

**Cool Presbyterian Church  
Heavenly Park, Oregon**

**Statement of Activities  
For the Year Ended December 31, 20XX\**

	UnRestricted	Session Designated Funds		Donor Restricted Music	Totals	
		Christian Education	Building			
<b>Income</b>						
Contributions	185,000				185,000	100%
Interest Income	500				500	
Income	<u>185,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>185,500</u>	100%
<b>Expenses</b>						
Salaries:						
Pastor	(70,000)				(70,000)	
PT Administrator	(25,000)				(25,000)	
Maintenance	(15,000)				(15,000)	
Music	(15,000)				(15,000)	
Total Staff Costs	<u>(125,000)</u>				<u>(125,000)</u>	-67%
Utilities	(35,000)				(35,000)	-19%
Insurance	(12,000)				(12,000)	-6%
Programs:						
Education Programs		(8,000)			(8,000)	-4%
Youth Programs		(3,000)			(3,000)	-2%
Music Program	(2,000)				(2,000)	-1%
New choir robes				(3,000)	(3,000)	-2%
Maintenance & Repairs	(6,000)		(18,000)		(24,000)	-13%
Mission Work	(10,000)				(10,000)	-5%
Total Expenses	<u>(190,000)</u>	<u>(11,000)</u>	<u>(18,000)</u>	<u>(3,000)</u>	<u>(222,000)</u>	-120%
Shortfall from Operations	<u>(4,500)</u>				<u>(36,500)</u>	-20%

<b>Investment Funds</b>					
Beginning Values: 1.1.20XX	<u>50,000</u>	<u>135,000</u>	<u>381,000</u>	<u>15,000</u>	<u>581,000</u>
Income + Unrealized Gain	6,000	15,000	42,000	1,800	64,800
Additions: DirectedBequest		2,000		500	2,500
Withdrawals:					
Transfer to Checking Acct.	(4,500)				(4,500)
Educational Programs		(8,000)			(8,000)
Youth Programs		(3,000)			(3,000)
Maintenance & Repairs			(18,000)		(18,000)
New Choir Robes				(3,000)	(3,000)
Net Change in Value	<u>1,500</u>	<u>6,000</u>	<u>24,000</u>	<u>(700)</u>	<u>41,800</u>
Ending Values: 12.31.20XX	<u>51,500</u>	<u>141,000</u>	<u>405,000</u>	<u>14,300</u>	<u>622,800</u>

**Cool Presbyterian Church  
Heavenly Park, Oregon**

**Statement of Functional Expenses  
For the Year Ended December 31, 20XX**

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**Staff Cost Allocation**

Staff Position	Administration	Programs	Fundraising	Total
Pastor	30%	60%	10%	100%
PT Administrator	50%	35%	15%	100%
Maintenance	25%	75%	0%	100%
Music	20%	80%	0%	100%

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**Functional Expense Allocations:**

Pastor	21,000	42,000	7,000	70,000
PT Administrator	12,500	8,750	3,750	25,000
Maintenance	3,750	11,250		15,000
Music	3,000	12,000		15,000
<b>Total Staff Costs</b>	<b>40,250</b>	<b>74,000</b>	<b>10,750</b>	<b>125,000</b>
	32%	59%	9%	100%
Utilities	15,000	20,000		35,000
Insurance	3,000	9,000		12,000
Education Programs		8,000		8,000
Youth Programs		3,000		3,000
Music Program		2,000		2,000
New choir robes		3,000		3,000
Maintenance & Repairs	4,000	20,000		24,000
Mission Work		10,000		10,000
<b>Totals</b>	<b>62,250</b>	<b>149,000</b>	<b>10,750</b>	<b>222,000</b>
	28%	67%	5%	100%

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**Cool Presbyterian Church  
 Heavenly Park, Oregon**

**Statement of Financial Position  
 December 31, 20XX**

	<u>UnRestricted</u>	<u>Session Designated</u>	<u>Donor Restricted</u>	<u>Totals</u>
<b>Assets</b>				
Checking Accounts	13,000			13,000
Certificate of Deposit	10,000			10,000
Investments:				
Operating Fund	51,500			51,500
Christian Education Fund		141,000		141,000
Building Maintenance Fund		405,000		405,000
Choir Fund			14,300	14,300
<b>Total Assets</b>	<u>74,500</u>	<u>546,000</u>	<u>14,300</u>	<u>634,800</u>
<b>Liabilities &amp; Equity</b>				
Payroll Liabilities	2,300			2,300
Credit Card Payable	1,200			1,200
<b>Total Liabilities</b>	<u>3,500</u>	<u>0</u>	<u>0</u>	<u>3,500</u>
Fund Equities	<u>71,000</u>	<u>546,000</u>	<u>14,300</u>	<u>631,300</u>
<b>Total Liabilities &amp; Equity</b>	<u>74,500</u>	<u>546,000</u>	<u>14,300</u>	<u>634,800</u>