

## Apologies in advance -- problem with Vestry minutes document for July



**Shelley Brown** <brownschel@comcast.net>

8/7/2018 10:39 AM

**Via** standrewsdenver\_vestry <standrewsdenver\_vestry@googlegroups.com>

**To** St. Andrew's Vestry

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Hi all -- I was trying to get the Vestry minutes out before leaving town (!I'll be back Sunday evening) but something has gone wrong with the Word document they're in. The file is corrupted and I can't open it, I'm afraid. I hope to find some solution but so far haven't had any luck -- so there probably will not be any minutes for the July meeting in time for this month's. If anyone has suggestions, please let me know (just reply to me please).

Godspeed this week! I'm sorry for the potential gap.

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Shelley

# Attachment 1: June 2018 Financial Statements

St. Andrew's Episcopal Church	
Balance Sheet	
June 30, 2018	
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
General Operating	\$ 72,804.07
Reserve to Pay Loans From Parishioners to Parish for Construction	9,280.86
Designated Funds	78,355.10
Rector's Discretionary Fund	7,103.77
<b>Total Bank Accounts</b>	<b>\$ 167,543.80</b>
Caledonian Reimbursements Receivable	2,518.12
Accounts Receivable	7,010.79
Prepaid Expense	2,731.10
<b>Total Current Assets</b>	<b>\$ 179,803.81</b>
Long-Term Assets	
<b>Endowment Fund</b>	
Fixed Assets	
Real Estate - Land and Building	3,814,595.21
Furniture and Fixtures	299,788.95
Investment in Caledonian Development (Parking Lots)	387,500.00
<b>Total Fixed Assets</b>	<b>\$ 4,501,884.16</b>
<b>TOTAL ASSETS</b>	<b>\$ 5,466,831.44</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	\$ 56,443.83
Designated Funds Payable	0.00
Payroll Withholding Payable	0.00
Pension Payable (Staff)	3,000.00
Deferred Income	0.00
Accrued Interest Payable (Loans From Parishioners)	0.00
<b>Total Current Liabilities</b>	<b>\$ 59,443.83</b>
Long-Term Liabilities	
Mortgage Payable	445,394.26
Loans From Parishioners to Parish for Construction Payable	130,000.00
<b>Total Long-Term Liabilities</b>	<b>\$ 575,394.26</b>
Designated Funds Liabilities	
Who Is My Neighbor Fund	1,071.01
Other Designated Funds	77,284.09
	78,355.10
Rector's Discretionary Fund	7,103.77
Endowment	785,143.47
<b>Total Designated Funds Liabilities</b>	<b>\$ 870,602.34</b>
<b>Total Liabilities</b>	<b>\$ 1,505,440.43</b>
Equity	
Unrestricted and Restricted Net Assets	\$ 3,972,842.55
Net Income	(11,451.54)
<b>Total Net Assets</b>	<b>\$ 3,961,391.01</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 5,466,831.44</b>

