

St. Eugene Catholic Church

Statement of Financial Position

December 31, 2025

	Year Begin Balance	Year to Date Balance	Year to Date Change	Balance Last Month	Year to Date Last Year
Assets					
Operating Cash					
1101.00P Cash, Checking Account-General	104,838.08	60,979.04	(43,859.04)	29,234.02	33,451.14
1101.21P Hispanic Prayer Group	24,673.21	24,230.21	(443.00)	25,210.21	22,889.21
1101.22P Cash, Checking - Custodial Obligations	173,911.47	146,543.45	(27,368.02)	151,896.64	272,042.86
1101.23P Adelina Perez Fund	0.00	0.00	0.00	0.00	0.00
1101.24P ACS LLTW Campaign	307,723.58	309,065.14	1,341.56	317,668.03	376,701.85
1101.25P PPP Loan	0.00	0.00	0.00	0.00	0.00
1101.26P Melani Paola Gutierrez Segovia Fund	0.00	0.00	0.00	0.00	0.00
1101.27P Capital Improvements Fund	52,005.00	66,005.00	14,000.00	66,005.00	0.00
Operating Cash Totals:	663,151.34	606,822.84	(56,328.50)	590,013.90	705,085.06
Other Checking					
1102.00P Cash, Checking Acct-Designated	0.00	0.00	0.00	0.00	0.00
1102.21P ACS Subsidy Donations	0.00	1,405.22	1,405.22	1,340.22	590.55
1102.22P Pastor's Discretion Donations	200,031.41	194,951.66	(5,079.75)	194,951.66	72,956.41
1102.23P TAIZE - Music & Prayer services	1,341.93	1,402.93	61.00	1,394.93	1,089.93
1102.24P Cash, Designated Friendship Garden	2,246.39	2,913.57	667.18	2,927.91	2,475.27
1103.21P ACS Building Project	0.00	0.00	0.00	0.00	0.00
1103.22P Tuite - For Charity Families	0.00	0.00	0.00	0.00	0.00
1103.23P Eblen Family-Scholarship	0.00	0.00	0.00	0.00	0.00
1103.24P Solar Panels	7,241.58	7,741.58	500.00	7,241.58	7,241.58
1103.25P Chaddick Fdn - Rectory Renovations	0.00	0.00	0.00	0.00	0.00
1103.33P Bathroom Renovations	0.00	0.00	0.00	0.00	0.00
1103.34P Foundation Grant-Fin. Assist. for Poor	0.00	0.00	0.00	0.00	0.00
1103.36P CCDOC Preschool Grant	0.00	0.00	0.00	0.00	0.00
1103.37P USCCB grant-Blue Ridge Organizing Proj.	0.00	0.00	0.00	0.00	0.00
1103.38P Playground Equipment	0.00	0.00	0.00	0.00	0.00
1103.39P Columbarium/Plaza/Pavilion Project	23,694.17	23,694.17	0.00	23,694.17	23,694.17
Other Checking Totals:	234,555.48	232,109.13	(2,446.35)	231,550.47	108,047.91
Savings Accounts					
1121.00P Cash, Savings DL Catholic-Gen	1,500.08	2,503.98	1,003.90	2,503.98	1,472.48
1122.01P Cash, Svgs DL Catholic - Desig for FFHL	6,150.28	6,647.20	496.92	6,647.20	6,037.14
1123.21P Columbarium Savings	80,776.33	81,003.50	227.17	81,003.50	79,290.40
Savings Accounts Totals:	88,426.69	90,154.68	1,727.99	90,154.68	86,800.02
Endowments					
1140.00P Endowments Diocesan Foundation	60,842.50	60,105.99	(736.51)	60,105.99	61,767.55
1140.21P Endowments - Woehner Custodial	70,950.29	70,950.29	0.00	70,950.29	73,983.17
1140.22P Endowments - Pfaff Endowment	63,551.16	63,551.16	0.00	63,551.16	64,646.58
1140.23P Endowments - Manley Family Endowment	36,594.90	36,594.90	0.00	36,594.90	35,869.48
1140.24P Endowments - Minnie Bogue Endowment	48,447.08	48,447.08	0.00	48,447.08	48,681.71
1140.25P Endowments - Mary Jane Winfrey Endowment	9,936.86	9,936.86	0.00	9,936.86	9,936.86

