

STEWARDSHIP AND FINANCE COMMITTEE

Annual Report 2017

FUND BALANCES DECEMBER 31, 2017

CURRENT EXPENSE FUND

BALANCE ON DECEMBER 31, 2016	(\$17,899.27)
EXCESS RECEIPTS OVER EXPENDITURES 2017	17,899.27
BALANCE ON DECEMBER 31, 2017	<u>\$0.00</u>

BUILDING FUND

BALANCE ON DECEMBER 31, 2016	\$0.00
BALANCE ON DECEMBER 31, 2017	<u>\$0.00</u>

TRANSPORTATION FUND

BALANCE ON DECEMBER 31, 2016	\$2,258.52
EXPENDITURES IN YEAR 2017	(798.29)
BALANCE ON DECEMBER 31, 2017	<u>\$1,460.23</u>

ENDOWMENT FUND

BALANCE ON DECEMBER 31, 2016	\$1,352,892.88
RECEIPTS 10% INVESTMENT INCOME IN YEAR 2017	24,877.02
RECEIPTS FROM BEQUESTS	1,000.00
BALANCE ON DECEMBER 31, 2017	<u>\$1,378,769.90</u>

PERPETUAL GIFT FUND

BALANCE ON DECEMBER 31, 2016	\$96,057.25
RECEIPTS FROM BEQUESTS	0.00
BALANCE ON DECEMBER 31, 2017	<u>\$96,057.25</u>

MEMORIAL FUND

BALANCE ON DECEMBER 31, 2016	\$29,183.68
RECEIPTS IN YEAR 2017	2,630.00
INVESTMENT INCOME	5,058.63
EXPENDITURES IN YEAR 2017	(7,305.04)
BALANCE ON DECEMBER 31, 2017	<u>\$29,567.27</u>

RESERVE FUND

BALANCE ON DECEMBER 31, 2016	(\$1,353.52)
EXCESS RECEIPTS OVER EXPENDITURES 2017	209,992.82
BALANCE ON DECEMBER 31, 2017	<u>\$208,639.30</u>

CAUSE COLLECTIONS 2017

CHRISTMAS JOY OFFERING	\$875.00
DISASTER RELIEF	\$5,596.00
ONE GREAT HOUR OF SHARING	\$1,518.95
PEACEMAKING	\$180.00
PENTECOST	\$966.00

Saint Andrew's Presbyterian Church
Statement of Assets, Liabilities and Fund Balances
December 2017

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Accounts

Assets		
CURRENT ASSETS		
CASH & EQUIV		
001020 - General Checking	\$17,732.65	
Total CASH & EQUIV	\$17,732.65	
INVESTMENTS		
001120 - Mutual Funds	\$1,714,536.98	
Total INVESTMENTS	\$1,714,536.98	
Total CURRENT ASSETS		\$1,732,269.63
FIXED ASSETS		
LAND		
001420 - Land Original Value	\$25,000.00	
Total LAND	\$25,000.00	
BUILDINGS		
001422 - Buildings Original	\$350,000.00	
001424 - Building Addition&Imp-1999-2000	\$992,840.25	
001426 - Building Improvements	\$397,717.38	
Total BUILDINGS	\$1,740,557.63	
EQUIPMENT		
001436 - Church Equipment	\$49,304.10	
001438 - Office Equipment	\$14,114.55	
Total EQUIPMENT	\$63,418.65	
Total FIXED ASSETS		\$1,828,976.28
Total ASSETS		\$3,561,245.91

Saint Andrew's Presbyterian Church
Statement of Assets, Liabilities and Fund Balances
December 2017

