

Saint Andrew Presbyterian Church

Balance Sheet (UNAUDITED)

Consolidated - November 2011

12/07/2011 08:47 PM

Page: 1

| | Fund 01 - GENERAL FUND | Fund 02 - MELROSE BUILDING FUND | Fund 03 - DESIGNATED FUND | Fund 04 - ENDOWMENT FUND | Fund 05 - CARDINAL FUND | Total |
|------------------------------------|------------------------------|--|---------------------------------|--------------------------------|-------------------------------|---------------------|
| ASSETS | | | | | | |
| CURRENT ASSETS | | | | | | |
| CASH & CASH EQUIVALENTS | | | | | | |
| CHECKING ACCOUNTS | | | | | | |
| Checking & Svgs-Hills Bank | \$115,153.18 | \$6,313.56 | \$84,153.02 | -\$6,313.92 | \$26,281.36 | \$225,587.20 |
| Money Mkt- Vanguard Prime | | | | 18,239.40 | | 18,239.40 |
| Note Receivable | | | 84,997.90 | | | 84,997.90 |
| Subtotal Cash & Cash Equivalents | <u>115,153.18</u> | <u>6,313.56</u> | <u>169,150.92</u> | <u>11,925.48</u> | <u>26,281.36</u> | <u>328,824.50</u> |
| INCOME INVESTMENTS | | | | | | |
| Income - UICCU CD | | | | 30,168.62 | | 30,168.62 |
| Income - Vanguard S/T Bd | | | | 21,548.99 | | 21,548.99 |
| Subtotal Income Investments | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>51,717.61</u> | <u>0.00</u> | <u>51,717.61</u> |
| EQUITY INVESTMENTS | | | | | | |
| Vanguard Total Stock Mkt | | | | 76,780.60 | | 76,780.60 |
| Vangrd Inflation Protect | | | | 22,590.17 | | 22,590.17 |
| Subtotal Equity Investments | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>99,370.77</u> | <u>0.00</u> | <u>99,370.77</u> |
| Subtotal Current Assets | <u>115,153.18</u> | <u>6,313.56</u> | <u>169,150.92</u> | <u>163,013.86</u> | <u>26,281.36</u> | <u>479,912.88</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 | | | | | | |

Saint Andrew Presbyterian Church

Balance Sheet (UNAUDITED)

Consolidated - November 2011

12/07/2011 08:47 PM

Page: 2

| | Fund 01 - GENERAL FUND | Fund 02 - MELROSE BUILDING FUND | Fund 03 - DESIGNATED FUND | Fund 04 - ENDOWMENT FUND | Fund 05 - CARDINAL FUND | Total |
|------------------------------------|------------------------------|--|---------------------------------|--------------------------------|-------------------------------|-----------------------|
| Equip., Furn. & Fix. | | 200,000.00 | | | | 200,000.00 |
| Vehicles | | 25,000.00 | | | | 25,000.00 |
| Subtotal Equipment | 0.00 | 225,000.00 | 0.00 | 0.00 | 0.00 | 225,000.00 |
| Subtotal Fixed Assets | 0.00 | 1,525,000.00 | 0.00 | 0.00 | 1,350,000.00 | 2,875,000.00 |
| TOTAL ASSETS | \$115,153.18 | \$1,531,313.56 | \$169,150.92 | \$163,013.86 | \$1,376,281.36 | \$3,354,912.88 |
| LIABILITIES | | | | | | |
| CURRENT LIABILITIES | | | | | | |
| Note Payable | | \$84,997.90 | | | | \$84,997.90 |
| PAYROLL PAYABLES | | | | | | |
| HEALTH INSURANCE PAYABLE | | | | | | |
| Health Ins Payable - Penn | -551.62 | | | | | -551.62 |
| UNREIM MED PAYBLE CURR YR | | | | | | |
| Unreim Med Cur Yr - Haus | 192.00 | | | | | 192.00 |
| Unreim Med Cur Yr - Wood | -200.00 | | | | | -200.00 |
| Unreim Med Cur Yr - Schu | -17.71 | | | | | -17.71 |
| Subtotal Unreim Med Payble Curr Yr | -25.71 | 0.00 | 0.00 | 0.00 | 0.00 | -25.71 |
| LIFE INS PAYABLE | | | | | | |
| Life Ins Payable - Pennin | -39.85 | | | | | -39.85 |
| Life Ins Payable - Woodin | -70.70 | | | | | -70.70 |
| Subtotal Life Ins Payable | -110.55 | 0.00 | 0.00 | 0.00 | 0.00 | -110.55 |
| DISABILITY INS PAYABLE | | | | | | |
| Disab Ins Payble - Pennin | -48.62 | | | | | -48.62 |
| 403B PAYABLE | | | | | | |

