

Gashland Presbyterian Church
Statement of Financial Position
10/31/2022

Assets

	Current Year	Prior Year
Current Assets		
[1005,1006] Checking Account	\$ 169,175.64	\$ 185,494.02
[1030,1035] Endowment Funds	49,249.05	61,884.68
1020 PayPal	-	-
1011 Petty Cash	250.00	250.00
[1100,1150] Other Current Assets	-	-
Total Current Assets	218,674.69	247,628.70
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	\$ 5,726,667.93	\$ 5,755,621.94

Liabilities & Net Assets

	Current Year	Prior Year
Current Liabilities		
2005 Accounts Payable	\$ -	\$ -
2010 Accrued Missions Payable	8,000.00	8,000.00
2115 Prepaid Pledges	4,000.00	2,500.00
2030 Federal Taxes Payable	3,271.22	3,182.44
2035 State Taxes Payable	764.00	1,480.00
2040 City Taxes Payable	256.74	244.45
Total Current Liabilities	16,291.96	15,406.89
Long Term Liabilities		
2615 Note Payable - Commerce Bank	74,596.99	373,903.81
Total Long Term Liabilities	74,596.99	373,903.81
Total Liabilities	90,888.95	389,310.70



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Net Assets			
With Donor Restriction			
2112	Mercy Fund	28,986.54	32,431.88
2264	Outreach - Missions Ministry	2,068.84	2,205.96
	Other Restricted Funds (Schedule)	<u>15,608.73</u>	<u>10,363.79</u>
	Total With Donor Restriction	46,664.11	45,001.63
		<u>Current Year</u>	<u>Prior Year</u>
Without Donor Restriction			
	Net Investment in Fixed Assets	5,433,396.25	5,134,089.43
2902	Board Designated - Memorial Gifts	23,501.64	11,770.49
2904	Board Designated - Endowment Fund	44,869.93	55,762.68
2906	Board Designated - Kuenzi Endowment	4,380.80	6,122.00
2990	Prior Years' Net Balance	142,994.16	141,783.39
[3000.9999]	Current Year Net Balance	<u>(60,027.91)</u>	<u>(28,218.38)</u>
	Total Without Donor Restriction	5,589,114.87	5,321,309.61
	Total Net Assets	<u>5,635,778.98</u>	<u>5,366,311.24</u>
	Total Liabilities & Net Assets	<u>\$ 5,726,667.93</u>	<u>\$ 5,755,621.94</u>

Cash Available for General Operations		
	<u>Current Year</u>	<u>Prior Year</u>
Total Cash & Cash Equivalents	\$ 218,674.69	\$ 247,628.70
Less:		
Current Liabilities	16,291.96	15,406.89
Net Assets With Donor Restriction	46,664.11	45,001.63
Board Designated Funds	<u>72,752.37</u>	<u>73,655.17</u>
Total Unavailable	<u>135,708.44</u>	<u>134,063.69</u>
Total Cash Available for General Operations	<u>\$ 82,966.25</u>	<u>\$ 113,565.01</u>



Gashland Presbyterian Church
Statement of Activities
For the Period Ended 10/31/2022

