

Restricted Funds, Bank Accounts, and Loans

Statement of Financial Position: December 31, 2025

Restricted Fund Activity (1)

Category	Number	Account Name	Year to Date (Jan-December 2025)				Month of December 2025	
			Beginning	Income	Expense	Ending	Income	Expense
Administrative Ministry								
Personnel								
	555511	Pastor's Sabbatical Fund	-	6,000.00	-	6,000.00	-	-
	807000	Pastor - Cont Ed	1,283.14	1,244.45	1,283.14	1,244.45	1,244.45	1,283.14
	807009	Youth Ministry Coordinator Education Fund	517.00	-	-	517.00	-	-
	807201	Payroll Fund	-	260,800.92	260,800.92	-	21,156.83	21,156.83
	807301	Payroll Taxes Owed	-	50,373.33	46,519.29	3,854.04	3,344.62	3,211.84
	807401	FSA Fund	-	5,300.00	5,020.17	279.83	1,000.00	582.67
Total Personnel			1,800.14	323,718.70	313,623.52	11,895.32	26,745.90	26,234.48
Stewardship & Giving								
	805005	Miscellaneous Contributions	8,240.58	2,022.72	1,656.40	8,606.90	-	129.20
	807010	Stewardship Online Pledging	89.18	6.03	95.21	-	-	-
	828704	General Memorials	(50.00)	1,250.00	-	1,200.00	-	-
	850101	Advance Pledges	16,144.00	20,894.11	16,144.00	20,894.11	7,300.00	-
	850201	Advance Per Capita	800.00	750.00	800.00	750.00	250.00	-
Total Stewardship & Giving			25,223.76	24,922.86	18,695.61	31,451.01	7,550.00	129.20
Total Administrative Ministry			27,023.90	348,641.56	332,319.13	43,346.33	34,295.90	26,363.68
Building and Grounds								
	803604	Building Reserve Fund	19,709.52	5,000.00	20,373.85	4,335.67	-	8,745.05
	804103	Memorial Bricks	2,268.88	250.00	60.00	2,458.88	-	-
Total Building and Grounds			21,978.40	5,250.00	20,433.85	6,794.55	-	8,745.05
Community Life								
	806004	Women's Retreat	240.66	2,615.00	2,532.92	322.74	-	-
	807008	Stephen Ministry	1,219.01	-	20.90	1,198.11	-	-
	808004	Deacon's Receipt/Disbursement	5,598.42	3,220.00	2,242.77	6,575.65	320.00	125.00
	809004	Adult Education	1,200.81	-	-	1,200.81	-	-
Total Community Life			8,258.90	5,835.00	4,796.59	9,297.31	320.00	125.00

Restricted Fund Activity (2)

Category	Number	Account Name	Year to Date (Jan-December 2025)				Month of December 2025	
			Beginning	Income	Expense	Ending	Income	Expense
Outward Mission								
	438401	Food Bank	710.00	910.00	1,370.00	250.00	250.00	90.00
	438701	Disaster Relief	500.00	-	-	500.00	-	-
	450101	Peace & Global Witness	50.37	275.00	-	325.37	25.00	-
	450201	One Great Hour of Sharing	(9.86)	1,130.00	1,120.14	-	-	-
	450301	Christmas Joy	676.00	795.00	676.00	795.00	795.00	-
	808005	Deacon's Community Outreach	603.27	-	23.99	579.28	-	-
	808009	LifePAX	1,792.11	-	-	1,792.11	-	-
	843904	Art Fair Receipt/Disbursement	12,123.66	21,539.59	18,296.49	15,366.76	-	50.00
Total Outward Mission			16,445.55	24,649.59	21,486.62	19,608.52	1,070.00	140.00
Next Generation								
	427601	Youth Mission Trip	12,065.62	5,337.69	8,315.87	9,087.44	-	-
	803801	Youth Fund	58.29	331.02	-	389.31	176.02	-
	803806	City Camp	4,547.82	-	-	4,547.82	-	-
	823805	Camp Scholarships	2,108.20	-	-	2,108.20	-	-
	823604	Blessing Proctor Memorial	2,599.93	-	-	2,599.93	-	-
	825704	Fields Memorial	500.00	-	-	500.00	-	-
Total Next Generation			21,879.86	5,668.71	8,315.87	19,232.70	176.02	-
Worship and Music								
	807002	Banners and Art Reserve	230.91	-	-	230.91	-	-
	822704	Choir Fund	11,096.51	3,481.99	3,531.88	11,046.62	1,100.00	149.09
	822705	Bell Fund	1,796.57	25.00	300.00	1,521.57	-	-
Total Worship & Music			13,123.99	3,506.99	3,831.88	12,799.10	1,100.00	149.09
Reserve								
	843906	WPC Cash Reserve Account	3,513.33	6,121.68	-	9,635.01	-	-
Total Main Restricted Funds			112,223.93	399,673.53	391,183.94	120,713.52	36,961.92	35,522.82