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Endowments Totals:	290,322.79	289,586.28	(736.51)	289,586.28	294,885.35
Receivables & Other Assets					
1201.00P Receivables	1.05	1.05	0.00	1.05	1.05
1202.00P Prepaid Expenses & Deposits	0.00	0.00	0.00	0.00	0.00
1210.22P Buncombe	14,887.88	18,817.37	3,929.49	18,287.58	9,836.02
1210.23P Food Tax 2%	163.70	199.75	36.05	195.19	119.79
24 Hendersonville	0.00	0.00	0.00	0.00	0.00
1210.26P Henderson	29.99	29.99	0.00	29.99	29.99
1210.27P Mecklenburg	0.00	0.00	0.00	0.00	0.00
1210.28P Transylvania	0.00	0.00	0.00	0.00	0.00
1210.29P Rutherford	0.00	0.00	0.00	0.00	0.00
1210.30P Catawba	0.00	0.00	0.00	0.00	0.00
1210.31P Haywood	0.00	0.00	0.00	0.00	0.00
1210.32P Cleveland	0.00	0.00	0.00	0.00	0.00
1210.33P Madison	0.00	0.00	0.00	0.00	0.00
1210.34P Lincoln	0.00	0.00	0.00	0.00	0.00
1210.35P Davie	0.00	0.00	0.00	0.00	0.00
1210.36P Burke	0.00	0.00	0.00	0.00	0.00
1210.37P Carteret	0.00	0.00	0.00	0.00	0.00
1210.38P McDowell	0.00	0.00	0.00	0.00	0.00
Receivables & Other Assets Totals:	15,082.62	19,048.16	3,965.54	18,513.81	9,986.85
Property, Plant & Equipment					
1510.00P Land	744,128.24	744,128.24	0.00	744,128.24	744,128.24
1510.22P CIP - ACS LLTW Campaign/Land	299,071.11	299,071.11	0.00	299,071.11	299,071.11
1511.00P Land Improvements	87,779.32	87,779.32	0.00	87,779.32	87,779.32
1520.00P Buildings	5,742,239.53	5,742,239.53	0.00	5,742,239.53	5,742,239.53
1520.22P CIP - ACS LLTW Campaign/Buildings	4,106,729.40	4,106,729.40	0.00	4,106,729.40	4,106,729.40
1520.23P Rectory on Creekside Way	457,952.19	457,952.19	0.00	457,952.19	457,952.19
1521.00P Building Improvements	114,445.22	114,445.22	0.00	114,445.22	114,445.22
1521.21P CIP-Building Improvements	143,226.00	143,226.00	0.00	143,226.00	143,226.00
1521.22P CIP - ACS LLTW Campaign/Bldg Improvement	102,934.26	102,934.26	0.00	102,934.26	102,934.26
1530.00P Vehicles	7,250.00	7,250.00	0.00	7,250.00	7,250.00
1540.00P Equipment	320,322.30	359,028.96	38,706.66	359,028.96	131,879.68
1540.22P CIP - ACS LLTW Campaign/Equipment	0.00	0.00	0.00	0.00	0.00
1550.00P Furnishings	5,850.00	5,850.00	0.00	5,850.00	5,850.00
1550.22P CIP - ACS LLTW Campaign/Furnishings	76,346.51	76,346.51	0.00	76,346.51	76,346.51
1620.21P Interest in new school bldg	(353,330.96)	(353,330.96)	0.00	(353,330.96)	(353,330.96)
Property, Plant & Equipment Totals:	11,854,943.12	11,893,649.78	38,706.66	11,893,649.78	11,666,500.50
Total Assets:	13,146,482.04	13,131,370.87	(15,111.17)	13,113,468.92	12,871,305.69
Liabilities					
Payables					
2100.00P Accounts Payable	3,369.76	4,461.39	1,091.63	3,342.72	4,849.21
2102.00P Credit Card Payable - General	4,700.75	(2,905.75)	(7,606.50)	1,562.35	1,422.53
2102.01P Credit Card Payable - Alpha	962.86	(453.21)	(1,416.07)	6.07	229.98
2105.00P Sales Tax Payable	65.43	65.43	0.00	65.43	65.43

