

St. Andrew's Episcopal Church
Statement of Financial Position Comparison
As of December 31, 2023

	Total		Change	% Change
	As of Dec 31, 2023	As of Dec 31, 2022 (PP)		
ASSETS				
Current Assets				
Bank Accounts				
1000.10 Associated 7764	21,817	14,450	7,367	50.98%
1000.20 Associated Rector's Disc.Fund 8891	1,323	3,909	(2,586)	-66.16%
1000.30 Capitol Bank MM 7851	118,854	118,146	708	0.60%
1000.40 Capitol Bank Operating 5867	25,577	181,988	(156,411)	-85.95%
1000.41 02-Memorial Gifts Fund	73,344		73,344	
1000.411 34-Choir Section Leader Fund	17,338		17,338	
1000.412 41-Columbarium Trust Fund	3,035		3,035	
1000.42 05-Outreach Fund	6,550		6,550	
1000.43 08-Clergy Sabbatical Fund	26,932		26,932	
1000.44 10-ASP Fund	3,659		3,659	
1000.45 11-St. Agnes Altar Guild Fund	1,443		1,443	
1000.46 12-PrePaid Pledge Fund	8,000		8,000	
1000.47 13-Clergy Discretionary Fund	1,733		1,733	
1000.48 19-Parish Worship Space Fund	9,954		9,954	
1000.49 31-Capital Campaign	16,851		16,851	
1000.50 Youth Ministries	27,628		27,628	
Total 1000.40 Capitol Bank Operating 5867	\$ 222,045	\$ 181,988	\$ 40,057	22.01%
1001.01 Capitol MM 5875	42,639	42,385	254	0.60%
Total Bank Accounts	\$ 406,678	\$ 360,879	\$ 45,799	12.69%
Other Current Assets				
1200.00 Other Assets			0	
1200.10 Equipment			0	
1200.101 Computers	411	411	0	0.00%
Total 1200.10 Equipment	\$ 411	\$ 411	\$ -	0.00%
Total 1200.00 Other Assets	\$ 411	\$ 411	\$ -	0.00%
1203.00 PrePaid Rector's Credit Card	2,500		2,500	
Total Other Current Assets	\$ 2,911	\$ 411	\$ 2,500	607.62%
Total Current Assets	\$ 409,589	\$ 361,290	\$ 48,299	13.37%
Fixed Assets				
1500.00 Fixed Assets			0	
1510.00 Land & Buildings			0	
1510.10 Church/Office 1833 Regent	3,184,900	3,184,900	0	0.00%
1510.11 Newell Bldg. 1825 Regent	207,500	207,500	0	0.00%
Total 1510.00 Land & Buildings	\$ 3,392,400	\$ 3,392,400	\$ -	0.00%
Total 1500.00 Fixed Assets	\$ 3,392,400	\$ 3,392,400	\$ -	0.00%
Total Fixed Assets	\$ 3,392,400	\$ 3,392,400	\$ -	0.00%
Other Assets				
1550.00 Long-term investments			0	
1550.01 CD - Capitol Bank	51,854	51,854	0	0.00%
1550.02 Jesse Cane Outreach Endowment Fund	142,070	125,558	16,512	13.15%
1550.03 Columbarium Trust Fund	3,286	3,035	251	8.26%
1550.04 JW Peterson Endowment	194,000	172,788	21,213	12.28%
Total 1550.00 Long-term investments	\$ 391,210	\$ 353,234	\$ 37,976	10.75%
Total Other Assets	\$ 391,210	\$ 353,234	\$ 37,976	10.75%
TOTAL ASSETS	\$ 4,193,199	\$ 4,106,924	\$ 86,275	2.10%
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000.00 Accounts Payable (A/P)	11,040		11,040	
Total Accounts Payable	\$ 11,040	\$ -	\$ 11,040	
Other Current Liabilities				
2001.00 Accrued Liabilities			0	
2001.01 Accrued Payables	0	10,380	(10,380)	-100.00%
2001.02 Pension Payable	0	0	0	
2001.05 Donations Payable to 3rd Parties	1,047	1,047	0	0.00%

