

Saint Andrew Presbyterian Church

Balance Sheet (UNAUDITED)

Consolidated - May 2011

07/20/2011 01:47 PM

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						
Checkng & Svgs-Hills Bank	\$103,032.14	\$13,868.24	\$45,427.56		\$26,801.18	\$189,129.12
Money Mkt- Vanguard Prime				48,230.86		48,230.86
Note Receivable			97,750.00			97,750.00
Subtotal Cash & Cash Equivalents	<u>103,032.14</u>	<u>13,868.24</u>	<u>143,177.56</u>	<u>48,230.86</u>	<u>26,801.18</u>	<u>335,109.98</u>
INCOME INVESTMENTS						
Income - Vanguard S/T Bd				42,009.92		42,009.92
EQUITY INVESTMENTS						
Growth - Vanguard Ext Mkt				91,257.39		91,257.39
Subtotal Current Assets	<u>103,032.14</u>	<u>13,868.24</u>	<u>143,177.56</u>	<u>181,498.17</u>	<u>26,801.18</u>	<u>468,377.29</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 - May 2011

07/20/2011 01:47 PM

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>\$103,032.14</u>	<u>\$1,538,868.24</u>	<u>\$143,177.56</u>	<u>\$181,498.17</u>	<u>\$1,376,801.18</u>	<u>\$3,343,377.29</u>
LIABILITIES						
CURRENT LIABILITIES						
Note Payable		\$97,750.00				\$97,750.00
Debt Reduction/Captl Camp		397.45				397.45
PAYROLL PAYABLES						
HEALTH INSURANCE PAYABLE						
Health Ins Payable - Penn	-636.40					-636.40
UNREIM MED PAYBLE CURR YR						
Unreim Med Cur Yr - Haus	142.00					142.00
Unreim Med Cur Yr - Wood	-1,098.41					-1,098.41
Unreim Med Cur Yr - Schu	640.26					640.26
Subtotal Unreim Med Payble Curr Yr	<u>-316.15</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-316.15</u>
LIFE INS PAYABLE						
Life Ins Payable - Pennin	-45.45					-45.45
Life Ins Payable - Woodin	-554.78					-554.78
Subtotal Life Ins Payable	<u>-600.23</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-600.23</u>
DISABILITY INS PAYABLE						
Disab Ins Payble - Pennin	-48.64					-48.64
IRA PAYABLE						
IRA Payable - Penning	704.00					704.00
Subtotal Payroll Payables	<u>-897.42</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-897.42</u>
MOS/LDB PAYABLE						

Saint Andrew Presbyterian Church

Balance Sheet (UNAUDITED)

Consolidated - May 2011

07/20/2011 01:47 PM

Page: 3

	Fund 01 - GENERAL FUND	Fund 02 - CAPITAL/BUIL DING FUND	Fund 03 - DESIGNATED FUND	Fund 04 - ENDOWMENT FUND	Fund 05 - CARDINAL	Total
MOS/LDB Payable	1,198.31					1,198.31
CTS Payable	0.29					0.29
Subtotal Mos/ldb Payable	<u>1,198.60</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,198.60</u>
Subtotal Current Liabilities	<u>301.18</u>	<u>98,147.45</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>98,448.63</u>
LONG TERM LIABILITIES						
1st Mortgage		14,865.26			307,414.02	322,279.28
LOC - Hills Bank					25,000.00	25,000.00
GIFTS - INVESTED						
Undesignated/Session				55,679.80		55,679.80
Ringenberg Christian Voc				10,570.43		10,570.43
Reeder Endowment/Deacon				10,567.24		10,567.24
Reeder Endowment/Mission				12,764.56		12,764.56
Subtotal Gifts - Invested	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>89,582.03</u>	<u>0.00</u>	<u>89,582.03</u>
GIFTS & MEMORIALS - DSGNT						
Chancel Guild				715.89		715.89
Fincham, Richard/Library				5,290.85		5,290.85
Hausler, Mary /Stephen M+				7,155.65		7,155.65
Nicholson, Tonya				11,938.60		11,938.60
Subtotal Gifts & Memorials - Dsgnt	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>25,100.99</u>	<u>0.00</u>	<u>25,100.99</u>
Subtotal Long Term Liabilities	<u>0.00</u>	<u>14,865.26</u>	<u>0.00</u>	<u>114,683.02</u>	<u>332,414.02</u>	<u>461,962.30</u>
LONG TERM LIABILITIES						
TRUST						
Kelting/Overseas Mission				66,815.15		66,815.15

Saint Andrew Presbyterian Church

Balance Sheet (UNAUDITED)

