

Balance Sheet

Holston Presbytery

As of December 31, 2025

| Account | Dec 31, 2025 | Dec 31, 2024 |
|---|---------------------|---------------------|
| Assets | | |
| Current Assets | | |
| Cash and Cash Equivalents | | |
| Bank of TN 7552 (Meadows Cabin) | 0.00 | 81,998.77 |
| Business Primary Share - ECU | 100.14 | 0.00 |
| Citizens Bank 1696 (HP Checking) | 3,547.40 | 55,327.25 |
| Citizens Bank 2071 (CPM Checking) | 69,165.88 | 120,722.19 |
| Citizens Bank 6291 (Certified Deposit) | 519,618.88 | 514,510.96 |
| Citizens Bank 8005 (Reserve Sweep) | 473,874.69 | 323,319.38 |
| Total Cash and Cash Equivalents | 1,066,306.99 | 1,095,878.55 |
| Accounts Receivable - Campus House | (185.48) | 0.00 |
| Accounts Receivable - Holston Presbytery | 494.89 | 0.00 |
| Church Development Funds - New Covenant Funds | 51,126.42 | 0.00 |
| New Church Development Fund - New Covenant Funds | 117,929.01 | 0.00 |
| Ninth Street Loan Fund - New Covenant Funds | 20,217.98 | (7,292.71) |
| Small Church Fund - New Covenant | 239,406.12 | 0.00 |
| Total Current Assets | 1,495,295.93 | 1,088,585.84 |
| Fixed Assets | | |
| Campus Ministry House | 624,350.00 | 625,000.00 |
| Holston Meadows Cabin | 11,919.98 | 650,553.11 |
| Total Fixed Assets | 636,269.98 | 1,275,553.11 |
| Long Term Assets | | |
| Charles Schwab | 761,523.30 | 0.00 |
| Hebron Presbyterian Church Loan | 17,726.17 | 34,133.81 |
| New Covenant Mutual Funds | 0.00 | 102,527.33 |
| Strawberry Plains Church Loan | 216,884.17 | 235,317.71 |
| Tri-Cities Presbyterian Church Loan | 73,943.08 | 73,943.08 |
| Total Long Term Assets | 1,070,076.72 | 445,921.93 |
| Total Assets | 3,201,642.63 | 2,810,060.88 |
| Liabilities and Equity | | |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | (429.83) | 0.00 |
| Pass Thru Benevolence:Christmas Joy | 0.00 | 54.00 |
| Pass Thru Benevolence:Columbia Seminary | 350.00 | 250.00 |
| Pass Thru Benevolence:Grandfather Home | 0.00 | 391.00 |
| Pass Thru Benevolence:Hagan Endowmnet Fund | 2,676.48 | 2,676.48 |
| Pass Thru Benevolence:Hope Alliance | 93.00 | 93.00 |
| Pass Thru Benevolence:Least Coin | 0.00 | 40.26 |
| Pass Thru Benevolence:Montreat College Conference | 0.00 | 50.00 |
| Pass Thru Benevolence:OGHS | 0.00 | 248.18 |
| Pass Thru Benevolence:PCUSA Missionary Support | 20,700.32 | 20,700.32 |
| Pass Thru Benevolence:Pentecost | 0.00 | (189.00) |
| Pass Thru Benevolence:PW Birthday Offering | 160.00 | 280.00 |
| Pass Thru Benevolence:Sunset Gap | 1,000.00 | (350.00) |
| Pass Thru Benevolence:Synod Support | 0.00 | 200.00 |
| Pass Thru Benevolence:Theologian in Residence | 1,800.00 | 1,000.00 |
| Pass Thru Benevolence:Tusculum College | 0.00 | (850.00) |
| Pass Thru Benevolence:Union Seminary | 400.00 | 400.00 |
| Pass-Thru Benevolence; World Missions | 2,527.69 | 0.00 |
| Passs Thru Benevolence:Peacemaking | 1,423.75 | 771.75 |
| Payroll Liabilities:403(b) Contributions | 8,600.00 | 0.00 |
| Payroll Liabilities:Dental | 783.42 | 37.12 |
| Payroll Liabilities:Longterm Disability | 7.88 | 7.88 |

| | | |
|---|---------------------|---------------------|
| Payroll Liabilities:Medical | 591.26 | 591.26 |
| Payroll Liabilities:Vision | 74.20 | 3.90 |
| Suspense | 40.83 | 22,394.94 |
| Total Current Liabilities | 40,799.00 | 48,801.09 |
| Long Term Liabilities | | |
| Church Mortgage Grants:Cedar Creek | 7,500.00 | 7,500.00 |
| Church Mortgage Grants:Jennie Moore Memorial | 8,500.00 | 8,500.00 |
| Church Mortgage Grants:Old Kingsport | 10,000.00 | 10,000.00 |
| Church Mortgage Grants:Tabernacle Greeneville | 3,500.00 | 3,500.00 |
| Total Long Term Liabilities | 29,500.00 | 29,500.00 |
| Total Liabilities | 70,299.00 | 78,301.09 |
| Equity | | |
| 5 Cents A Meal | 38,183.47 | 34,454.59 |
| Barton Springs Presbyterian | 138,696.10 | 0.00 |
| Bethany Equity | 15.01 | 0.00 |
| Braziel Scholarship | 6,887.70 | 6,887.70 |
| Church Development - New Covenant Funds | 0.00 | 312.12 |
| Current Year Earnings | (63,848.98) | (86,089.97) |
| Disaster Response | 26,305.74 | 0.00 |
| Dixon Scholarship | 6,797.71 | 6,797.71 |
| Equipment Reserve | 697.02 | 697.02 |
| Evangelism | 988.81 | 988.81 |
| Flood Relief | 0.00 | 32,785.58 |
| Grigsby Scholarship | 9,497.56 | 9,497.56 |
| Hattie Fathing Fund | 2,842.50 | 1,314.78 |
| Honoraria | 14,880.67 | 14,812.65 |
| Leesburg Fund | 74,805.18 | 74,805.18 |
| Liberty Presbyterian | 80,429.18 | 80,429.18 |
| Mount Zion Checking (3381) | 45,965.93 | 134.01 |
| Mount Zion Checking (3392) Cemetary | 31,626.31 | 2,988.50 |
| Mt. Hermon | 14,393.80 | 0.00 |
| New Church Development - New Covenant Funds | 0.00 | 229.18 |
| Pastoral Care | 0.00 | 173.70 |
| PFSA Initial Investments | 227,000.00 | 227,000.00 |
| Retained Earnings | 2,055,804.44 | 1,844,081.35 |
| Robinson Fund | 70.79 | 70.79 |
| Rosemont | 55,284.16 | 133,839.71 |
| St. John's Coptic Orthodox -held in trust | 6,000.00 | 0.00 |
| Williams Fund | 22,357.42 | 9,908.71 |
| Windsor Avenue Church | 334,486.68 | 334,486.68 |
| Youth Triennium | 1,176.43 | 1,154.25 |
| Total Equity | 3,131,343.63 | 2,731,759.79 |
| Total Liabilities and Equity | 3,201,642.63 | 2,810,060.88 |