

# Statement of Financial Position

St. Andrew Presbyterian Church  
As of December 31, 2025

Distribution account	Total
<b>Assets</b>	
Current Assets	
Bank Accounts	
10.107 Edward Jones MM	165,202.30
10.109 Edward Jones CD	210,000.00
10.200 SouthState Bank-Checking	195,916.11
10.205 SouthState Bank-Discretionary	9,276.77
10.300 Sweep Account	10,589.83
10.400 St Andrew-Petty Cash	750.00
<b>Total for Bank Accounts</b>	<b>\$591,735.01</b>
Other Current Assets	
10.104 Independent Trust Funds Balanc	\$0.00
10.105 Budget Reconciliation Fund	91,677.68
46.100 Maintenance Trust Fund	146,300.39
46.101 Maintenance Income	92,525.41
46.201 Sam Trickey Fund	10,176.47
46.301 Betty Trickey Fund	9,509.05
46.401 Lattner Organ Fund	70,506.38
46.501 Peppermint Fund	6,344.76
46.601 TPF Birthday Endowment Fund	57,852.94
46.631 Columbarium Investment Account	45,107.76
46.701 TPF Saint Andrew Endowment Fund	1,455,390.87
46.705 Ed Moorehead Scholarship Trust Fund	225,235.09
46.751 Session Discretionary	406,823.71
<b>Total for 10.104 Independent Trust Funds Balanc</b>	<b>\$2,617,450.51</b>
46.752 Special Mission Fund	20,890.00
Payroll Corrections	0.00
Prepaid Assets	
12.226 FSA-Health Equity	4,600.08

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Distribution account	
12.227 Prepaid Expenses	0.00
12.228 Prepaid Insurance	0.00
<b>Total for Prepaid Assets</b>	<b>\$4,600.08</b>
<b>Total for Other Current Assets</b>	<b>\$2,642,940.59</b>
<b>Total for Current Assets</b>	<b>\$3,234,675.60</b>
<b>Total for Assets</b>	<b>\$3,234,675.60</b>
<b>Liabilities and Equity</b>	
Liabilities	
Current Liabilities	
Credit Cards	
Kirsten	0.00
Lisa	0.00
Lou	0.00
Richard	0.00
Stephanie	0.00
<b>Total for Credit Cards</b>	<b>\$0.00</b>
Other Current Liabilities	
46.205 Ed Moorhead Scholarship Fund	0.00
Direct Deposit Payable	0.00
Payroll Liabilities	\$1,589.68
Federal Taxes (941/944)	0.00
Fidelity	2,972.40
FSA	0.00
Payroll Adjustment	0.00
The Board of Pensions	9,310.55
<b>Total for Payroll Liabilities</b>	<b>\$13,872.63</b>
<b>Total for Other Current Liabilities</b>	<b>\$13,872.63</b>
<b>Total for Current Liabilities</b>	<b>\$13,872.63</b>

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Long-term Liabilities	
20.102 Prepaid Pledges Pay.	2,000.00
33.100 Off Budget Benevolences	0.00
34.100 Donations Clearing	0.00
35.100 Memorials Fund Balance	0.00
Vendor Credit	0.00
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<b>Total for Long-term Liabilities</b>	<b>\$2,000.00</b>
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<b>Total for Liabilities</b>	<b>\$15,872.63</b>
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Equity	
36.100 Independent Trust Accounts	2,617,450.51
36.200 SouthState Bank-Discretionary Fund	9,276.77
36.205 St Andrew-Petty Cash Fund	750.00
36.300 Temporarily Restricted Net Assets	
43.110 Mission	28,525.42
43.111 One Great Hour	100.00
43.112 Pastor's Discretionary Fund-	10,201.53
43.117 Peacemaking Fund	0.00
43.118 Ruth Anderson Fund	28,630.72
43.122 Christmas & Joy Offering	0.00
43.136 Organ Repair	1,407.34
43.162 Apple Tree	0.00
43.168 Market for Mission	28.33
43.182 Pentecost Fund	0.00
43.186 New Van Fund	5,122.12
43.188 Morris Martin Special Music	1,732.51
43.195 Staff Computers	395.79
43.196 Glory to God Hymnals	81.57
43.200 Musical Theater	316.50
43.207 Food Bank	0.00

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Distribution account	Total
43.216 Adult Mission Trips	273.34
43.218 Youth Fundraising	2,620.54
43.219 Angel Tree	314.00
43.223 Prayer Room	1,205.00
43.224 Maintenance Withdrawals	0.00
43.226 Session Discretionary Withdrawals	-475.61
43.228 Emergency Relief	10,371.97
43.230 ALS memorial/Jeanie Fite	31,716.28
43.231 Treehouse Snacks	3,486.50
43.233 Presbyterian Women	0.00
43.234 Meal Train	650.00
43.235 Off Budget Bereavement	1,000.00
43.241 Rita Pilkey	2,762.50
43.242 ODB Christmas Gifts	110.97
43.243 Lilly Fund	0.00
43.244 Treehouse Thanksgiving	650.00
43.245 Fifth Sunday Mission	530.00
43.246 Mothers Day Gift Bags	1,172.01
43.247 Kimbell trip	0.00
43.250 Presbytery Meeting	0.00
44.101 Weddings	550.00
44.105 Endowment Expense Holding	6,302.05
44.106 Easter Music and Flowers	1,959.75
44.113 Christmas Music and Flowers	1,758.78
44.116 Minister Cont. Ed. Unspent	1,116.47
44.118 Columbarium	4,300.11
44.122 Library Gifts	38.31
44.123 Prime Timers	785.11
44.125 Special Music	10,729.58

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Distribution account	Total
44.129 Treehouse-Tuition & Gifts	5,778.64
44.130 Men's Bible Breakfast	-1,039.00
44.135 Accounts Payable Clearing	100.00
44.146 Rental Income	2,127.95
44.147 Women's Retreat Winter	170.99
44.148 Womens Retreat Scholarships	848.68
44.149 Colorado Women's Retreat Summer	67.48
44.150 The Children's Place Inc.	\$1,047.60
44.153 Play Structures	38,326.03
44.155 Curriculum Development	6,000.00
44.156 The Children's Place - Special Fund - 2	50,000.00
<b>Total for 44.150 The Children's Place Inc.</b>	<b>\$95,373.63</b>
44.151 The Children's Place Savings	11,000.00
44.152 The Children's Place - Special Fund -1	8,021.21
44.154 Den Furniture	5.95
44.163 Childrens Mission Room	0.00
44.170 School Supply Drive	0.00
44.173 Lighting and Landscaping	8,993.10
44.176 Stephen Ministry Memorials	2,236.95
44.182 Presbyterian Disaster Assistance	475.00
44.183 UKIRK	8,114.98
44.184 Gas Lease Holding	10,375.25
44.185 Shirts	-32.00
44.186 Progressive Pilgrimage	0.00
45.100 Memorial Fund-Misc.	29,059.86
45.156 Birthday Endowment Fund	10,607.05
45.161 Dixon Endowment - Pastoral Care	27,870.20
45.173 Dorothy Brooks	605.00
45.177 Plunkett Memorial	39,800.92

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	Total
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<b>Total for 36.300 Temporarily Restricted Net Assets</b>	<b>\$421,031.33</b>
Opening Balance Equity	0.00
Unrestricted Net Assets	91,579.67
Net Income	78,714.69
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<b>Total for Equity</b>	<b>\$3,218,802.97</b>
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<b>Total for Liabilities and Equity</b>	<b>\$3,234,675.60</b>
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