

# Treasurer's Report to Session

June 2019

As of 07/11/2019

## PLEDGE INCOME

|                   | 2018      | 2019      |
|-------------------|-----------|-----------|
| YTD Pledge Income | \$806,300 | \$830,633 |
| YTD Pledge Budget | \$890,821 | \$908,645 |

## TOTAL INCOME

|                                          | 2018        | 2019        |
|------------------------------------------|-------------|-------------|
| YTD Income                               | \$925,482   | \$963,962   |
| Income Budgeted from Operating Carryover | \$4,424     | \$0         |
| Income from Endowment Carryover          | \$8,764     | \$0         |
| Total Income                             | \$938,670   | \$963,962   |
| YTD Income Budget                        | \$1,005,449 | \$1,038,109 |

## TOTAL EXPENSES

|                     | 2018        | 2019        |
|---------------------|-------------|-------------|
| YTD Expenses        | \$981,647   | \$980,581   |
| YTD Expenses Budget | \$1,040,577 | \$1,038,109 |

## NET INCOME (INCOME LESS EXPENSES)

|                                           | 2018      | 2019      |
|-------------------------------------------|-----------|-----------|
| YTD Net Income Vs. Expenditures           | -\$56,165 | -\$16,619 |
| YTD Net Income Vs. Expenditures incl Oper |           |           |
| Carryover & Endow Carryover               | -\$42,977 | -\$16,619 |

## CASH, INVESTMENTS, DEFERRED REVENUE, INTERFUND TRANSACTIONS

|                                         | Operating  | Foundation  |
|-----------------------------------------|------------|-------------|
| Cash                                    | \$329,582  |             |
| Investments                             | \$228,139  | \$4,040,648 |
| Other Assets                            | \$99,816   | \$9,081     |
| Deferred Revenue                        | (\$22,997) |             |
| Due to/from Foundation                  |            |             |
| Other Liabilities                       | \$3,024    |             |
| TOTALS                                  | \$637,564  | \$4,049,729 |
| Temporarily Restricted (in Total Above) | \$183,780  |             |



Accounts

| Assets                                                     |                     |                       |
|------------------------------------------------------------|---------------------|-----------------------|
| <b>Liquid Assets/Investments</b>                           |                     |                       |
| <b>Cash</b>                                                |                     |                       |
| 100100 - Petty Cash                                        | \$100.00            |                       |
| 101111 - Checking - Burke & Herbert                        | \$329,482.03        |                       |
| <b>Total Cash</b>                                          | <b>\$329,582.03</b> |                       |
| <b>Operating Investments</b>                               |                     |                       |
| 102214 - Operating CD John Marshall Bk-3 Yr                | \$42,773.46         |                       |
| 102215 - Operating CD John Marshall Bk-3 Yr                | \$42,774.70         |                       |
| 102216 - Operating CD John Marshall Bk-3 Yr                | \$42,590.64         |                       |
| 102217 - Oper Working Cap CD-John Marshall B               | \$100,000.00        |                       |
| <b>Total Operating Investments</b>                         | <b>\$228,138.80</b> |                       |
| <b>Total Liquid Assets/Investments</b>                     |                     | <b>\$557,720.83</b>   |
| <b>Other Assets</b>                                        |                     |                       |
| 112002 - Mortgage Receivable - Hayward                     | \$99,816.22         |                       |
| <b>Total Other Assets</b>                                  |                     | <b>\$99,816.22</b>    |
| <b>Westminster Foundation</b>                              |                     |                       |
| 105603 - Mortgage Receivable A - Hayward                   | \$9,088.58          |                       |
| 105669 - Fund D MS CD MS Bank CD                           | \$110,000.00        |                       |
| 105670 - Fund D MM, Morgan Stanley                         | \$125,194.64        |                       |
| 105680 - Fund E MM, Morgan Stanley                         | \$8,092.76          |                       |
| 105690 - Fund G MM, Morgan Stanley                         | \$362,580.19        |                       |
| 105711 - Fund B MS MMA                                     | \$79,162.17         |                       |
| 105720 - Fund B MS CD Investors Savings Bank               | \$120,000.00        |                       |
| 105724 - Fund G MS Treasury Notes                          | \$276,823.98        |                       |
| 105750 - Fund B - Ameritrade                               | \$2,487,057.18      |                       |
| 106000 - Foundation Checking-B & H                         | \$263,382.69        |                       |
| 106500 - Fund G-Vangd Wellgtn Cap/Maint Res                | \$208,347.20        |                       |
| <b>Total Westminster Foundation</b>                        |                     | <b>\$4,049,729.39</b> |
| <b>Total Assets</b>                                        |                     | <b>\$4,707,266.44</b> |
| <b>Liabilities, Fund Principal, &amp; Restricted Funds</b> |                     |                       |
| <b>Liabilities</b>                                         |                     |                       |
| <b>Payroll Taxes &amp; Withholding</b>                     |                     |                       |
| 201000 - FICA Payable                                      | (\$0.04)            |                       |
| 201200 - FSA Health                                        | (\$11,975.58)       |                       |
| 201300 - FSA Dependent Care                                | \$8,951.58          |                       |
| <b>Total Payroll Taxes &amp; Withholding</b>               |                     | <b>(\$3,024.04)</b>   |
| <b>Other Liabilities</b>                                   |                     |                       |
| 255993 - 2019 Prepayments                                  | \$22,997.39         |                       |
| <b>Total Other Liabilities</b>                             |                     | <b>\$22,997.39</b>    |
| <b>Other Funds</b>                                         |                     |                       |
| 255500 - Pastors' Discretionary                            | \$1,923.49          |                       |
| 260100 - Manse Fund                                        | \$190,050.48        |                       |
| 260300 - Columbarium Fund                                  | \$35,944.42         |                       |
| 260400 - Working Capital Fund                              | \$100,000.00        |                       |
| <b>Total Other Funds</b>                                   |                     | <b>\$327,918.39</b>   |
| <b>Total Liabilities</b>                                   |                     | <b>\$347,891.74</b>   |
| <b>Fund Principal</b>                                      |                     |                       |
| 300000 - Fund Principal                                    | \$142,484.44        |                       |
| Excess Cash Received                                       | (\$16,618.73)       |                       |
| <b>Total Fund Principal and Excess Cash Received</b>       |                     | <b>\$125,865.71</b>   |
| <b>Restricted Funds</b>                                    |                     |                       |
| Total Temporary Restricted                                 | \$183,779.60        |                       |
| Total Permanent Restricted                                 | \$4,049,729.39      |                       |
|                                                            |                     | <b>\$4,233,508.99</b> |