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Accounts

Liabilities, Fund Principal, & Restricted Funds		
LIABILITIES		
PAYROLL TAXES WITHELD		
002203 - FICA Employee	\$1,572.28	
002205 - Medicare Employee	\$367.76	
002206 - Federal Withholding	\$1,228.18	
002207 - PA Withholding	\$554.47	
002208 - Lebanon Co. Withholding	\$1,882.90	
Total PAYROLL TAXES WITHELD		\$5,605.59
OTHER EMPLOYEE W/H & BENEFITS		
002211 - Medical Savings Plan	\$55.00	
002221 - Cont Ed Allowance - Sr Pastor	\$1,416.93	
Total OTHER EMPLOYEE W/H & BENEFITS		\$1,471.93
ADVANCED PLEDGES		
002230 - Total Advanced Pledges	\$7,800.00	
Total ADVANCED PLEDGES		\$7,800.00
ACCOUNTS PAYABLE		
002401 - Christmas Joy	\$875.00	
002419 - Other Offerings	\$6,581.23	
002421 - Mission Trip(s)	\$774.96	
002424 - Creation	\$2,607.45	
002441 - Concert Series	\$11,454.63	
002444 - Cook Books/Kitchen	\$250.00	
002445 - Presbyterian Women	\$40.00	
002460 - Transportation Fund	\$1,460.23	
002465 - Memorial Fund	\$29,567.27	
Total ACCOUNTS PAYABLE		\$53,610.77
Total LIABILITIES		\$68,488.29
FUND PRINCIPAL		
002900 - Fund Principal Church	(\$17,899.27)	
Excess Cash Received	\$17,899.27	
Total FUND PRINCIPAL and Excess Cash Received		\$0.00
Restricted Funds		
Total Temporarily Restricted	\$208,639.30	
Total Permanently Restricted	\$3,284,118.32	
Total Restricted Funds		\$3,492,757.62
Total Liabilities, Fund Principal, & Restricted Funds		\$3,561,245.91

Saint Andrew's Presbyterian Church
Statement of Revenues and Expenses
January to December 2017

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Accounts	YTD Actual 2017	YTD Budget 2017	Annual Budget 2018
REVENUES			
OFFERINGS			
Pledge Offerings			
004010 - Current Year	\$388,382.25	\$385,000.00	\$390,000.00
004013 - Per Capita	\$2,773.18	\$3,000.00	\$3,000.00
Total Pledge Offerings	<u>\$391,155.43</u>	<u>\$388,000.00</u>	<u>\$393,000.00</u>
Plate			
004012 - Current Year Plate	\$11,071.25	\$8,000.00	\$8,000.00
Total Plate	<u>\$11,071.25</u>	<u>\$8,000.00</u>	<u>\$8,000.00</u>
Total OFFERINGS	<u>\$402,226.68</u>	<u>\$396,000.00</u>	<u>\$401,000.00</u>
INVESTMENT INCOME			
004050 - Northwest Savings Bank	\$3.90	\$0.00	\$0.00
004110 - Endowment Fund Income	\$13,900.32	\$0.00	\$0.00
004120 - Perpetual Gift Fund Income	\$18,140.34	\$0.00	\$0.00
Total INVESTMENT INCOME	<u>\$32,044.56</u>	<u>\$0.00</u>	<u>\$0.00</u>
RENTAL INCOME			
004200 - Room Rental	\$550.00	\$0.00	\$0.00
Total RENTAL INCOME	<u>\$550.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
MISCELLANEOUS INCOME			
004208 - Other Misc. Income	\$7.07	\$0.00	\$0.00
004300 - Bequests	\$1,000.00	\$0.00	\$0.00
Total MISCELLANEOUS INCOME	<u>\$1,007.07</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total REVENUES	<u><u>\$435,828.31</u></u>	<u><u>\$396,000.00</u></u>	<u><u>\$401,000.00</u></u>
EXPENSES			
MINISTRY			
Senior Minister			
005010 - Salary	\$43,480.58	\$43,600.00	\$46,690.00
005012 - Housing Allowance	\$23,934.30	\$24,000.00	\$24,000.00
005013 - SECA	\$5,157.88	\$5,172.00	\$5,655.00
005014 - Pension Contribution	\$9,590.24	\$7,436.00	\$7,775.90
005015 - Travel Allowance - Sr	\$0.00	\$2,000.00	\$2,000.00
005016 - Expense Account	\$395.13	\$1,000.00	\$1,000.00
005017 - Continuing Education&Book Allowance	\$4,400.00	\$4,400.00	\$2,500.00
005018 - Medical/Dental Insurance	\$15,528.61	\$17,688.00	\$19,329.00
Total Senior Minister	<u>\$102,486.74</u>	<u>\$105,296.00</u>	<u>\$108,949.90</u>
Pastor Supply			
005030 - Cost of Pulpit Supply	\$1,250.00	\$1,200.00	\$1,500.00
Total Pastor Supply	<u>\$1,250.00</u>	<u>\$1,200.00</u>	<u>\$1,500.00</u>
Total MINISTRY	<u>\$103,736.74</u>	<u>\$106,496.00</u>	<u>\$110,449.90</u>
MISSION			
Deacons			
005221 - Funeral Lunches	\$73.59	\$1,500.00	\$500.00
005223 - Deacons Fund	\$857.80	\$1,500.00	\$1,500.00
Total Deacons	<u>\$931.39</u>	<u>\$3,000.00</u>	<u>\$2,000.00</u>
Outreach			
005214 - Shared Mission Giving	\$30,000.00	\$30,000.00	\$30,000.00
005215 - Presbyterian Seminaries	\$1,000.00	\$1,000.00	\$1,000.00
005218 - Mission Trips	\$4,516.48	\$5,000.00	\$7,000.00
Total Outreach	<u>\$35,516.48</u>	<u>\$36,000.00</u>	<u>\$38,000.00</u>