# Attachment 1: June 2018 Financial Statements

St. Andrew's Episcopal Church  
Statement of Financial Activities

	June 2018			January - June 2018 (YTD)			Annual Budget
	Actual	Budget	\$ Over Budget	Actual	Budget	\$ Over Budget	2018
<b>REVENUE</b>							
<b>OPERATING REVENUE</b>							
<b>3005 Plate</b>	3,585.08	6,000.00	-2,414.92	18,761.18	36,000.00	-17,238.82	72,000
<b>3010 Pledge</b>	20,619.49	38,465.00	-17,845.51	221,926.83	230,790.00	-8,863.17	461,539
<b>Total 3000 Plate and Pledge Revenue</b>	<b>\$ 24,204.57</b>	<b>\$ 44,465.00</b>	<b>-\$20,260.43</b>	<b>\$ 240,688.01</b>	<b>\$ 266,790.00</b>	<b>-26,101.99</b>	<b>533,539</b>
<b>OTHER REVENUE</b>							
<b>3204 Friends of Music</b>	70.00	1,250.00	-1,180.00	4,449.00	7,500.00	-3,051.00	15,000
<b>3210 Evensong Revenue</b>	80.00	0.00	80.00	1,883.00	1,380.00	503.00	2,500
<b>3219 Fundraising (Net)</b>	14,161.65	6,300.00	7,861.65	18,441.19	15,000.00	3,441.19	30,000
<b>3230 Caledonian Reimbursements</b>	800.00	800.00	0.00	4,800.00	4,800.00	0.00	9,600
<b>3240 Endowment Income For Outreach</b>	0.00	0.00	0.00	0.00	0.00	0.00	15,000
<b>Endowment Income For Debt Service</b>	0.00	0.00	0.00	0.00	0.00	0.00	5,000
<b>3250 Donations from Weddings, Funerals, etc.</b>	0.00	835.00	-835.00	1,130.87	5,010.00	-3,879.13	10,000
<b>3255 Facilities Use</b>	920.00	685.00	235.00	4,095.00	4,110.00	-15.00	8,200
<b>3260 Designated Funds</b>							
<b>Children's Minister</b>	70.00	0.00	70.00	5,490.00	5,000.00	490.00	5,000
<b>Op Portion Endow Disb from 2015 and 2016</b>	0.00	0.00	0.00	0.00	0.00	0.00	3,882
<b>2017 Designated Gift for Child Ed and Child Care</b>	0.00	0.00	0.00	0.00	0.00	0.00	5,617
<b>Redesignated Seminary Fund for Debt Service</b>	0.00	0.00	0.00	3,825.22	3,825.00	0.22	5,000
<b>Fnd to Repay Loans from Parishioners for Debt Srvc</b>	3,825.22	3,825.00	0.22	15,300.66	15,300.00	0.66	24,326
<b>3280 Pass-through Deposits</b>	0.00	0.00	0.00	882.00	0.00	882.00	0.00
<b>3290 Pass-through Disbursements</b>	0.00	0.00	0.00	-882.00	0.00	-882.00	0.00
<b>Total 3200 Other Revenue</b>	<b>\$19,926.87</b>	<b>\$13,695.00</b>	<b>\$6,231.87</b>	<b>\$59,414.94</b>	<b>\$61,925.00</b>	<b>-\$2,510.28</b>	<b>\$ 139,125</b>
<b>Total Operating Revenue</b>	<b>\$ 44,131.44</b>	<b>\$ 58,160.00</b>	<b>-\$14,028.56</b>	<b>\$ 300,102.95</b>	<b>\$ 328,715.00</b>	<b>-\$28,612.05</b>	<b>\$ 672,664</b>

# Attachment 1: June 2018 Financial Statements

St. Andrew's Episcopal Church  
Statement of Financial Activities

	June 2018			January - June 2018 (YTD)			Annual Budget
	Actual	Budget	\$ Over Budget	Actual	Budget	\$ Over Budget	2018
	<b>EXPENSES</b>						
<b>5000 SALARIES &amp; BENEFITS</b>							
<b>5010 Rector</b>	8,008.08	8,008.00	0.08	48,048.48	48,048.00	0.48	96,097
<b>5015 Associate Priest</b>	5,333.34	5,333.00	0.34	32,000.04	31,998.00	2.04	64,000
<b>5017 Children/Youth Minister Salary</b>	2,083.34	2,083.00	0.34	12,500.04	12,498.00	2.04	25,000
<b>5025 Insurance/Pension - Clergy</b>							
Health Insurance - Rector	1,371.04	1,371.00	0.04	8,226.24	8,226.00	0.24	16,452
Pension - Rector	1,441.46	1,442.00	-0.54	8,648.76	8,652.00	-3.24	17,302
Pension - Associate Priest	960.00	1,096.00	-136.00	5,760.00	6,576.00	-816.00	13,151
<b>5027 Continuing Education</b>	0.00	0.00	0.00	305.00	0.00	305.00	-
<b>5028 Deacon's Expenses</b>	0.00	42.00	-42.00	0.00	252.00	-252.00	510
<b>5030 Child Care</b>	446.00	525.00	-79.00	3,556.85	3,150.00	406.85	6,300
<b>5037 Administrator</b>	2,666.66	2,667.00	-0.34	15,999.96	16,002.00	-2.04	32,004
<b>5038 Sexton</b>	1,377.60	1,325.00	52.60	8,265.60	7,950.00	315.60	15,900
<b>5040 Insurance/Pension Staff</b>							
Health Insurance - Children's Minister	808.00	808.00	0.00	4,848.00	4,848.00	0.00	9,696
Health Insurance - Sexton	808.00	808.00	0.00	4,848.00	4,848.00	0.00	9,696
Health Insurance - Administrator	749.00	808.00	-59.00	4,494.00	4,848.00	-354.00	9,696
Pension - Administrator	133.35	237.00	-103.65	800.10	1,422.00	-621.90	2,850
Pension - Children's Minister	187.50	187.00	0.50	1,125.00	1,122.00	3.00	2,250
Pension - Music Director	299.66	300.00	-0.34	1,797.96	1,800.00	-2.04	3,596
Sexton Retirement	0.00	119.00	-119.00	0.00	714.00	-714.00	1,430
<b>5050 Payroll Taxes Staff</b>	464.37	932.00	-467.63	4,857.39	5,592.00	-734.61	11,190
<b>5060 Substitute Clergy</b>	0.00	167.00	-167.00	450.00	1,002.00	-552.00	2,000
<b>5710 Music Director</b>	3,329.50	3,330.00	-0.50	19,977.00	19,980.00	-3.00	39,954
<b>5715 Organist</b>	560.00	1,727.00	-1,167.00	10,290.00	10,362.00	-72.00	20,720
<b>Total 5000 SALARIES &amp; BENEFITS</b>	<b>\$ 31,026.90</b>	<b>\$ 33,315.00</b>	<b>-\$2,288.10</b>	<b>\$ 196,798.42</b>	<b>\$ 199,890.00</b>	<b>-\$3,091.58</b>	<b>\$ 399,794</b>

