

Gashland Presbyterian Church
Statement of Financial Position
4/30/2025

		<u>Current Year</u>	<u>Prior Year</u>
Assets			
Current Assets			
[1005,1006]	Checking Account	\$ 389,268.19	\$ 310,690.74
[1030,1035]	Endowment Funds	96,285.03	79,269.84
1020	PayPal	-	-
1011	Petty Cash	250.00	250.00
[1100,1150]	Other Current Assets	4,170.00	-
	Total Current Assets	<u>489,973.22</u>	<u>390,210.58</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>\$ 5,997,966.46</u>	<u>\$ 5,898,203.82</u>

Liabilities & Net Assets

Liabilities			
Current Liabilities			
2005	Accounts Payable	\$ -	\$ -
2010	Accrued Missions Payable	7,255.00	6,995.00
2020	Accrued Insurance Payable	-	-
2115	Prepaid Pledges	-	4,500.00
2030	Federal Taxes Payable	2,913.32	3,589.38
2035	State Taxes Payable	340.00	467.00
2040	City Taxes Payable	250.49	242.20
	Total Current Liabilities	<u>10,758.81</u>	<u>15,793.58</u>
	Total Liabilities	10,758.81	15,793.58



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	<u>Current Year</u>	<u>Prior Year</u>
Net Assets		
With Donor Restriction		
2112 Mercy Fund	38,500.63	33,582.46
2264 Outreach - Missions Ministry	1,943.84	1,943.84
2275 Debt Free - Capital Campaign	26,354.71	25,033.35
Other Restricted Funds (Schedule)	61,137.06	55,849.09
Total With Donor Restriction	<u>127,936.24</u>	<u>116,408.74</u>
Without Donor Restriction		
Net Investment in Fixed Assets	5,507,993.24	5,507,993.24
2902 Board Designated - Memorial Gifts	24,063.01	26,327.69
2904 Board Designated - Endowment Fund	81,260.50	72,799.66
2906 Board Designated - Kuenzi Endowment	7,234.53	6,471.86
2990 Prior Years' Net Balance	230,082.30	124,503.59
Current Year Net Balance	8,637.83	27,905.46
Total Without Donor Restriction	<u>5,859,271.41</u>	<u>5,766,001.50</u>
Total Net Assets	<u>5,987,207.65</u>	<u>5,882,410.24</u>
Total Liabilities & Net Assets	<u>\$ 5,997,966.46</u>	<u>\$ 5,898,203.82</u>

Cash Available for General Operations

	<u>Current Year</u>	<u>Prior Year</u>
Total Cash & Cash Equivalents	\$ 485,803.22	\$ 390,210.58
Less:		
Current Liabilities	10,758.81	15,793.58
Net Assets With Donor Restriction	127,936.24	116,408.74
Board Designated Funds	112,558.04	105,599.21
Total Unavailable	<u>251,253.09</u>	<u>237,801.53</u>
Total Cash Available for General Operations	<u>\$ 234,550.13</u>	<u>\$ 152,409.05</u>



Gashland Presbyterian Church
Statement of Activities
For the 4 Months Ending April 30, 2025