Consolidated - May 2011

07/20/2011 01:47 PM

Page: 4

	Fund 01 - GENERAL FUND	Fund 02 - CAPITAL/BUIL DING FUND	Fund 03 - DESIGNATED FUND	Fund 04 - ENDOWMENT FUND	Fund 05 - CARDINAL	Total
VALUATION ADJUSTMENTS						
CHRISTIAN EDUCATION						
Agape Choir			2,336.51			2,336.51
Christian Ed. Designated			3,814.45			3,814.45
F3 - Faith, Family, Fun			388.21			388.21
Library			1,816.62			1,816.62
Small Group Child Care			1,489.00			1,489.00
Sunday School Projects			823.74			823.74
Confirmand Bible Fund			951.33			951.33
Pastor Kyle CE			2,051.39			2,051.39
Subtotal Christian Education	0.00	0.00	13,671.25	0.00	0.00	13,671.25
FELLOWSHIP						
50th Anniversary			867.10			867.10
Coffee Fund/Presby Men			803.56			803.56
Church Fellowship			182.34			182.34
Memorial Receptions			1,973.35			1,973.35
Reception Coordinator			450.00			450.00
Senior Fellowship Group			351.71			351.71
Subtotal Fellowship	0.00	0.00	4,628.06	0.00	0.00	4,628.06
PREPAID PLEDGES						
Prepaid 2011 pledges			25,592.90			25,592.90
MISSION, OUTREACH, SUPPOR						
Alternative Christmas Mkt			7,590.93			7,590.93

Saint Andrew Presbyterian Church

Balance Sheet (UNAUDITED)

Consolidated - May 2011

07/20/2011 01:47 PM

Page: 5

	Fund 01 - GENERAL FUND	Fund 02 - CAPITAL/BUIL DING FUND	Fund 03 - DESIGNATED FUND	Fund 04 - ENDOWMENT FUND	Fund 05 - CARDINAL	Total
Camp Noah 2009			2,335.07			2,335.07
Caring Ministries			1,037.15			1,037.15
Childrn/Youth Special Off			2,812.01			2,812.01
Christian Vocation Fund			6,893.48			6,893.48
Disaster Relief/KATRINA			575.59			575.59
Flood Relief/PDA			2,145.04			2,145.04
Free Lunch Program			817.96			817.96
Habitat for Humanity			1,053.94			1,053.94
Haiti Mission			1,624.62			1,624.62
HAITI DISASTER RELIEF			169.94			169.94
Mission/Outreach Projects			995.00			995.00
PCA Church of IC			1.41			1.41
Sewing for Others			1,267.61			1,267.61
Soles 4 Souls			140.50			140.50
Subtotal Mission, Outreach, Suppor	0.00	0.00	29,460.25	0.00	0.00	29,460.25
MUSIC						
Chancel Choir Mission			1,762.52			1,762.52
Children Music Designated			650.49			650.49
Music Gifts			3,017.35			3,017.35
Subtotal Music	0.00	0.00	5,430.36	0.00	0.00	5,430.36
OTHER PROGRAMS						
Session (Undesignated) Fd			11,752.51			11,752.51
Eagle Scout Project			365.20			365.20

Saint Andrew Presbyterian Church

Balance Sheet (UNAUDITED)

Consolidated - May 2011

07/20/2011 01:47 PM

Page: 6

	Fund 01 - GENERAL FUND	Fund 02 - CAPITAL/BUIL DING FUND	Fund 03 - DESIGNATED FUND	Fund 04 - ENDOWMENT FUND	Fund 05 - CARDINAL	Total
Deacons' Fund			1,923.28			1,923.28
Easter Flowers			-29.89			-29.89
Bus Fund-Andy's Ark III			1,825.53			1,825.53
Men's Retreat			224.00			224.00
Prayer Ministry			209.26			209.26
Presbyterian Men			22,125.76			22,125.76
Dyck Seminary Support			1,219.35			1,219.35
Georges Cadet Seminary			196.00			196.00
Women's Ministry			5,045.46			5,045.46
Stephen Ministry			1,857.27			1,857.27
Subtotal Other Programs	0.00	0.00	46,713.73	0.00	0.00	46,713.73
SPECIAL OFFERINGS						
Christmas Offering			103.04			103.04
Peacemaking Offering			511.83			511.83
Pentecost Offering			1,728.41			1,728.41
Subtotal Special Offerings	0.00	0.00	2,343.28	0.00	0.00	2,343.28
YOUTH MINISTRY						
Pittsburgh Project Reg			4,168.32			4,168.32
Stronghold registrations			5,967.68			5,967.68
Youth Ministry Fndrsng			2,091.33			2,091.33
Youth Scholarships/Gifts			3,109.22			3,109.22
Subtotal Youth Ministry	0.00	0.00	15,336.55	0.00	0.00	15,336.55
Subtotal Valuation Adjustments	0.00	0.00	143,176.38	0.00	0.00	143,176.38

Saint Andrew Presbyterian Church

Balance Sheet (UNAUDITED)

Consolidated - May 2011

07/20/2011 01:47 PM

Page: 7

	Fund 01 - GENERAL FUND	Fund 02 - CAPITAL/BUIL DING FUND	Fund 03 - DESIGNATED FUND	Fund 04 - ENDOWMENT FUND	Fund 05 - CARDINAL	Total
Subtotal Long Term Liabilities	0.00	0.00	143,176.38	66,815.15	0.00	209,991.53
TOTAL LIABILITIES	\$301.18	\$113,012.71	\$143,176.38	\$181,498.17	\$332,414.02	\$770,402.46
FUND BALANCE						
Fund Balance	\$102,731.84	\$1,425,854.83			\$1,044,388.16	\$2,572,974.83
TOTAL FUND BALANCE	\$102,731.84	\$1,425,854.83	\$0.00	\$0.00	\$1,044,388.16	\$2,572,974.83
TOTAL LIABILITIES AND FUND BALANCE	\$103,033.02	\$1,538,867.54	\$143,176.38	\$181,498.17	\$1,376,802.18	\$3,343,377.29