

St. Andrew's Episcopal Church		
Balance Sheet		
April 30, 2021		
Line		
1	<b>ASSETS</b>	
2	<b>Current Assets</b>	
3	<b>Bank Accounts</b>	
4	General Operating	\$ 156,611.93
5	Reserve Account	400.00
6	Rector's Discretionary Fund	9,395.12
7	Other Designated Funds	35,258.11
8	<b>Total Bank Accounts</b>	<b>\$ 201,665.16</b>
9	<b>Other Current Assets</b>	
10	Caledonian Reimbursements Receivable	331.45
11	Endowment Loan Receivable	124,184.58
12	Other Accounts Receivable	1,611.75
13	Prepaid Expense	1,625.99
14	<b>Total Current Assets</b>	<b>\$ 329,418.93</b>
15	<b>Long-Term Assets</b>	
16	<b>Endowment Fund</b>	<b>\$ 814,704.98</b>
17	<b>Fixed Assets</b>	
18	Real Estate - Land and Building - Church and Parish House	3,814,595.21
19	Furniture and Fixtures	300,497.95
20	<b>Parking Lot</b>	
21	Original Investment in Parking Lot	387,500.00
22	Parking Lot Property Appreciation and Other Equity	806,765.20
23	<b>Total Parking Lot</b>	<b>1,194,265.20</b>
24		
25	<b>Total Fixed Assets</b>	<b>\$ 5,309,358.36</b>
26		
27	<b>TOTAL ASSETS</b>	<b>\$ 6,453,482.27</b>
28		
29	<b>LIABILITIES AND NET ASSETS</b>	
30	<b>Liabilities</b>	
31	<b>Current Liabilities</b>	
32	Accounts Payable	\$ 17,998.90
33	Deferred Income	0.00
34	Pension Payable (Staff)	296.20
35	<b>Total Current Liabilities</b>	<b>\$ 18,295.10</b>
36	<b>Long-Term Liabilities</b>	
37	Mortgage Payable	369,356.12
38	Endowment Loan Payable	124,184.58
39	Paycheck Protection Program Loan	0.00
40	Cathedral Ridge Project Pledge Payable	60,000.00
41	<b>Total Long-Term Liabilities</b>	<b>\$ 553,540.70</b>
42	<b>Restricted Funds Liabilities</b>	
43	Rector's Discretionary Fund	9,395.12
44	Endowment	814,704.98
45	Other Designated Funds	35,258.11
46	<b>Total Restricted Funds Liabilities</b>	<b>\$ 859,358.21</b>
47	<b>Total Liabilities</b>	<b>\$ 1,431,194.01</b>
48	<b>Net Assets</b>	
49	Unrestricted and Restricted Net Assets	\$ 4,939,384.15
50	Net Income	82,904.11
51	<b>Total Net Assets</b>	<b>\$ 5,022,288.26</b>
52		
53	<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 6,453,482.27</b>

St. Andrew's Episcopal Church  
Designated Funds Detail

Designated Funds	Beginning Balance	April 2021		Ending Balance
	4/1/2021	Funds In	Funds Out	4/30/2021
2021 Prepaid Pledges	-			-
Adult Forum	421.48			421.48
Arts Ministry	2,631.77			2,631.77
Building Mtce Contingency Fund	232.75			232.75
Catechumenate Expenses	1,059.42			1,059.42
Capital Campaign	1,000.00			1,000.00
Cathedral Ridge Pledge	3,677.20			3,677.20
Church Banner	500.00			500.00
Columbarium Fee (Partial)	290.00			290.00
Discretionary Fund - Wib	402.07			402.07
EFM	450.00			450.00
Flowers Fund	(23.85)		(208.45)	(232.30)
Kester Book	-			-
Mask Project	140.00			140.00
Memorial Gifts	2,155.00			2,155.00
Music Fund	6,983.51			6,983.51
Landscape Donation	8,118.42			8,118.42
Outreach	418.02		(418.02)	-
Payroll Protection Plan Loan Funds	-			-
Prepaid Funeral Funds	724.72			724.72
Streaming Donation	6,704.07			6,704.07
<b>Total Designated Funds</b>	<b>35,884.58</b>	<b>-</b>	<b>(626.47)</b>	<b>35,258.11</b>

