

Saint Andrew Presbyterian Church

**Balance Sheet (UNAUDITED)**

Consolidated - March 2011

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	Fund 01 - GENERAL FUND	Fund 02 - CAPITAL/BUIL DING FUND	Fund 03 - DESIGNATED FUND	Fund 04 - ENDOWMENT FUND	Fund 05 - CARDINAL	Total
<b>ASSETS</b>						
<b>CURRENT ASSETS</b>						
<b>CASH &amp; CASH EQUIVALENTS</b>						
<b>CHECKING ACCOUNTS</b>						
Checking & Svgs-Hills Bank	\$95,357.92	\$13,470.79	\$45,799.98		\$30,103.60	\$184,732.29
Money Mkt- Vanguard Prime				48,213.20		48,213.20
Note Receivable			97,750.00			97,750.00
Subtotal Cash & Cash Equivalents	<u>95,357.92</u>	<u>13,470.79</u>	<u>143,549.98</u>	<u>48,213.20</u>	<u>30,103.60</u>	<u>330,695.49</u>
<b>INCOME INVESTMENTS</b>						
Income - Vanguard S/T Bd				42,219.75		42,219.75
<b>EQUITY INVESTMENTS</b>						
Growth - Vanguard Ext Mkt				72,882.25		72,882.25
Subtotal Current Assets	<u>95,357.92</u>	<u>13,470.79</u>	<u>143,549.98</u>	<u>163,315.20</u>	<u>30,103.60</u>	<u>445,797.49</u>
<b>FIXED ASSETS</b>						
<b>LAND AND BUILDINGS</b>						
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>
<b>EQUIPMENT</b>						
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>

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TOTAL ASSETS	<u>\$95,357.92</u>	<u>\$1,538,470.79</u>	<u>\$143,549.98</u>	<u>\$163,315.20</u>	<u>\$1,380,103.60</u>	<u>\$3,320,797.49</u>
LIABILITIES						
CURRENT LIABILITIES						
Note Payable		\$97,750.00				\$97,750.00
PAYROLL PAYABLES						
HEALTH INSURANCE PAYABLE						
Health Ins Payable - Penn	-1,528.80					-1,528.80
UNREIM MED PAYBLE CURR YR						
Unreim Med Cur Yr - Haus	92.00					92.00
Unreim Med Cur Yr - Wood	-799.81					-799.81
Unreim Med Cur Yr - Schu	479.88					479.88
Subtotal Unreim Med Payble Curr Yr	<u>-227.93</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-227.93</u>
LIFE INS PAYABLE						
Life Ins Payable - Pennin	-125.17					-125.17
Life Ins Payable - Woodin	-716.14					-716.14
Subtotal Life Ins Payable	<u>-841.31</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-841.31</u>
DISABILITY INS PAYABLE						
Disab Ins Payble - Pennin	0.01					0.01
Subtotal Payroll Payables	<u>-2,598.03</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-2,598.03</u>
MOS/LDB PAYABLE						
MOS/LDB Payable	333.99					333.99
CTS Payable	0.29					0.29
Subtotal Mos/ldb Payable	<u>334.28</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>334.28</u>

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Subtotal Current Liabilities	-2,263.75	97,750.00	0.00	0.00	0.00	95,486.25
LONG TERM LIABILITIES						
1st Mortgage		27,531.48			357,414.02	384,945.50
LOC - Hills Bank					25,000.00	25,000.00
GIFTS - INVESTED						
Undesignated/Session				50,101.65		50,101.65
Ringenberg Christian Voc				9,511.46		9,511.46
Reeder Endowment/Deacon				9,508.59		9,508.59
Reeder Endowment/Mission				11,485.77		11,485.77
Subtotal Gifts - Invested	0.00	0.00	0.00	80,607.47	0.00	80,607.47
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	0.00	0.00	0.00	22,586.31	0.00	22,586.31
Subtotal Long Term Liabilities	0.00	27,531.48	0.00	103,193.78	382,414.02	513,139.28
LONG TERM LIABILITIES						
TRUST						
Kelting/Overseas Mission				60,121.42		60,121.42
VALUATION ADJUSTMENTS						
CHRISTIAN EDUCATION						
Agape Choir			2,198.82			2,198.82

