

Gashland Presbyterian Church
Statement of Financial Position
11/30/2022

Assets

	Current Year	Prior Year
Current Assets		
[1005,1006] Checking Account	\$ 157,640.47	\$ 182,851.48
[1030,1035] Endowment Funds	52,369.68	66,023.86
1020 PayPal	-	-
1011 Petty Cash	250.00	250.00
[1100,1150] Other Current Assets	-	-
Total Current Assets	210,260.15	249,125.34
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	\$ 5,718,253.39	\$ 5,757,118.58

Liabilities & Net Assets

	Current Year	Prior Year
Current Liabilities		
2005 Accounts Payable	\$ -	\$ 5,728.94
2010 Accrued Missions Payable	(8,000.00)	(8,000.00)
2115 Prepaid Pledges	-	-
2030 Federal Taxes Payable	3,189.01	3,201.92
2035 State Taxes Payable	747.00	737.00
2040 City Taxes Payable	(274.91)	493.36
Total Current Liabilities	(4,338.90)	2,161.22
Long Term Liabilities		
2615 Note Payable - Commerce Bank	57,349.93	371,358.75
Total Long Term Liabilities	57,349.93	371,358.75
Total Liabilities	53,011.03	373,519.97



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Net Assets			
With Donor Restriction			
2112	Mercy Fund	29,486.54	32,921.88
2264	Outreach - Missions Ministry	2,068.84	2,205.96
	Other Restricted Funds (Schedule)	<u>13,333.19</u>	<u>11,270.39</u>
	Total With Donor Restriction	44,888.57	46,398.23
		<u>Current Year</u>	<u>Prior Year</u>
Without Donor Restriction			
	Net Investment in Fixed Assets	5,450,643.31	5,136,634.49
2902	Board Designated - Memorial Gifts	25,609.12	11,895.49
2904	Board Designated - Endowment Fund	47,693.39	59,901.86
2906	Board Designated - Kuenzi Endowment	4,677.97	6,122.00
2990	Prior Years' Net Balance	142,994.16	141,783.39
[3000.9999]	Current Year Net Balance	<u>(51,264.16)</u>	<u>(19,136.85)</u>
	Total Without Donor Restriction	5,620,353.79	5,337,200.38
	Total Net Assets	<u>5,665,242.36</u>	<u>5,383,598.61</u>
	Total Liabilities & Net Assets	<u>\$ 5,718,253.39</u>	<u>\$ 5,757,118.58</u>

Cash Available for General Operations		
	<u>Current Year</u>	<u>Prior Year</u>
Total Cash & Cash Equivalents	\$ 210,260.15	\$ 249,125.34
Less:		
Current Liabilities	(4,338.90)	2,161.22
Net Assets With Donor Restriction	44,888.57	46,398.23
Board Designated Funds	77,980.48	77,919.35
Total Unavailable	<u>118,530.15</u>	<u>126,478.80</u>
Total Cash Available for General Operations	<u>\$ 91,730.00</u>	<u>\$ 122,646.54</u>



Gashland Presbyterian Church
Statement of Activities
For the Period Ended 11/30/2022