		Current Month	Year to Date	Budget to Date	Variance	Annual Budget	Last YTD
Revenue							
3103	General Offerings	\$ 66,198.39	\$ 266,172.58	\$ 289,219.16	\$ (23,046.58)	\$ 867,657.42	\$ 267,089.39
3110	Loose Offerings	629.00	1,390.25	3,666.68	(2,276.43)	11,000.00	3,173.10
3120	Missions Offerings	-	450.70	83.32	367.38	250.00	100.00
3125	Interest	1,133.51	4,552.44	3,666.68	885.76	11,000.00	3,596.11
3130	Wedding Fees	-	-	100.00	(100.00)	300.00	(419.52)
3140	Building Use Fees	377.50	1,000.00	1,000.00	-	3,000.00	1,045.46
3145	Per Member Asking	840.00	920.00	1,666.68	(746.68)	5,000.00	3,448.95
3150	Miscellaneous Income	-	-	166.68	(166.68)	500.00	-
	Total Revenue	69,178.40	274,485.97	299,569.20	(25,083.23)	898,707.42	278,033.49
Expenses							
Personnel							
4100.4599	Personnel Expenses	41,164.34	163,047.49	173,533.52	(10,486.03)	520,600.42	146,214.42
	Total Personnel	41,164.34	163,047.49	173,533.52	(10,486.03)	520,600.42	146,214.42
Worship							
6010	Supplies	76.98	(85.73)	333.32	(419.05)	1,000.00	564.44
6015	Communion	322.25	474.70	166.68	308.02	500.00	173.17
6020	Music License	341.85	961.85	333.32	628.53	1,000.00	922.41
6025	Instrument Maintenance	-	390.53	283.32	107.21	850.00	-
6030	Special Services	162.00	162.00	333.32	(171.32)	1,000.00	61.96
6040	Music	(1,460.02)	(1,370.77)	416.68	(1,787.45)	1,250.00	90.47
6045	Equipment	-	615.42	666.68	(51.26)	2,000.00	319.00
	Total Worship	(556.94)	1,148.00	2,533.32	(1,385.32)	7,600.00	2,131.45
Outreach							
6110	Outreach Events	150.75	150.75	1,966.68	(1,815.93)	5,900.00	3,149.31
6115	Local Missions	830.00	3,330.00	3,333.32	(3.32)	10,000.00	3,130.00
6120	Vacation Bible School / Breakaway	184.79	184.79	2,500.00	(2,315.21)	7,500.00	(732.98)
	Total Outreach	1,165.54	3,665.54	7,800.00	(4,134.46)	23,400.00	5,546.33
Missions							
6210	Designated Missions	6,499.00	25,933.00	25,866.68	66.32	77,600.00	25,374.00
6215	EPC-PerMember (Net Expenses-*.01+Presbyt@\$20)	-	3,725.00	5,584.68	(1,859.68)	16,754.00	3,657.50
6217	EPC & Presbytery Travel	-	409.44	1,666.68	(1,257.24)	5,000.00	979.54
6220	Missions Offering Disbursements	-	450.70	-	450.70	-	(15.76)
	Total Missions	6,499.00	30,518.14	33,118.04	(2,599.90)	99,354.00	29,995.28
Relationships							
6310	Family Fellowship	909.91	709.64	416.68	292.96	1,250.00	197.42
6315	Quarterly Socials	275.58	275.58	828.32	(552.74)	2,485.00	184.02
6330	Women's Ministry (Inactive)	-	-	-	-	-	-
6335	Men's Ministry	-	(264.16)	166.68	(430.84)	500.00	67.06
6340	20s / 30s Ministry	-	(15.00)	166.68	(181.68)	500.00	196.31
	Total Relationships	1,185.49	706.06	1,578.36	(872.30)	4,735.00	644.81



Gashland Presbyterian Church
Statement of Activities
For the 4 Months Ending April 30, 2025

