

**Gashland Presbyterian Church**  
**Statement of Financial Position**  
11/30/2017

**Assets**

<b>Current Assets:</b>			
1005	Checking - Commerce Bank	\$	32,081.92
1006	Sweep Account - Commerce Bank		312,169.91
1030	Memorial - Index ETF Funds		34,274.80
1020	PayPal		3,570.88
1011	Petty Cash		250.00
1100,1150	Other Current Assets		-
	<b>Total Current Assets</b>		\$ 382,347.51
<b>Fixed Assets:</b>			
1200	Land		1,012,248.00
1210	Sanctuary/Chapel		497,970.00
1220	Addition		3,534,100.00
1225	Parking Lot		204,000.00
1230	Sound System/Furnishings		205,384.00
	<b>Total Fixed Assets:</b>		5,453,702.00
	<b>Total Assets</b>		\$ 5,836,049.51

**Liabilities & Net Assets**

<b>Current Liabilities:</b>			
2005	Accounts Payable	\$	-
2010	Accrued Missions Payable		(7,000.00)
2115	Prepaid Pledges		4,000.00
2030	Federal Taxes Payable		4,111.76
2035	State Taxes Payable		708.00
2040	City Taxes Payable		444.60
	<b>Total Current Liabilities</b>		\$ 2,264.36
<b>Long Term Liabilities:</b>			
2615	Note Payable - Commerce Bank		590,043.97
	<b>Total Long Term Liabilities</b>		590,043.97
	<b>Total Liabilities</b>		592,308.33
<b>Net Assets</b>			
<b>Temporarily Restricted</b>			
2112	Mercy Fund		32,803.84
2264	Outreach - Missions		19,659.61
	Other Restricted Funds (Schedule)		15,577.26
	<b>Total Temporarily Restricted</b>		68,040.71



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<b>Unrestricted</b>			
	Net Investment in Fixed Assets	4,863,658.03	
2902	Board Designated - Memorial Gifts	82,564.34	
2990	Unrestricted - Prior Years	208,812.56	
	Unrestricted - Current Year	20,665.54	
	<b>Total Unrestricted</b>	20,665.54	5,175,700.47
	<b>Total Net Assets</b>		5,243,741.18
	<b>Total Liabilities &amp; Net Assets</b>		<b>\$ 5,836,049.51</b>

<b>Cash Available for General Operations</b>	
<b>Total Cash &amp; Cash Equivalents</b>	<b>\$ 382,347.51</b>
<b>Less:</b>	
Current Liabilities	2,264.36
Temporarily Restricted Funds	68,040.71
Board Designated Funds	82,564.34
<b>Total Unavailable</b>	<b>152,869.41</b>
<b>Total Cash Available for General Operations</b>	<b>\$ 229,478.10</b>