Building Fund Activity

Category	Number	Account Name	Year to Date (Jan-December 2025)				Month of December 2025	
			Beginning	Income	Expense	Ending	Income	Expense
Building Campaign Funds								
	902601	Building Fund Donations	-	48,741.00	39,976.00	8,765.00	1,585.00	-
	902701	Debt Reduction Fund	-	147,547.58	139,894.88	7,652.70	149.60	39,548.78
		Total Building Campaign Funds	-	196,288.58	179,870.88	16,417.70	1,734.60	39,548.78

Investment Fund Activity (as of December 31, 2025)

Category	Number	Account Name	Year to Date (Jan-December 2025)				Month of December 2025	
			Beginning	Income	Expense	Ending	Income	Expense
New Covenant Funds								
	822304	Jean Allen Fund	32,552.57	5,130.82	1,131.31	36,552.08	1,053.06	-
	803401	John and Jan Alsever Undesignated	472,601.40	73,542.56	79,308.40	466,835.56	13,419.07	-
	803501	Robert and Shirley Ohmart	435,089.30	69,645.42	8,569.55	496,165.17	14,294.29	-
	822501	Carol Weems Memorial Fund	21,732.99	3,483.63	428.05	24,788.57	718.97	-
Total New Covenant Funds			961,976.26	151,802.43	89,437.31	1,024,341.38	29,485.39	-

Total Restricted Fund Activity

Category	Number	Account Name	Year to Date (Jan-December 2025)				Month of December 2025	
			Beginning	Income	Expense	Ending	Income	Expense
		Total Restricted Funds	1,074,200.19	747,764.54	660,492.13	1,161,472.60	68,181.91	75,071.60

Balances: December 31, 2025

Fund Balances

General Fund Balance	74,826.55
Total Restricted Funds	1,161,472.60
Total of All Funds	1,236,299.15

Bank Account Balances

Bank Accounts		
102001	Checking - Main (Columbia Bank)	128,455.92
102006	FSA Checking (Columbia Bank)	1,420.59
102016	Cash Investment Demand (Synod)	41,255.53
902005	Debt Reduction (Synod)	2,547.16
902001	Building Fund (Pioneer Trust Bank)	35,105.54
104001	Petty Cash	300.00
New Covenant Investment Accounts		
106301	Jean Allen Fund	36,552.08
106401	John and Jan Alsever Fund	466,835.56
106501	Robert and Shirley Ohmart Fund	496,165.17
106201	Carol Weems Memorial Fund	24,788.57
Credit Cards		
203001	Columbia Credit Card	2,873.03
Total of all Bank Accounts		1,236,299.15

Difference between Bank Accounts and Funds	0.00
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Fixed Assets (FMV as of October 31, 2025)

150101	Land	865,240.00
151101	Buildings	5,861,640.00
Total of Fixed Assets		6,726,880.00

Boulder Hall Loan

Loan Principal Owed	-
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