		<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	\$ 85,409.47	\$ 763,013.77	\$ 801,599.37	\$ (38,585.60)	\$ 874,472.00	\$ 748,950.82
3110	Loose Offerings	784.00	6,765.28	5,500.00	1,265.28	6,000.00	5,100.00
3120	Missions Offerings	-	394.00	1,833.37	(1,439.37)	2,000.00	175.67
3125	Interest	343.62	1,282.07	1,833.37	(551.30)	2,000.00	49.69
3130	Wedding Fees	-	250.00	1,833.37	(1,583.37)	2,000.00	(233.37)
3140	Building Use Fees	-	3,468.14	2,291.63	1,176.51	2,500.00	1,548.17
3145	EPC-Per Member	-	5,873.42	3,758.37	2,115.05	4,100.00	-
3150	Miscellaneous Income	-	41.82	916.63	(874.81)	1,000.00	17,178.30
	Total Revenue	86,537.09	781,088.50	819,566.11	(38,477.61)	894,072.00	772,769.28
Expenses							
Personnel							
4100.4599	Personnel Expenses	41,188.39	446,319.81	457,015.24	(10,695.43)	498,562.01	445,997.39
	Total Personnel	41,188.39	446,319.81	457,015.24	(10,695.43)	498,562.01	445,997.39
Worship							
6010	Supplies	-	347.30	1,466.63	(1,119.33)	1,600.00	762.45
6015	Communion	130.99	681.45	458.37	223.08	500.00	77.25
6020	Music License	-	828.51	458.37	370.14	500.00	518.00
6025	Instrument Maintenance	189.00	256.48	1,145.87	(889.39)	1,250.00	348.98
6030	Special Services	-	40.18	183.37	(143.19)	200.00	-
6035	Beautification	-	-	458.37	(458.37)	500.00	-
6040	Music	15.99	936.16	1,375.00	(438.84)	1,500.00	281.04
6045	Equipment	276.82	2,395.47	916.63	1,478.84	1,000.00	4,143.99
	Total Worship	612.80	5,485.55	6,462.61	(977.06)	7,050.00	6,131.71
Outreach							
6110	Outreach Events	2,291.49	3,224.62	4,583.37	(1,358.75)	5,000.00	3,211.40
6120	Vacation Bible School	-	2,918.46	2,750.00	168.46	3,000.00	2,637.57
	Total Outreach	2,291.49	6,143.08	7,333.37	(1,190.29)	8,000.00	5,848.97
Missions							
6210	Designated Missions	6,225.00	88,916.90	92,582.82	(3,665.92)	101,000.00	92,366.13
6215	EPC-PerMember (400 * [\$23+\$15]) + \$1,500)	4,832.01	21,101.62	15,308.37	5,793.25	16,700.00	(3,568.91)
6220	Missions Offering Disbursements	-	-	-	-	-	(3,070.00)
	Total Missions	11,057.01	110,018.52	107,891.19	2,127.33	117,700.00	85,727.22
Relationships							
6310	Conversations	363.12	(538.21)	733.37	(1,271.58)	800.00	15.17
6315	Quarterly Socials	305.59	1,703.36	1,833.37	(130.01)	2,000.00	1,860.70
6325	Sunday Morning Hospitality	320.95	1,094.66	916.63	178.03	1,000.00	766.28
6330	Women's Ministry	-	352.65	458.37	(105.72)	500.00	582.74
6335	Men's Ministry	40.58	379.67	458.37	(78.70)	500.00	514.58
6340	20s / 30s Ministry	557.98	557.98	458.37	99.61	500.00	-
	Total Relationships	1,588.22	3,550.11	4,858.48	(1,308.37)	5,300.00	3,739.47



Gashland Presbyterian Church
Statement of Activities
For the Period Ended 11/30/2022

	<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	598.55	2,132.44	2,383.37	(250.93)	2,600.00	2,121.77
6415	Bibles	33.30	352.47	275.00	77.47	300.00	260.38
6420	Training Conferences - Children	-	(2.33)	183.37	(185.70)	200.00	-
6425	Wed. Night Activities	-	339.02	412.50	(73.48)	450.00	224.45
6430	Classroom Equipment	725.61	1,023.17	458.37	564.80	500.00	269.35
6435	Children's Library-Volun Train & Apprec	-	640.33	595.87	44.46	650.00	445.19
6440	Nursery	17.39	364.21	916.63	(552.42)	1,000.00	516.83
6445	Children's Church	-	135.38	229.13	(93.75)	250.00	90.68
6450	Parent Involvement/Outreach	-	71.19	366.63	(295.44)	400.00	364.98
	Total Children's Education	1,374.85	5,055.88	5,820.87	(764.99)	6,350.00	4,293.63
Youth Education							
6510	Sunday School - Youth	-	547.97	550.00	(2.03)	600.00	634.80
6515	Events - Youth - Wed Night	80.31	2,568.36	2,016.63	551.73	2,200.00	1,993.18
6520	Resources	20.65	815.36	756.25	59.11	825.00	773.54
6525	Training / Leadership Youth -- Rentals	-	1,525.35	2,750.00	(1,224.65)	3,000.00	3,307.60
6535	Audio-Visual Youth	-	662.09	504.13	157.96	550.00	517.60
	Total Youth Education	100.96	6,119.13	6,577.01	(457.88)	7,175.00	7,226.72
Adult Education							
6610	Sunday School - Adults	354.47	799.82	733.37	66.45	800.00	776.00
6615	Audio/Visual & Library	-	732.88	550.00	182.88	600.00	502.54
6620	Leadership Training/Small Groups	304.17	565.84	733.37	(167.53)	800.00	800.00
6625	College Ministry	-	1,367.66	733.37	634.29	800.00	267.21
	Total Adult Education	658.64	3,466.20	2,750.11	716.09	3,000.00	2,345.75
	Total Discipleship	2,134.45	14,641.21	15,147.99	(506.78)	16,525.00	13,866.10
Mercy Activities							
7010	Deacons - Mercy	500.00	613.21	458.37	154.84	500.00	-
7015	Healing & Wellness	-	-	-	-	-	-
7020	Memorial Meals	-	320.29	458.37	(138.08)	500.00	459.63
7025	Pastoral Aid	-	-	-	-	-	-
	Total Mercy Activities	500.00	933.50	916.74	16.76	1,000.00	459.63
Property							
7110	Custodial Services	2,830.00	28,753.38	29,333.37	(579.99)	32,000.00	27,317.00
7115	Telephone	200.72	2,738.70	3,666.63	(927.93)	4,000.00	4,364.21
7120	Water	386.90	4,906.78	5,500.00	(593.22)	6,000.00	5,408.41
7125	Electricity	1,360.25	20,980.25	18,333.37	2,646.88	20,000.00	17,991.57
7130	Gas	113.89	9,852.39	7,333.37	2,519.02	8,000.00	5,989.80
7135	Pest Control	-	7.04	183.37	(176.33)	200.00	45.00
7140	Trash Disposal	245.43	3,087.24	2,016.63	1,070.61	2,200.00	1,859.48
7145	Janitor Supplies	754.45	2,533.25	1,833.37	699.88	2,000.00	1,315.14
7150	Insurance	434.00	24,447.62	21,083.37	3,364.25	23,000.00	22,602.34
7155	Lawn & Snow	241.30	8,376.92	6,875.00	1,501.92	7,500.00	8,245.51
7160	Maintenance	559.59	33,900.59	34,375.00	(474.41)	37,500.00	30,027.69
7165	Scheduled Service & Agreements	2,750.00	13,410.20	13,750.00	(339.80)	15,000.00	14,124.99
	Total Property	9,876.53	152,994.36	144,283.48	8,710.88	157,400.00	139,291.14



