

**Gashland Presbyterian Church**  
**Statement of Financial Position**  
4/30/2019

**Assets**

<b>Current Assets:</b>			
1005	Checking - Commerce Bank	\$	32,111.04
1006	Sweep Account - Commerce Bank		170,849.05
1030	Memorial - Index ETF Funds		32,149.50
1020	PayPal		4,280.07
1011	Petty Cash		250.00
1100,1150	Other Current Assets		-
	<b>Total Current Assets</b>		\$ 239,639.66
<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>		\$ 5,693,341.66

**Liabilities & Net Assets**

<b>Current Liabilities:</b>			
2005	Accounts Payable	\$	41,643.21
2010	Accrued Missions Payable		8,000.00
2115	Prepaid Pledges		-
2030	Federal Taxes Payable		3,605.48
2035	State Taxes Payable		764.00
2040	City Taxes Payable		254.13
2075	Security Deposits Payable		-
	<b>Total Current Liabilities</b>		\$ 54,266.82
<b>Long Term Liabilities:</b>			
2615	Note Payable - Commerce Bank		479,462.10
	<b>Total Long Term Liabilities</b>		479,462.10
	<b>Total Liabilities</b>		533,728.92
<b>Net Assets</b>			
<b>With Donor Restriction</b>			
2112	Mercy Fund		27,329.52
2264	Outreach - Missions Ministry		5,229.74
	Other Restricted Funds (Schedule)		17,383.79
	<b>Total With Donor Restriction</b>		49,943.05



**Gashland Presbyterian Church**  
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4/30/2019

<b>Without Donor Restriction</b>			
	Net Investment in Fixed Assets	4,974,239.90	
2902	Board Designated - Memorial Gifts	71,189.72	
2990	Prior Years' Net Balance	127,866.14	
	Current Year Net Balance	<u>(63,626.07)</u>	
	<b>Total Without Donor Restriction</b>		<u>5,109,669.69</u>
	<b>Total Net Assets</b>		<u>5,159,612.74</u>
	<b>Total Liabilities &amp; Net Assets</b>		<u><b>\$ 5,693,341.66</b></u>

<b>Cash Available for General Operations</b>	
<b>Total Cash &amp; Cash Equivalents</b>	<b>\$ 239,639.66</b>
<b>Less:</b>	
Current Liabilities	54,266.82
Net Assets With Donor Restriction	49,943.05
Board Designated Funds	71,189.72
<b>Total Unavailable</b>	<u><b>175,399.59</b></u>
<b>Total Cash Available for General Operations</b>	<u><b>\$ 64,240.07</b></u>