St. Andrew's Episcopal Church
Budget vs. Actuals: 2023
 January - December 2023

	Actual	Total Budget	over Budget
Revenue			
4000.00 Contributed income			0
4000.01 Current Year Pledges	469,871	435,300	34,571
4000.02 Open Offering	20,029	45,500	(25,471)
4000.03 Prior Year Pledges		500	(500)
4000.04 Easter/Christmas Offering	3,952	10,000	(6,048)
4000.05 Flowers	1,135	400	735
4000.06 Special Gifts Ed.	94		94
4000.08 Donor Restricted for Operations			0
4000.081 Prayer Book Donations	2,500		2,500
4000.082 Children and Family Ministries			0
4000.083 Children and Family Ministries Coordinator	29,903		29,903
4000.084 Transferred From Restricted Funds	(29,903)		(29,903)
Total 4000.082 Children and Family Ministries	\$ -	\$ -	\$ -
4100.50 Chancel Choir Section Leaders			0
4100.51 Donations for Chancel Choir Section Leaders	0		0
Total 4100.50 Chancel Choir Section Leaders	\$ 0	\$ -	\$ 0
Total 4000.08 Donor Restricted for Operations	\$ 2,500	\$ -	\$ 2,500
Total 4000.00 Contributed income	\$ 497,582	\$ 491,700	\$ 5,882
4100.00 Other Operating Income	375		375
4100.40 Rent Building Use	2,625	2,800	(175)
Total 4100.00 Other Operating Income	\$ 3,000	\$ 2,800	\$ 200
4100.30 Refunds Received	360		360
4200.00 Earned Income			0
4200.10 CD Interest Earned		100	(100)
4200.20 Other Interest Earned	1,212	400	812
Total 4200.00 Earned Income	\$ 1,212	\$ 500	\$ 712
Total Revenue	\$ 502,154	\$ 495,000	\$ 7,154
Expenditures			
5000.00 Operating Expenses	0		0
Total 5101.00 Salaries & Wages	\$ 189,056	\$ 187,166	\$ 1,889
Total 5102.00 Compensation - Benefits	\$ 86,743	\$ 76,383	\$ 10,360
Total 5100.00 Human Resources	\$ 275,799	\$ 263,549	\$ 12,249
5400.00 Infrastructure Expenses			0
5401.00 Bldg. & Grounds Expense			0
5401.200 Utilities			0
5401.201 Gas & Electric	13,263	15,500	(2,237)
5401.202 Water and Sewer Expenses	1,158	1,500	(342)
Total 5401.200 Utilities	\$ 14,421	\$ 17,000	\$ (2,579)
5403.00 Telephone/Internet			0
5403.001 Telephone Expense	3,315	3,800	(485)
5403.002 Internet Expenses	1,435	300	1,135