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St. Andrew's Episcopal Church  
Statement of Financial Activities

	June 2018			January - June 2018 (YTD)			Annual Budget
	Actual	Budget	\$ Over Budget	Actual	Budget	\$ Over Budget	2018
<b>5300 MINISTRIES EXPENSES</b>							
5304 Archive Ministry	0.00	0.00	0.00	207.62	200.00	7.62	200
5305 Adult Education	0.00	0.00	0.00	-4.54	1,000.00	-1,004.54	1,800
5310 Children's Education	274.28	0.00	274.28	339.56	2,220.00	-1,880.44	4,000
5311 Community of Caring	0.00	17.00	-17.00	0.00	102.00	-102.00	200
5316 Vestry Expense	0.00	0.00	0.00	0.00	250.00	-250.00	250
5350 Altar Guild and Worship Expense	0.00	208.00	-208.00	741.57	1,248.00	-506.43	2,500
5355 Acolyte Supplies	0.00	0.00	0.00	158.01	150.00	8.01	150
5360 Outreach	0.00	0.00	0.00	0.00	0.00	0.00	20,000
Social Justice	0.00	1,000.00	-1,000.00	0.00	1,000.00	-1,000.00	1,000
5370 Hospitality	106.15	83.00	23.15	913.10	498.00	415.10	1,000
5390 Website & Advertising	0.00	167.00	-167.00	1,424.60	1,002.00	422.60	2,000
5395 Arts Ministry	0.00	0.00	0.00	300.00	300.00	0.00	300
5398 Other Ministries Expense	0.00	0.00	0.00	0.00	0.00	0.00	-
<b>Total 5300 MINISTRIES EXPENSES</b>	<b>\$ 380.43</b>	<b>\$ 1,475.00</b>	<b>-\$1,094.57</b>	<b>\$ 4,079.92</b>	<b>\$ 7,970.00</b>	<b>-\$3,890.08</b>	<b>\$ 33,400</b>
<b>5300 DIOCESAN AND REGIONAL EXPENSE</b>							
5320 Diocese of Colorado Pledge	2,420.46	4,447.00	-2,026.54	24,085.80	26,682.00	-2,596.20	53,354
5380 High Plains Region Support	363.07	667.00	-303.93	3,612.87	4,002.00	-389.13	8,003
5321 Diocesan Convention	-	0.00	0.00	0.00	0.00	0.00	1,000
<b>5300 Total Diocesan and Regional Expense</b>	<b>\$ 2,783.53</b>	<b>\$ 5,114.00</b>	<b>-\$2,330.47</b>	<b>\$ 27,698.67</b>	<b>\$ 30,684.00</b>	<b>-\$2,985.33</b>	<b>\$ 62,357</b>

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St. Andrew's Episcopal Church  
Statement of Financial Activities

