

Gashland Presbyterian Church
Statement of Financial Position
11/30/2018

Assets

Current Assets:			
1005	Checking - Commerce Bank	\$	22,577.42
1006	Sweep Account - Commerce Bank		245,112.86
1030	Memorial - Index ETF Funds		30,518.99
1020	PayPal		1,256.99
1011	Petty Cash		250.00
1100,1150	Other Current Assets		-
	Total Current Assets		\$ 299,716.26
Fixed Assets:			
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
	Total Fixed Assets		5,453,702.00
	Total Assets		\$ 5,753,418.26

Liabilities & Net Assets

Current Liabilities:			
2005	Accounts Payable	\$	-
2010	Accrued Missions Payable		(8,000.00)
2115	Prepaid Pledges		2,000.00
2030	Federal Taxes Payable		3,818.13
2035	State Taxes Payable		596.00
2040	City Taxes Payable		475.57
2075	Security Deposits Payable		500.00
	Total Current Liabilities		\$ (610.30)
Long Term Liabilities:			
2615	Note Payable - Commerce Bank		505,891.87
	Total Long Term Liabilities		505,891.87
	Total Liabilities		505,281.57
Net Assets			
Temporarily Restricted			
2112	Mercy Fund		24,852.61
2264	Outreach - Missions		10,996.85
	Other Restricted Funds (Schedule)		13,549.16
	Total Temporarily Restricted		49,398.62



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Unrestricted			
	Net Investment in Fixed Assets	4,947,810.13	
2902	Board Designated - Memorial Gifts	76,045.15	
2990	Unrestricted - Prior Years	235,970.90	
	Unrestricted - Current Year	(61,088.11)	
	Total Unrestricted		5,198,738.07
	Total Net Assets		5,248,136.69
	Total Liabilities & Net Assets		\$ 5,753,418.26

Cash Available for General Operations	
Total Cash & Cash Equivalents	\$ 299,716.26
Less:	
Current Liabilities	(610.30)
Temporarily Restricted Funds	49,398.62
Board Designated Funds	76,045.15
Total Unavailable	124,833.47
Total Cash Available for General Operations	\$ 174,882.79



Gashland Presbyterian Church
Statement of Activities
For the Period Ended 11/30/2018

		<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 Offering	\$ 56,342.76	\$ 679,125.02	\$ 750,359.50	\$ (71,234.48)	\$ 818,574.00	\$ 687,501.05
3110	Loose Offering	505.50	6,726.49	11,458.37	(4,731.88)	12,500.00	11,889.18
3120	Missions Offering	-	550.00	1,833.37	(1,283.37)	2,000.00	991.79
3125	Interest	398.43	4,177.31	366.63	3,810.68	400.00	1,719.13
3130	Wedding Fee Income	-	550.00	1,283.37	(733.37)	1,400.00	1,169.56
3140	Bldg Use Fee Income	230.00	2,767.80	3,666.63	(898.83)	4,000.00	2,857.50
3150	Miscellaneous Income	-	253.39	1,833.37	(1,579.98)	2,000.00	-
	Total Revenue	57,476.69	694,150.01	770,801.24	(76,651.23)	840,874.00	706,128.21
Expenses							
Personnel							
4100..4599	Personnel Expenses	36,966.93	396,260.61	406,315.25	(10,054.64)	443,253.00	324,616.57
	Total Personnel	36,966.93	396,260.61	406,315.25	(10,054.64)	443,253.00	324,616.57
Worship							
6010	Supplies	(5,178.80)	1,647.30	1,466.63	180.67	1,600.00	3,289.76
6015	Communion	-	48.64	366.63	(317.99)	400.00	141.02
6020	Music License	-	485.00	458.37	26.63	500.00	719.06
6025	Instrument Maintenance	-	459.72	1,375.00	(915.28)	1,500.00	175.00
6030	Special Services	-	-	183.37	(183.37)	200.00	28.10
6035	Decorations	-	-	183.37	(183.37)	200.00	-
6040	Music	413.50	2,864.64	1,833.37	1,031.27	2,000.00	1,278.46
6045	Equipment	634.07	1,173.55	733.37	440.18	800.00	3,468.01
6050	Funeral Expenses	-	2.00	183.37	(181.37)	200.00	-
6055	Flowers	-	38.45	91.63	(53.18)	100.00	61.95
	Total Worship	(4,131.23)	6,719.30	6,875.11	(155.81)	7,500.00	9,161.36
Outreach							
6110	Outreach Events	151.00	1,540.71	1,375.00	165.71	1,500.00	-
6120	Vacation Bible School	186.60	3,799.48	2,291.63	1,507.85	2,500.00	4,331.39
	Total Outreach	337.60	5,340.19	3,666.63	1,673.56	4,000.00	4,331.39
Missions							
6210	Designated Missions	5,014.60	85,991.35	89,558.37	(3,567.02)	97,700.00	82,002.89
6215	EPC-PerMember 400@\$23+400X\$15 + \$1500	(19.36)	5,974.57	11,916.63	(5,942.06)	13,000.00	15,718.26
6220	Missions Offering Disbursements	-	400.00	-	400.00	-	300.00
	Total Missions	4,995.24	92,365.92	101,475.00	(9,109.08)	110,700.00	98,021.15
Relationships							
6310	Conversations	(281.71)	(566.27)	825.00	(1,391.27)	900.00	173.35
6315	Quarterly Socials	302.00	2,064.83	1,718.75	346.08	1,875.00	1,220.45
6320	Books, Study Aides, Other	-	268.69	-	268.69	-	71.21
6325	Sunday Morning Hospitality	143.12	1,099.32	916.63	182.69	1,000.00	813.61
6330	Women's Ministry	-	168.02	229.13	(61.11)	250.00	-
6335	Men's Ministry	-	-	229.13	(229.13)	250.00	-
6340	20s / 30s Ministry	-	-	458.37	(458.37)	500.00	-
	Total Relationships	163.41	3,034.59	4,377.01	(1,342.42)	4,775.00	2,278.62