St. Andrew's Episcopal Church  
Statement of Financial Activities

Line		April 2021			January - April 2021			Annual Budget
		Actual	Budget	\$ Over Budget	Actual	Budget	\$ Over Budget	2021
		<b>OPERATING REVENUE</b>						
54	<b>Plate and Pledge</b>							
55	<b>Plate</b>	2,214.00	3,000.00	-786.00	6,059.00	9,000.00	-2,941.00	33,000
56	<b>Pledge</b>	27,883.67	38,400.00	-10,516.33	142,964.85	153,600.00	-10,635.15	461,000
57	<b>Total Plate and Pledge Revenue</b>	<b>\$ 30,097.67</b>	<b>\$ 41,400.00</b>	<b>-\$11,302.33</b>	<b>\$ 149,023.85</b>	<b>\$ 162,600.00</b>	<b>-\$13,576.15</b>	<b>494,000</b>
58								
59	<b>OTHER REVENUE</b>							
60	<b>Evensong Revenue</b>	0.00	250.00	-250.00	150.00	250.00	-100.00	1,500
61	<b>Fundraising (Net) (See breakout - page 5)</b>	0.00	0.00	0.00	557.29	0.00	557.29	28,000
62	<b>Caledonian Reimbursements</b>	100.00	100.00	0.00	400.00	400.00	0.00	1,200
63	<b>Endowment Distribution For Outreach</b>	0.00	0.00	0.00	19,801.64	19,000.00	801.64	19,000
64	<b>Endowment Distribution For Debt Service</b>	0.00	0.00	0.00	19,801.64	19,000.00	801.64	19,000
65	<b>Donations from Weddings, Funerals, etc.</b>	0.00	250.00	-250.00	1,829.00	1,000.00	829.00	3,000
66	<b>Facilities Use</b>	600.00	600.00	0.00	2,400.00	2,400.00	0.00	7,200
67	<b>Designated for Music Ministry</b>	0.00	0.00	0.00	1,000.00	1,000.00	0.00	1,000
68	<b>Designated for Children's Ministry</b>	0.00	0.00	0.00	6,000.00	6,000.00	0.00	6,000
69	<b>Designated for Outreach</b>	0.00	0.00	0.00	0.00	0.00	0.00	2,000
70	<b>Deferred Revenue from 2020</b>	0.00	0.00	0.00	83,199.00	83,199.00	0.00	83,199
71	<b>Pass-through Income</b>	0.00	0.00	0.00	0.00	0.00	0.00	-
72	<b>Pass-through Expense</b>	0.00	0.00	0.00	0.00	0.00	0.00	-
73	<b>Total Other Revenue</b>	<b>\$ 700.00</b>	<b>\$ 1,200.00</b>	<b>-\$500.00</b>	<b>\$ 135,138.57</b>	<b>\$ 132,249.00</b>	<b>\$2,889.57</b>	<b>\$ 171,099</b>
74	<b>Total Operating Revenue</b>	<b>\$ 30,797.67</b>	<b>\$ 42,600.00</b>	<b>-\$11,802.33</b>	<b>\$ 284,162.42</b>	<b>\$ 294,849.00</b>	<b>-\$10,686.58</b>	<b>\$ 665,099.00</b>
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77								

St. Andrew's Episcopal Church  
Statement of Financial Activities

Line		April 2021			January - April 2021			Annual Budget
		Actual	Budget	\$ Over Budget	Actual	Budget	\$ Over Budget	2021
		78	<b>EXPENSES</b>					
79	<b>SALARIES &amp; BENEFITS</b>							
80	Administrator	2,875.84	2,876.00	-0.16	11,503.36	11,504.00	-0.64	34,510
81	Child Care	406.08	570.00	-163.92	1,624.32	570.00	1,054.32	5,100
82	Children's Minister	2,178.50	2,179.00	-0.50	8,714.00	8,716.00	-2.00	26,142
83	Music Director	3,481.50	3,482.00	-0.50	13,926.00	13,928.00	-2.00	41,778
84	Organist	2,368.00	1,806.00	562.00	7,992.00	7,224.00	768.00	21,666
85	Rector	8,373.84	8,374.00	-0.16	33,495.36	33,496.00	-0.64	100,486
86	Substitute Clergy	0.00	333.00	-333.00	0.00	333.00	-333.00	3,000
87	Supporting Clergy	1,480.26	1,481.00	-0.74	5,921.04	5,924.00	-2.96	17,773
88	Sexton	1,480.80	1,481.00	-0.20	5,923.20	5,924.00	-0.80	17,773
89	Health Insurance - Rector	1,164.00	1,348.00	-184.00	5,618.40	6,433.00	-814.60	17,218
90	Pension - Rector	1,507.29	1,507.00	0.29	6,029.16	6,028.00	1.16	18,087
91	<b>Insurance and Pension - Staff</b>							
92	Health Insurance - Administrator	909.00	909.00	0.00	3,636.00	3,636.00	0.00	10,908
93	Health Insurance - Children's Minister	971.00	971.00	0.00	3,884.00	3,884.00	0.00	11,652
94	Health Insurance - Sexton	971.00	971.00	0.00	3,884.00	3,884.00	0.00	11,652
95	Pension - Administrator	143.79	144.00	-0.21	575.16	576.00	-0.84	1,726
96	Pension - Children's Minister	108.93	109.00	-0.07	435.72	436.00	-0.28	1,307
97	Pension - Music Director	313.34	313.00	0.34	1,253.36	1,252.00	1.36	3,760
98	Pension - Sexton	74.05	133.00	-58.95	296.20	532.00	-235.80	1,600
99	Deacon's Expenses	0.00	42.00	-42.00	0.00	168.00	-168.00	500
100	Continuing Education	0.00	0.00	0.00	300.00	0.00	300.00	-
101	Staff Christmas Bonus	0.00	0.00	0.00	0.00	0.00	0.00	-
102	Payroll Tax	1,004.58	992.00	12.58	3,902.78	3,968.00	-65.22	11,900
103	<b>Total Salaries and Benefits</b>	<b>\$ 29,811.80</b>	<b>\$ 30,021.00</b>	<b>-\$209.20</b>	<b>\$ 118,914.06</b>	<b>\$ 118,416.00</b>	<b>\$498.06</b>	<b>\$ 358,538</b>