	June 2018			January - June 2018 (YTD)			Annual Budget
	Actual	Budget	\$ Over Budget	Actual	Budget	\$ Over Budget	2018
	<b>5400 ADMINISTRATIVE EXPENSES</b>						
5420 Accounting & Payroll Expenses	150.17	236.00	-85.83	1,583.58	1,416.00	167.58	2,835
5421 Bank Charges	181.71	332.00	-150.29	1,325.60	1,992.00	-666.40	3,990
5425 Equipment Lease	160.65	161.00	-0.35	963.90	966.00	-2.10	1,928
5426 Copier Use	108.88	376.00	-267.12	1,824.81	2,256.00	-431.19	4,515
5430 Interest Expense-Loans From Parishioners	437.00	433.00	4.00	2,602.00	2,598.00	4.00	5,200
5430 Mortgage Interest	2,090.23	2,090.00	0.23	12,105.75	12,105.46	0.29	24,118
5465 Mortgage Principal Payments	1,734.99	1,735.00	-0.01	10,845.57	10,844.54	1.03	21,785
5435 Office Expenses	445.29	350.00	95.29	2,890.01	2,100.00	790.01	4,200
5438 Cleaning Supplies	126.35	118.00	8.35	869.39	708.00	161.39	1,418
5440 Miscellaneous Expense	0.00	44.00	-44.00	140.00	264.00	-124.00	525
5445 Postage	0.00	44.00	-44.00	242.55	264.00	-21.45	525
5450 Telephone/ Internet	293.14	306.00	-12.86	1,768.64	1,836.00	-67.36	3,675
<b>Total 5400 ADMINISTRATIVE EXPENSES</b>	<b>\$ 5,728.41</b>	<b>\$ 6,225.00</b>	<b>-\$496.59</b>	<b>\$ 37,161.80</b>	<b>\$ 37,350.00</b>	<b>-\$188.20</b>	<b>\$ 74,714</b>
<b>5600 BUILDING &amp; GROUNDS EXPENSES</b>							
5630 Insurance	1,551.08	1,575.00	-23.92	9,279.48	9,450.00	-170.52	18,900
Security	0.00	0.00	0.00	1,008.00	2,000.00	-992.00	2,000
5635 Lawn & Grounds Maintenance	0.00	175.00	-175.00	313.50	1,050.00	-736.50	2,100
5640 Repair & Maintenance	0.00	1,500.00	-1,500.00	5,958.33	9,000.00	-3,041.67	18,000
5650 Utilities	796.58	1,138.00	-341.42	6,716.64	6,828.00	-111.36	13,650
<b>Total 5600 BUILDING &amp; GROUNDS EXPENSES</b>	<b>\$ 2,347.66</b>	<b>\$ 4,388.00</b>	<b>-\$2,040.34</b>	<b>\$ 23,275.95</b>	<b>\$ 28,328.00</b>	<b>-\$5,052.05</b>	<b>\$ 54,650</b>

# Attachment 1: June 2018 Financial Statements

St. Andrew's Episcopal Church  
Statement of Financial Activities

	June 2018			January - June 2018 (YTD)			Annual Budget
	Actual	Budget	\$ Over Budget	Actual	Budget	\$ Over Budget	2018
Total 5700 MUSIC	\$ 1,541.66	\$ 3,979.00	-\$2,437.34	\$ 25,803.27	\$ 23,874.00	\$ 1,929.27	\$ 47,749
Total Operating Expenses	\$ 43,808.59	\$ 54,496.00	-\$10,687.41	\$314,818.03	\$ 328,096.00	-\$13,277.97	\$ 672,664
Net Operating Income/Loss	\$322.85	\$3,664.00	-\$3,341.15	-\$14,715.08	\$619.00	-\$15,334.08	\$ -
<b>UNBUDGETED (RESTRICTED) REVENUE AND EXPENSE</b>							
7010 SVSS/SVSP Pledge Payments	0.00			250.00			
7016 Donations to Rector's Discretionary Fund	0.00			1,257.00			
7018 Donations to Bishop's Discretionary Fund	0.00			0.00			
7040 Interest - Endowment Loan For SVSP Costs	0.00			600.00			
7050 Interest -Reserve to Pay Loans From Parishioners Acct	0.58			5.19			
7090 Income - Other Designated Funds	10,186.56			12,333.02			
7999 Icons	0.00			3,263.54			
8012 Transfers to Reserve to Pay Loans from Parishioners Acct	-0.58			-255.19			
8016 Transfers to Rector's Discretionary Fund	0.00			-1,257.00			
8018 Transfers to Bishop's Discretionary Fund	0.00			0.00			
8090 Disbursements-Other Designated Funds	-10,186.56			-12,333.02			
8040 Transfers to Endowment	0.00			-600.00			
Net Unbudgeted Revenue and Expense	\$ 0.00			\$ 3,263.54			
Net Income	\$322.85			-\$11,451.54			

