

Presbytery of Boise

Balance Sheet (With Emmett)

As of July 2025

	<u>Total</u>
ASSETS	
Current Assets	
Bank Accounts	
1000 Idaho Central Credit Union	26,209.00
1002 ICCU CD Acct 5688	241,509.92
1020 Synod Custodial Fund 991	243,654.83
Emmett Church checking	9,504.22
Emmett Church ICCU 6 month CD 4.8%	154,875.06
Emmett Church ICCU CD ending 3518	85,573.65
Emmett Church Synod Demand Account 1218	340,920.28
Total Bank Accounts	\$ 1,102,246.96
Other Current Assets	
1100 PRESBYTERY SUPPORT FUND-PBY OF	225.90
1200 Prepaid Assets	
1201 Prepaid Per Capita	0.00
1202 Prepaid Expense	0.00
Total 1200 Prepaid Assets	\$ 0.00
1310 Small Loans to Churches	1,179.57
1400 Investment Income Due	0.00
Emmett Church Accrued Interest Income Due	0.00
1800 Uncategorized Asset	0.00
Total Other Current Assets	\$ 1,405.47
Total Current Assets	\$ 1,103,652.43
Accounts Receivable	
Account Receivable Building	406,807.37
Total Accounts Receivable	\$ 406,807.37
TOTAL ASSETS	\$ 1,510,459.80
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 Liability due to Synod	-
2200 DESIGNATED ACCOUNTS	
2210 Church Emergency Fund	20,000.00
2220 New Church Development 501.1	11,646.50
2225 BSU Campus Ministry	356.60
2230 Peacemaking fund 1 709.1	3,652.82
2240 Presbytery Benevolence 601	2,206.73
2250 Presbytery Program	2,019.13

2260 Rachel Yates	342.46	
2270 Seminary Loan Fund	5,000.00	
2280 Youth Triennium	10,613.07	
Total 2200 DESIGNATED ACCOUNTS	\$ 55,837.31	
2300 Designated Online Giving Funds		
2310 Online Giving due Camp Sawtooth	450.00	Will be paid i
2320 Online Giving due to College of Idaho	0.00	
Total 2300 Designated Online Giving Funds	\$ 450.00	
2400 Mission Giving Funds Due to Others	1,556.25	Will be paid i
2401 Mission Giving Funds for Synod	3.50	Will be paid i
2402 Mission Funds due to Presbyterian Mission Agency	3.50	Will be paid i
Total 2400 Mission Giving Funds Due to Others	\$ 1,563.25	
Total Other Current Liabilities	\$ 57,850.56	
Total Current Liabilities	\$ 57,850.56	
Long Term Liabilities		
Deferred Income	406,807.37	
Total Long Term Liabilities	406,807.37	
Total Liabilities	\$ 464,657.93	
Equity		
Emmett Church Opening Balance Equity	28,219.37	
3900 Retained Earnings	438,852.27	
Emmett Church Retained Earnings	471,710.50	
Net Income	16,076.39	
Emmett Church Net Income	90,943.34	
Total Equity	\$ 1,045,801.87	
TOTAL LIABILITIES AND EQUITY	\$ 1,510,459.80	

in August

in August

in August

in August