Saint Andrew's Presbyterian Church
Statement of Revenues and Expenses
January to December 2017

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Accounts	YTD Actual 2017	YTD Budget 2017	Annual Budget 2018
Local Mission			
005222 - LCCM	\$1,500.00	\$1,500.00	\$3,000.00
005224 - Strategic Mission	\$364.92	\$1,000.00	\$1,000.00
Total Local Mission	<u>\$1,864.92</u>	<u>\$2,500.00</u>	<u>\$4,000.00</u>
Total MISSION	<u>\$38,312.79</u>	<u>\$41,500.00</u>	<u>\$44,000.00</u>
CHURCH PROPERTY			
Utilities			
005420 - Oil & Gas	\$7,412.32	\$10,000.00	\$10,000.00
005422 - Water&Sewer	\$616.42	\$700.00	\$700.00
005424 - Electricity	\$9,322.96	\$8,000.00	\$9,000.00
Total Utilities	<u>\$17,351.70</u>	<u>\$18,700.00</u>	<u>\$19,700.00</u>
Custodians			
005410 - Custodian	\$17,349.01	\$18,650.00	\$19,111.00
Total Custodians	<u>\$17,349.01</u>	<u>\$18,650.00</u>	<u>\$19,111.00</u>
Insurance			
005426 - Fire& Liability Insurance	\$8,654.00	\$9,000.00	\$9,000.00
Total Insurance	<u>\$8,654.00</u>	<u>\$9,000.00</u>	<u>\$9,000.00</u>
Repairs			
005510 - Roof	\$0.00	\$1,000.00	\$1,000.00
005511 - Painting	\$0.00	\$500.00	\$1,200.00
005512 - HVAC	\$168.00	\$1,000.00	\$1,000.00
005513 - Electrical	\$1,842.73	\$1,000.00	\$1,500.00
005514 - Plumbing	\$3,473.00	\$1,500.00	\$3,000.00
005515 - Doors	\$932.95	\$2,000.00	\$1,700.00
005519 - Other Repairs	\$602.75	\$3,000.00	\$2,800.00
Total Repairs	<u>\$7,019.43</u>	<u>\$10,000.00</u>	<u>\$12,200.00</u>
Building Maintenance			
005520 - Bldg Supplies	\$841.13	\$1,500.00	\$1,800.00
005521 - Pest Control	\$522.50	\$500.00	\$600.00
005522 - Fire Alarm	\$610.00	\$750.00	\$750.00
005523 - Trash Removal	\$1,033.50	\$700.00	\$1,000.00
005524 - Carpet & Drapery Cleaning	\$0.00	\$250.00	\$2,000.00
005525 - Service Contracts	\$4,197.37	\$4,000.00	\$4,000.00
005526 - Floor Stripping & Waxing	\$0.00	\$750.00	\$750.00
005528 - Kitchen Supplies	\$38.10	\$0.00	\$0.00
005529 - Other Bldg Maintenance	\$2,542.10	\$1,500.00	\$1,500.00
Total Building Maintenance	<u>\$9,784.70</u>	<u>\$9,950.00</u>	<u>\$12,400.00</u>
Grounds Maintenance			
005530 - Parking Lot Maintenance	\$525.00	\$1,000.00	\$1,000.00
005531 - Snow Removal	\$1,360.00	\$4,500.00	\$4,000.00
005532 - Lawn-Flowers-Shrubs	\$2,285.77	\$4,000.00	\$3,500.00
005534 - Trees	\$1,050.00	\$3,000.00	\$2,000.00
Total Grounds Maintenance	<u>\$5,220.77</u>	<u>\$12,500.00</u>	<u>\$10,500.00</u>
Miscellaneous Improvements			
005539 - Total Other Improvements	\$1,636.80	\$0.00	\$0.00
Total Miscellaneous Improvements	<u>\$1,636.80</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total CHURCH PROPERTY	<u>\$67,016.41</u>	<u>\$78,800.00</u>	<u>\$82,911.00</u>
CHRISTIAN EDUCATION			
005540 - Youth Curriculum	\$1,064.37	\$1,000.00	\$1,000.00
005542 - Adult Curriculum	\$147.29	\$400.00	\$400.00