**Gashland Presbyterian Church**  
**Statement of Activities**  
**For the Period Ended 11/30/2017**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Plan to Date</u>	<u>Variance</u>	<u>Fiscal Plan</u>	<u>Last YTD</u>	
<b>Revenue</b>							
3103	General Offering	\$ 60,789.27	\$ 687,501.05	\$ 696,036.66	\$ (8,535.61)	\$ 759,312.64	\$ 648,385.73
3110	Loose Offering	647.46	11,889.18	11,458.37	430.81	12,500.00	10,862.58
3120	Missions Offering	300.00	991.79	1,833.37	(841.58)	2,000.00	7,463.00
3125	Interest	215.50	1,719.13	366.63	1,352.50	400.00	325.82
3130	Wedding Fee Income	-	1,169.56	1,283.37	(113.81)	1,400.00	10.52
3140	Bldg Use Fee Income	685.00	2,857.50	3,666.63	(809.13)	4,000.00	2,360.00
3150	Miscellaneous Income	-	-	1,833.37	(1,833.37)	2,000.00	166.30
	<b>Total Revenue</b>	<b>62,637.23</b>	<b>706,128.21</b>	<b>716,478.40</b>	<b>(10,350.19)</b>	<b>781,612.64</b>	<b>669,573.95</b>
<b>Expenses</b>							
<b>Personnel</b>							
4100..4599	Personnel Expenses	35,527.07	324,616.57	348,309.72	(23,693.15)	379,974.23	306,127.43
	<b>Total Personnel</b>	<b>35,527.07</b>	<b>324,616.57</b>	<b>348,309.72</b>	<b>(23,693.15)</b>	<b>379,974.23</b>	<b>306,127.43</b>
<b>Worship</b>							
6010	Supplies	434.62	3,289.76	1,466.63	1,823.13	1,600.00	103.96
6015	Communion	-	141.02	366.63	(225.61)	400.00	375.90
6020	Music License	-	719.06	458.37	260.69	500.00	219.67
6025	Instrument Maintenance	-	175.00	1,375.00	(1,200.00)	1,500.00	277.23
6030	Special Services	-	28.10	183.37	(155.27)	200.00	26.30
6035	Decorations	-	-	916.63	(916.63)	1,000.00	21.52
6040	Music	99.94	1,278.46	1,833.37	(554.91)	2,000.00	169.48
6045	Sound Equipment	2,315.99	3,468.01	2,566.63	901.38	2,800.00	4,772.58
6050	Funeral Expenses	-	-	183.37	(183.37)	200.00	279.78
6055	Flowers	-	61.95	91.63	(29.68)	100.00	(41.40)
	<b>Total Worship</b>	<b>2,850.55</b>	<b>9,161.36</b>	<b>9,441.63</b>	<b>(280.27)</b>	<b>10,300.00</b>	<b>6,205.02</b>
<b>Outreach</b>							
6110	Outreach Events	(2,027.50)	-	-	-	-	321.42
6120	Vacation Bible School	-	4,331.39	3,666.63	664.76	4,000.00	4,125.90
	<b>Total Outreach</b>	<b>(2,027.50)</b>	<b>4,331.39</b>	<b>3,666.63</b>	<b>664.76</b>	<b>4,000.00</b>	<b>4,447.32</b>
<b>Missions</b>							
6210	Designated Missions	7,857.05	82,002.89	84,700.00	(2,697.11)	92,400.00	82,225.63
6215	EPC-PerMember 400@\$23+400X\$15 + \$1500	3,752.00	15,718.26	16,005.00	(286.74)	17,460.00	13,897.69
6220	Missions Offering Disbursements	-	300.00	-	300.00	-	-
	<b>Total Missions</b>	<b>11,609.05</b>	<b>98,021.15</b>	<b>100,705.00</b>	<b>(2,683.85)</b>	<b>109,860.00</b>	<b>96,123.32</b>
<b>Relationships</b>							
6310	Conversations	212.94	173.35	825.00	(651.65)	900.00	266.86
6315	Quarterly Socials	291.56	1,220.45	1,375.00	(154.55)	1,500.00	1,172.58
6320	Books, Study Aides, Other	(23.00)	71.21	229.13	(157.92)	250.00	122.20
6325	Sunday Morning Hospitality	119.00	813.61	1,650.00	(836.39)	1,800.00	1,889.81
	<b>Total Relationships</b>	<b>600.50</b>	<b>2,278.62</b>	<b>4,079.13</b>	<b>(1,800.51)</b>	<b>4,450.00</b>	<b>3,451.45</b>



