

Statement of Activities - General Fund

Date Range: Dec 1st 2025 - Dec 31st 2025 | Includes Open Transactions

Accounts	Actual Dec 01, 2025 - Dec 31, 2025	Actual This Year Year to Date	Annual Budget Remaining This Year Year	Annual Budget % Used This Year Year	Annual Budget This Year Year
Revenues					
Offering Income					
400101 Current Pledges	21,361.00	370,680.56	(24,413.56)	107.05 %	346,267.00
400201 Identifiable Loose Offering	1,710.73	34,457.48	(4,457.48)	114.86 %	30,000.00
400301 Loose Offering	711.00	4,616.30	(3,116.30)	307.75 %	1,500.00
400401 Prior Year Pledges	0.00	2,400.00	(900.00)	160.00 %	1,500.00
Total Offering Income	23,782.73	412,154.34	(32,887.34)	108.67 %	379,267.00
Other Budgeted Income					
400601 Per Capita	0.00	3,801.00	1,199.00	76.02 %	5,000.00
401101 Childcare Lease	0.00	63,319.00	41.00	99.94 %	63,360.00
401801 Interest & Dividend Income	106.30	1,521.14	3,978.86	27.66 %	5,500.00
402001 Children's Program Fees	0.00	260.00	(260.00)	0.00 %	0.00
402101 Facility Usage Income	275.00	2,110.00	(110.00)	105.50 %	2,000.00
402102 Special Events Income	0.00	300.00	(300.00)	0.00 %	0.00
402103 Winola House Rent	1,200.00	5,400.00	1,800.00	75.00 %	7,200.00
402104 Winola House Utilities	634.43	3,890.87	(90.87)	102.39 %	3,800.00
403001 FSA Reimbursement	440.00	4,391.00	(91.00)	102.12 %	4,300.00
405001 Miscellaneous Income	129.20	129.34	870.66	12.93 %	1,000.00
406003 Charitable Fund Income	0.00	5,092.25	(3,692.25)	363.73 %	1,400.00
406008 Gifts, Endowments & Memorials	0.00	70,000.00	0.00	100.00 %	70,000.00
406101 Presbyterian Foundation Income	0.00	1,581.98	(1,581.98)	0.00 %	0.00
Total Other Budgeted Income	2,784.93	161,796.58	1,763.42	98.92 %	163,560.00
Total Revenues	\$ 26,567.66	\$ 573,950.92	(\$ 31,123.92)	105.73 %	\$ 542,827.00
Expenses					
Worship and Music					
508001 Choir Expenses	69.98	169.96	(89.96)	212.45 %	80.00
508201 Music	259.05	729.15	20.85	97.22 %	750.00
508401 Keyboard Maintenance	510.00	1,727.40	(647.40)	159.94 %	1,080.00
508611 Music Equipment	228.96	228.96	71.04	76.32 %	300.00
508701 Contemporary Music/Copyright	0.00	741.00	(91.00)	114.00 %	650.00