**Gashland Presbyterian Church**  
**Statement of Activities**  
**For the Period Ended 4/30/2019**

		<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>
<b>Revenue</b>							
3103	General Offerings	\$ 55,920.35	\$ 250,490.92	\$ 284,792.36	\$ (34,301.44)	\$ 854,377.00	\$ 259,270.21
3110	Loose Offerings	915.25	3,566.55	3,666.68	(100.13)	11,000.00	2,270.11
3120	Missions Offerings	-	25.00	333.32	(308.32)	1,000.00	400.00
3125	Interest	280.17	1,328.30	1,333.32	(5.02)	4,000.00	1,407.62
3130	Wedding Fees	-	(106.09)	466.68	(572.77)	1,400.00	-
3140	Building Use Fees	478.05	(362.38)	1,000.00	(1,362.38)	3,000.00	1,182.50
3150	Miscellaneous Income	-	-	333.32	(333.32)	1,000.00	253.39
	<b>Total Revenue</b>	<b>57,593.82</b>	<b>254,942.30</b>	<b>291,925.68</b>	<b>(36,983.38)</b>	<b>875,777.00</b>	<b>264,783.83</b>
<b>Expenses</b>							
<b>Personnel</b>							
4100.4599	Personnel Expenses	39,555.02	152,487.57	153,741.40	(1,253.83)	461,224.00	142,500.34
	<b>Total Personnel</b>	<b>39,555.02</b>	<b>152,487.57</b>	<b>153,741.40</b>	<b>(1,253.83)</b>	<b>461,224.00</b>	<b>142,500.34</b>
<b>Worship</b>							
6010	Supplies	-	186.20	533.32	(347.12)	1,600.00	3,059.06
6015	Communion	-	-	133.32	(133.32)	400.00	-
6020	Music License	-	733.76	166.68	567.08	500.00	485.00
6025	Instrument Maintenance	-	-	416.68	(416.68)	1,250.00	272.59
6030	Special Services	100.00	100.00	66.68	33.32	200.00	-
6035	Decorations	-	70.00	66.68	3.32	200.00	-
6040	Music	(535.33)	(202.70)	666.68	(869.38)	2,000.00	1,617.88
6045	Equipment	107.96	196.92	333.32	(136.40)	1,000.00	19.99
6050	Funeral Expenses	-	-	66.68	(66.68)	200.00	2.00
6055	Flowers	69.45	69.45	33.32	36.13	100.00	121.88
	<b>Total Worship</b>	<b>(257.92)</b>	<b>1,153.63</b>	<b>2,483.36</b>	<b>(1,329.73)</b>	<b>7,450.00</b>	<b>5,578.40</b>
<b>Outreach</b>							
6110	Outreach Events	-	37.90	833.32	(795.42)	2,500.00	-
6120	Vacation Bible School	(75.00)	1,175.00	1,000.00	175.00	3,000.00	(275.00)
	<b>Total Outreach</b>	<b>(75.00)</b>	<b>1,212.90</b>	<b>1,833.32</b>	<b>(620.42)</b>	<b>5,500.00</b>	<b>(275.00)</b>
<b>Missions</b>							
6210	Designated Missions	8,039.60	32,108.40	33,666.68	(1,558.28)	101,000.00	31,502.20
6215	EPC-PerMember 400@\$23+400X\$15 + \$1500	-	3,422.44	4,333.32	(910.88)	13,000.00	(67.84)
6220	Missions Offering Disbursements	-	-	-	-	-	-
	<b>Total Missions</b>	<b>8,039.60</b>	<b>35,530.84</b>	<b>38,000.00</b>	<b>(2,469.16)</b>	<b>114,000.00</b>	<b>31,434.36</b>
<b>Relationships</b>							
6310	Conversations	(449.92)	(931.91)	300.00	(1,231.91)	900.00	98.74
6315	Quarterly Socials	-	120.51	625.00	(504.49)	1,875.00	302.80
6320	Books, Study Aides, Other	71.81	44.81	-	44.81	-	124.36
6325	Sunday Morning Hospitality	119.75	568.69	333.32	235.37	1,000.00	183.75
6330	Women's Ministry	-	-	66.68	(66.68)	200.00	-
6335	Men's Ministry	158.21	158.21	66.68	91.53	200.00	-
6340	20s / 30s Ministry	60.00	114.01	66.68	47.33	200.00	-
	<b>Total Relationships</b>	<b>(40.15)</b>	<b>74.32</b>	<b>1,458.36</b>	<b>(1,384.04)</b>	<b>4,375.00</b>	<b>709.65</b>



