

Saint Andrew Presbyterian Church

Balance Sheet (UNAUDITED)

Consolidated - December 2010

01/25/2011 11:52 AM

Page: 1

	Fund 01 - GENERAL FUND	Fund 02 - CAPITAL/BUIL DING FUND	Fund 03 - DESIGNATED FUND	Fund 04 - ENDOWMENT FUND	Fund 05 - CARDINAL	Total
ASSETS						
CURRENT ASSETS						
CASH & CASH EQUIVALENTS						
CHECKING ACCOUNTS						
Checking & Svgs-Hills Bank	\$79,115.97	\$13,470.79	\$68,835.05	-\$7,740.52	\$16,131.61	\$169,812.90
Money Mkt- Vanguard Prime				55,953.72		55,953.72
Note Receivable			98,000.00			98,000.00
Subtotal Cash & Cash Equivalents	<u>79,115.97</u>	<u>13,470.79</u>	<u>166,835.05</u>	<u>48,213.20</u>	<u>16,131.61</u>	<u>323,766.62</u>
INCOME INVESTMENTS						
Income - Vanguard S/T Bd				42,219.75		42,219.75
EQUITY INVESTMENTS						
Growth - Vanguard Ext Mkt				72,882.25		72,882.25
Subtotal Current Assets	<u>79,115.97</u>	<u>13,470.79</u>	<u>166,835.05</u>	<u>163,315.20</u>	<u>16,131.61</u>	<u>438,868.62</u>
FIXED ASSETS						
LAND AND BUILDINGS						
Land		300,000.00			1,350,000.00	1,650,000.00
Church Building		1,000,000.00				1,000,000.00
Subtotal Land And Buildings	<u>0.00</u>	<u>1,300,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,350,000.00</u>	<u>2,650,000.00</u>
EQUIPMENT						
Equip., Furn. & Fix.		200,000.00				200,000.00
Vehicles		25,000.00				25,000.00
Subtotal Equipment	<u>0.00</u>	<u>225,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>225,000.00</u>
Subtotal Fixed Assets	<u>0.00</u>	<u>1,525,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,350,000.00</u>	<u>2,875,000.00</u>

Saint Andrew Presbyterian Church

Balance Sheet (UNAUDITED)

Consolidated - December 2010

01/25/2011 11:52 AM

Page: 2

	Fund 01 - GENERAL FUND	Fund 02 - CAPITAL/BUIL DING FUND	Fund 03 - DESIGNATED FUND	Fund 04 - ENDOWMENT FUND	Fund 05 - CARDINAL	Total
TOTAL ASSETS	<u>\$79,115.97</u>	<u>\$1,538,470.79</u>	<u>\$166,835.05</u>	<u>\$163,315.20</u>	<u>\$1,366,131.61</u>	<u>\$3,313,868.62</u>
LIABILITIES						
CURRENT LIABILITIES						
Note Payable		\$98,000.00				\$98,000.00
PAYROLL PAYABLES						
UNREIM MED PAYBLE CURR YR						
Unreim Med Cur Yr - Haus	17.00					17.00
Unreim Med Cur Yr - Schu	297.47					297.47
Subtotal Unreim Med Payble Curr Yr	<u>314.47</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>314.47</u>
LIFE INS PAYABLE						
Life Ins Payable - Pennin	-127.97					-127.97
Life Ins Payable - Woodin	-70.50					-70.50
Subtotal Life Ins Payable	<u>-198.47</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-198.47</u>
Subtotal Payroll Payables	<u>116.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>116.00</u>
MOS/LDB PAYABLE						
MOS/LDB Payable	347.13					347.13
Subtotal Current Liabilities	<u>463.13</u>	<u>98,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>98,463.13</u>
LONG TERM LIABILITIES						
1st Mortgage		46,099.90			382,414.02	428,513.92
LOC - Hills Bank					37,771.52	37,771.52
GIFTS - INVESTED						
Undesignated/Session				50,101.65		50,101.65
Ringenberg Christian Voc				9,511.46		9,511.46

Saint Andrew Presbyterian Church

Balance Sheet (UNAUDITED)

Consolidated - December 2010

01/25/2011 11:52 AM

Page: 3

	Fund 01 - GENERAL FUND	Fund 02 - CAPITAL/BUIL DING FUND	Fund 03 - DESIGNATED FUND	Fund 04 - ENDOWMENT FUND	Fund 05 - CARDINAL	Total
Reeder Endowment/Deacon				9,508.59		9,508.59
Reeder Endowment/Mission				11,485.77		11,485.77
Subtotal Gifts - Invested	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>80,607.47</u>	<u>0.00</u>	<u>80,607.47</u>
GIFTS & MEMORIALS - DSGNT						
Chancel Guild				644.17		644.17
Fincham, Richard/Library				4,760.80		4,760.80
Hausler, Mary /Stephen M+				6,438.78		6,438.78
Nicholson, Tonya				10,742.56		10,742.56
Subtotal Gifts & Memorials - Dsgnt	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>22,586.31</u>	<u>0.00</u>	<u>22,586.31</u>
Subtotal Long Term Liabilities	<u>0.00</u>	<u>46,099.90</u>	<u>0.00</u>	<u>103,193.78</u>	<u>420,185.54</u>	<u>569,479.22</u>
LONG TERM LIABILITIES						
TRUST						
Kelting/Overseas Mission				60,121.42		60,121.42
VALUATION ADJUSTMENTS						
CHRISTIAN EDUCATION						
Agape Choir			2,229.46			2,229.46
Christian Ed. Designated			3,814.45			3,814.45
F3 - Faith, Family, Fun			388.21			388.21
Library			1,796.62			1,796.62
Small Group Child Care			1,578.00			1,578.00
Sunday School Projects			768.52			768.52
Confirmand Bible Fund			631.33			631.33
Pastor Kyle CE			2,051.39			2,051.39