Saint Andrew's Presbyterian Church
Statement of Revenues and Expenses
January to December 2017

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Accounts	YTD Actual 2017	YTD Budget 2017	Annual Budget 2018
005543 - VBS/DayCamp	\$3,422.07	\$3,350.00	\$3,500.00
005545 - Camperships	\$500.00	\$1,500.00	\$500.00
005546 - Training & Continuing Ed.	\$0.00	\$50.00	\$0.00
005547 - Kick Off Sunday	\$0.00	\$350.00	\$400.00
005550 - Confirmation class	\$349.73	\$150.00	\$150.00
005551 - Third Grade Bibles	\$0.00	\$50.00	\$0.00
Youth			
005040 - Salary-Youth Dir.	\$47,585.72	\$47,716.00	\$48,766.00
005045 - Travel & Mileage - Youth	\$0.00	\$1,000.00	\$1,000.00
005047 - Continuing Ed. Youth Dir.	\$471.35	\$1,000.00	\$1,000.00
005548 - Youth Program	\$5,876.36	\$6,000.00	\$6,000.00
005552 - Creation	\$0.00	\$500.00	\$1,000.00
Total Youth	<u>\$53,933.43</u>	<u>\$56,216.00</u>	<u>\$57,766.00</u>
Nursery			
005046 - Wages - Nursery	\$2,733.51	\$3,550.00	\$3,628.00
005544 - Nursery	\$0.00	\$50.00	\$50.00
Total Nursery	<u>\$2,733.51</u>	<u>\$3,600.00</u>	<u>\$3,678.00</u>
Total CHRISTIAN EDUCATION	<u>\$62,150.40</u>	<u>\$66,666.00</u>	<u>\$67,394.00</u>
WORSHIP&MUSIC			
005722 - Piano & Organ Maintenance	\$1,192.00	\$2,500.00	\$1,500.00
005724 - Choir Robe Maintenance	\$885.44	\$600.00	\$200.00
005730 - Sacraments Expense	\$273.55	\$150.00	\$500.00
005732 - Music Workshops	\$0.00	\$500.00	\$200.00
005734 - St.Andrews Day	\$150.00	\$400.00	\$400.00
005735 - Supplementary Resources	\$277.26	\$2,000.00	\$1,000.00
005741 - Praise Team Leader	\$11,081.20	\$11,165.00	\$11,410.00
Music			
005032 - Salary-Music Director	\$12,448.28	\$12,448.00	\$12,721.00
005033 - Salary - Bell Director	\$4,511.26	\$4,524.00	\$4,623.00
005039 - Fees-Soloists Etc.	\$450.00	\$500.00	\$500.00
005710 - Bell Choir Music, Supplies & Exp.	\$254.25	\$300.00	\$300.00
005712 - Music Expense Vocal Groups	\$509.21	\$400.00	\$500.00
005714 - Music Expense Instrumental	\$96.19	\$0.00	\$100.00
Organ Salaries			
005034 - Organist Regular Salary	\$12,635.22	\$12,635.00	\$12,917.00
005035 - Organist Funeral Wages	\$0.00	\$200.00	\$150.00
005036 - Organist Supply Wages	\$425.00	\$500.00	\$300.00
Total Organ Salaries	<u>\$13,060.22</u>	<u>\$13,335.00</u>	<u>\$13,367.00</u>
Total Music	<u>\$31,329.41</u>	<u>\$31,507.00</u>	<u>\$32,111.00</u>
Flowers&Decorations			
005744 - Flowers	\$49.90	\$200.00	\$200.00
005745 - Other Decorations	\$0.00	\$200.00	\$0.00
Total Flowers&Decorations	<u>\$49.90</u>	<u>\$400.00</u>	<u>\$200.00</u>
Total WORSHIP&MUSIC	<u>\$45,238.76</u>	<u>\$49,222.00</u>	<u>\$47,521.00</u>
ADMINISTRATION			
005050 - Wages- Office Manager	\$35,253.12	\$35,550.00	\$36,332.00
005054 - Media Specialist	\$16,219.32	\$21,100.00	\$21,564.00
005060 - FICA	\$9,548.11	\$8,935.00	\$9,136.00
005062 - Medicare	\$2,233.02	\$2,030.00	\$2,075.00
005064 - Medical Insurance - Admin	\$6,516.05	\$7,105.00	\$7,200.00