Gashland Presbyterian Church
Statement of Activities
For the Period Ended 11/30/2018

	<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	579.43	2,030.41	2,475.00	(444.59)	2,700.00	1,157.23
6415	Bibles	114.35	142.75	275.00	(132.25)	300.00	143.31
6420	Training Conferences - Children	-	133.38	183.37	(49.99)	200.00	-
6425	Wed. Night Activities	107.84	1,163.25	916.63	246.62	1,000.00	731.40
6430	Classroom Equipment	150.48	256.10	458.37	(202.27)	500.00	150.26
6435	Children's Library-Volun Train & Apprec	21.43	308.62	320.87	(12.25)	350.00	365.21
6440	Nursery	-	83.53	366.63	(283.10)	400.00	354.44
6445	Children's Church	-	507.16	458.37	48.79	500.00	526.85
6450	Parent Involvement/Outreach	10.95	154.26	366.63	(212.37)	400.00	53.34
	Total Children's Education	984.48	4,779.46	5,820.87	(1,041.41)	6,350.00	3,482.04
Youth Education							
6510	Sunday School - Youth	112.29	402.77	366.63	36.14	400.00	640.34
6515	Events - Youth - Wed Night	611.56	1,371.44	1,100.00	271.44	1,200.00	2,378.61
6520	Resources	-	606.79	550.00	56.79	600.00	1,065.15
6525	Training / Leadership Youth -- Rentals	-	3,647.10	2,750.00	897.10	3,000.00	206.90
6530	Confirmation Class	-	-	-	-	-	40.45
6535	Audio-Visual Youth	-	423.57	504.13	(80.56)	550.00	872.67
6545	Intern Expense	-	-	-	-	-	-
	Total Youth Education	723.85	6,451.67	5,270.76	1,180.91	5,750.00	5,204.12
Adult Education							
6610	Sunday School - Adults	83.85	870.65	733.37	137.28	800.00	602.14
6615	Audio/Visual & Library	-	187.66	137.50	50.16	150.00	716.56
6620	Leadership Training/Small Groups	-	226.42	733.37	(506.95)	800.00	414.24
6625	College Ministry	-	-	-	-	-	-
	Total Adult Education	83.85	1,284.73	1,604.24	(319.51)	1,750.00	1,732.94
	Total Discipleship	1,792.18	12,515.86	12,695.87	(180.01)	13,850.00	10,419.10
Mercy Activities							
7010	Deacons - Mercy	1,000.00	1,000.00	687.50	312.50	750.00	-
7015	Healing & Wellness	344.68	344.68	504.13	(159.45)	550.00	-
7020	Memorial Meals	-	127.03	183.37	(56.34)	200.00	(1.28)
7025	Pastoral Aid	-	89.92	229.13	(139.21)	250.00	329.06
	Total Mercy Activities	1,344.68	1,561.63	1,604.13	(42.50)	1,750.00	327.78
Property							
7110	Custodial Services	2,859.38	22,363.77	21,083.37	1,280.40	23,000.00	20,275.00
7115	Telephone	467.92	4,544.24	4,583.37	(39.13)	5,000.00	4,342.25
7120	Water	199.67	4,814.85	5,683.37	(868.52)	6,200.00	5,591.15
7125	Electricity	1,899.46	28,028.96	23,833.37	4,195.59	26,000.00	21,909.09
7130	Heat	879.07	10,666.45	7,608.37	3,058.08	8,300.00	9,102.93
7135	Pest Control	-	171.61	91.63	79.98	100.00	50.00
7140	Trash Disposal	148.74	1,340.01	1,375.00	(34.99)	1,500.00	1,417.57
7145	Janitor Supplies	55.00	807.37	2,200.00	(1,392.63)	2,400.00	2,112.60
7150	Insurance	8,234.27	19,481.44	12,650.00	6,831.44	13,800.00	13,889.57
7155	Lawn & Snow	327.26	4,387.76	4,948.13	(560.37)	5,398.00	2,241.13
7160	Maintenance	805.59	27,385.73	33,000.00	(5,614.27)	36,000.00	25,557.83
7165	Scheduled Service & Agreements	-	16,728.87	13,566.63	3,162.24	14,800.00	16,462.61
	Total Property	15,876.36	140,721.06	130,623.24	10,097.82	142,498.00	122,951.73