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		Actual	Budget	\$ Over Budget	Actual	Budget	\$ Over Budget	2021
		104						
105	<b>MINISTRIES EXPENSES</b>							
106	Acolyte Supplies	0.00	12.00	-12.00	0.00	48.00	-48.00	145
107	Adult Education/Exploring Life and Faith	0.00	189.00	-189.00	0.00	756.00	-756.00	1,700
108	Altar Guild	143.30	189.00	-45.70	276.36	489.00	-212.64	2,000
109	Archive Ministry	0.00	0.00	0.00	0.00	300.00	-300.00	300
110	Arts Ministry	0.00	0.00	0.00	0.00	290.00	-290.00	290
111	Children's Education	0.00	195.00	-195.00	177.85	390.00	-212.15	1,950
112	Hospitality	0.00	108.00	-108.00	194.22	258.00	-63.78	1,125
113	Community of Caring	0.00	0.00	0.00	0.00	400.00	-400.00	400
114	Outreach	500.00	0.00	500.00	500.00	5,625.00	-5,125.00	22,500
115	Social Justice	0.00	0.00	0.00	640.29	970.00	-329.71	970
116	Worship Streaming	1,119.58	895.00	224.58	3,603.08	3,580.00	23.08	10,754
117	Vestry Expense	0.00	0.00	0.00	0.00	240.00	-240.00	240
118	Website and Advertising	0.00	165.00	-165.00	69.95	660.00	-590.05	2,000
119	<b>Total Ministries Expenses</b>	<b>\$ 1,762.88</b>	<b>\$ 1,753.00</b>	<b>\$9.88</b>	<b>\$ 5,461.75</b>	<b>\$ 14,006.00</b>	<b>-\$8,544.25</b>	<b>\$ 44,374</b>
120								
121	<b>DIOCESAN AND REGIONAL EXPENSE</b>							
122	Diocese of Colorado Pledge	3,009.77	4,140.00	-1,130.23	14,902.38	16,260.00	-1,357.62	49,400
123	High Plains Region Support	451.47	617.00	-165.53	2,235.36	2,468.00	-232.64	7,410
124	Diocesan Convention	0.00	0.00	0.00	0.00	0.00	0.00	1,200
125	<b>Total Diocesan and Regional Expense</b>	<b>\$ 3,461.24</b>	<b>\$ 4,757.00</b>	<b>-\$1,295.76</b>	<b>\$ 17,137.74</b>	<b>\$ 18,728.00</b>	<b>-\$1,590.26</b>	<b>\$ 58,010</b>

