

PORTLAND CENTER FOR SPIRITUAL LIVING

ANNUAL MEMBERSHIP MEETING AGENDA, JUNE 14 2026

12:30 – 12:35 WELCOME – Diane Thomas, Acting President

12:35 – 12:40 INVOCATION - Nancy Ashley, RScP

12:40 – 12:50 SUMMARY OF 2025 MINUTES – Read by Nancy Ashley, RScP

12:50 – 1:00 PRESIDENT’S REPORT – Diane Thomas, Acting President

1:00 – 1:10 EDUCATION REPORT – Kate Barrett, RScP, Emerita

1:10 – 1:20 PRACTITIONER’S REPORT – Kathryn Richer, RScP, Lead

1:20 – 1:35 PRESENTATION OF THE SLATE OF CANDIDATES – Diane Thomas, Acting President

1. Doc Wilson
2. Sean Larkin
3. Erin Hurt
4. LaRhonda Steele
5. Jayden Parsons
6. Tony Lewis
7. Tony Zimbardi
8. Nancy Ashley – Interim Board Member
9. Diane Thomas, Current Board Member
10. Kaye Cushing, Current Board Member

1:35 – 1:50 FINANCIAL REPORT – Diane Thomas, Acting President & Jeff Hart, CPA, Verity Accountancy

1:50 – 2:10 QUESTION & ANSWER – All Members

2:10 – Motion to Adjourn

2:15 – Benediction – Kate Barrett, RScP, Emerita

President's Report

We've faced many challenges over the past few months but I know that we will be stronger for it. Here are the updates:

1. Ministers – Guest Speakers are scheduled through the first two weeks of August. Doc Wilson and Sandy Leybold are currently in charge of guest speakers. They have an email guestspeakers@cslportland.org.
2. Senior Minister – We are taking the summer to regroup and assess our financial condition. In the fall we will start taking steps to begin a search for a new minister.
3. There is a revised budget in your packet with the changes we've adopted for 2026.
4. Administration – With Debbie Pettijohn leaving her administration duties and Laura Perkins reducing her hours significantly we will need to ask for volunteers to replace them. I'm picking up some of the duties and other volunteers have said they would be willing to serve on committees. There is a sign-up sheet in the back of the sanctuary. Pamela Jean has offered to do the newsletter, with Susan Feuerbach assistance for graphics. Beau & Kat Hooker will be taking over the Zoom related processes.
5. The date for the next board meeting is June 28 2026.

Thank you for your support!

In Love & Gratitude,

Diane Thomas

Diane Thomas
Acting President



FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2025 and 2024

PORTLAND CENTER FOR SPIRITUAL LIVING

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Board of Directors

Portland Center for Spiritual Living
Portland, Oregon

Management is responsible for the accompanying financial statements of Portland Center for Spiritual Living (a nonprofit organization), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The accompanying 2024 financial statements of Portland Center for Spiritual Living were previously reviewed by us, and we stated that we were not aware of any material modifications that should be made to those financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America in our report dated May 14, 2025, but we have not performed any procedures in connection with that review engagement since that date.

Verity Accountancy, PC
Verity Accountancy, PC

Portland, Oregon
March 2, 2026

PORTLAND CENTER FOR SPIRITUAL LIVING

Statements of Financial Position

December 31, 2025 and 2024

ASSETS

	<u>2025</u> <u>(Compiled)</u>	<u>2024</u> <u>(Reviewed)</u>
Current assets		
Cash	\$ 40,941	\$ 41,984
Inventory	-	4,125
Prepaid expense	1,300	-
Total current assets	<u>42,241</u>	<u>46,109</u>
Property and equipment, net of accumulated depreciation	572,218	576,220
Other assets		
Restricted cash		
Cash- Miller/Long Memorial Fund	4,935	4,566
Operating lease right-of-use assets	2,617	5,395
Total other assets	<u>7,552</u>	<u>9,961</u>
Total Assets	<u>\$ 622,011</u>	<u>\$ 632,290</u>

LIABILITIES AND NET ASSETS

Current liabilities		
Current portion of long-term debt	\$ 10,773	\$ 10,212
Operating lease liabilities - current	2,617	2,778
Total current liabilities	<u>13,390</u>	<u>12,990</u>
Other liabilities		
Long-term debt	279,709	287,584
Operating lease liabilities - noncurrent	-	2,617
Total liabilities	<u>293,099</u>	<u>303,191</u>
Net assets		
Without donor restrictions	297,520	308,867
With donor restrictions	31,392	20,232
Total net assets	<u>328,912</u>	<u>329,099</u>
Total Liabilities and Net Assets	<u>\$ 622,011</u>	<u>\$ 632,290</u>

See accompanying notes and accountant's report.