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508702 Worship Media	0.00	395.00	(95.00)	131.67 %	300.00
508801 Handbell Maintenance	0.00	34.00	66.00	34.00 %	100.00
509101 Worship Aids/Literature	13.42	504.96	510.04	49.75 %	1,015.00
Total Worship and Music	1,081.41	4,530.43	(255.43)	105.97 %	4,275.00
Christian Education					
510101 Children's Curriculum	55.00	55.00	345.00	13.75 %	400.00
510201 Children's Supplies	47.55	674.43	75.57	89.92 %	750.00
510401 Library	0.00	695.44	(295.44)	173.86 %	400.00
520101 Youth Program	0.00	182.36	(182.36)	0.00 %	0.00
520102 Youth Alumni	0.00	36.48	(36.48)	0.00 %	0.00
531101 Family Ministry	0.00	0.00	400.00	0.00 %	400.00
Total Christian Education	102.55	1,643.71	306.29	84.29 %	1,950.00
Per Capita					
750001 Per Capita Payment	0.00	5,000.00	0.00	100.00 %	5,000.00
Total Per Capita	0.00	5,000.00	0.00	100.00 %	5,000.00
Administration					
Office Expense					
511011 Bank Charges	245.55	3,541.40	(2,641.40)	393.49 %	900.00
550050 Administration Fees	0.00	50.00	(50.00)	0.00 %	0.00
550101 Office Supplies	336.32	2,092.85	137.15	93.85 %	2,230.00
550102 Accounting Services	725.00	6,809.76	5,490.24	55.36 %	12,300.00
550111 Paper	0.00	230.39	369.61	38.40 %	600.00
550301 Postage	200.00	2,151.61	(151.61)	107.58 %	2,000.00
550401 Telephone	158.65	2,599.64	200.36	92.84 %	2,800.00
550402 Cell Phones	0.00	502.91	597.09	45.72 %	1,100.00
550403 Internet Access	358.36	4,233.55	(33.55)	100.80 %	4,200.00
550411 Office Equipment	31.98	136.94	663.06	17.12 %	800.00
550601 Advertising	0.00	359.09	(259.09)	359.09 %	100.00
550701 Copies	0.00	572.98	927.02	38.20 %	1,500.00
550702 Leases - Office Equipment	1,737.06	11,246.96	(2,246.96)	124.97 %	9,000.00
550801 Software	533.95	9,615.91	(1,615.91)	120.20 %	8,000.00
550901 Computer Maintenance	29.89	3,352.15	(952.15)	139.67 %	2,400.00
Total Office Expense	4,356.76	47,496.14	433.86	99.09 %	47,930.00
Building and Grounds					
553601 Security	0.00	3,379.85	1,720.15	66.27 %	5,100.00
553801 Building Maintenance & Repair	1,376.23	13,060.26	(8,560.26)	290.23 %	4,500.00
553811 Inspections and Routine Services	916.49	9,354.44	645.56	93.54 %	10,000.00

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553821 Equipment Maintenance & Repair	27.78	1,740.76	1,559.24	52.75 %	3,300.00
553831 Capital Improvements	0.00	0.00	3,000.00	0.00 %	3,000.00
553901 Custodial Supplies	124.50	1,553.52	(653.52)	172.61 %	900.00
554311 Winola Maintenance & Repair	59.98	444.14	55.86	88.83 %	500.00
554321 Marsh Lodge Maintenance & Repair	0.00	27.98	472.02	5.60 %	500.00
554401 Property Taxes	0.00	249.63	(24.63)	110.95 %	225.00
554501 Insurance	0.00	25,003.04	(803.04)	103.32 %	24,200.00
554601 Groundskeeping	620.00	10,564.75	(1,564.75)	117.39 %	9,000.00
554801 Van Expenses	0.00	370.98	(120.98)	148.39 %	250.00
Utilities					
554001 Church Electricity	1,094.85	12,121.08	(1,371.08)	112.75 %	10,750.00
554011 Winola Electricity	39.70	1,235.80	614.20	66.80 %	1,850.00
554021 Marsh Lodge Electricity	193.38	1,822.02	(322.02)	121.47 %	1,500.00
554101 Church Natural Gas	464.58	3,950.71	2,449.29	61.73 %	6,400.00
554111 Winola Natural Gas	82.27	830.50	319.50	72.22 %	1,150.00
554121 Marsh Lodge Natural Gas	88.22	1,155.99	294.01	79.72 %	1,450.00
554201 Church Water & Sewer	475.65	6,378.52	(178.52)	102.88 %	6,200.00
554211 Winola Water & Sewer	106.07	1,545.24	254.76	85.85 %	1,800.00
554221 Marsh Lodge Water & Sewer	23.44	372.27	(22.27)	106.36 %	350.00
554301 Garbage	307.20	2,137.80	(437.80)	125.75 %	1,700.00
Total Utilities	2,875.36	31,549.93	1,600.07	95.17 %	33,150.00
Total Building and Grounds	6,000.34	97,299.28	(2,674.28)	102.83 %	94,625.00
Personnel					
555001 Janitorial Service	0.00	16,125.00	(16,125.00)	0.00 %	0.00
555101 Pastor's Salary	1,145.00	13,718.00	(105.00)	100.77 %	13,613.00
555102 Pastor's FSA Health	275.00	3,300.00	0.00	100.00 %	3,300.00
555103 Pastor FSA SECA Offset	650.00	7,800.00	(11.00)	100.14 %	7,789.00
555104 Pastor's 403-B	2,581.50	31,000.00	(7,500.00)	131.91 %	23,500.00
555201 Pastor's Housing Allowance	3,833.33	45,999.96	4,000.04	92.00 %	50,000.00
555301 Pastor's Professional Expenses	3,490.86	3,490.86	9.14	99.74 %	3,500.00
555401 Pastor's Pension & Medical	2,886.23	34,634.76	(10,718.76)	144.82 %	23,916.00
555501 Pastor's Continuing Education	1,500.00	7,500.00	0.00	100.00 %	7,500.00
556101 Guest Preachers	750.00	2,000.00	200.00	90.91 %	2,200.00
556201 Director Contemporary/Organist 1	2,200.75	26,409.00	77.00	99.71 %	26,486.00
556211 Guest Organist	0.00	490.00	910.00	35.00 %	1,400.00
556301 Music Director	1,973.67	23,684.04	1,202.96	95.17 %	24,887.00
556402 Financial Secretary	440.73	6,782.02	(1,582.02)	130.42 %	5,200.00

