

Gashland Presbyterian Church
Statement of Financial Position
9/30/2022

Assets

	Current Year	Prior Year
Current Assets		
[1005,1006] Checking Account	\$ 148,532.08	\$ 167,055.72
[1030,1035] Endowment Funds	55,793.25	58,810.45
1020 PayPal	-	-
1011 Petty Cash	250.00	250.00
[1100,1150] Other Current Assets	-	-
Total Current Assets	204,575.33	226,116.17
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	5,507,993.24	5,507,993.24
Total Assets	\$ 5,712,568.57	\$ 5,734,109.41

Liabilities & Net Assets

	Current Year	Prior Year
Current Liabilities		
2005 Accounts Payable	\$ 249.30	\$ -
2010 Accrued Missions Payable	-	-
2115 Prepaid Pledges	4,000.00	2,500.00
2030 Federal Taxes Payable	3,414.34	3,295.82
2035 State Taxes Payable	807.00	747.00
2040 City Taxes Payable	784.40	781.41
Total Current Liabilities	9,255.04	7,324.23
Long Term Liabilities		
2615 Note Payable - Commerce Bank	90,341.51	376,491.17
Total Long Term Liabilities	90,341.51	376,491.17
Total Liabilities	99,596.55	383,815.40



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Net Assets			
With Donor Restriction			
2112	Mercy Fund	28,866.54	33,705.83
2264	Outreach - Missions Ministry	2,068.84	2,205.96
	Other Restricted Funds (Schedule)	<u>13,234.38</u>	<u>12,441.08</u>
	Total With Donor Restriction	<u>44,169.76</u>	<u>48,352.87</u>
		<u>Current Year</u>	<u>Prior Year</u>
Without Donor Restriction			
	Net Investment in Fixed Assets	5,417,651.73	5,131,502.07
2902	Board Designated - Memorial Gifts	19,952.19	19,152.49
2904	Board Designated - Endowment Fund	50,949.42	58,810.45
2906	Board Designated - Kuenzi Endowment	4,845.51	-
2990	Prior Years' Net Balance	142,994.16	141,783.39
[3000.9999]	Current Year Net Balance	<u>(67,590.75)</u>	<u>(49,307.26)</u>
	Total Without Donor Restriction	<u>5,568,802.26</u>	<u>5,301,941.14</u>
	Total Net Assets	<u>5,612,972.02</u>	<u>5,350,294.01</u>
	Total Liabilities & Net Assets	<u>\$ 5,712,568.57</u>	<u>\$ 5,734,109.41</u>

Cash Available for General Operations		
	<u>Current Year</u>	<u>Prior Year</u>
Total Cash & Cash Equivalents	\$ 204,575.33	\$ 226,116.17
Less:		
Current Liabilities	9,255.04	7,324.23
Net Assets With Donor Restriction	44,169.76	48,352.87
Board Designated Funds	<u>75,747.12</u>	<u>77,962.94</u>
Total Unavailable	<u>129,171.92</u>	<u>133,640.04</u>
Total Cash Available for General Operations	<u>\$ 75,403.41</u>	<u>\$ 92,476.13</u>



Gashland Presbyterian Church
Statement of Activities
For the Period Ended 9/30/2022

		<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>
Revenue							
3103	General Offerings	\$ 75,202.47	\$ 596,435.56	\$ 655,854.03	\$ (59,418.47)	\$ 874,472.00	\$ 587,567.41
3110	Loose Offerings	859.28	5,279.28	4,500.00	779.28	6,000.00	3,718.75
3120	Missions Offerings	-	294.00	1,500.03	(1,206.03)	2,000.00	145.67
3125	Interest	184.20	678.57	1,500.03	(821.46)	2,000.00	43.96
3130	Wedding Fees	-	250.00	1,500.03	(1,250.03)	2,000.00	(233.37)
3140	Building Use Fees	(111.25)	2,606.79	1,874.97	731.82	2,500.00	735.63
3145	EPC-Per Member	4,100.00	5,873.42	-	5,873.42	-	-
3150	Miscellaneous Income	-	41.82	749.97	(708.15)	1,000.00	17,533.30
	Total Revenue	80,234.70	611,459.44	667,479.06	(56,019.62)	889,972.00	609,511.35
Expenses							
Personnel							
4100.4599	Personnel Expenses	41,559.35	364,967.55	373,921.56	(8,954.01)	498,562.01	368,095.71
	Total Personnel	41,559.35	364,967.55	373,921.56	(8,954.01)	498,562.01	368,095.71
Worship							
6010	Supplies	50.61	322.66	1,199.97	(877.31)	1,600.00	323.34
6015	Communion	246.88	537.13	375.03	162.10	500.00	62.80
6020	Music License	-	828.51	375.03	453.48	500.00	518.00
6025	Instrument Maintenance	-	67.48	937.53	(870.05)	1,250.00	348.98
6030	Special Services	-	-	150.03	(150.03)	200.00	-
6035	Beautification	-	-	375.03	(375.03)	500.00	-
6040	Music	16.98	904.18	1,125.00	(220.82)	1,500.00	149.90
6045	Equipment	14.19	2,086.96	749.97	1,336.99	1,000.00	4,143.99
	Total Worship	328.66	4,746.92	5,287.59	(540.67)	7,050.00	5,547.01
Outreach							
6110	Outreach Events	-	249.86	3,750.03	(3,500.17)	5,000.00	2,782.13
6120	Vacation Bible School	-	2,849.33	2,250.00	599.33	3,000.00	2,346.92
	Total Outreach	-	3,099.19	6,000.03	(2,900.84)	8,000.00	5,129.05
Missions							
6210	Designated Missions	11,900.90	74,691.90	75,749.58	(1,057.68)	101,000.00	78,554.73
6215	EPC-PerMember (400 * [\$23+\$15]) + \$1,500)	4,137.19	15,890.91	9,450.00	6,440.91	12,600.00	(2,308.70)
6220	Missions Offering Disbursements	-	-	-	-	-	(3,070.00)
	Total Missions	16,038.09	90,582.81	85,199.58	5,383.23	113,600.00	73,176.03
Relationships							
6310	Conversations	(486.97)	(521.20)	600.03	(1,121.23)	800.00	618.17
6315	Quarterly Socials	-	1,397.77	1,500.03	(102.26)	2,000.00	670.75
6325	Sunday Morning Hospitality	189.58	778.71	749.97	28.74	1,000.00	490.99
6330	Women's Ministry	(47.16)	70.74	375.03	(304.29)	500.00	582.74
6335	Men's Ministry	31.07	266.08	375.03	(108.95)	500.00	343.59
6340	20s / 30s Ministry	-	-	375.03	(375.03)	500.00	-
	Total Relationships	(313.48)	1,992.10	3,975.12	(1,983.02)	5,300.00	2,706.24