PORTLAND CENTER FOR SPIRITUAL LIVING

Statement of Activities
Year Ended December 31, 2025

	Compiled		
	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, gains and other support:			
Tithes	\$ 176,300	\$ 16,300	\$ 192,600
Classes and workshops	9,706	-	9,706
Retreat income	9,503	-	9,503
Bookstore	2,052	-	2,052
Grants	-	4,000	4,000
Fundraiser	4,821	-	4,821
Interest and dividends	-	69	69
Other revenues	2,125	-	2,125
Total revenues, gains and other support	204,507	20,369	224,876
Net assets released from restrictions	9,209	(9,209)	-
Total revenues, gains, other support and net assets released from restrictions	213,716	11,160	224,876
Program and Management Expenses			
Classes and workshops	7,666	-	7,666
Bookstore expense	4,748	-	4,748
Special events	169	-	169
Education, travel, and conferences	366	-	366
Insurance	3,018	-	3,018
Music ministry	33,233	-	33,233
Payroll and related costs	82,030	-	82,030
Tithe expense	12,200	-	12,200
Sunday services	7,284	-	7,284
Retreat expense	9,022	-	9,022
Outside services	4,870	-	4,870
Office expense	18,019	-	18,019
Depreciation and amortization	15,599	-	15,599
Interest expense	22,915	-	22,915
Bank service charges	3,924	-	3,924
Total Expenses	225,063	-	225,063
Change in net assets	(11,347)	11,160	(187)
Net Assets at Beginning of Year	308,867	20,232	329,099
Net Assets at End of year	\$ 297,520	\$ 31,392	\$ 328,912

See accompanying notes and accountant's report

PORTLAND CENTER FOR SPIRITUAL LIVING

Statement of Activities
Year Ended December 31, 2024

	Reviewed		
	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, gains and other support:			
Tithes	\$ 151,247	\$ 8,362	\$ 159,609
Classes and workshops	14,282	-	14,282
Bookstore	2,753	-	2,753
Grants	-	10,000	10,000
Fundraiser	4,086	-	4,086
Interest and dividends	30	225	255
Other revenues	1,600	-	1,600
Total revenues, gains and other support	173,998	18,587	192,585
Net assets released from restrictions	5,361	(5,361)	-
Total revenues, gains, other support and net assets released from restrictions	179,359	13,226	192,585
Program and Management Expenses			
Classes and workshops	10,473	-	10,473
Bookstore expense	1,392	-	1,392
Special events	570	-	570
Education, travel, and conferences	320	-	320
Insurance	2,884	-	2,884
Music ministry	35,510	-	35,510
Payroll and related costs	58,118	-	58,118
Tithe expense	9,800	-	9,800
Sunday services	8,549	-	8,549
Outside services	3,458	-	3,458
Office expense	18,762	-	18,762
Depreciation and amortization	15,237	-	15,237
Interest expense	23,591	-	23,591
Bank service charges	3,028	-	3,028
Total Expenses	191,692	-	191,692
Change in net assets	(12,333)	13,226	893
Net Assets at Beginning of Year	321,200	7,006	328,206
Net Assets at End of year	\$ 308,867	\$ 20,232	\$ 329,099