# Attachment 1: June 2018 Financial Statements

St. Andrew's Episcopal Church  
Designated Funds Detail

Designated Funds	Beginning Balance	June 2018		Ending Balance
	6/1/2018	Funds In	Funds Out	6/30/2018
2018 Prepaid Pledges	-			-
2018 Wedding (Merrin)	-			-
Adult Forum	421.48			421.48
Backpack Drive	50.00			50.00
Building Mtce Contingency Fund	232.75			232.75
Caledonian Temporary Holding	-			-
Catechumenate Expenses	1,059.42			1,059.42
Cathedral Ridge Pledge	600.00			600.00
Children's Program	-			-
Columbarium	900.00			900.00
Designated Donation (Designation TBD)	5,617.50			5,617.50
Discover St. Andrew's	1,286.67			1,286.67
Discretionary Fund - Melissa	652.07			652.07
Discretionary Fund - Wib	402.07			402.07
EFM	450.00			450.00
Endowment Disbursement 2015 (non-Outreach portion)	1,981.57			1,981.57
Endowment Disbursement 2016 (non-Outreach portion)	1,900.39			1,900.39
Flowers (Christmas)	(16.50)			(16.50)
Flowers (Easter)	893.91			893.91
Flowers (Regular)	73.18			73.18
Garden Fund	60.00			60.00
Icons	-			-
Memorial Gifts	2,155.00			2,155.00
Miro Wedding	-			-
Morgan Funeral	-			-
Organ	100.00			100.00
Parking Lot (forfeited Earnest Money)	-			-
Outreach	7,381.40			7,381.40
Prepaid Funeral Funds	-			-
Seminary Scholarship Fund	1,174.78			1,174.78
Tree Trimming	510.69			510.69
Tiny House Donations	6,000.00			6,000.00
Tiny House UTO Grant	30,000.00	5.60	(10,192.16)	19,813.44
Tiny House Grant - St. John's Cathedral	10,000.00			10,000.00
Tiny House Match- Red Envelope	12,232.00			12,232.00
Tiny House - CSBT Donation	500.00			500.00
Vital Worship Grant	852.27			852.27
Wren Funeral	-			-
Who Is My Neighbor Fund	1,071.01			1,071.01
<b>Total Designated Funds</b>	<b>88,541.66</b>	<b>5.60</b>	<b>(10,192.16)</b>	<b>78,355.10</b>



# Attachment 1: June 2018 Financial Statements

## St. Andrew's Episcopal Church A/P Aging Summary As of June 30, 2018

	<b>Current</b>	<b>1 - 30</b>	<b>31 - 60</b>	<b>61 - 90</b>	<b>91 and over</b>	<b>Total</b>
Allstream	293.14					293.14
Diocese of Colorado	20,585.80					20,585.80
High Plains Region	1,699.14					1,699.14
Ian Jackson	175.00					175.00
John Phillip Newell	266.99					266.99
L. Zoe Cole	231.28					231.28
Musical Resources	26.94					26.94
Office Depot	147.45					147.45
Outreach - Endowment Disb 2016	451.19					451.19
Outreach 2016	8,165.39					8,165.39
Outreach 2017	24,000.00					24,000.00
Pure Water Dymanics	106.15					106.15
Waste Management of Denver	295.36					295.36
<b>TOTAL</b>	<b>\$ 56,443.83</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 56,443.83</b>

# Attachment 1: June 2018 Financial Statements

## Unpledged Revenue 2018

Outreach	Children	Music	Bldg/Mtce	Undesignated	TOTAL		Dip Jar	Env./Plt
809.52	773.48	928.72	1,073.36	-	3,585.08	<b>Jun-18</b>	84.24	3,500.84
5,695.88	4,202.83	3,562.50	3,745.88	1,554.09	18,761.18	<b>YTD</b>	879.84	17,981.34