

Statement of Financial Position at December 31, 2025
St Christopher Episcopal Church

Assets

Cash

Amegy Bank - Checking	\$151,357
Morgan Stanley Brokerage Account-Operating Cash	
Morgan Stanley-Operating Cash	\$175
MSBNA Preferred Savings Account	\$151,159
Morgan Stanley Bk CD 4.25% Due 2/6/2026	\$125,000
Morgan Stanley Bk CD 4.30% Due 8/11/2026	\$125,000
Total Morgan Stanley Brokerage Account-Operating Cash	\$401,334
Total Cash	\$552,691

Prepaid Expenses	\$85
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Land, Buildings & Equipment

Parish Hall A/C Unit	\$52,100
Church Buildings	\$2,137,189
Furniture & Equipment	\$190,484
Total Land, Buildings & Equipment	\$2,379,773
Total Assets	\$2,932,549

Liabilities

Payroll Tax Liabilities	\$978
Retirement Plan Liabilities	\$523
Prepaid Pledges	\$38,500
Total Liabilities	\$40,001

Net Assets

Net Assets Without Donor Restrictions-Designated

Reserve Funds

Operating Reserve Fund	\$51,888
Operating Reserve Fund-2025 Surplus Vestry Restricted	\$45,576
Building Fund Reserve	\$40,237
Total Reserve Funds	\$137,701

Outreach Funds

Outreach Fund	\$83,105
Outreach Fund-Mtr Viktoria 2023	\$6,777
Total Outreach Funds	\$89,882
Total Net Assets Without Donor Restrictions-Designated	\$227,583

Net Assets without Donor Restrictions-Clergy Restricted

Memorial Funds

Memorial Fund	\$36,293
Memorial Fund-B Chepulis Gift	\$11,282
Memorial Fund-B Chepulis Gift-Vestry Authorized to Organ Repairs	\$8,000
Memorial Fund - Chepulis Gift #2	\$87,871

Total Memorial Funds	\$143,446
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Rector Discretionary Fund	\$3,834
Assoc Rector Discretionary Fund	\$5,144
Assoc Rector Discret Fd-Youth Activities	\$730
Family Fund	\$13,351
Altar Guild Fund	\$450
Choir Fund	\$1,570

Total Net Assets without Donor Restrictions-Clergy Restr	\$168,525
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Net Assets With Donor Restrictions

Adult Mission

Adult Mission Fund-Domestic	\$2,821
Adult Mission Fund-International	\$2,097

Total Adult Mission	\$4,918
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Youth Mission Fund	\$10,849
Columbarium Fund	\$52,834
Playground/S Courtyard Fund	\$3,006

Total Net Assets With Donor Restrictions	\$71,607
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Opening Balance Equity-QB	\$1,375,603
Retained Earnings-QB	\$1,049,230

Total Net Assets	\$2,892,549
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Liabilities & Net Assets	\$2,932,549
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St. Christopher Episcopal Church

Abbreviated Income Statement - Comparison of Full Year Actual Results

(\$ Rounded)