See accompanying notes and accountant's report

PORTLAND CENTER FOR SPIRITUAL LIVING

Statements of Cash Flows
Years Ended December 31, 2025 and 2024

	<u>2025</u> <u>(Compiled)</u>	<u>2024</u> <u>(Reviewed)</u>
Cash Flows From Operating Activities:		
Change in net assets	\$ (187)	\$ 893
Adjustments to reconcile to net cash provided by operating activities:		
Depreciation	14,609	14,246
(Increase) decrease in assets:		
Inventory	4,125	480
Prepaid expense	(1,300)	-
Cash Provided by Operating Activities	<u>17,247</u>	<u>15,619</u>
Cash Flows From Investing Activities:		
Purchase of equipment	<u>(10,607)</u>	<u>(5,325)</u>
Cash Used by Investment Activities	<u>(10,607)</u>	<u>(5,325)</u>
Cash Flows From Financing Activities:		
Payments on long term debt	<u>(7,314)</u>	<u>(6,638)</u>
Cash Used by Financing Activities	<u>(7,314)</u>	<u>(6,638)</u>
Net Increase (Decrease) in Cash	(674)	3,656
Cash Balance Beginning of Period	<u>46,550</u>	<u>42,894</u>
Cash Balance End of Period	<u>\$ 45,876</u>	<u>\$ 46,550</u>
 Supplemental disclosure of cash flow information is as follows:		
Cash paid for interest expense	<u>\$ 21,924</u>	<u>\$ 22,600</u>

See accompanying notes and accountant's report.

PORTLAND CENTER FOR SPIRITUAL LIVING

Notes to the Financial Statements Years ended December 31, 2025 and 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Portland Center for Spiritual Living (the Center) was organized in May 1973 and is a covenanted member of the Centers for Spiritual Living. The church is a nonprofit organization and is dedicated to forwarding the message of the church through establishing, developing, and promoting all aspects of church ministry within Portland, Oregon. The Church is supported primarily through contributions from the members.

Basis of Accounting - The financial statements of the Center have been prepared on the accrual basis of accounting.

Basis of Presentation – The financial statements of the Center have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which require the Center to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Center's management and board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Center or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions.

Expenses are reported as a decrease in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulations or by law. Expirations of net assets with donor restrictions (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as net assets released from restrictions.

Property and equipment

Property and equipment are recorded at cost. Property and equipment additions in excess of \$250 are capitalized. Depreciation is computed on estimated useful lives using straight-line methods. The ranges of estimated useful lives used in computing depreciation are as follows:

Buildings and improvements	40 years
Furniture	7 years
Office equipment	5 years

PORTLAND CENTER FOR SPIRITUAL LIVING

Notes to the Financial Statements
Years ended December 31, 2025 and 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inventory

Inventory consists of merchandise held for resale. Inventories are stated at cost, determined on the first-in, first-out basis. Effective December 2025, the bookstore was permanently closed and the inventory was liquidated.

Cash and Cash Equivalents

Cash and cash equivalents are defined by the organization as all cash and any highly liquid investments with an initial maturity of three months or less. Assets reserved on the statement of financial position include restricted cash received with restrictions imposed by donors (but not yet spent) for educational assistance grants. The following table provides a reconciliation of cash, cash equivalents, and restricted cash reported within the statements of financial position that sum to the total of the same such amounts in the statements of cash flows:

	2025	2024
Cash	\$ 40,941	\$ 41,984
Restricted cash	4,935	4,566
Totals	\$ <u>45,876</u>	\$ <u>46,550</u>

Income Tax Status

The Center, a nonprofit organization, is exempt from Federal and State income taxes under Code Section 501(c)(3) of the Internal Revenue Service.

Accounting principles require management to evaluate tax positions taken by the organization and recognize a tax liability (or asset) if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Management has analyzed the tax positions taken by the organization, and has concluded that as of December 31, 2025 and 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements.

Financial Instruments

Financial instruments consist of cash, accounts payable and other accrued liabilities. It is management's opinion that the Center is not exposed to significant credit risk arising from these instruments. Unless otherwise noted, the fair values of these financial instruments are the market values of these financial instruments, and approximate their carrying values.

Contributed Services

The Center receives a substantial amount of services donated by its members in carrying out the Center's ministry. No amounts have been reflected in the financial statements for those services since they do not meet the criteria for recognition under FASB ASC No. 958-605-25 "Revenue Recognition."