**Gashland Presbyterian Church**  
**Statement of Activities**  
For the Period Ended 4/30/2019

	<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>	
<b>Discipleship</b>							
<b>Children's Education</b>							
6410	Sunday School - Children's	166.91	1,313.15	900.00	413.15	2,700.00	626.76
6415	Bibles	-	-	100.00	(100.00)	300.00	-
6420	Training Conferences - Children	26.91	66.81	66.68	0.13	200.00	5.15
6425	Wed. Night Activities	13.78	45.04	333.32	(288.28)	1,000.00	270.65
6430	Classroom Equipment	177.94	202.32	166.68	35.64	500.00	19.99
6435	Children's Library-Volun Train & Apprec	18.95	33.20	116.68	(83.48)	350.00	35.41
6440	Nursery	-	-	133.32	(133.32)	400.00	69.84
6445	Children's Church	140.00	739.56	166.68	572.88	500.00	-
6450	Parent Involvement/Outreach	112.64	271.40	133.32	138.08	400.00	107.89
	<b>Total Children's Education</b>	<u>657.13</u>	<u>2,671.48</u>	<u>2,116.68</u>	<u>554.80</u>	<u>6,350.00</u>	<u>1,135.69</u>
<b>Youth Education</b>							
6510	Sunday School - Youth	25.86	204.06	200.00	4.06	600.00	23.79
6515	Events - Youth - Wed Night	154.86	728.41	733.32	(4.91)	2,200.00	417.73
6520	Resources	47.88	115.13	275.00	(159.87)	825.00	160.79
6525	Training / Leadership Youth -- Rentals	-	-	1,000.00	(1,000.00)	3,000.00	-
6530	Confirmation Class	-	-	-	-	-	-
6535	Audio-Visual Youth	-	-	183.32	(183.32)	550.00	-
6545	Intern Expense	-	-	-	-	-	-
	<b>Total Youth Education</b>	<u>228.60</u>	<u>1,047.60</u>	<u>2,391.64</u>	<u>(1,344.04)</u>	<u>7,175.00</u>	<u>602.31</u>
<b>Adult Education</b>							
6610	Sunday School - Adults	-	-	266.68	(266.68)	800.00	153.78
6615	Audio/Visual & Library	-	74.40	200.00	(125.60)	600.00	-
6620	Leadership Training/Small Groups	129.01	411.44	266.68	144.76	800.00	117.75
6625	College Ministry	-	-	133.32	(133.32)	400.00	-
	<b>Total Adult Education</b>	<u>129.01</u>	<u>485.84</u>	<u>866.68</u>	<u>(380.84)</u>	<u>2,600.00</u>	<u>271.53</u>
	<b>Total Discipleship</b>	<u>1,014.74</u>	<u>4,204.92</u>	<u>5,375.00</u>	<u>(1,170.08)</u>	<u>16,125.00</u>	<u>2,009.53</u>
<b>Mercy Activities</b>							
7010	Deacons - Mercy	-	179.06	200.00	(20.94)	600.00	-
7015	Healing & Wellness	-	-	83.32	(83.32)	250.00	-
7020	Memorial Meals	-	-	83.32	(83.32)	250.00	23.84
7025	Pastoral Aid	50.00	50.00	83.32	(33.32)	250.00	65.98
	<b>Total Mercy Activities</b>	<u>50.00</u>	<u>229.06</u>	<u>449.96</u>	<u>(220.90)</u>	<u>1,350.00</u>	<u>89.82</u>
<b>Property</b>							
7110	Custodial Services	329.90	5,834.90	7,666.68	(1,831.78)	23,000.00	7,340.00
7115	Telephone	667.99	2,111.35	1,666.68	444.67	5,000.00	1,349.85
7120	Water	382.63	1,662.68	1,733.32	(70.64)	5,200.00	1,602.75
7125	Electricity	1,604.60	7,644.49	9,533.32	(1,888.83)	28,600.00	5,951.21
7130	Heat	711.93	6,725.20	3,333.32	3,391.88	10,000.00	8,015.70
7135	Pest Control	-	-	33.32	(33.32)	100.00	-
7140	Trash Disposal	158.37	620.24	500.00	120.24	1,500.00	306.31
7145	Janitor Supplies	589.41	589.41	800.00	(210.59)	2,400.00	731.88
7150	Insurance	2,297.15	9,188.60	7,600.00	1,588.60	22,800.00	5,345.42
7155	Lawn & Snow	418.00	9,753.00	833.32	8,919.68	2,500.00	3,474.60
7160	Maintenance	10,042.63	12,301.85	12,454.00	(152.15)	37,362.00	14,919.19
7165	Scheduled Service & Agreements	-	9,253.02	5,000.00	4,253.02	15,000.00	7,046.97
	<b>Total Property</b>	<u>17,202.61</u>	<u>65,684.74</u>	<u>51,153.96</u>	<u>14,530.78</u>	<u>153,462.00</u>	<u>56,083.88</u>