Saint Andrew Presbyterian Church

Balance Sheet (UNAUDITED)

Consolidated - November 2011

12/07/2011 08:47 PM

Page: 3

| | Fund 01 - GENERAL FUND | Fund 02 - MELROSE BUILDING FUND | Fund 03 - DESIGNATED FUND | Fund 04 - ENDOWMENT FUND | Fund 05 - CARDINAL FUND | Total |
|------------------------------|------------------------------|--|---------------------------------|--------------------------------|-------------------------------|-------------------|
| 403b Payable - Woodin | 420.00 | | | | | 420.00 |
| 403b Payable - Schuchert | 300.00 | | | | | 300.00 |
| 403b Payable - DeGrazia | 180.00 | | | | | 180.00 |
| Subtotal 403b Payable | <u>900.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>900.00</u> |
| IRA PAYABLE | | | | | | |
| IRA Payable - Penning | 704.00 | | | | | 704.00 |
| Subtotal Payroll Payables | <u>867.50</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>867.50</u> |
| MOS/LDB PAYABLE | | | | | | |
| MOS/LDB Payable | 16,292.46 | | | | | 16,292.46 |
| CTS Payable | 0.02 | | | | | 0.02 |
| Subtotal Mos/ldb Payable | <u>16,292.48</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>16,292.48</u> |
| Subtotal Current Liabilities | <u>17,159.98</u> | <u>84,997.90</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>102,157.88</u> |
| LONG TERM LIABILITIES | | | | | | |
| 1st Mortgage | | | | | 132,414.02 | 132,414.02 |
| GIFTS - INVESTED | | | | | | |
| Undesignated/Session | | | | 50,315.31 | | 50,315.31 |
| Ringenberg Christian Voc | | | | 9,468.19 | | 9,468.19 |
| Reeder Endowment/Deacon | | | | 9,465.34 | | 9,465.34 |
| Reeder Endowment/Mission | | | | 11,433.52 | | 11,433.52 |
| Subtotal Gifts - Invested | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>80,682.36</u> | <u>0.00</u> | <u>80,682.36</u> |
| GIFTS & MEMORIALS - DSGNT | | | | | | |
| Chancel Guild | | | | 641.24 | | 641.24 |
| Fincham, Richard/Library | | | | 4,739.15 | | 4,739.15 |

Saint Andrew Presbyterian Church

Balance Sheet (UNAUDITED)