Gashland Presbyterian Church
Statement of Activities
For the Period Ended 11/30/2018

	<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	319.74	1,828.39	2,291.63	(463.24)	2,500.00	1,125.20
7515	Bulletins -- Printing	-	264.20	458.37	(194.17)	500.00	1,167.00
7520	Publicity (Ads)	-	-	458.37	(458.37)	500.00	1,462.48
7530	Postage	156.70	1,291.77	1,650.00	(358.23)	1,800.00	1,277.80
7535	Computer/Software	746.70	4,395.17	5,958.37	(1,563.20)	6,500.00	8,872.52
7540	Equipment Rental	212.52	1,502.41	916.63	585.78	1,000.00	9,335.75
7545	Stewardship	-	-	91.63	(91.63)	100.00	-
7555	Accounting Service	766.00	8,461.00	8,433.37	27.63	9,200.00	8,173.00
7560	Miscellaneous Expense	63.17	2,082.57	916.63	1,165.94	1,000.00	1,528.93
7562	PayPal Fees	46.01	1,353.73	1,100.00	253.73	1,200.00	1,239.68
	Total Office Equipment & Supplies	2,310.84	21,179.24	22,275.00	(1,095.76)	24,300.00	34,182.36
Retirement of Debt							
7910	Principal Payment	5,160.14	53,764.98	60,676.00	(6,911.02)	66,192.00	57,755.36
7915	Interest Payment (4%>2018)>2022	2,261.98	21,774.74	20,218.00	1,556.74	22,056.00	23,137.87
	Total Retirement of Debt	7,422.12	75,539.72	80,894.00	(5,354.28)	88,248.00	80,893.23
	Total Expenses	67,078.13	755,238.12	770,801.24	(15,563.12)	840,874.00	687,183.29
	Net Balance from Operations	\$ (9,601.44)	\$ (61,088.11)	\$ -	\$ (61,088.11)	\$ -	\$ 18,944.92
Other Income (Expense)							
3950	Rental Income	-	-	-	-	-	-
4950	Rental Expense	-	-	-	-	-	-
8010	Prior Year Adjustment	-	-	-	-	-	1,720.62
	Total Other Income (Expense)	-	-	-	-	-	1,720.62
	Net Balance	\$ (9,601.44)	\$ (61,088.11)	\$ -	\$ (61,088.11)	\$ -	\$ 20,665.54



Gashland Presbyterian Church
Giving Comparison - General Offerings
For the Period Ended 11/30/2018

	Weeks	2016	Weeks	2017	Weeks	2018
January	5	\$ 65,437	5	\$ 58,080	4	\$ 63,564
February	4	55,068	4	55,589	4	54,057
March	4	55,356	4	73,910	4	66,503
April	4	48,941	5	57,845	5	75,146
May	5	68,856	4	64,911	4	57,690
June	4	48,833	4	53,866	4	51,062
July	5	63,952	5	89,914	5	74,029
August	4	61,449	4	50,600	4	57,882
September	4	51,953	4	59,751	5	66,578
October	5	73,570	5	62,246	4	56,272
November	4	54,971	4	60,789	4	56,343
December	4	78,578	5	69,945	5	-
Total	52	<u>\$ 726,963</u>	53	<u>\$ 757,446</u>	52	<u>\$ 679,125</u>
Weekly Average		<u>\$ 13,980</u>		<u>\$ 14,291</u>		<u>\$ 14,449</u>