Total 5403.00 Telephone/Internet	\$	4,751	\$	4,100	\$	651
5404.00 Non-contract Maintenance						0
5404.001 General Maintenance Exp.		6,581		3,000		3,581
5404.002 Facility Supplies		474		300		174
5404.003 Security				300		(300)
5404.004 Roof Maintenance				500		(500)
5404.005 Electrical Maintenance		699		500		199
5404.006 Plumbing Maintenance				500		(500)
5404.007 Heating-AC Maintenance		13,219		8,700		4,519
5404.008 Elevator Repair				2,500		(2,500)
5404.009 General Small Projects		296		700		(404)
Total 5404.00 Non-contract Maintenance	\$	21,269	\$	17,000	\$	4,269
5406.00 Maintenance Contracts						0
5406.001 Pest Control		489		500		(11)
5406.002 Water Softener		52		50		2
5406.003 Elevator Contract		1,422		1,400		22
5406.004 Cleaning Services		16,688		15,000		1,688
5406.005 Heating contract		1,111		2,450		(1,339)
5406.006 Lawn Treatment Contract		1,053		300		753
5406.007 Plants, Shrubs, etc.				500		(500)
5406.008 Snow Plowing		9,735		7,000		2,735
5406.009 Lawn Mowing		1,190		1,400		(210)
Total 5406.00 Maintenance Contracts	\$	31,741	\$	28,600	\$	3,141
5407.00 Janitorial Supplies						0
5407.001 Paper Products		99		500		(401)
5407.002 Cleaning Supplies		80		100		(20)
5407.003 Other Janitorial Supplies				0		0
Total 5407.00 Janitorial Supplies	\$	180	\$	600	\$	(420)
Total 5401.00 Bldg. & Grounds Expense	\$	72,361	\$	67,300	\$	5,061
5408.00 Insurance						0
5408.001 Building Insurance		13,638		18,500		(4,862)
Total 5408.00 Insurance	\$	13,638	\$	18,500	\$	(4,862)
5600.00 Office Expenses						0
5600.100 Office Supplies		32				32
5600.101 Paper		456		1,000		(544)
5600.102 Office Supplies		1,844		1,000		844
5600.103 Computer Supplies				300		(300)
5600.104 Office Equipment		617		500		117
5600.105 Other Office Expense		81		100		(19)
Total 5600.100 Office Supplies	\$	3,029	\$	2,900	\$	129
5600.200 Equipment Leases						0
5600.201 Xerox Lease		3,351		3,500		(149)
Total 5600.200 Equipment Leases	\$	3,351	\$	3,500	\$	(149)
5600.300 Postage						0
5600.301 Bulk Mail				500		(500)
5600.302 Postage		374		1,000		(626)
Total 5600.300 Postage	\$	374	\$	1,500	\$	(1,126)
5600.400 Computer Expense						0

5600.401 Repairs & Maintenance	309	1,000	(691)
5600.402 Hardware and software	2,510	1,000	1,510
5600.403 Registration/License Fees	257	150	107
5600.404 Computer Support	589	500	89
Total 5600.400 Computer Expense	\$ 3,665	\$ 2,650	\$ 1,015
5600.500 Misc. Administrative Exp.	0		0
5600.501 Misc. Administrative Exp.	4,054	500	3,554
Total 5600.500 Misc. Administrative Exp.	\$ 4,054	\$ 500	\$ 3,554
Total 5600.00 Office Expenses	\$ 14,473	\$ 11,050	\$ 3,423
Total 5400.00 Infrastructure Expenses	\$ 100,472	\$ 96,850	\$ 3,622
5500.00 Professional Services			0
5500.100 Audit Fees		150	(150)
5500.200 Accounting Fees	8,524	9,550	(1,026)
Total 5500.00 Professional Services	\$ 8,524	\$ 9,700	\$ (1,176)
5700.00 Worship Expense			0
5700.100 Altar Guild			0
5700.102 Communion Supplies	557	800	(243)
5700.103 Linen & Vestments		200	(200)
5700.104 Flower Expense	3,095	2,000	1,095
5700.105 Misc. Altar Guild Expenses	17	100	(83)
5700.106 Candles	368	500	(132)
Total 5700.100 Altar Guild	\$ 4,036	\$ 3,600	\$ 436
5700.200 Music Ministry			0
5700.201 Chancel Choir	646	600	46
5700.202 Choristers	1,050	100	950
5700.203 Handbells	108	200	(92)
5700.204 Copyright fees	470	500	(30)
5700.205 Misc. Music Supplies	159	100	59
5700.230 Continuing Education			0
5700.231 Association Fees	40	100	(60)
5700.232 Stipends/Director Workshop	125	250	(125)
Total 5700.230 Continuing Education	\$ 165	\$ 350	\$ (185)
5700.240 Musical Instrument Main.			0
5700.241 Piano Maintenance	575	500	75
5700.242 Organ Maintenance		500	(500)
Total 5700.240 Musical Instrument Main.	\$ 575	\$ 1,000	\$ (425)
5700.250 Chancel Choir Section Leader Fund			0
5700.251 Chancel Choir Sec Leader Trans from Reserve	(1,910)	0	(1,910)
5700.252 Chancel Choir Sec Lead Expense	1,910	11,500	(9,590)
Total 5700.250 Chancel Choir Section Leader Fund	\$ 0	\$ 11,500	\$ (11,500)
5700.260 Concerts			0
5700.261 Stipends		250	(250)
Total 5700.260 Concerts	\$ -	\$ 250	\$ (250)
Total 5700.270 Supply Musicians	\$ 2,789	\$ 1,400	\$ 1,389
5780.2 Chancel Choir Section Leader Fund	405		405
Total 5700.200 Music Ministry	\$ 6,368	\$ 16,000	\$ (9,632)
5700.3 Prayer Book Expense	3,948		3,948
Total 5700.00 Worship Expense	\$ 14,351	\$ 19,600	\$ (5,249)

