

St. James in the City
Balance Sheet
2nd Quarter 2021

				Without Donor Restrictions	Vestry Designated	With Donor Restrictions	June 30, 21
ASSETS							
Current Assets							
Checking/Savings							
		1000 · General Operating		147,053	-	-	147,053
		1000 · General Operating		-	24,999	-	24,999
		1001 · Intercultural Donation		-	10,074	-	10,074
		1003 · Great Music Operating		-	-	77,382	77,382
		1004 · Petty Cash		269	-	-	269
		1005 - SJ Outreach Ministries		-	-	3,000	3,000
		1007 - Food Ministries		-	-	119,303	119,303
		1006 - SBA PPP Loan		-	-	-	-
		1101 · Phillips Memorial Vestry Reserve		-	135,609	-	135,609
		1102 · Parker Music Endowment		-	-	518,248	518,248
		1103 · Wadleigh Endowment		-	-	222,933	222,933
		1104 · Episcopal Credit Union		1,869	-	-	1,869
		1106 · Raymond James Endowment Fund		-	444,757	-	444,757
		1107 · Vanguard Brokerage Acct.		-	1,151,295	-	1,151,295
		1108 · Raymond James Great Music Fund		-	(136)	367,320	367,184
		1109 · Raymond James Capital Repairs Fund		-	-	266,427	266,427
		1140 · Bill.com Money Out Clearing		(30)	-	-	(30)
		1077 · African Christian Fellowship		8,078	-	-	8,078
		1088 · BSA Troop 10 of St James		3,240	-	-	3,240
		Total Checking/Savings		160,479	1,766,597	1,574,613	3,501,689
		Total Current Assets		160,479	1,766,597	1,574,613	3,501,689
Fixed Assets							
		1500 · Property, Plant & Equipment					
		1510 · Church Building		2,980,417	-	-	2,980,417
		1520 · Parish Hall Building		2,258,476	-	-	2,258,476
		1525 · Rectory		1,842,500	-	-	1,842,500
		1530 · Furniture & Fixtures		39,845	-	-	39,845
		1540 · Land		294,305	-	-	294,305
		1550 · Organ Enhancements		144,898	-	-	144,898
		1570 · Stained Glass Windows		170,445	-	-	170,445
		1580 · Parish Renovations		4,789	-	-	4,789
		1590 · Accumulated Depreciation		(4,643,072)	-	-	(4,643,072)
		Total 1500 · Property, Plant & Equipment		3,092,604	-	-	3,092,604
		Total Fixed Assets		3,092,604	-	-	3,092,604
Other Assets							
		1701 · Other Receivables		25,999	-	-	25,999
		1870 · Security Deposits Asset		-	-	-	-
		Total Other Assets		25,999	-	-	25,999
TOTAL ASSETS				3,279,081	1,766,597	1,574,613	6,620,291
LIABILITIES & NET ASSETS							
Liabilities							
Fiduciary Liabilities							
				11,318	-	-	11,318
PASS THROUGH							
		St. James School Insurance		(20,363)	-	-	(20,363)
		2050 · Korean Liturgical Pass-Through		3,000	-	-	3,000
		2060 · Food Ministries Pass-Through		-	-	116,224	116,224
		Total PASS THROUGH		(17,363)	-	116,224	98,861
DISCRETIONARY ACCOUNTS							
		2100 · Rector		10,628	-	-	10,628
		2101 · Associate Rector - Fr. Kim		595	-	-	595
		2103 · Associate Rector - Rev. Feuss		1,744	-	-	1,744
		Total DISCRETIONARY ACCOUNTS		12,967	-	-	12,967
		SBA PPP Loan		116,224	-	-	116,224
		Total Liabilities		123,146	-	116,224	239,370
Net Assets							
		Without Donor Restrictions		63,331	-	-	63,331
		Without Donor Restrictions - Fixed Assets		3,092,604	-	-	3,092,604
		Without Donor Restrictions - Rectory Sale		-	-	-	-
		Without Donor Restrictions - Vestry Designated		-	1,766,597	-	1,766,597
		With Donor Restrictions		-	-	1,458,389	1,458,389
		Total Net Assets		3,155,935	1,766,597	1,458,389	6,380,921
TOTAL LIABILITIES & NET ASSETS				3,279,081	1,766,597	1,574,613	6,620,291