**Gashland Presbyterian Church**  
**Statement of Activities**  
**For the Period Ended 11/30/2017**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Plan to Date</u>	<u>Variance</u>	<u>Fiscal Plan</u>	<u>Last YTD</u>	
<b>Discipleship</b>							
<b>Children's Education</b>							
6410	Sunday School - Children's	216.91	1,157.23	2,475.00	(1,317.77)	2,700.00	817.09
6415	Bibles	143.31	143.31	275.00	(131.69)	300.00	645.17
6420	Training Conferences - Children	-	-	320.87	(320.87)	350.00	29.98
6425	Wed. Night Activities	-	731.40	916.63	(185.23)	1,000.00	566.10
6430	Classroom Equipment	-	150.26	687.50	(537.24)	750.00	256.91
6435	Children's Library-Volun Train & Apprec	-	365.21	320.87	44.34	350.00	291.58
6440	Nursery	45.00	354.44	733.37	(378.93)	800.00	179.03
6445	Children's Church	-	526.85	458.37	68.48	500.00	136.26
6450	Parent Involvement/Outreach	-	53.34	458.37	(405.03)	500.00	270.03
	<b>Total Children's Education</b>	<b>405.22</b>	<b>3,482.04</b>	<b>6,645.98</b>	<b>(3,163.94)</b>	<b>7,250.00</b>	<b>3,192.15</b>
<b>Youth Education</b>							
6510	Sunday School - Youth	213.80	640.34	572.88	67.46	625.00	(32.22)
6515	Events - Youth	461.11	2,378.61	4,125.00	(1,746.39)	4,500.00	3,239.30
6520	Youth - High School /Connect	-	1,065.15	687.50	377.65	750.00	467.10
6525	Training / Leadership Youth	14.41	206.90	458.37	(251.47)	500.00	84.05
6530	Confirmation Class	-	40.45	229.13	(188.68)	250.00	15.00
6535	Audio-Visual Youth	162.32	872.67	733.37	139.30	800.00	569.96
6540	Next Exit	-	-	572.88	(572.88)	625.00	215.21
6545	Intern Expense	-	-	1,375.00	(1,375.00)	1,500.00	-
	<b>Total Youth Education</b>	<b>851.64</b>	<b>5,204.12</b>	<b>8,754.13</b>	<b>(3,550.01)</b>	<b>9,550.00</b>	<b>4,558.40</b>
<b>Adult Education</b>							
6610	Sunday School - Adults	-	602.14	733.37	(131.23)	800.00	56.53
6615	Audio/Visual & Library	-	716.56	137.50	579.06	150.00	113.99
6620	Leadership Training/Small Groups	-	414.24	458.37	(44.13)	500.00	98.11
6625	College Ministry	-	-	366.63	(366.63)	400.00	109.78
	<b>Total Adult Education</b>	<b>-</b>	<b>1,732.94</b>	<b>1,695.87</b>	<b>37.07</b>	<b>1,850.00</b>	<b>378.41</b>
	<b>Total Discipleship</b>	<b>1,256.86</b>	<b>10,419.10</b>	<b>17,095.98</b>	<b>(6,676.88)</b>	<b>18,650.00</b>	<b>8,128.96</b>
<b>Mercy Activities</b>							
7010	Deacons - Mercy	-	-	687.50	(687.50)	750.00	37.90
7015	Healing & Wellness	-	-	504.13	(504.13)	550.00	240.00
7020	Memorial Meals	-	(1.28)	183.37	(184.65)	200.00	302.12
7025	Pastoral Aid	132.99	329.06	229.13	99.93	250.00	92.13
	<b>Total Mercy Activities</b>	<b>132.99</b>	<b>327.78</b>	<b>1,604.13</b>	<b>(1,276.35)</b>	<b>1,750.00</b>	<b>672.15</b>
<b>Property</b>							
7110	Custodial Services	1,835.00	20,275.00	20,185.00	90.00	22,020.00	21,013.75
7115	Telephone	438.86	4,342.25	5,500.00	(1,157.75)	6,000.00	5,593.54
7120	Water	437.59	5,591.15	5,683.37	(92.22)	6,200.00	5,814.48
7125	Electricity	-	21,909.09	22,916.63	(1,007.54)	25,000.00	28,176.37
7130	Heat	-	9,102.93	7,333.37	1,769.56	8,000.00	6,833.52
7135	Pest Control	-	50.00	183.37	(133.37)	200.00	-
7140	Trash Disposal	132.38	1,417.57	1,375.00	42.57	1,500.00	1,291.01
7145	Janitor Supplies	-	2,112.60	2,933.37	(820.77)	3,200.00	2,286.07
7150	Insurance	2,523.35	13,889.57	12,650.00	1,239.57	13,800.00	12,197.81
7155	Lawn & Snow	-	2,241.13	4,125.00	(1,883.87)	4,500.00	2,981.00
7160	Maintenance	2,299.55	25,557.83	32,890.00	(7,332.17)	35,880.00	36,677.46
7162	Unscheduled Maintenance	-	-	-	-	-	22,776.00
7165	Scheduled Service & Agreements	947.16	16,462.61	12,558.37	3,904.24	13,700.00	13,865.92
	<b>Total Property</b>	<b>8,613.89</b>	<b>122,951.73</b>	<b>128,333.48</b>	<b>(5,381.75)</b>	<b>140,000.00</b>	<b>159,506.93</b>