**Gashland Presbyterian Church**  
**Statement of Activities**  
For the Period Ended 4/30/2019

	Current Month	Year to Date	Budget to Date	Variance	Annual Budget	Last YTD
<b>Office Equipment &amp; Supplies</b>						
7510 Office Supplies	286.84	961.09	666.68	294.41	2,000.00	740.16
7515 Bulletins -- Printing	1,426.22	1,426.22	300.00	1,126.22	900.00	-
7520 Publicity (Ads)	-	-	166.68	(166.68)	500.00	-
7530 Postage	205.00	323.50	800.00	(476.50)	2,400.00	170.17
7535 Computer/Software	851.05	4,993.91	1,833.32	3,160.59	5,500.00	1,746.15
7540 Equipment Rental	-	323.17	333.32	(10.15)	1,000.00	85.70
7545 Stewardship	-	-	33.32	(33.32)	100.00	-
7555 Accounting Service	822.00	3,318.00	3,148.00	170.00	9,444.00	3,064.00
7560 Miscellaneous Expense	49.57	212.56	333.32	(120.76)	1,000.00	522.33
7562 PayPal Fees	130.93	375.38	400.00	(24.62)	1,200.00	721.13
<b>Total Office Equipment &amp; Supplies</b>	<b>3,771.61</b>	<b>11,933.83</b>	<b>8,014.64</b>	<b>3,919.19</b>	<b>24,044.00</b>	<b>7,049.64</b>
<b>Retirement of Debt</b>						
7910 Principal Payment	5,276.61	21,174.55	21,234.00	(59.45)	63,702.00	21,663.04
7915 Interest Payment (4.51%>2023)>2025	2,145.51	8,513.93	8,181.68	332.25	24,545.00	7,752.68
<b>Total Retirement of Debt</b>	<b>7,422.12</b>	<b>29,688.48</b>	<b>29,415.68</b>	<b>272.80</b>	<b>88,247.00</b>	<b>29,415.72</b>
<b>Total Expenses</b>	<b>76,682.63</b>	<b>302,200.29</b>	<b>291,925.68</b>	<b>10,274.61</b>	<b>875,777.00</b>	<b>274,596.34</b>
<b>Net Balance from Operations</b>	<b>\$ (19,088.81)</b>	<b>\$ (47,257.99)</b>	<b>\$ -</b>	<b>\$ (47,257.99)</b>	<b>\$ -</b>	<b>\$ (9,812.51)</b>
<b>Other Income (Expense)</b>						
3950 Rental Income	-	-	-	-	-	-
4950 Rental Expense	-	-	-	-	-	-
8010 Prior Year Adjustment	-	(16,368.08)	-	(16,368.08)	-	-
<b>Total Other Income (Expense)</b>	<b>-</b>	<b>(16,368.08)</b>	<b>-</b>	<b>(16,368.08)</b>	<b>-</b>	<b>-</b>
<b>Net Balance</b>	<b>\$ (19,088.81)</b>	<b>\$ (63,626.07)</b>	<b>\$ -</b>	<b>\$ (63,626.07)</b>	<b>\$ -</b>	<b>\$ (9,812.51)</b>



**Gashland Presbyterian Church**  
**Giving Comparison - General Offerings**  
**For the Period Ended 4/30/2019**

	Weeks	2017	Weeks	2018	Weeks	2019
January	5	\$ 58,080	4	\$ 63,564	4	\$ 55,650
February	4	55,589	4	54,057	4	61,510
March	4	73,910	4	66,503	5	77,411
April	5	57,845	5	75,146	4	55,920
May	4	64,911	4	57,690	4	
June	4	53,866	4	51,062	5	
July	5	89,914	5	74,029	4	
August	4	50,600	4	57,882	4	
September	4	59,751	5	66,578	5	
October	5	62,246	4	56,272	4	
November	4	60,789	4	56,343	4	
December	5	69,945	5	127,960	5	
<b>Total</b>	<b>53</b>	<b>\$ 757,446</b>	<b>52</b>	<b>\$ 807,085</b>	<b>52</b>	<b>\$ 250,491</b>
<b>Weekly Average</b>		<b>\$ 14,291</b>		<b>\$ 15,521</b>		<b>\$ 14,735</b>