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		Actual	Budget	\$ Over Budget	Actual	Budget	\$ Over Budget	2021
		126						
127	<b>ADMINISTRATIVE EXPENSES</b>							
128	Bank Charges	261.59	317.00	-55.41	1,114.29	1,268.00	-153.71	3,800
129	Cleaning Supplies	278.62	71.00	207.62	552.04	284.00	268.04	850
130	Copier Lease	160.65	161.00	-0.35	642.60	644.00	-1.40	1,928
131	Copier Use	0.00	250.00	-250.00	114.40	1,000.00	-885.60	3,000
132	Design and Costing (Capital Campaign)	0.00	0.00	0.00	0.00	20,000.00	-20,000.00	20,000
133	Repayment - Loan From Endowment	0.00	0.00	0.00	3,434.00	3,434.00	0.00	13,736
134	Miscellaneous		33.00	-33.00	0.00	132.00	-132.00	400
135	Mortgage Debt Service	3,825.22	3,825.00	0.22	15,300.88	15,300.00	0.88	45,903
136	Office Expense	316.77	458.00	-141.23	1,308.06	1,832.00	-523.94	5,500
137	Payroll Processing Expense	133.50	267.00	-133.50	765.95	1,068.00	-302.05	3,200
138	Postage	0.00	38.00	-38.00	115.17	152.00	-36.83	460
139	Telephone/Internet	336.88	358.00	-21.12	1,340.81	1,432.00	-91.19	4,300
140	<b>Total Administrative Expenses</b>	<b>\$ 5,313.23</b>	<b>\$ 5,778.00</b>	<b>-\$464.77</b>	<b>\$ 24,688.20</b>	<b>\$ 46,546.00</b>	<b>-\$21,857.80</b>	<b>\$ 103,077</b>
141								
142	<b>BUILDING AND GROUNDS EXPENSES</b>							
143	Insurance (Commercial and Worker's Comp)	1,707.00	1,667.00	40.00	6,556.96	6,668.00	-111.04	20,000
144	Lawn and Grounds	184.30	175.00	9.30	747.40	700.00	47.40	2,100
145	Repairs and Maintenance	0.00	1,333.00	-1,333.00	1,531.60	5,332.00	-3,800.40	16,000
146	Utilities	901.88	1,000.00	-98.12	4,020.21	4,000.00	20.21	12,000
147	<b>Total Building and Grounds Expenses</b>	<b>\$ 2,793.18</b>	<b>\$ 4,175.00</b>	<b>-\$1,381.82</b>	<b>\$ 12,856.17</b>	<b>\$ 16,700.00</b>	<b>-\$3,843.83</b>	<b>\$ 50,100</b>
148								
149	<b>Music Expense</b>							
150	<b>Total Music Expenses</b>	<b>\$ 8,188.70</b>	<b>\$ 4,250.00</b>	<b>\$3,938.70</b>	<b>\$ 22,200.39</b>	<b>\$ 17,000.00</b>	<b>\$5,200.39</b>	<b>\$ 51,000</b>
151								
152	<b>Total Operating Expenses</b>	<b>\$ 51,331.03</b>	<b>\$ 50,734.00</b>	<b>\$597.03</b>	<b>\$201,258.31</b>	<b>\$ 231,396.00</b>	<b>-\$30,137.69</b>	<b>\$ 665,099</b>
153	<b>Net Operating Income/Loss</b>	<b>-\$20,533.36</b>	<b>-\$8,134.00</b>	<b>-\$12,399.36</b>	<b>\$82,904.11</b>	<b>\$63,453.00</b>	<b>\$19,451.11</b>	<b>\$0.00</b>

St. Andrew's Episcopal Church  
Statement of Financial Activities

Line		April 2021			January - April 2021			Annual Budget
		Actual	Budget	\$ Over Budget	Actual	Budget	\$ Over Budget	2021
		154						
155	<b>Unbudgeted (Restricted) Income</b>							
156								
157								
158								
159	Payments on Previous Capital Campaign Pledges	100.00			250.00			
160	* Income from Designated Funds (Unbudgeted)	676.47			1,139.61			
161	<b>Total Unbudgeted Income</b>	<b>776.47</b>			<b>1,389.61</b>			
162								
163	<b>Unbudgeted (Restricted) Disbursements</b>							
164								
165								
166								
167	Transfers to Reserve Account	100.00			250.00			
168	* Disbursements of Designated Funds (Unbudgeted)	676.47			1,139.61			
169	<b>Total Unbudgeted Disbursements</b>	<b>776.47</b>			<b>1,389.61</b>			
170	<b>Net Unbudgeted Income and Disbursements</b>	<b>\$ 0.00</b>			<b>\$ 0.00</b>			
171	<b>Net Income</b>	<b>-\$20,533.36</b>			<b>\$82,904.11</b>			
172								
173								
174								
175	<b>Fundraising Detail (Net)</b>							
176								
177								
178								
179								
180								
181	Friends of Music	0.00			200.00			
182	King Sooper's Card Use	0.00			357.29			
183								
184	<b>Total Fundraising (Net)</b>	<b>\$0.00</b>			<b>\$557.29</b>			
185								

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Line	April 2021			January - April 2021			Annual Budget
	Actual	Budget	\$ Over Budget	Actual	Budget	\$ Over Budget	2021
	186						
187							
188	<b>* Designated Funds Income and Disbursements (Detail)</b>						
189							
190							
191							
192							
193	Outreach Grants from Designated Funds	418.02		418.02			
194	Flower Expense	258.45		486.98			
195	Streaming Consulting	0.00		234.61			
196		<b>\$676.47</b>		<b>\$1,139.61</b>			