**Gashland Presbyterian Church**  
**Statement of Activities**  
For the Period Ended 11/30/2017

	<u>Current Month</u>	<u>Year to Date</u>	<u>Plan to Date</u>	<u>Variance</u>	<u>Fiscal Plan</u>	<u>Last YTD</u>	
<b>Office Equipment &amp; Supplies</b>							
7510	Office Supplies	125.72	1,125.20	2,291.63	(1,166.43)	2,500.00	2,463.61
7515	Bulletins -- Printing	-	1,167.00	458.37	708.63	500.00	1,588.38
7520	Publicity (Ads)	114.87	1,462.48	458.37	1,004.11	500.00	491.24
7530	Postage	196.00	1,277.80	1,650.00	(372.20)	1,800.00	1,730.31
7535	Computer/Software	2,135.74	8,872.52	3,648.70	5,223.82	3,980.41	9,565.50
7540	Equipment Rental	6,622.70	9,335.75	3,208.37	6,127.38	3,500.00	3,657.81
7545	Stewardship	-	-	366.63	(366.63)	400.00	-
7555	Accounting Service	743.00	8,173.00	8,250.00	(77.00)	9,000.00	8,074.00
7560	Miscellaneous Expense	85.31	1,528.93	916.63	612.30	1,000.00	2,077.80
7562	PayPal Fees	109.12	1,239.68	1,100.00	139.68	1,200.00	1,130.30
	<b>Total Office Equipment &amp; Supplies</b>	<b>10,132.46</b>	<b>34,182.36</b>	<b>22,348.70</b>	<b>11,833.66</b>	<b>24,380.41</b>	<b>30,778.95</b>
<b>Retirement of Debt</b>							
7910	Principal Payment	5,303.29	57,755.36	58,107.50	(352.14)	63,390.00	55,554.14
7915	Interest Payment (4%>2018)>2022	2,050.64	23,137.87	22,786.50	351.37	24,858.00	25,839.09
	<b>Total Retirement of Debt</b>	<b>7,353.93</b>	<b>80,893.23</b>	<b>80,894.00</b>	<b>(0.77)</b>	<b>88,248.00</b>	<b>81,393.23</b>
	<b>Total Expenses</b>	<b>76,049.80</b>	<b>687,183.29</b>	<b>716,478.40</b>	<b>(29,295.11)</b>	<b>781,612.64</b>	<b>696,834.76</b>
	<b>Net Balance from Operations</b>	<b>\$ (13,412.57)</b>	<b>\$ 18,944.92</b>	<b>\$ -</b>	<b>\$ 18,944.92</b>	<b>\$ -</b>	<b>\$ (27,260.81)</b>
<b>Other Income (Expense)</b>							
3950	Rental Income	-	-	-	-	-	8,000.00
4950	Rental Expense	-	-	-	-	-	-
8010	Prior Year Adjustment	-	1,720.62	-	1,720.62	-	-
	<b>Total Other Income (Expense)</b>	<b>-</b>	<b>1,720.62</b>	<b>-</b>	<b>1,720.62</b>	<b>-</b>	<b>8,000.00</b>
	<b>Net Balance</b>	<b>\$ (13,412.57)</b>	<b>\$ 20,665.54</b>	<b>\$ -</b>	<b>\$ 20,665.54</b>	<b>\$ -</b>	<b>\$ (19,260.81)</b>



**Gashland Presbyterian Church**  
**Giving Comparison - General Offerings**  
**For the Period Ended 11/30/2017**

	Weeks	2015	Weeks	2016	Weeks	2017
January	4	\$ 41,450	5	\$ 65,437	5	\$ 58,080
February	4	53,912	4	55,068	4	55,589
March	5	61,172	4	55,356	4	73,910
April	4	53,830	4	48,941	5	57,845
May	5	64,811	5	68,856	4	64,911
June	4	45,975	4	48,833	4	53,866
July	4	58,769	5	63,952	5	89,914
August	5	68,920	4	61,449	4	50,600
September	4	50,041	4	51,953	4	59,751
October	4	57,566	5	73,570	5	62,246
November	5	56,223	4	54,971	4	60,789
December	4	112,707	4	78,578	5	
<b>Total</b>	<b>52</b>	<b>\$ 725,375</b>	<b>52</b>	<b>\$ 726,963</b>	<b>53</b>	<b>\$ 687,501</b>
<b>Weekly Average</b>		<b>\$ 13,950</b>		<b>\$ 13,980</b>		<b>\$ 14,323</b>