5800.00 Miscellaneous Expenses	0		0
6100.00 Fellowship			0
6101.00 Coffee Hour			0
6101.01 Coffee & Juice	269	1,100	(831)
6101.02 Paper Products		150	(150)
6101.03 Supplies	35	100	(65)
Total 6101.00 Coffee Hour	\$ 304	\$ 1,350	\$ (1,046)
6102.00 Special Events			0
6102.01 Receptions	338	50	288
6102.02 Celebrations	513	800	(287)
6102.03 Picnic		200	(200)
6102.04 Group Ministries		150	(150)
Total 6102.00 Special Events	\$ 850	\$ 1,200	\$ (350)
6103.00 Young Adult Ministry			0
6103.01 Young Adult Food		300	(300)
6103.02 Young Family Ministry		50	(50)
Total 6103.00 Young Adult Ministry	\$ -	\$ 350	\$ (350)
Total 6100.00 Fellowship	\$ 1,154	\$ 2,900	\$ (1,746)
6104.00 Learning Program Expense			0
6104.100 Children's Ministry			0
6104.101 Children's Formation	1,283	4,000	(2,717)
6104.102 Childrens Pageant		100	(100)
6104.103 Children's Chapel		200	(200)
Total 6104.100 Children's Ministry	\$ 1,283	\$ 4,300	\$ (3,017)
6104.200 Youth Ministry			0
6104.201 Youth Formation	133	1,500	(1,367)
6104.202 Youth Group Activities	959	200	759
6104.203 Youth Food	150	200	(50)
6104.204 Youth Supplies	61	50	11
Total 6104.200 Youth Ministry	\$ 1,303	\$ 1,950	\$ (647)
6104.300 Adult Ministry			0
6104.301 Adult Program Ministry	763	1,500	(737)
6104.302 Adult food	105	300	(195)
Total 6104.300 Adult Ministry	\$ 868	\$ 1,800	\$ (932)
Total 6104.00 Learning Program Expense	\$ 3,454	\$ 8,050	\$ (4,596)
6200.00 Service			0
6200.100 Outside the Parish			0
6200.101 Diocesan Assessment for Common Mission	87,264	86,360	904
Total 6200.100 Outside the Parish	\$ 87,264	\$ 86,360	\$ 904
6200.200 Committees			0
6200.201 Finance Committee			0
6200.202 Bank Charges	2,710	4,800	(2,090)
6200.203 ACH Expense	32		32
Total 6200.201 Finance Committee	\$ 2,741	\$ 4,800	\$ (2,059)
6200.220 Communication Committee			0
6200.221 Website Expenses	192	200	(8)
6200.222 Newspaper Advertising	116	200	(84)
6200.223 Publicity - Communication		50	(50)