	Current Month	Year to Date	Budget to Date	Variance	Annual Budget	Last YTD	
Revenue							
3103	General Offerings	\$ 81,168.74	\$ 677,604.30	\$ 728,726.70	\$ (51,122.40)	\$ 874,472.00	\$ 671,817.53
3110	Loose Offerings	702.00	5,981.28	5,000.00	981.28	6,000.00	4,477.75
3120	Missions Offerings	100.00	394.00	1,666.70	(1,272.70)	2,000.00	175.67
3125	Interest	259.88	938.45	1,666.70	(728.25)	2,000.00	46.85
3130	Wedding Fees	-	250.00	1,666.70	(1,416.70)	2,000.00	(233.37)
3140	Building Use Fees	861.35	3,468.14	2,083.30	1,384.84	2,500.00	1,015.67
3145	EPC-Per Member	-	5,873.42	-	5,873.42	-	-
3150	Miscellaneous Income	-	41.82	833.30	(791.48)	1,000.00	19,533.30
	Total Revenue	83,091.97	694,551.41	741,643.40	(47,091.99)	889,972.00	696,833.40
Expenses							
Personnel							
4100.4599	Personnel Expenses	40,163.87	405,131.42	415,468.40	(10,336.98)	498,562.01	404,501.45
	Total Personnel	40,163.87	405,131.42	415,468.40	(10,336.98)	498,562.01	404,501.45
Worship							
6010	Supplies	24.64	347.30	1,333.30	(986.00)	1,600.00	585.34
6015	Communion	13.33	550.46	416.70	133.76	500.00	74.07
6020	Music License	-	828.51	416.70	411.81	500.00	518.00
6025	Instrument Maintenance	-	67.48	1,041.70	(974.22)	1,250.00	348.98
6030	Special Services	40.18	40.18	166.70	(126.52)	200.00	-
6035	Beautification	-	-	416.70	(416.70)	500.00	-
6040	Music	15.99	920.17	1,250.00	(329.83)	1,500.00	265.05
6045	Equipment	31.69	2,118.65	833.30	1,285.35	1,000.00	4,143.99
	Total Worship	125.83	4,872.75	5,875.10	(1,002.35)	7,050.00	5,935.43
Outreach							
6110	Outreach Events	683.27	933.13	4,166.70	(3,233.57)	5,000.00	2,973.47
6120	Vacation Bible School	69.13	2,918.46	2,500.00	418.46	3,000.00	2,637.57
	Total Outreach	752.40	3,851.59	6,666.70	(2,815.11)	8,000.00	5,611.04
Missions							
6210	Designated Missions	8,000.00	82,691.90	84,166.20	(1,474.30)	101,000.00	86,597.93
6215	EPC-PerMember (400 * [\$23+\$15]) + \$1,500)	378.70	16,269.61	10,500.00	5,769.61	12,600.00	(3,568.91)
6220	Missions Offering Disbursements	-	-	-	-	-	(3,070.00)
	Total Missions	8,378.70	98,961.51	94,666.20	4,295.31	113,600.00	79,959.02
Relationships							
6310	Conversations	(380.13)	(901.33)	666.70	(1,568.03)	800.00	573.17
6315	Quarterly Socials	-	1,397.77	1,666.70	(268.93)	2,000.00	1,860.70
6325	Sunday Morning Hospitality	(5.00)	773.71	833.30	(59.59)	1,000.00	578.94
6330	Women's Ministry	281.91	352.65	416.70	(64.05)	500.00	582.74
6335	Men's Ministry	73.01	339.09	416.70	(77.61)	500.00	343.59
6340	20s / 30s Ministry	-	-	416.70	(416.70)	500.00	-
	Total Relationships	(30.21)	1,961.89	4,416.80	(2,454.91)	5,300.00	3,939.14



Gashland Presbyterian Church
Statement of Activities
For the Period Ended 10/31/2022