Consolidated - November 2011

12/07/2011 08:47 PM

Page: 4

| | Fund 01 - GENERAL FUND | Fund 02 - MELROSE BUILDING FUND | Fund 03 - DESIGNATED FUND | Fund 04 - ENDOWMENT FUND | Fund 05 - CARDINAL FUND | Total |
|------------------------------------|------------------------------|--|---------------------------------|--------------------------------|-------------------------------|-------------------|
| Hausler, Mary /Stephen M+ | | | | 6,409.48 | | 6,409.48 |
| Nicholson, Tonya | | | | 10,693.70 | | 10,693.70 |
| Subtotal Gifts & Memorials - Dsgnt | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>22,483.57</u> | <u>0.00</u> | <u>22,483.57</u> |
| Subtotal Long Term Liabilities | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>103,165.93</u> | <u>132,414.02</u> | <u>235,579.95</u> |
| LONG TERM LIABILITIES | | | | | | |
| TRUST | | | | | | |
| Kelting/Overseas Mission | | | | 59,847.93 | | 59,847.93 |
| VALUATION ADJUSTMENTS | | | | | | |
| CHRISTIAN EDUCATION | | | | | | |
| Agape Choir | | | 2,292.71 | | | 2,292.71 |
| Christian Ed. Designated | | | 4,464.45 | | | 4,464.45 |
| F3 - Faith, Family, Fun | | | 388.21 | | | 388.21 |
| Library | | | 2,282.73 | | | 2,282.73 |
| Small Group Child Care | | | 1,185.00 | | | 1,185.00 |
| Sunday School Projects | | | 845.19 | | | 845.19 |
| Sunday School 3rd/4th | | | 33.11 | | | 33.11 |
| Sunday School 5th/6th | | | 25.00 | | | 25.00 |
| Confirmand Bible Fund | | | 621.44 | | | 621.44 |
| Pastor Kyle CE | | | 2,051.39 | | | 2,051.39 |
| Subtotal Christian Education | <u>0.00</u> | <u>0.00</u> | <u>14,189.23</u> | <u>0.00</u> | <u>0.00</u> | <u>14,189.23</u> |
| FELLOWSHIP | | | | | | |
| 50th Anniversary | | | 867.10 | | | 867.10 |
| Coffee Fund/Presby Men | | | 629.56 | | | 629.56 |

Saint Andrew Presbyterian Church

Balance Sheet (UNAUDITED)

Consolidated - November 2011

12/07/2011 08:47 PM

Page: 5

| | Fund 01 - GENERAL FUND | Fund 02 - MELROSE BUILDING FUND | Fund 03 - DESIGNATED FUND | Fund 04 - ENDOWMENT FUND | Fund 05 - CARDINAL FUND | Total |
|---------------------------|------------------------------|--|---------------------------------|--------------------------------|-------------------------------|-----------------|
| Church Fellowship | | | 99.92 | | | 99.92 |
| Memorial Receptions | | | 1,950.85 | | | 1,950.85 |
| Reception Coordinator | | | 450.00 | | | 450.00 |
| Senior Fellowship Group | | | 1,020.21 | | | 1,020.21 |
| Subtotal Fellowship | <u>0.00</u> | <u>0.00</u> | <u>5,017.64</u> | <u>0.00</u> | <u>0.00</u> | <u>5,017.64</u> |
| PREPAID PLEDGES | | | | | | |
| Prepaid 2011 pledges | | | 4,970.38 | | | 4,970.38 |
| Prepaid Pledges 2012 | | | 4,000.00 | | | 4,000.00 |
| Subtotal Prepaid Pledges | <u>0.00</u> | <u>0.00</u> | <u>8,970.38</u> | <u>0.00</u> | <u>0.00</u> | <u>8,970.38</u> |
| MISSION, OUTREACH, SUPPOR | | | | | | |
| Alternative Christmas Mkt | | | 6,601.75 | | | 6,601.75 |
| Camp Noah 2009 | | | 2,335.07 | | | 2,335.07 |
| Caring Ministries | | | 1,037.15 | | | 1,037.15 |
| Childrn/Youth Special Off | | | 2,816.16 | | | 2,816.16 |
| Christian Vocation Fund | | | 4,287.99 | | | 4,287.99 |
| Disaster Relief/KATRINA | | | 575.59 | | | 575.59 |
| Flood Relief/PDA | | | 1,919.05 | | | 1,919.05 |
| Free Lunch Program | | | 708.22 | | | 708.22 |
| 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 | | | 4,704.26 | | | 4,704.26 |
| Pheasant Ridge N Center | | | 619.00 | | | 619.00 |

Saint Andrew Presbyterian Church

Balance Sheet (UNAUDITED)