Gashland Presbyterian Church
Statement of Activities
For the Period Ended 9/30/2022

	<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	42.22	1,456.09	1,950.03	(493.94)	2,600.00	1,261.38
6415	Bibles	250.19	250.19	225.00	25.19	300.00	194.92
6420	Training Conferences - Children	-	(2.33)	150.03	(152.36)	200.00	-
6425	Wed. Night Activities	90.21	339.02	337.50	1.52	450.00	156.88
6430	Classroom Equipment	-	278.27	375.03	(96.76)	500.00	220.76
6435	Children's Library-Volun Train & Apprec	3.79	583.72	487.53	96.19	650.00	222.25
6440	Nursery	-	346.82	749.97	(403.15)	1,000.00	427.23
6445	Children's Church	17.95	114.23	187.47	(73.24)	250.00	68.09
6450	Parent Involvement/Outreach	-	71.19	299.97	(228.78)	400.00	141.93
	Total Children's Education	<u>404.36</u>	<u>3,437.20</u>	<u>4,762.53</u>	<u>(1,325.33)</u>	<u>6,350.00</u>	<u>2,693.44</u>
Youth Education							
6510	Sunday School - Youth	146.87	547.97	450.00	97.97	600.00	485.18
6515	Events - Youth - Wed Night	327.80	1,762.01	1,649.97	112.04	2,200.00	1,574.65
6520	Resources	16.01	759.77	618.75	141.02	825.00	719.82
6525	Training / Leadership Youth -- Rentals	(4,574.29)	1,525.35	2,250.00	(724.65)	3,000.00	3,458.17
6535	Audio-Visual Youth	123.53	662.09	412.47	249.62	550.00	398.78
	Total Youth Education	<u>(3,960.08)</u>	<u>5,257.19</u>	<u>5,381.19</u>	<u>(124.00)</u>	<u>7,175.00</u>	<u>6,636.60</u>
Adult Education							
6610	Sunday School - Adults	2.00	234.00	600.03	(366.03)	800.00	451.00
6615	Audio/Visual & Library	31.15	722.93	450.00	272.93	600.00	502.54
6620	Leadership Training/Small Groups	10.99	191.68	600.03	(408.35)	800.00	800.00
6625	College Ministry	120.40	1,367.66	600.03	767.63	800.00	567.21
	Total Adult Education	<u>164.54</u>	<u>2,516.27</u>	<u>2,250.09</u>	<u>266.18</u>	<u>3,000.00</u>	<u>2,320.75</u>
	Total Discipleship	<u>(3,391.18)</u>	<u>11,210.66</u>	<u>12,393.81</u>	<u>(1,183.15)</u>	<u>16,525.00</u>	<u>11,650.79</u>
Mercy Activities							
7010	Deacons - Mercy	-	-	375.03	(375.03)	500.00	-
7015	Healing & Wellness	-	-	-	-	-	-
7020	Memorial Meals	373.86	181.34	375.03	(193.69)	500.00	459.63
7025	Pastoral Aid	-	-	-	-	-	-
	Total Mercy Activities	<u>373.86</u>	<u>181.34</u>	<u>750.06</u>	<u>(568.72)</u>	<u>1,000.00</u>	<u>459.63</u>
Property							
7110	Custodial Services	-	20,593.38	24,000.03	(3,406.65)	32,000.00	24,517.00
7115	Telephone	267.29	2,266.76	2,999.97	(733.21)	4,000.00	3,869.61
7120	Water	359.56	4,074.59	4,500.00	(425.41)	6,000.00	4,582.50
7125	Electricity	2,396.74	17,875.76	15,000.03	2,875.73	20,000.00	16,308.54
7130	Gas	107.05	9,632.58	6,000.03	3,632.55	8,000.00	5,553.96
7135	Pest Control	-	7.04	150.03	(142.99)	200.00	45.00
7140	Trash Disposal	243.01	2,434.90	1,649.97	784.93	2,200.00	1,513.95
7145	Janitor Supplies	313.43	1,778.80	1,500.03	278.77	2,000.00	1,229.04
7150	Insurance	531.30	19,204.27	17,250.03	1,954.24	23,000.00	17,039.25
7155	Lawn & Snow	179.25	7,956.37	5,625.00	2,331.37	7,500.00	7,427.85
7160	Maintenance	13,298.73	29,564.64	28,125.00	1,439.64	37,500.00	21,718.87
7165	Scheduled Service & Agreements	1,771.77	10,660.20	11,250.00	(589.80)	15,000.00	9,699.99
	Total Property	<u>19,468.13</u>	<u>126,049.29</u>	<u>118,050.12</u>	<u>7,999.17</u>	<u>157,400.00</u>	<u>113,505.56</u>