	<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	77.80	1,533.89	2,166.70	(632.81)	2,600.00	2,121.77
6415	Bibles	68.98	319.17	250.00	69.17	300.00	260.38
6420	Training Conferences - Children	-	(2.33)	166.70	(169.03)	200.00	-
6425	Wed. Night Activities	-	339.02	375.00	(35.98)	450.00	210.34
6430	Classroom Equipment	19.29	297.56	416.70	(119.14)	500.00	269.35
6435	Children's Library-Volun Train & Apprec	56.61	640.33	541.70	98.63	650.00	445.19
6440	Nursery	-	346.82	833.30	(486.48)	1,000.00	516.83
6445	Children's Church	21.15	135.38	208.30	(72.92)	250.00	90.68
6450	Parent Involvement/Outreach	-	71.19	333.30	(262.11)	400.00	209.56
	Total Children's Education	243.83	3,681.03	5,291.70	(1,610.67)	6,350.00	4,124.10
Youth Education							
6510	Sunday School - Youth	-	547.97	500.00	47.97	600.00	634.80
6515	Events - Youth - Wed Night	726.04	2,488.05	1,833.30	654.75	2,200.00	1,849.12
6520	Resources	34.94	794.71	687.50	107.21	825.00	754.93
6525	Training / Leadership Youth -- Rentals	-	1,525.35	2,500.00	(974.65)	3,000.00	3,307.60
6535	Audio-Visual Youth	-	662.09	458.30	203.79	550.00	447.78
	Total Youth Education	760.98	6,018.17	5,979.10	39.07	7,175.00	6,994.23
Adult Education							
6610	Sunday School - Adults	211.35	445.35	666.70	(221.35)	800.00	776.00
6615	Audio/Visual & Library	9.95	732.88	500.00	232.88	600.00	502.54
6620	Leadership Training/Small Groups	69.99	261.67	666.70	(405.03)	800.00	800.00
6625	College Ministry	-	1,367.66	666.70	700.96	800.00	417.21
	Total Adult Education	291.29	2,807.56	2,500.10	307.46	3,000.00	2,495.75
	Total Discipleship	1,296.10	12,506.76	13,770.90	(1,264.14)	16,525.00	13,614.08
Mercy Activities							
7010	Deacons - Mercy	113.21	113.21	416.70	(303.49)	500.00	-
7015	Healing & Wellness	-	-	-	-	-	-
7020	Memorial Meals	138.95	320.29	416.70	(96.41)	500.00	459.63
7025	Pastoral Aid	-	-	-	-	-	-
	Total Mercy Activities	252.16	433.50	833.40	(399.90)	1,000.00	459.63
Property							
7110	Custodial Services	5,330.00	25,923.38	26,666.70	(743.32)	32,000.00	24,517.00
7115	Telephone	271.22	2,537.98	3,333.30	(795.32)	4,000.00	4,116.93
7120	Water	445.29	4,519.88	5,000.00	(480.12)	6,000.00	5,000.35
7125	Electricity	1,744.24	19,620.00	16,666.70	2,953.30	20,000.00	17,991.57
7130	Gas	105.92	9,738.50	6,666.70	3,071.80	8,000.00	5,645.74
7135	Pest Control	-	7.04	166.70	(159.66)	200.00	45.00
7140	Trash Disposal	406.91	2,841.81	1,833.30	1,008.51	2,200.00	1,685.33
7145	Janitor Supplies	-	1,778.80	1,666.70	112.10	2,000.00	1,315.14
7150	Insurance	5,058.65	24,013.62	19,166.70	4,846.92	23,000.00	22,531.20
7155	Lawn & Snow	179.25	8,135.62	6,250.00	1,885.62	7,500.00	7,828.75
7160	Maintenance	3,776.36	33,341.00	31,250.00	2,091.00	37,500.00	22,053.36
7165	Scheduled Service & Agreements	-	10,660.20	12,500.00	(1,839.80)	15,000.00	11,974.99
	Total Property	17,317.84	143,117.83	131,166.80	11,951.03	157,400.00	124,705.36



Gashland Presbyterian Church
Statement of Activities
For the Period Ended 10/31/2022

	<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>
Office Equipment & Supplies						
7510	100.12	2,077.63	1,250.00	827.63	1,500.00	2,486.04
7515	615.83	2,762.60	750.00	2,012.60	900.00	1,318.68
7520	-	-	416.70	(416.70)	500.00	-
7530	91.99	1,088.69	1,250.00	(161.31)	1,500.00	1,146.24
7535	813.92	12,278.68	8,532.50	3,746.18	10,239.00	9,752.95
7540	-	2,674.54	833.30	1,841.24	1,000.00	2,041.03
7545	138.00	138.00	83.30	54.70	100.00	122.00
7555	858.00	8,680.00	8,580.00	100.00	10,296.00	8,575.00
7560	107.52	1,493.12	833.30	659.82	1,000.00	4,493.24
7562	-	-	83.30	(83.30)	100.00	23.28
7564	396.36	4,145.75	4,166.70	(20.95)	5,000.00	3,927.60
	3,121.74	35,339.01	26,779.10	8,559.91	32,135.00	33,886.06
Retirement of Debt						
7910	4,009.95	32,132.00	29,166.70	2,965.30	35,000.00	25,165.01
7915	390.05	11,868.00	12,833.30	(965.30)	15,400.00	16,834.99
	4,400.00	44,000.00	42,000.00	2,000.00	50,400.00	42,000.00
	75,778.43	750,176.26	741,643.40	8,532.86	889,972.01	714,611.21
	\$ 7,313.54	\$ (55,624.85)	\$ -	\$ (55,624.85)	\$ (0.01)	\$ (17,777.81)
Other Income (Expense)						
8015	-	(4,403.06)	-	(4,403.06)	-	(10,440.57)
	-	(4,403.06)	-	(4,403.06)	-	(10,440.57)
	\$ 7,313.54	\$ (60,027.91)	\$ -	\$ (60,027.91)	\$ (0.01)	\$ (28,218.38)



Gashland Presbyterian Church
Giving Comparison - General Offerings
For the Period Ended 10/31/2022

	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	81,169
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>\$ 677,604</u>
Weekly Average		<u>\$ 17,134</u>		<u>\$ 16,268</u>		<u>\$ 15,400</u>