**Saint Andrew's Presbyterian Church
Statement of Revenues and Expenses
January to December 2017**

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Accounts	YTD Actual 2017	YTD Budget 2017	Annual Budget 2018
005066 - Workmans Comp. Insurance	\$1,619.00	\$1,750.00	\$1,788.00
Office Expense			
005601 - Supplies-Office	\$4,336.96	\$4,500.00	\$4,000.00
005602 - Printing	\$120.00	\$500.00	\$500.00
005604 - Postage	\$1,268.56	\$1,500.00	\$1,200.00
005605 - Copyrights	\$955.35	\$1,500.00	\$1,500.00
005606 - Equip. Servicing	\$282.45	\$1,000.00	\$1,000.00
005607 - Computer/Data Equipment	\$3,713.42	\$4,500.00	\$4,500.00
005608 - Software/Data Expense	\$4,006.72	\$3,000.00	\$4,000.00
005609 - Web Hosting	\$78.00	\$200.00	\$1,200.00
005610 - Telephone/Internet	\$2,008.99	\$2,100.00	\$2,300.00
005620 - Training & Education	\$319.76	\$300.00	\$200.00
005621 - Clearances	\$39.00	\$200.00	\$100.00
005650 - Bank Service Charges	\$391.90	\$250.00	\$250.00
005690 - Other Office Expense	\$525.80	\$600.00	\$600.00
Total Office Expense	<u>\$18,046.91</u>	<u>\$20,150.00</u>	<u>\$21,350.00</u>
Presbytery Expense			
005680 - Per Capita Assesment	\$7,341.46	\$8,500.00	\$7,488.00
Total Presbytery Expense	<u>\$7,341.46</u>	<u>\$8,500.00</u>	<u>\$7,488.00</u>
Stewardship Expenses			
005912 - Stewardship Supplies	\$35.00	\$150.00	\$150.00
Total Stewardship Expenses	<u>\$35.00</u>	<u>\$150.00</u>	<u>\$150.00</u>
Total ADMINISTRATION	<u>\$96,811.99</u>	<u>\$105,270.00</u>	<u>\$107,083.00</u>
MEMBERSHIP & OUTREACH			
005738 - Advertising-Newspaper	\$846.90	\$1,200.00	\$1,200.00
005739 - Other Advertising	\$167.26	\$300.00	\$300.00
005740 - Congregational Life	\$142.60	\$1,000.00	\$800.00
005746 - Coffee Hours	\$21.91	\$400.00	\$350.00
005747 - Dinners	\$925.62	\$900.00	\$1,000.00
005748 - Kitchen Paper Supplies	\$836.18	\$900.00	\$1,000.00
005751 - Visioning Committee	\$721.48	\$1,000.00	\$1,000.00
Total MEMBERSHIP & OUTREACH	<u>\$3,661.95</u>	<u>\$5,700.00</u>	<u>\$5,650.00</u>
Total EXPENSES	<u><u>\$416,929.04</u></u>	<u><u>\$453,654.00</u></u>	<u><u>\$465,008.90</u></u>
Net Total	\$18,899.27	(\$57,654.00)	(\$64,008.90)
Other Expenses			
007090 - Transfer to Endowment	\$1,000.00	\$0.00	\$0.00
Total Other Expenses	<u>\$1,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Net Operating Total	\$17,899.27	(\$57,654.00)	(\$64,008.90)