Saint Andrew Presbyterian Church

Balance Sheet (UNAUDITED)

Consolidated - December 2010

01/25/2011 11:52 AM

Page: 4

	Fund 01 - GENERAL FUND	Fund 02 - CAPITAL/BUIL DING FUND	Fund 03 - DESIGNATED FUND	Fund 04 - ENDOWMENT FUND	Fund 05 - CARDINAL	Total
Subtotal Christian Education	0.00	0.00	13,257.98	0.00	0.00	13,257.98
FELLOWSHIP						
50th Anniversary			867.10			867.10
Coffee Fund/Presby Men			325.35			325.35
Church Fellowship			137.39			137.39
Memorial Receptions			1,973.35			1,973.35
Reception Coordinator			450.00			450.00
Senior Fellowship Group			256.46			256.46
Subtotal Fellowship	0.00	0.00	4,009.65	0.00	0.00	4,009.65
PREPAID PLEDGES						
Prepaid 2011 pledges			33,245.00			33,245.00
MISSION, OUTREACH, SUPPOR						
Alternative Christmas Mkt			7,565.93			7,565.93
Camp Noah 2009			2,335.07			2,335.07
Christian Vocation Fund			6,893.48			6,893.48
Disaster Relief/KATRINA			575.59			575.59
Flood Relief/PDA			2,045.04			2,045.04
Free Lunch Program			857.57			857.57
Habitat for Humanity			1,053.94			1,053.94
Haiti Mission			1,799.62			1,799.62
HAITI DISASTER RELIEF			169.94			169.94
Mission/Outreach Projects			595.00			595.00
PCA Church of IC			1.41			1.41

Saint Andrew Presbyterian Church

Balance Sheet (UNAUDITED)

Consolidated - December 2010

01/25/2011 11:52 AM

Page: 5

	Fund 01 - GENERAL FUND	Fund 02 - CAPITAL/BUIL DING FUND	Fund 03 - DESIGNATED FUND	Fund 04 - ENDOWMENT FUND	Fund 05 - CARDINAL	Total
Sewing for Others			1,229.78			1,229.78
Soles 4 Souls			51.50			51.50
Subtotal Mission, Outreach, Suppor	0.00	0.00	25,173.87	0.00	0.00	25,173.87
MUSIC						
Chancel Choir Mission			1,762.52			1,762.52
Children Music Designated			324.56			324.56
Music Gifts			2,942.35			2,942.35
Subtotal Music	0.00	0.00	5,029.43	0.00	0.00	5,029.43
OTHER PROGRAMS						
Session (Undesignated) Fd			11,960.50			11,960.50
Eagle Scout Project			365.20			365.20
Deacons' Fund			3,881.53			3,881.53
Easter Flowers			24.80			24.80
Bus Fund-Andy's Ark III			1,825.53			1,825.53
Marriage Counseling Books			-42.09			-42.09
Men's Retreat			224.00			224.00
Prayer Ministry			238.92			238.92
Presbyterian Men			52,308.10			52,308.10
Dyck Seminary Support			901.13			901.13
Women's Ministry			4,240.35			4,240.35
Stephen Ministry			1,857.27			1,857.27
Subtotal Other Programs	0.00	0.00	77,785.24	0.00	0.00	77,785.24
SPECIAL OFFERINGS						

Saint Andrew Presbyterian Church

Balance Sheet (UNAUDITED)

Consolidated - December 2010

01/25/2011 11:52 AM

Page: 6

	Fund 01 - GENERAL FUND	Fund 02 - CAPITAL/BUIL DING FUND	Fund 03 - DESIGNATED FUND	Fund 04 - ENDOWMENT FUND	Fund 05 - CARDINAL	Total
Peacemaking Offering			1,011.83			1,011.83
Pentecost Offering			1,503.41			1,503.41
Subtotal Special Offerings	<u>0.00</u>	<u>0.00</u>	<u>2,515.24</u>	<u>0.00</u>	<u>0.00</u>	<u>2,515.24</u>
YOUTH MINISTRY						
Pittsburgh Project Reg			400.00			400.00
Stronghold registrations			-2,000.00			-2,000.00
Youth Ministry Fndrsng			4,308.24			4,308.24
Youth Scholarships/Gifts			3,109.22			3,109.22
Subtotal Youth Ministry	<u>0.00</u>	<u>0.00</u>	<u>5,817.46</u>	<u>0.00</u>	<u>0.00</u>	<u>5,817.46</u>
Subtotal Valuation Adjustments	<u>0.00</u>	<u>0.00</u>	<u>166,833.87</u>	<u>0.00</u>	<u>0.00</u>	<u>166,833.87</u>
Subtotal Long Term Liabilities	<u>0.00</u>	<u>0.00</u>	<u>166,833.87</u>	<u>60,121.42</u>	<u>0.00</u>	<u>226,955.29</u>
TOTAL LIABILITIES	<u>\$463.13</u>	<u>\$144,099.90</u>	<u>\$166,833.87</u>	<u>\$163,315.20</u>	<u>\$420,185.54</u>	<u>\$894,897.64</u>
FUND BALANCE						
Fund Balance	\$78,653.72	\$1,394,370.19			\$945,947.07	\$2,418,970.98
TOTAL FUND BALANCE	<u>\$78,653.72</u>	<u>\$1,394,370.19</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$945,947.07</u>	<u>\$2,418,970.98</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$79,116.85</u>	<u>\$1,538,470.09</u>	<u>\$166,833.87</u>	<u>\$163,315.20</u>	<u>\$1,366,132.61</u>	<u>\$3,313,868.62</u>