Gashland Presbyterian Church
Statement of Activities
For the Period Ended 11/30/2022

	<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>	
Office Equipment & Supplies							
7510	Office Supplies	180.11	2,257.74	1,375.00	882.74	1,500.00	2,814.78
7515	Bulletins -- Printing	-	2,762.60	825.00	1,937.60	900.00	1,416.18
7520	Publicity (Ads)	-	-	458.37	(458.37)	500.00	-
7530	Postage	256.99	1,345.68	1,375.00	(29.32)	1,500.00	1,335.54
7535	Computer/Software	1,950.14	14,228.82	9,385.75	4,843.07	10,239.00	10,973.93
7540	Equipment Rental	350.64	3,025.18	916.63	2,108.55	1,000.00	2,371.37
7545	Stewardship	-	138.00	91.63	46.37	100.00	122.00
7555	Accounting Service - \$858/mo	858.00	9,538.00	9,438.00	100.00	10,296.00	9,419.00
7560	Miscellaneous Expense	62.96	1,563.58	916.63	646.95	1,000.00	908.05
7562	PayPal Fees	-	-	91.63	(91.63)	100.00	23.28
7564	Online Fees	458.11	4,603.86	4,583.37	20.49	5,000.00	4,471.06
	Total Office Equipment & Supplies	4,116.95	39,463.46	29,457.01	10,006.45	32,135.00	33,855.19
Retirement of Debt							
7910	Principal Payment	4,078.92	36,210.92	32,083.37	4,127.55	35,000.00	27,710.07
7915	Interest Payment (5.14%>2023)>2025	321.08	12,189.08	14,116.63	(1,927.55)	15,400.00	18,489.93
	Total Retirement of Debt	4,400.00	48,400.00	46,200.00	2,200.00	50,400.00	46,200.00
	Total Expenses	77,765.84	827,949.60	819,566.11	8,383.49	894,072.01	781,116.82
	Net Balance from Operations	\$ 8,771.25	\$ (46,861.10)	\$ -	\$ (46,861.10)	\$ (0.01)	\$ (8,347.54)
Other Income (Expense)							
8015	Other Nonrecurring Expense	-	(4,403.06)	-	(4,403.06)	-	(10,789.31)
	Total Other Income (Expense)	-	(4,403.06)	-	(4,403.06)	-	(10,789.31)
	Net Balance	\$ 8,771.25	\$ (51,264.16)	\$ -	\$ (51,264.16)	\$ (0.01)	\$ (19,136.85)



Gashland Presbyterian Church
Giving Comparison - General Offerings
For the Period Ended 11/30/2022

	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	81,169
November	5	100,765	4	77,133	4	85,409
December	4	99,472	4	96,988	4	
Total	52	<u>\$ 890,994</u>	52	<u>\$ 845,939</u>	52	<u>\$ 763,014</u>
Weekly Average		<u>\$ 17,134</u>		<u>\$ 16,268</u>		<u>\$ 15,896</u>