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2107.00P Use Tax Payable	(53.48)	312.91	366.39	308.07	176.18
2110.01P Federal Income Taxes Withheld	0.00	0.00	0.00	0.00	0.00
2110.02P Social Security Withheld	0.00	0.00	0.00	0.00	0.00
2110.03P Medicare Withheld	0.00	0.00	0.00	0.00	0.00
2110.04P NC Income Taxes Withheld	0.00	0.00	0.00	0.00	0.00
2110.11P 403(b) Contributions Withheld	0.00	0.00	0.00	0.00	0.00
2110.14P 403 Match	0.00	0.00	0.00	0.00	0.00
2110.22P Flex Spending Account (FSA) Withheld	0.00	0.00	0.00	0.00	(773.50)
2110.25P Health Insurance Premiums Withheld	233.37	0.00	(233.37)	0.00	10.37
2110.27P Life Insurance Premiums Withheld	10.61	(50.61)	(61.22)	(39.18)	29.21
2110.32P Short-Term Disability Withheld	0.00	0.00	0.00	0.00	564.48
2110.37P HSA Withheld	0.00	0.00	0.00	0.00	0.00
2110.41P Dental Insurance Withheld	(42.46)	(102.46)	(60.00)	(92.46)	(3.72)
2110.42P Vision Insurance Withheld	(6.37)	(6.19)	0.18	(6.22)	0.86
Payables Totals:	9,240.47	1,321.51	(7,918.96)	5,146.78	6,571.03
Accrued Salaries					
2210.00P Accrued Salaries, Taxes & Benefits	0.00	0.00	0.00	0.00	0.00
Custodial Obligations					
2310.00P Custodial Oblig. - Mass Intentions	49,424.27	53,101.04	3,676.77	52,715.04	39,552.18
2320.100P Mission Trip	16,766.71	16,766.71	0.00	16,766.71	16,766.71
2320.00P Custodial Obligations-Other	(33,899.28)	(33,899.28)	0.00	(33,899.28)	(33,899.28)
2320.01P National Combined Mission Collection	5.00	5.00	0.00	5.00	2,715.00
2320.02P Diocesan Seminary & Priest's Cont. Ed	0.00	110.00	110.00	1,225.00	4,810.00
2320.03P National/International Combined Coll.	245.00	0.00	(245.00)	0.00	60.00
2320.04P Diocesan Priests' Retirement & Benefits	553.54	8,396.28	7,842.74	7,426.28	1,651.10
2320.05P National World Mission Sunday Collection	(105.00)	0.00	105.00	5,204.04	0.00
2320.06P National Campaign for Human Development	0.00	2,749.00	2,749.00	2,544.00	5,718.50
2320.07P National Religious Retirement Collection	0.00	4,865.00	4,865.00	280.00	3,802.00
2320.08P Special Collection - Diocese	0.00	0.00	0.00	0.00	0.00
2320.11P Mission Cooperative Appeal Collection	10,443.00	0.00	(10,443.00)	0.00	0.00
2320.12P Operation Rice Bowl Collection	0.00	0.00	0.00	0.00	1,004.14
2320.13P DSA Due the Diocese	0.00	0.00	0.00	0.00	13,651.00
2320.14P Disaster Recovery	0.00	0.00	0.00	0.00	0.00
2320.16P Archdiocese of Military Services	275.00	250.00	(25.00)	250.00	275.00
2320.17P Weather Catastrophe	0.00	(152.20)	(152.20)	(152.20)	0.00
2400.98P Indigent Funeral Fund	0.00	0.00	0.00	0.00	0.00
Custodial Obligations Totals:	43,708.24	52,191.55	8,483.31	52,364.59	56,106.35
Notes Payable					
2510.00P Notes Payable-DL Catholic, Inc	1,986,836.37	1,865,183.97	(121,652.40)	1,885,662.81	2,105,602.38
2510.99P Line of Credit - ACS Project (ACS LLTW)	0.00	0.00	0.00	0.00	0.00
2540.01P Loan Payable - PPP	0.00	0.00	0.00	0.00	0.00
Notes Payable Totals:	1,986,836.37	1,865,183.97	(121,652.40)	1,885,662.81	2,105,602.38
Unearned Income					
2620.00P Unearned Columbarium Income	150,198.21	150,198.21	0.00	150,198.21	191,034.00
2630.00P Unearned Tuition Income	0.00	0.00	0.00	0.00	0.00
2640.00P Unearned Income - Other	0.00	0.00	0.00	0.00	0.00

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Unearned Income Totals:	150,198.21	150,198.21	0.00	150,198.21	191,034.00
Total Liabilities:	2,189,983.29	2,068,895.24	(121,088.05)	2,093,372.39	2,359,313.76
Net Assets					
Net Assets					
3000.00P Net Assets	10,896,071.15	10,896,071.15	0.00	10,896,071.15	10,239,789.38
Dedicated Accounts					
Without Donor Restrictions	0.00	0.00	0.00	0.00	0.00
With Donor Restrictions	61,302.89	61,302.89	0.00	61,302.89	61,302.89
Dedicated Accounts Totals:	61,302.89	61,302.89	0.00	61,302.89	61,302.89
Current Period Changes to Net Assets	0.00	105,976.88	105,976.88	63,597.78	211,774.95
Total Net Assets:	10,957,374.04	11,063,350.92	105,976.88	11,020,971.82	10,512,867.22
Total Liabilities & Net Assets:	13,147,357.33	13,132,246.16	(15,111.17)	13,114,344.21	12,872,180.98