PORTLAND CENTER FOR SPIRITUAL LIVING

Notes to the Financial Statements
Years ended December 31, 2025 and 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. This will affect the reported amounts of assets and liabilities and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

Contributions - All contributions are considered available for unrestricted use unless specifically restricted by the donor. Non cash contributions are recorded at fair value at the date of donation.

Revenue and Revenue Recognition – Revenues derived from workshops, classes, retreats and bookstore sales are recognized as the events are held or as goods are delivered to the buyer. Facility rentals are recognized when the performance obligation of providing space for the event is satisfied.

Functional Expenses – Functional expenses are presented on the face of the Statement of Activities as all expenses of the Center support its program activities.

Compensated Absences – Compensated absences are not recorded in the financial statements.

Subsequent Events – Management has evaluated events through March 2, 2026, the date the financial statements were available to be issued.

NOTE 2 – AVAILABILITY AND LIQUIDITY

The following represents the Center's financial assets at December 31, 2025 and 2024:

	2025	2024
Financial assets at year end:		
Cash and cash equivalents	\$ 40,941	\$ 41,984
Restricted cash	4,935	4,566
Total financial assets	45,876	46,550
Less amounts not available to be used within one year		
Net assets with donor restrictions	31,392	20,232
Financial assets available to meet general expenditures over the next twelve months	\$ 14,484	\$ 26,318

PORTLAND CENTER FOR SPIRITUAL LIVING

Notes to the Financial Statements
Years ended December 31, 2025 and 2024

NOTE 2 – AVAILABILITY AND LIQUIDITY (CONTINUED)

As of December 31, 2025 and 2024, the Center has \$14,484 and \$26,318, respectively, of financial assets available within 1 year of the balance sheet date to meet cash needs for general expenditures. Some financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date. Specifically, as of December 31, 2025 and 2024, \$31,392 and \$20,232, respectively, of the cash balance is considered donor restricted for program use. The Center has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

NOTE 3 - FURNITURE AND EQUIPMENT

A summary of property and equipment are as follows:

	2025	2024
Building	\$ 357,318	\$ 357,318
Building improvements	108,394	99,186
Land	322,685	322,685
Furniture and equipment	45,574	44,176
	833,971	823,365
 Less: accumulated depreciation	 261,753	 247,145
 Net furniture and equipment	 \$ 572,218	 \$ 576,220

Depreciation expense of \$14,609 and \$14,246 was recorded for the years ended December 31, 2025 and 2024, respectively.

NOTE 4 – NET ASSETS

Net assets with donor restrictions were as follows for the years ended December 31, 2025 and 2024:

	2025	2024
Miller Memorial Fund	\$ 4,935	\$ 4,566
Long Memorial Fund	2,929	2,929
Building Remodel Fund	4,528	12,737
NextGen Fund	4,000	-
Tithes designated for next fiscal year	15,000	-
 Total net assets with donor restrictions	 \$ 31,392	 \$ 20,232

PORTLAND CENTER FOR SPIRITUAL LIVING

Notes to the Financial Statements
Years ended December 31, 2025 and 2024

NOTE 4 – NET ASSETS (CONTINUED)

Net assets without donor restrictions for the years ended December 31, 2025 and 2024 are as follows:

	2025	2024
Undesignated	\$ 297,520	\$ 308,867
Total net assets without donor restrictions	\$ 297,520	\$ 308,867

NOTE 5 – NOTES PAYABLE

Notes payable consists of the following at December 31:

	2025	2024
Riverview Bank in 36 monthly installments of \$2,153, and 83 monthly installments of \$2,148, including interest at 6.86% per annum (3-year fixed advance rate of 3.86% plus 3.00%), maturity on August 10, 2027, collateralized by building. The face of the note was \$370,000, and this is shown net of unamortized loan fees of \$9,909.	\$ 290,482	\$ 297,796
Less: current maturities	10,773	10,212
Long-term portion	\$ 279,709	\$ 287,584

Future minimum payments on notes payable for the years ending December 31:

	2026	\$ 10,773
	2027	279,709
	2028	-
	2029	-
	2030	-
Total future minimum payments		\$ 290,482

PORTLAND CENTER FOR SPIRITUAL LIVING

Notes to the Financial Statements
Years ended December 31, 2025 and 2024

NOTE 6 – LEASES

The Center, at inception of a contract, assesses whether the contract is a lease based on whether the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. The accounting classification of a lease is based on whether the arrangement is a financed purchase of the underlying asset (finance lease) or not (operating lease). The Center has an operating lease for its office equipment with a remaining lease term of 4 years.