6200.224 Banner	0	200	(200)
6200.225 Other Publicity		50	(50)
Total 6200.220 Communication Committee	\$ 308	\$ 700	\$ (392)
6200.230 Congregational Development			0
6200.231 Annual Meeting Expense		850	(850)
Total 6200.230 Congregational Development	\$ -	\$ 850	\$ (850)
Total 6200.200 Committees	\$ 3,049	\$ 6,350	\$ (3,301)
6200.300 Vestry			0
6200.302 Vestry Retreat	1,538	1,000	538
Total 6200.300 Vestry	\$ 1,538	\$ 1,000	\$ 538
Total 6200.00 Service	\$ 91,851	\$ 93,710	\$ (1,859)
Total 5000.00 Operating Expenses	\$ 495,605	\$ 494,359	\$ 1,246
Total Expenditures	\$ 495,605	\$ 494,359	\$ 1,246
Net Operating Revenue	\$ 6,549	\$ 641	\$ 5,909
Other Revenue			
7000.00 Non Operating Revenue			0
7000.100 Memorial Gifts & Donations	2,625		2,625
7000.400 Clergy Discretionary Fund	9,495		9,495
7000.600 Capital Campaigns	582		582
Total 7000.00 Non Operating Revenue	\$ 12,701	\$ -	\$ 12,701
8000.00 Unrealized Gains/Losses from Investments	37,725		37,725
Total Other Revenue	\$ 50,427	\$ -	\$ 50,427
Other Expenditures			
7000.401 Clergy Discretionary Fund Exp	3,166		3,166
7500.00 Non Operating Expenditure			0
7500.100 Outreach Programs	302	1,500	(1,198)
7500.101 Outreach Payment	445		445
Total 7500.100 Outreach Programs	\$ 747	\$ 1,500	\$ (753)
7500.200 Clergy Discretionary Funds Expenditure	706	340	366
7500.201 Rectors Disc. Fund	6,574		6,574
Total 7500.200 Clergy Discretionary Funds Expenditure	\$ 7,279	\$ 340	\$ 6,939
7500.300 Memorial Fund Payments	3,435		3,435
7500.400 Newell House Outside			0
7500.401 Newell House Miscellaneous Expense	1,127		1,127
Total 7500.400 Newell House Outside	\$ 1,127	\$ -	\$ 1,127
Total 7500.00 Non Operating Expenditure	\$ 12,589	\$ 1,840	\$ 10,749
Total Other Expenditures	\$ 15,755	\$ 1,840	\$ 13,915
Net Other Revenue	\$ 34,672	\$ (1,840)	\$ 36,512
Net Revenue	\$ 41,221	\$ (1,199)	\$ 42,420

2001.06 2024 Pre-Paid Pledges	10,800		10,800	
2001.07 Reserved for Youth Ministries	27,628		27,628	
2001.08 Reserved for Choral Section Leaders	17,338		17,338	
Total 2001.00 Accrued Liabilities	\$ 56,813	\$ 11,426	\$ 45,387	397.22%
Total 2100.00 Outreach Payable	\$ 964	\$ 6,870	\$ (5,906)	-85.96%
2200.00 Deferred Revenue			0	
2200.01 Pancake Expense	437		437	
Total 2200.00 Deferred Revenue	\$ 437	\$ -	\$ 437	
Total 2300.00 Payroll Taxes Payable	\$ 7,930	\$ 2,350	\$ 5,580	237.43%
2500.00 Un Processed Data Conversion Transactions	0		0	
Total Other Current Liabilities	\$ 66,143	\$ 20,646	\$ 45,497	220.37%
Total Current Liabilities	\$ 77,183	\$ 20,646	\$ 56,537	273.84%
Total Liabilities	\$ 77,183	\$ 20,646	\$ 56,537	273.84%
Equity				
3000.00 Opening balance equity	4,029,519	4,041,001	(11,483)	-0.28%
3000.01 Retained Earnings	45,277	45,277	0	0.00%
Net Revenue	41,221		41,221	
Total Equity	\$ 4,116,016	\$ 4,086,278	\$ 29,738	0.73%
TOTAL LIABILITIES AND EQUITY	\$ 4,193,199	\$ 4,106,924	\$ 86,275	2.10%