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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			1,464.00			1,464.00
Sunday School Projects			794.77			794.77
Confirmand Bible Fund			706.33			706.33
Pastor Kyle CE			2,051.39			2,051.39
Subtotal Christian Education	0.00	0.00	13,214.59	0.00	0.00	13,214.59
<b>FELLOWSHIP</b>						
50th Anniversary			867.10			867.10
Coffee Fund/Presby Men			903.06			903.06
Church Fellowship			225.35			225.35
Memorial Receptions			1,973.35			1,973.35
Reception Coordinator			450.00			450.00
Senior Fellowship Group			355.71			355.71
Subtotal Fellowship	0.00	0.00	4,774.57	0.00	0.00	4,774.57
<b>PREPAID PLEDGES</b>						
Prepaid 2011 pledges			31,133.74			31,133.74
<b>MISSION, OUTREACH, SUPPOR</b>						
Alternative Christmas Mkt			7,590.93			7,590.93
Camp Noah 2009			2,335.07			2,335.07
Caring Ministries			1,037.15			1,037.15
Christian Vocation Fund			6,893.48			6,893.48

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Disaster Relief/KATRINA			575.59			575.59
Flood Relief/PDA			2,045.04			2,045.04
Free Lunch Program			862.57			862.57
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			845.00			845.00
PCA Church of IC			1.41			1.41
Sewing for Others			1,197.81			1,197.81
Soles 4 Souls			51.50			51.50
Subtotal Mission, Outreach, Suppor	0.00	0.00	26,459.05	0.00	0.00	26,459.05
<b>MUSIC</b>						
Chancel Choir Mission			1,762.52			1,762.52
Children Music Designated			809.56			809.56
Music Gifts			2,992.35			2,992.35
Subtotal Music	0.00	0.00	5,564.43	0.00	0.00	5,564.43
<b>OTHER PROGRAMS</b>						
Session (Undesignated) Fd			11,776.07			11,776.07
Eagle Scout Project			365.20			365.20
Deacons' Fund			2,576.19			2,576.19
Easter Flowers			321.80			321.80
Bus Fund-Andy's Ark III			1,825.53			1,825.53
Men's Retreat			224.00			224.00

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Prayer Ministry			238.92			238.92
Presbyterian Men			24,263.10			24,263.10
Dyck Seminary Support			2,538.47			2,538.47
Georges Cadet Seminary			50.00			50.00
Women's Ministry			5,128.29			5,128.29
Stephen Ministry			1,857.27			1,857.27
Seed Faith Offering			-5,500.00			-5,500.00
Subtotal Other Programs	0.00	0.00	45,664.84	0.00	0.00	45,664.84
<b>SPECIAL OFFERINGS</b>						
Christmas Offering			103.04			103.04
One Great Hour of Sharing			-310.00			-310.00
Peacemaking Offering			511.83			511.83
Pentecost Offering			1,503.41			1,503.41
Subtotal Special Offerings	0.00	0.00	1,808.28	0.00	0.00	1,808.28
<b>YOUTH MINISTRY</b>						
Pittsburgh Project Reg			6,247.44			6,247.44
Stronghold registrations			1,467.50			1,467.50
Youth Ministry Fndrsng			4,105.14			4,105.14
Youth Scholarships/Gifts			3,109.22			3,109.22
Subtotal Youth Ministry	0.00	0.00	14,929.30	0.00	0.00	14,929.30
Subtotal Valuation Adjustments	0.00	0.00	143,548.80	0.00	0.00	143,548.80
Subtotal Long Term Liabilities	0.00	0.00	143,548.80	60,121.42	0.00	203,670.22
<b>TOTAL LIABILITIES</b>	<b>-\$2,263.75</b>	<b>\$125,281.48</b>	<b>\$143,548.80</b>	<b>\$163,315.20</b>	<b>\$382,414.02</b>	<b>\$812,295.75</b>

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<b>FUND BALANCE</b>						
Fund Balance	\$97,622.55	\$1,413,188.61			\$997,690.58	\$2,508,501.74
<b>TOTAL FUND BALANCE</b>	<u>\$97,622.55</u>	<u>\$1,413,188.61</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$997,690.58</u>	<u>\$2,508,501.74</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u><u>\$95,358.80</u></u>	<u><u>\$1,538,470.09</u></u>	<u><u>\$143,548.80</u></u>	<u><u>\$163,315.20</u></u>	<u><u>\$1,380,104.60</u></u>	<u><u>\$3,320,797.49</u></u>