Operating leases are accounting for on the statement of financial position with the right-of-use (“ROU”) assets and lease liabilities recognized in “Operating lease right-of-use assets”, “Operating lease liabilities – current” and “Operating lease liabilities – noncurrent” on the statement of financial position, respectively.

Lease assets and liabilities are recognized at the lease commencement date. All lease liabilities are measured at the present value of the lease payments not yet paid. To determine the present value of lease payments not yet paid, the Center used the discount rate of 3% as stated in the lease agreement.

Related to the adoption of Topic 842, the Center’s policy elections were as follows:

Separation of lease and non-lease components: The Center has elected a policy to account for lease and non-lease components as a single component for its entire population of operating lease assets.

Short-term policy: The Center has elected a short-term lease recognition exemption for all applicable classes of underlying assets. Short-term disclosures include only those leases with a term greater than one month and 12 months or less, and expense is recognized on a straight-line basis over the lease term. Leases with an initial term of 12 months or less, that do not include an option to purchase the underlying asset that the Center is reasonably certain, are not recorded on the statement of financial position.

The Center recognizes expense for these leases on a straight-line basis over the lease term.

PORTLAND CENTER FOR SPIRITUAL LIVING

Notes to the Financial Statements
Years ended December 31, 2025 and 2024

NOTE 6 – LEASES (CONTINUED)

Lease related costs recognized in the statement of activities for the years ended December 31, 2025 and 2024 are as follows:

<u>Operating lease cost</u>	<u>Classification</u>	<u>2025</u>	<u>2024</u>
Operating lease cost	General and administrative expenses	\$ 2,940	\$ 2,940
Variable lease cost	General and administrative expenses	41	68
Total operating lease cost		<u>2,981</u>	<u>\$ 3,008</u>

	<u>2025</u>	<u>2024</u>
Weighted Average Remaining Lease Term (Years)		
Operating leases	1	2
Weighted Average Discount Rate	3.00%	3.00%
Operating leases		

Supplemental disclosures of cash flow information related to leases were as follows:

	<u>2025</u>	<u>2024</u>
Operating cash flows paid for operating lease liabilities	\$ 2,940	\$ 2,940
Operating right-of-use assets obtained in exchange for new operating lease liabilities	-	-

Maturities of lease liabilities were as follows at December 31, 2025:

2026	\$ 2,695
2027	-
2028	-
2029	-
2030	-
Total lease payments	2,695
Less: Interest	(78)
Present value of lease liability	<u>\$ 2,617</u>

PORTLAND CENTER FOR SPIRITUAL LIVING

Notes to the Financial Statements
Years ended December 31, 2025 and 2024

NOTE 6 – LEASES (CONTINUED)

Supplemental statement of financial position information related to leases was as follows:

	<u>2025</u>	<u>2024</u>
Operating lease right-of-use assets	\$ <u>2,617</u>	\$ <u>5,395</u>
Operating lease liabilities – current	\$ 2,617	\$ 2,778
Operating lease liabilities - noncurrent	<u>-</u>	<u>2,617</u>
	\$ <u>2,617</u>	\$ <u>5,395</u>

NOTE 7 – POSTRETIREMENT BENEFIT CONTRIBUTIONS

The Center funds a self-directed retirement plan for the benefit of its senior minister Rev. Bridget McCann. Contributions to the retirement plan are made at a flat rate per pay period.

For the years ended December 31, 2025 and 2024, the Center made retirement contributions of \$3,600 and \$-0-, respectively.