		Current Month	Year to Date	Budget to Date	Variance	Annual Budget	Last YTD
	Discipleship						
	Children's Education						
6410	Sunday School - Children's	310.10	963.24	833.32	129.92	2,500.00	954.09
6415	Bibles	-	-	133.32	(133.32)	400.00	68.95
6420	Training Conferences - Children	-	-	-	-	-	-
6425	Wed. Night Activities	27.96	351.48	216.68	134.80	650.00	365.10
6430	Classroom Equipment	-	55.57	116.68	(61.11)	350.00	12.79
6435	Children's Library-Volun Train & Apprec	-	106.84	166.68	(59.84)	500.00	56.97
6440	Nursery	143.74	201.23	333.32	(132.09)	1,000.00	278.94
6445	Children's Church	-	170.32	333.32	(163.00)	1,000.00	512.09
6450	Parent Involvement/Outreach	-	-	100.00	(100.00)	300.00	172.36
	Total Children's Education	481.80	1,848.68	2,233.32	(384.64)	6,700.00	2,421.29
	Youth Education						
6510	Sunday School - Youth	-	-	266.68	(266.68)	800.00	445.31
6515	Events - Youth - Wed Night	10.51	861.83	733.32	128.51	2,200.00	960.58
6520	Resources	44.77	199.88	333.32	(133.44)	1,000.00	215.47
6525	Training / Leadership Youth -- Rentals	214.05	501.06	1,000.00	(498.94)	3,000.00	857.30
6535	Audio-Visual Youth	-	-	183.32	(183.32)	550.00	479.50
	Total Youth Education	269.33	1,562.77	2,516.64	(953.87)	7,550.00	2,958.16
	Adult Education						
6610	Sunday School - Adults	251.00	822.18	166.68	655.50	500.00	(654.13)
6615	Audio/Visual & Library	-	-	133.32	(133.32)	400.00	86.62
6620	Leadership Training/Small Groups	-	100.60	333.32	(232.72)	1,000.00	294.83
6625	College Ministry	-	-	83.32	(83.32)	250.00	468.30
6630	Family Discipleship	(215.11)	(812.64)	333.32	(1,145.96)	1,000.00	-
	Total Adult Education	35.89	110.14	1,049.96	(939.82)	3,150.00	195.62
	Total Discipleship	787.02	3,521.59	5,799.92	(2,278.33)	17,400.00	5,575.07
	Helps						
6710	Sunday Morning Hospitality	18.99	247.46	666.68	(419.22)	2,000.00	574.60
6720	Volunteer Picnic	-	-	166.68	(166.68)	500.00	-
	Total Helps	18.99	247.46	833.36	(585.90)	2,500.00	574.60
	Mercy Activities						
7010	Deacons - Mercy	111.50	490.89	166.68	324.21	500.00	236.16
	Total Mercy Activities	111.50	490.89	166.68	324.21	500.00	236.16
	Property						
7105	Beautification	93.82	110.81	333.32	(222.51)	1,000.00	-
7110	Custodial Services	6,625.00	12,375.00	14,000.00	(1,625.00)	42,000.00	12,825.00
7115	Telephone	163.10	652.40	733.32	(80.92)	2,200.00	652.00
7120	Water	373.30	1,419.48	2,000.00	(580.52)	6,000.00	1,673.65
7125	Electricity	1,255.74	6,282.57	7,666.68	(1,384.11)	23,000.00	6,105.44
7130	Gas	718.02	6,744.47	4,000.00	2,744.47	12,000.00	8,426.74
7135	Pest Control	-	-	33.32	(33.32)	100.00	-
7140	Trash Disposal	82.00	481.44	833.32	(351.88)	2,500.00	540.26
7145	Janitor Supplies	-	637.93	1,200.00	(562.07)	3,600.00	1,582.74
7150	Insurance	2,318.85	9,212.90	9,166.68	46.22	27,500.00	12,906.90
7155	Lawn & Snow	553.42	4,113.73	2,500.00	1,613.73	7,500.00	1,579.05
7160	Maintenance	402.04	3,532.06	11,666.68	(8,134.62)	35,000.00	2,452.60
7165	Scheduled Service & Agreements	270.50	1,645.75	4,833.32	(3,187.57)	14,500.00	179.75
	Total Property	12,855.79	47,208.54	58,966.64	(11,758.10)	176,900.00	48,924.13



Gashland Presbyterian Church
Statement of Activities
For the 4 Months Ending April 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	53.84	990.97	1,200.00	(209.03)	3,600.00	1,304.56
7515 Bulletins - Printing	122.15	122.15	450.00	(327.85)	1,350.00	338.42
7520 Publicity (Ads)	-	-	-	-	-	-
7530 Postage	73.00	219.00	583.32	(364.32)	1,750.00	1,155.57
7535 Computer/Software	2,906.95	4,291.98	4,666.68	(374.70)	14,000.00	(424.10)
7540 Equipment Rental	384.62	1,543.18	1,533.32	9.86	4,600.00	1,538.48
7545 Stewardship	-	-	166.68	(166.68)	500.00	-
7555 Accounting Service	1,094.00	4,651.00	4,376.00	275.00	13,128.00	4,152.00
7560 Miscellaneous Expense	103.21	2,071.96	696.68	1,375.28	2,090.00	678.83
7562 PayPal Fees	-	-	-	-	-	-
7564 Online Fees	386.58	1,404.19	1,566.68	(162.49)	4,700.00	1,542.02
Total Office Equipment & Supplies	<u>5,124.35</u>	<u>15,294.43</u>	<u>15,239.36</u>	<u>55.07</u>	<u>45,718.00</u>	<u>10,285.78</u>
Total Expenses	<u>68,355.08</u>	<u>265,848.14</u>	<u>299,569.20</u>	<u>(33,721.06)</u>	<u>898,707.42</u>	<u>250,128.03</u>
Change in Net Balance	<u>\$ 823.32</u>	<u>\$ 8,637.83</u>	<u>\$ -</u>	<u>\$ 8,637.83</u>	<u>\$ -</u>	<u>\$ 27,905.46</u>



Gashland Presbyterian Church
Giving Comparison - General Offerings
For the 4 Months Ending April 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	
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	\$ 266,173
Weekly Average		\$ 16,312		\$ 16,796		\$ 15,657

