.99	77,600.00	19,028.50
6215	EPC-PerMember (Net Expenses-*.01+Presbyt@\$20)	-	3,725.00	4,188.51	(463.51)	16,754.00	-
6217	EPC & Presbytery Travel	-	409.44	1,250.01	(840.57)	5,000.00	277.85
6220	Missions Offering Disbursements	-	450.70	-	450.70	-	(15.76)
	Total Missions	8,747.00	24,019.14	24,838.53	(819.39)	99,354.00	19,290.59
Relationships							
6310	Family Fellowship	(56.12)	(200.27)	312.51	(512.78)	1,250.00	(69.03)
6315	Quarterly Socials	-	-	621.24	(621.24)	2,485.00	-
6330	Women's Ministry (Inactive)	-	-	-	-	-	-
6335	Men's Ministry	800.75	(264.16)	125.01	(389.17)	500.00	44.23
6340	20s / 30s Ministry	-	(15.00)	125.01	(140.01)	500.00	196.31
	Total Relationships	744.63	(479.43)	1,183.77	(1,663.20)	4,735.00	171.51



Gashland Presbyterian Church
Statement of Activities
For the 3 Months Ending March 31, 2025

		Current Month	Year to Date	Budget to Date	Variance	Annual Budget	Last YTD
	Discipleship						
	Children's Education						
6410	Sunday School - Children's	470.76	653.14	624.99	28.15	2,500.00	662.20
6415	Bibles	-	-	99.99	(99.99)	400.00	68.95
6420	Training Conferences - Children	-	-	-	-	-	-
6425	Wed. Night Activities	(295.50)	323.52	162.51	161.01	650.00	334.59
6430	Classroom Equipment	41.35	55.57	87.51	(31.94)	350.00	5.30
6435	Children's Library-Volun Train & Apprec	74.53	106.84	125.01	(18.17)	500.00	56.97
6440	Nursery	36.08	57.49	249.99	(192.50)	1,000.00	278.94
6445	Children's Church	104.67	170.32	249.99	(79.67)	1,000.00	433.09
6450	Parent Involvement/Outreach	-	-	75.00	(75.00)	300.00	128.57
	Total Children's Education	431.89	1,366.88	1,674.99	(308.11)	6,700.00	1,968.61
	Youth Education						
6510	Sunday School - Youth	-	-	200.01	(200.01)	800.00	192.90
6515	Events - Youth - Wed Night	559.01	851.32	549.99	301.33	2,200.00	656.17
6520	Resources	155.11	155.11	249.99	(94.88)	1,000.00	181.25
6525	Training / Leadership Youth -- Rentals	191.15	287.01	750.00	(462.99)	3,000.00	857.30
6535	Audio-Visual Youth	-	-	137.49	(137.49)	550.00	479.50
	Total Youth Education	905.27	1,293.44	1,887.48	(594.04)	7,550.00	2,367.12
	Adult Education						
6610	Sunday School - Adults	593.15	571.18	125.01	446.17	500.00	(821.81)
6615	Audio/Visual & Library	-	-	99.99	(99.99)	400.00	86.62
6620	Leadership Training/Small Groups	-	100.60	249.99	(149.39)	1,000.00	94.28
6625	College Ministry	-	-	62.49	(62.49)	250.00	468.30
6630	Family Discipleship	(597.53)	(597.53)	249.99	(847.52)	1,000.00	-
	Total Adult Education	(4.38)	74.25	787.47	(713.22)	3,150.00	(172.61)
	Total Discipleship	1,332.78	2,734.57	4,349.94	(1,615.37)	17,400.00	4,163.12
	Helps						
6710	Sunday Morning Hospitality	100.99	228.47	500.01	(271.54)	2,000.00	555.63
6720	Volunteer Picnic	-	-	125.01	(125.01)	500.00	-
	Total Helps	100.99	228.47	625.02	(396.55)	2,500.00	555.63
	Mercy Activities						
7010	Deacons - Mercy	269.96	379.39	125.01	254.38	500.00	236.16
	Total Mercy Activities	269.96	379.39	125.01	254.38	500.00	236.16
	Property						
7105	Beautification	-	16.99	249.99	(233.00)	1,000.00	-
7110	Custodial Services	-	5,750.00	10,500.00	(4,750.00)	42,000.00	10,075.00
7115	Telephone	163.10	489.30	549.99	(60.69)	2,200.00	489.18
7120	Water	334.33	1,046.18	1,500.00	(453.82)	6,000.00	1,229.69
7125	Electricity	1,569.11	5,026.83	5,750.01	(723.18)	23,000.00	4,762.11
7130	Gas	1,634.47	6,026.45	3,000.00	3,026.45	12,000.00	7,275.03
7135	Pest Control	-	-	24.99	(24.99)	100.00	-
7140	Trash Disposal	158.81	399.44	624.99	(225.55)	2,500.00	353.45
7145	Janitor Supplies	599.05	637.93	900.00	(262.07)	3,600.00	1,134.48
7150	Insurance	2,297.60	6,894.05	6,875.01	19.04	27,500.00	6,600.05
7155	Lawn & Snow	864.24	3,560.31	1,875.00	1,685.31	7,500.00	788.10
7160	Maintenance	278.66	3,130.02	8,750.01	(5,619.99)	35,000.00	1,905.84
7165	Scheduled Service & Agreements	-	1,375.25	3,624.99	(2,249.74)	14,500.00	179.75
	Total Property	7,899.37	34,352.75	44,224.98	(9,872.23)	176,900.00	34,792.68



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Statement of Activities
For the 3 Months Ending March 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>
Office Equipment & Supplies						
7510 Office Supplies	325.24	937.13	900.00	37.13	3,600.00	823.39
7515 Bulletins - Printing	-	-	337.50	(337.50)	1,350.00	280.42
7520 Publicity (Ads)	-	-	-	-	-	-
7530 Postage	-	146.00	437.49	(291.49)	1,750.00	881.56
7535 Computer/Software	406.93	1,385.03	3,500.01	(2,114.98)	14,000.00	2,704.77
7540 Equipment Rental	384.62	1,158.56	1,149.99	8.57	4,600.00	1,153.86
7545 Stewardship	-	-	125.01	(125.01)	500.00	-
7555 Accounting Service	1,244.00	3,557.00	3,282.00	275.00	13,128.00	3,114.00
7560 Miscellaneous Expense	922.18	1,968.75	522.51	1,446.24	2,090.00	281.58
7562 PayPal Fees	-	-	-	-	-	-
7564 Online Fees	383.70	1,017.61	1,175.01	(157.40)	4,700.00	1,177.77
Total Office Equipment & Supplies	<u>3,666.67</u>	<u>10,170.08</u>	<u>11,429.52</u>	<u>(1,259.44)</u>	<u>45,718.00</u>	<u>10,417.35</u>
Total Expenses	<u>57,364.59</u>	<u>197,493.06</u>	<u>224,676.90</u>	<u>(27,183.84)</u>	<u>898,707.42</u>	<u>179,516.11</u>
Change in Net Balance	<u>\$ 23,568.87</u>	<u>\$ 7,814.51</u>	<u>\$ -</u>	<u>\$ 7,814.51</u>	<u>\$ -</u>	<u>\$ 28,094.81</u>



Gashland Presbyterian Church
Giving Comparison - General Offerings
For the 3 Months Ending March 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	
May	4	64,162	4	67,369	4	
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	\$ 199,974
Weekly Average		\$ 16,312		\$ 16,796		\$ 15,383

