Rocky Mountain Synod Balance Sheet January 31, 2023

	Current Year	Prior Year	
Description	Actuals	Actuals	Variance
Description	Actuals	Actuals	Vallance
Assets			
Cash & Investments			
Cash - Vectra Bank (Operating)	\$189,721	\$873,704	(\$683 <i>,</i> 983)
Cash - Vectra Bank (Restricted)	\$159,622	\$0	\$159,622
Cash - Vectra Bank (3E Restricted Funds)	\$236,604	\$467,676	(\$231,072)
Cash - Mission Investment Funds (Restricted)	\$63,138	\$62,883	\$255
Mission Investment Funds (Seminary Endowment)	\$162,841	\$161,854	\$987
Investments	\$779,051	\$809,018	(\$29 <i>,</i> 967)
Subtotal - Cash & Investments	\$1,590,977	\$2,375,135	(\$784,158)
Receivables	\$73,251	\$40	\$73,211
Prepaid Expenses	\$11,663	\$41,713	(\$30,050)
Fixed Assets (net of accumulated depreciation)			
Land & Buildings (RMS)	\$717,805	\$804,777	(\$86,972)
Land & Buildings (MMRC)	\$808,421	\$808,421	\$0
Property/Building Improvements (RMS)	\$67,265	\$79,487	(\$12,222)
Property/Building Improvements (MMRC)	\$162,237	\$10,393	\$151,844
Equipment & Furnishings	\$10,125	\$9,647	\$478
Subtotal - Fixed Assets	\$1,765,854	\$1,712,725	\$53,129
Total Assets	\$3,441,745	\$4,129,613	(\$687,868)
Liabilities			
Liabilities Pavables			
Payables	\$124 178	\$188 955	(\$64 777)
Payables Accounts Payable	\$124,178 \$2,019	\$188,955 (\$68)	(\$64,777) \$2 087
Payables Accounts Payable Payroll Liabilities	\$2,019	(\$68)	\$2,087
Payables Accounts Payable Payroll Liabilities Due to ELCA - Congregation Benevolence	\$2,019 \$57,243	(\$68) \$0	\$2,087 \$57,243
Payables Accounts Payable Payroll Liabilities Due to ELCA - Congregation Benevolence Due to Grantees - ELCA Grants	\$2,019 \$57,243 \$49,000	(\$68) \$0 \$0	\$2,087 \$57,243 \$49,000
Payables Accounts Payable Payroll Liabilities Due to ELCA - Congregation Benevolence Due to Grantees - ELCA Grants Subtotal - Payables	\$2,019 \$57,243 \$49,000 \$232,440	(\$68) \$0 \$0 \$188,887	\$2,087 \$57,243 \$49,000 \$43,553
Payables Accounts Payable Payroll Liabilities Due to ELCA - Congregation Benevolence Due to Grantees - ELCA Grants Subtotal - Payables Mortgage Payable	\$2,019 \$57,243 \$49,000 \$232,440 \$527,738	(\$68) \$0 \$0 \$188,887 \$550,468	\$2,087 \$57,243 \$49,000 \$43,553 (\$22,730)
Payables Accounts Payable Payroll Liabilities Due to ELCA - Congregation Benevolence Due to Grantees - ELCA Grants Subtotal - Payables Mortgage Payable Accrued Benefits (Vacation Leave)	\$2,019 \$57,243 \$49,000 \$232,440 \$527,738 \$10,729	(\$68) \$0 \$0 \$188,887 \$550,468 \$10,729	\$2,087 \$57,243 \$49,000 \$43,553 (\$22,730) \$0
Payables Accounts Payable Payroll Liabilities Due to ELCA - Congregation Benevolence Due to Grantees - ELCA Grants Subtotal - Payables Mortgage Payable Accrued Benefits (Vacation Leave) Deferred Revenues	\$2,019 \$57,243 \$49,000 \$232,440 \$527,738 \$10,729 \$300	(\$68) \$0 \$0 \$188,887 \$550,468 \$10,729 \$580	\$2,087 \$57,243 \$49,000 \$43,553 (\$22,730) \$0 (\$280)
Payables Accounts Payable Payroll Liabilities Due to ELCA - Congregation Benevolence Due to Grantees - ELCA Grants Subtotal - Payables Mortgage Payable Accrued Benefits (Vacation Leave)	\$2,019 \$57,243 \$49,000 \$232,440 \$527,738 \$10,729	(\$68) \$0 \$0 \$188,887 \$550,468 \$10,729	\$2,087 \$57,243 \$49,000 \$43,553 (\$22,730) \$0
Payables Accounts Payable Payroll Liabilities Due to ELCA - Congregation Benevolence Due to Grantees - ELCA Grants Subtotal - Payables Mortgage Payable Accrued Benefits (Vacation Leave) Deferred Revenues	\$2,019 \$57,243 \$49,000 \$232,440 \$527,738 \$10,729 \$300	(\$68) \$0 \$0 \$188,887 \$550,468 \$10,729 \$580	\$2,087 \$57,243 \$49,000 \$43,553 (\$22,730) \$0 (\$280)
Payables Accounts Payable Payroll Liabilities Due to ELCA - Congregation Benevolence Due to Grantees - ELCA Grants Subtotal - Payables Mortgage Payable Accrued Benefits (Vacation Leave) Deferred Revenues Total Liabilities	\$2,019 \$57,243 \$49,000 \$232,440 \$527,738 \$10,729 \$300 \$771,208	(\$68) \$0 \$188,887 \$550,468 \$10,729 \$580 \$750,664	\$2,087 \$57,243 \$49,000 \$43,553 (\$22,730) \$0 (\$280) \$20,544
Payables Accounts Payable Payroll Liabilities Due to ELCA - Congregation Benevolence Due to Grantees - ELCA Grants Subtotal - Payables Mortgage Payable Accrued Benefits (Vacation Leave) Deferred Revenues Total Liabilities Total Net Assets	\$2,019 \$57,243 \$49,000 \$232,440 \$527,738 \$10,729 \$300 \$771,208	(\$68) \$0 \$188,887 \$550,468 \$10,729 \$580 \$750,664	\$2,087 \$57,243 \$49,000 \$43,553 (\$22,730) \$0 (\$280) \$20,544
Payables Accounts Payable Payroll Liabilities Due to ELCA - Congregation Benevolence Due to Grantees - ELCA Grants Subtotal - Payables Mortgage Payable Accrued Benefits (Vacation Leave) Deferred Revenues Total Liabilities Total Net Assets Less Spendable Net Assets	\$2,019 \$57,243 \$49,000 \$232,440 \$527,738 \$10,729 \$300 \$771,208 \$2,670,537	(\$68) \$0 \$0 \$188,887 \$550,468 \$10,729 \$580 \$750,664 \$3,378,949	\$2,087 \$57,243 \$49,000 \$43,553 (\$22,730) \$0 (\$280) \$20,544 (\$708,412)

\$1,248,364

\$2,033,621

(\$785,257)

Total Spendable Assets