2026 Budget as of 6-9-2026											
Portland Center For Spiritual Living											
Income	Jan-May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total 2026		
Bookstore Income	110	50	50	50	50	0	0	0	310		
Class Income	2,990	250	2,127	250	250	2,427	0	0	8,294		
Facility Rent Income	550	110	110	110	110	110	110	110	1,320		
Escrip Income	74	13	13	13	13	13	13	13	166		
Hospitality	32	4	4	4	4	4	4	4	63		
ORBC Income	0	196	0	0	0	0	0	200	396		
Teen/Youth Funraisers	664	0	0	0	0	0	300	0	964		
The Word	138	0	0	0	0	200	700	700	1,738		
Women's Retreat Income	0	4,000	3,500	0	0	0	0	0	7,500		
Designated Tithes	2,364	550	550	550	550	550	550	550	6,214		
General Fund	68,427	9,675	9,675	9,675	9,675	9,675	9,675	12,000	138,477		
Total Income	75,240	14,798	15,979	10,602	10,602	12,979	11,352	13,577	165,131		

Expense	Jan-May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total 2026
Bookstore Expense	93	0	0	47	0	0	47	0	186
Bank Service Charge	1,289	258	258	258	258	258	258	258	3,092
Building Maintenance & Repairs	0	35	35	35	35	72	35	0	247
Class Expense	1,197	500	500	500	500	500	500	500	4,697
Computer & Internet Exp	2,179	142	142	142	142	142	142	142	3,169
Education	140	34	34	34	34	34	34	34	378
Equipment Rental (Lease)	1,225	255	255	255	255	255	255	254	3,009
Insurance (Paid in full)	241	0	2,753	0	0	0	0	0	2,994
Interest Exp - Mortgage	9,515	1,942	1,942	1,942	1,942	1,942	1,942	1,942	23,112
Licenses and Permits	50	0	0	0	0	0	0	0	50
Retirement Benefit	813	0	0	0	0	0	0	0	813
Senior Minister	12,577	0	0	0	0	0	0	0	12,577
Staff Minister Wages	1,600	0	0	0	0	0	0	0	1,600
Guest Musician	1,600	150	150	300	150	150	300	150	2,950
Music Director	2,950	700	700	700	700	700	700	650	7,800
Music Ministry - Other	9,140	2,025	2,025	2,025	2,025	2,025	2,025	1,939	23,229
NextGen PDX Grant Expenses	1,219	397	397	397	397	397	397	397	4,000

As of: June 9, 2026

2026 Budget as of 6-9-2026												
Portland Center For Spiritual Living												
NextGen Support	554	0	0	0	0	0	0	0	0	0	0	554
Office Expense	949	120	120	120	120	120	120	120	120	120	120	1,781
Employee Wages	3,520	900	900	900	900	900	900	900	900	900	900	9,820
Payroll Fees	675	174	174	174	174	174	174	174	174	174	174	1,892
Payroll Tax Expense	364	100	100	100	100	100	100	100	100	100	100	1,064
Professional & Consulting Services	2,550	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0	6,550
Women's Retreat Exp	500	0	0	0	0	0	0	0	0	0	2,500	7,500
Guest Speakers	1,750	600	600	600	600	600	600	600	600	600	750	6,250
Sanctuary Supplies	0	30	30	30	30	30	30	30	30	30	30	210
Videography	950	200	200	200	200	200	200	200	200	200	250	2,450
Telephone & Internet	1,919	358	358	358	358	358	358	358	358	358	358	4,424
Tithes - CSL	2,000	400	400	400	400	400	400	400	400	400	400	4,800
Tithes - Other & Passthrough	1,500	550	550	550	550	550	550	550	550	550	550	5,350
Utilities	2,418	530	530	530	530	530	530	530	530	530	530	6,120
Teen Camp Fund	1,331	0	0	0	0	0	0	0	0	0	0	1,331
Teen Group Exp paid by PCSL	875	0	0	0	0	0	0	0	0	0	0	875
Total Expense	67,682	11,399	14,152	11,796	15,899	12,936	10,796	10,211	10,796	10,211	154,873	
Mortgage Principal	3,493	709	655	655	655	655	655	655	655	655	8,132	
	71,175	12,108	14,807	12,451	16,554	13,591	11,451	10,866	11,451	10,866	163,005	