INCOME	2025	2024	Chg	2023	2022	2021	2020
4000-00 · BUDGETED INCOME							
4010-00 · PLEDGE	\$ 599,395	501,707	97,688	505,424	489,017	499,068	483,110
4020-00 · GIVERS	109,837	90,633	19,204	100,140	124,356	102,882	79,514
4020-00 · PLATE	7,267	7,253	14	7,373	10,000	8,097	3,106
4035-00 · INTEREST/DIVIDENDS	10,320	2,578	7,742	149	24		-
4050-00 · FLOWERS	2,910	2,730	180	4,110	4,780	3,820	1,552
4075-00 · MOTHERS DAY OUT	3,150	2,700	450	2,700	2,250	2,250	2,750
4080-00 · OTHER GENERAL			-				
Fund Transfers	20,994 ¹	37,163 ¹	(16,169)	240,166	-	10,627	39,185
Other	-	-	-	390	713	80,351 ¹	1,056
		37,163	(37,163)	240,556	713	90,978	40,241
4090-00 · MISC INCOME	581	1,090	(509)	383	2,785	-	-
Total Income	\$ 754,454	645,853	87,607	860,835	633,925	707,095	610,273
EXPENSE							
5000-00 · ADMIN							
5100-00 · CLERGY SAL/BEN	246,825	250,978	(4,153)	256,225	165,418	122,324	128,812
5200-00 · LAY SAL/BEN	210,805	149,326	61,479	132,589	139,489	178,691	197,248
5300-00 · OFFICE ADMIN.	34,327	33,041	1,286	24,973	24,535	24,224	14,809
TOTAL 5000-00 · ADMIN	491,957	433,345	58,612	413,787	329,442	325,239	340,869
6000-00 · FACILITIES							
6100-00 · OPERATIONS	85,831	77,972	7,859	66,350	61,902	57,155	50,526
6200-00 · MAINT.-REPAIRS	37,330	48,395 ²	(11,065)	287,806	47,970	91,715 ²	52,856
6300-00 · LOANS & INT	-	-	-	-		-	-
6600-00 · DIOCESAN ASSESSMENT	54,180	50,714	3,466	49,183	48,271	45,005	45,005
TOTAL 6000-00 · FACILITIES	177,341	177,081	(177,081)	403,339	158,143	193,875	148,387
7000-00 · COUNCILS							
7200-00 · OUTREACH	11,650 ²	7,940 ²	3,710	4,548	846	620	228

7300-00 · EVANGELISM/DISCIPLES	2,573	7,555	(4,982)	5,013	5,852	4,752	1,344
7400-00 · WORSHIP MINISTRY	11,371	17,426	(6,055)	10,602	10,906	15,111	10,689
7500-00 · YOUTH & CHILDREN	7,673	6,173	1,500	7,367	2,702	5,552	3,519
7600-00 · FELLOWSHIP	6,314	5,876	438	4,324	4,107	3,574	803
TOTAL 7000-00 · COUNCILS	39,581	44,970	(5,389)	31,854	24,413	29,609	16,583
Total Expense	708,879	655,396	53,483	848,980	511,998	548,723	505,839
Net Ordinary Income (Loss)	\$ 45,575 ³	(9,542) ³	55,117	11,856	121,927	158,372 ³	104,434 ³
Capital Purchases/Other	-	-	-	-	-	-	(53,743) ⁴
Net	\$ 45,575 ⁵	(9,542)		11,856	121,927	158,372	50,691

Footnotes

- ¹ 2025 Vestry Approved Fund Transfers -\$10,994 for Building Maintenance & Repairs from Building Fund. \$10,000 for Outreach from Outreach Fund
2024 Vestry Approved Fund Transfers -\$22,149 for Building Maintenance & Repairs from Building Fund. \$6,592 for Outreach from Outreach Fund,
\$4,550 for Organ Repairs from Memorial Funds, \$3,872 for AED Equipment and various Rector authorized use of Memorial Fund
2023 Vestry Approved Fund Transfers - \$176,424 for Campus Improvements from Building Fund and Memorial Funds, \$2,478 for Outreach from Outreach Fund
2023 Vestry Approved Fund Transfers - \$48,461 for A/C replacement and repairs, \$12,803 for sump pump and other repairs from Building Fund
2021 includes \$66,905 for the forgiveness of the PPP loan
- ² 2025 Vestry Approved Fund Expenses for Building Maintenance & Repairs and Outreach
2024 Vestry Approved Fund Expenses for Building Maintenance & Repairs and Outreach
2023 Vestry Approved Fund Expenses for Campus Improvements and Outreach
2021 Vestry Approved Fund Transfers - for additional spending on Building repairs (gutters) and Grounds (landscaping)
- ³ Net ordinary income excludes capital spending & Other Non-Operating Inc/Exp
- ⁴ Capital purchase Buckner AC \$36k, AV Equipment \$8k, Other -PPP Loan Receivable (MDO) timing & \$9k
- ⁵ Vestry authorized the surplus to fund the 2025 Surplus Vestry Restricted account to be used for Rector Search expenses