Consolidated - November 2011

12/07/2011 08:47 PM

Page: 6

| | Fund 01 - GENERAL FUND | Fund 02 - MELROSE BUILDING FUND | Fund 03 - DESIGNATED FUND | Fund 04 - ENDOWMENT FUND | Fund 05 - CARDINAL FUND | Total |
|------------------------------------|------------------------------|--|---------------------------------|--------------------------------|-------------------------------|------------------|
| PCA Church of IC | | | 1.41 | | | 1.41 |
| Sewing for Others | | | 998.97 | | | 998.97 |
| Soles 4 Souls | | | 140.50 | | | 140.50 |
| Subtotal Mission, Outreach, Suppor | <u>0.00</u> | <u>0.00</u> | <u>29,593.62</u> | <u>0.00</u> | <u>0.00</u> | <u>29,593.62</u> |
| MUSIC | | | | | | |
| Chancel Choir Mission | | | 1,762.52 | | | 1,762.52 |
| Children Music Designated | | | 407.01 | | | 407.01 |
| Music Gifts | | | 2,756.55 | | | 2,756.55 |
| Subtotal Music | <u>0.00</u> | <u>0.00</u> | <u>4,926.08</u> | <u>0.00</u> | <u>0.00</u> | <u>4,926.08</u> |
| OTHER PROGRAMS | | | | | | |
| Session (Undesignated) Fd | | | 12,895.22 | | | 12,895.22 |
| Eagle Scout Project | | | 365.20 | | | 365.20 |
| Deacons' Fund | | | 640.05 | | | 640.05 |
| 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 | | | 326.99 | | | 326.99 |
| Presbyterian Men | | | 66,802.89 | | | 66,802.89 |
| Dyck Seminary Support | | | 1,219.35 | | | 1,219.35 |
| Smothers Seminary Support | | | 4,000.00 | | | 4,000.00 |
| Georges Cadet Seminary | | | 209.01 | | | 209.01 |
| Women's Ministry | | | 5,045.46 | | | 5,045.46 |
| Stephen Ministry | | | 2,124.34 | | | 2,124.34 |

Saint Andrew Presbyterian Church

Balance Sheet (UNAUDITED)

Consolidated - November 2011

12/07/2011 08:47 PM

Page: 7

| | Fund 01 - GENERAL FUND | Fund 02 - MELROSE BUILDING FUND | Fund 03 - DESIGNATED FUND | Fund 04 - ENDOWMENT FUND | Fund 05 - CARDINAL FUND | Total |
|---|------------------------------|--|---------------------------------|--------------------------------|-------------------------------|-----------------------|
| Wm Hausler Jr Memorial | | | 1,475.00 | | | 1,475.00 |
| Subtotal Other Programs | 0.00 | 0.00 | 97,123.15 | 0.00 | 0.00 | 97,123.15 |
| SPECIAL OFFERINGS | | | | | | |
| Christmas Offering | | | 103.04 | | | 103.04 |
| One Great Hour of Sharing | | | 5.00 | | | 5.00 |
| Peacemaking Offering | | | 866.07 | | | 866.07 |
| Pentecost Offering | | | 2,392.41 | | | 2,392.41 |
| Subtotal Special Offerings | 0.00 | 0.00 | 3,366.52 | 0.00 | 0.00 | 3,366.52 |
| YOUTH MINISTRY | | | | | | |
| Pittsburgh Project Reg | | | -1,492.17 | | | -1,492.17 |
| Youth Ministry Fndrsng | | | 2,342.72 | | | 2,342.72 |
| Youth Scholarships/Gifts | | | 5,112.57 | | | 5,112.57 |
| Subtotal Youth Ministry | 0.00 | 0.00 | 5,963.12 | 0.00 | 0.00 | 5,963.12 |
| Subtotal Valuation Adjustments | 0.00 | 0.00 | 169,149.74 | 0.00 | 0.00 | 169,149.74 |
| Subtotal Long Term Liabilities | 0.00 | 0.00 | 169,149.74 | 59,847.93 | 0.00 | 228,997.67 |
| TOTAL LIABILITIES | \$17,159.98 | \$84,997.90 | \$169,149.74 | \$163,013.86 | \$132,414.02 | \$566,735.50 |
| FUND BALANCE | | | | | | |
| Fund Balance | \$97,994.08 | \$1,446,314.96 | | | \$1,243,868.34 | \$2,788,177.38 |
| TOTAL FUND BALANCE | \$97,994.08 | \$1,446,314.96 | \$0.00 | \$0.00 | \$1,243,868.34 | \$2,788,177.38 |
| TOTAL LIABILITIES AND FUND BALANCE | \$115,154.06 | \$1,531,312.86 | \$169,149.74 | \$163,013.86 | \$1,376,282.36 | \$3,354,912.88 |