Gashland Presbyterian Church
Statement of Activities
For the Period Ended 9/30/2022

	Current Month	Year to Date	Budget to Date	Variance	Annual Budget	Last YTD	
Office Equipment & Supplies							
7510	Office Supplies	211.76	1,977.51	1,125.00	852.51	1,500.00	2,120.19
7515	Bulletins -- Printing	32.28	2,146.77	675.00	1,471.77	900.00	1,140.94
7520	Publicity (Ads)	-	-	375.03	(375.03)	500.00	-
7530	Postage	100.89	996.70	1,125.00	(128.30)	1,500.00	1,091.44
7535	Computer/Software	1,063.04	11,464.76	7,679.25	3,785.51	10,239.00	9,049.51
7540	Equipment Rental	293.14	2,674.54	749.97	1,924.57	1,000.00	1,744.93
7545	Stewardship	-	-	74.97	(74.97)	100.00	-
7555	Accounting Service - \$858/mo	858.00	7,822.00	7,722.00	100.00	10,296.00	7,731.00
7560	Miscellaneous Expense	258.29	1,385.60	749.97	635.63	1,000.00	4,047.00
7562	PayPal Fees	-	-	74.97	(74.97)	100.00	23.28
7564	Online Fees	355.00	3,749.39	3,750.03	(0.64)	5,000.00	3,539.22
	Total Office Equipment & Supplies	3,172.40	32,217.27	24,101.19	8,116.08	32,135.00	30,487.51
Retirement of Debt							
7910	Principal Payment	4,037.51	28,122.05	26,250.03	1,872.02	35,000.00	22,577.65
7915	Interest Payment (5.14%>2023)>2025	362.49	11,477.95	11,549.97	(72.02)	15,400.00	15,222.35
	Total Retirement of Debt	4,400.00	39,600.00	37,800.00	1,800.00	50,400.00	37,800.00
	Total Expenses	81,635.83	674,647.13	667,479.06	7,168.07	889,972.01	648,557.53
	Net Balance from Operations	\$ (1,401.13)	\$ (63,187.69)	\$ -	\$ (63,187.69)	\$ (0.01)	\$ (39,046.18)
Other Income (Expense)							
8015	Other Nonrecurring Expense	-	(4,403.06)	-	(4,403.06)	-	(10,261.08)
	Total Other Income (Expense)	-	(4,403.06)	-	(4,403.06)	-	(10,261.08)
	Net Balance	\$ (1,401.13)	\$ (67,590.75)	\$ -	\$ (67,590.75)	\$ (0.01)	\$ (49,307.26)



Gashland Presbyterian Church
Giving Comparison - General Offerings
For the Period Ended 9/30/2022

	Weeks	2020	Weeks	2021	Weeks	2022
January	4	\$ 60,307	5	\$ 78,091	5	\$ 76,605
February	4	58,956	4	70,964	4	60,259
March	5	84,759	4	63,347	4	58,864
April	4	80,627	4	57,349	4	64,444
May	5	76,129	5	73,230	5	73,695
June	4	58,509	4	43,133	4	57,805
July	4	69,509	4	61,504	5	74,812
August	5	80,009	5	83,273	4	54,750
September	4	60,355	4	56,676	4	75,202
October	4	61,598	5	84,250	5	
November	5	100,765	4	77,133	4	
December	4	99,472	4	96,988	4	
Total	52	<u>\$ 890,994</u>	52	<u>\$ 845,939</u>	52	<u>\$ 596,436</u>
Weekly Average		<u>\$ 17,134</u>		<u>\$ 16,268</u>		<u>\$ 15,293</u>