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556501 SIMPLE IRA	80.35	1,495.78	2,656.22	36.03 %	4,152.00
556701 Facility Caretaker	1,380.00	9,752.00	(9,752.00)	0.00 %	0.00
556702 Facility Assistant	0.00	0.00	1,000.00	0.00 %	1,000.00
556801 Youth Ministry/Christian Ed Coordinator	737.00	24,219.48	4,029.52	85.74 %	28,249.00
556811 Youth Ministry Coordinator Expense Fund	0.00	364.76	235.24	60.79 %	600.00
556901 Office Manager	3,120.00	36,305.50	9,694.50	78.92 %	46,000.00
556903 Part Time Assistance for Facility Maintenance	0.00	0.00	10,000.00	0.00 %	10,000.00
556904 General Staff Expenses	0.00	525.32	(25.32)	105.06 %	500.00
557201 Health Insurance	852.74	5,099.14	5,760.86	46.95 %	10,860.00
557251 FSA Advance	1,000.00	5,300.00	(1,000.00)	123.26 %	4,300.00
557301 Payroll Taxes	887.00	10,986.76	2,471.24	81.64 %	13,458.00
557401 Unemployment Taxes	104.35	1,789.86	4,739.14	27.41 %	6,529.00
557501 Worker's Compensation Insurance	167.30	792.53	872.47	47.60 %	1,665.00
557612 Technical Video Production Manager	704.50	8,454.00	25.00	99.71 %	8,479.00
558601 Job Search Expense	0.00	588.32	(288.32)	196.11 %	300.00
558621 Worship AV Tech Support	660.00	5,720.00	(1,491.00)	135.26 %	4,229.00
558622 Contemporary Instrumentalist/Vocalist	2,998.00	4,726.00	275.00	94.50 %	5,001.00
558702 Background Search	0.00	65.73	434.27	13.15 %	500.00
558802 Continuing Education for All Staff	270.35	340.33	1,159.67	22.69 %	1,500.00
Total Personnel	34,688.66	339,459.15	1,153.85	99.66 %	340,613.00
Total Administration	45,045.76	484,254.57	(1,086.57)	100.22 %	483,168.00
Outreach					
Missions (57B)					
619901 Missions Expense	0.00	0.00	250.00	0.00 %	250.00
640001 Outreach	27.99	482.67	(482.67)	0.00 %	0.00
Total Missions (57B)	27.99	482.67	(232.67)	193.07 %	250.00
Total Outreach	27.99	482.67	(232.67)	193.07 %	250.00
Christian Nurture					
619641 Coffee Fund	132.82	1,071.49	(71.49)	107.15 %	1,000.00
619642 Kitchen Supplies	20.49	302.01	97.99	75.50 %	400.00
732301 Fellowship	0.00	459.66	290.34	61.29 %	750.00
Total Christian Nurture	153.31	1,833.16	316.84	85.26 %	2,150.00
Stewardship					
732901 Stewardship	0.00	6.03	493.97	1.21 %	500.00
Total Stewardship	0.00	6.03	493.97	1.21 %	500.00
Other					

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742101 Reserve/Contingency	0.00	1,373.80	4,590.20	23.03 %	5,964.00
Total Other	0.00	1,373.80	4,590.20	23.03 %	5,964.00
Total Expenses	\$ 46,411.02	\$ 499,124.37	\$ 4,132.63	99.18 %	\$ 503,257.00
Net Total	(\$ 19,843.36)	\$ 74,826.55	(\$ 35,256.55)	189.10 %	\$ 39,570.00