Accounts

|                                                       |                       |
|-------------------------------------------------------|-----------------------|
| Total Restricted Funds                                |                       |
| Total Liabilities, Fund Principal, & Restricted Funds | <u>\$4,707,266.44</u> |



Accounts

| Assets                                                           |                     |                     |
|------------------------------------------------------------------|---------------------|---------------------|
| <b>Liquid Assets/Investments</b>                                 |                     |                     |
| <b>Cash</b>                                                      |                     |                     |
| 100100 - Petty Cash                                              | \$100.00            |                     |
| 101111 - Checking - Burke & Herbert                              | \$329,482.03        |                     |
| <b>Total Cash</b>                                                | <b>\$329,582.03</b> |                     |
| <b>Operating Investments</b>                                     |                     |                     |
| 102214 - Operating CD John Marshall Bk-3 Yr                      | \$42,773.46         |                     |
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| 102216 - Operating CD John Marshall Bk-3 Yr                      | \$42,590.64         |                     |
| 102217 - Oper Working Cap CD-John Marshall B                     | \$100,000.00        |                     |
| <b>Total Operating Investments</b>                               | <b>\$228,138.80</b> |                     |
| <b>Total Liquid Assets/Investments</b>                           |                     | <b>\$557,720.83</b> |
| <b>Other Assets</b>                                              |                     |                     |
| 112002 - Mortgage Receivable - Hayward                           | \$99,816.22         |                     |
| <b>Total Other Assets</b>                                        |                     | <b>\$99,816.22</b>  |
| <b>Total Assets</b>                                              |                     | <b>\$657,537.05</b> |
| <b>Liabilities, Fund Principal, &amp; Restricted Funds</b>       |                     |                     |
| <b>Liabilities</b>                                               |                     |                     |
| <b>Payroll Taxes &amp; Withholding</b>                           |                     |                     |
| 201000 - FICA Payable                                            | (\$0.04)            |                     |
| 201200 - FSA Health                                              | (\$11,975.58)       |                     |
| 201300 - FSA Dependent Care                                      | \$8,951.58          |                     |
| <b>Total Payroll Taxes &amp; Withholding</b>                     |                     | <b>(\$3,024.04)</b> |
| <b>Other Liabilities</b>                                         |                     |                     |
| 255993 - 2019 Prepayments                                        | \$22,997.39         |                     |
| <b>Total Other Liabilities</b>                                   |                     | <b>\$22,997.39</b>  |
| <b>Other Funds</b>                                               |                     |                     |
| 255500 - Pastors' Discretionary                                  | \$1,923.49          |                     |
| 260100 - Manse Fund                                              | \$190,050.48        |                     |
| 260300 - Columbarium Fund                                        | \$35,944.42         |                     |
| 260400 - Working Capital Fund                                    | \$100,000.00        |                     |
| <b>Total Other Funds</b>                                         |                     | <b>\$327,918.39</b> |
| <b>Total Liabilities</b>                                         |                     | <b>\$347,891.74</b> |
| <b>Fund Principal</b>                                            |                     |                     |
| 300000 - Fund Principal                                          | \$142,484.44        |                     |
| Excess Cash Received                                             | (\$16,618.73)       |                     |
| <b>Total Fund Principal and Excess Cash Received</b>             |                     | <b>\$125,865.71</b> |
| <b>Restricted Funds</b>                                          |                     |                     |
| Total Temporary Restricted                                       | \$183,779.60        |                     |
| <b>Total Restricted Funds</b>                                    |                     | <b>\$183,779.60</b> |
| <b>Total Liabilities, Fund Principal, &amp; Restricted Funds</b> |                     | <b>\$657,537.05</b> |



Westminster Presbyterian Church  
Analysis of Revenues & Expenses - Detail Land-CSM

January to June 2019

Note: The Report Option to include Open Transactions is selected.

| Revenues<br>Income                | Accounts | MTD Actual<br>(This Year) | YTD Actual<br>(This Year) | YTD Budget<br>(This Year) | Annual Budget<br>(This Year) | Annual Budget<br>Remaining<br>(This Year) |
|-----------------------------------|----------|---------------------------|---------------------------|---------------------------|------------------------------|-------------------------------------------|
| 410000 - Pledges                  |          | \$120,226.82              | \$830,633.15              | \$908,644.98              | \$1,817,290.00               | \$986,656.85                              |
| 420000 - Plate Offering           |          | \$10,050.76               | \$53,765.56               | \$60,000.00               | \$120,000.00                 | \$66,234.44                               |
| 421000 - Special Offerings        |          | \$275.53                  | \$21,777.39               | \$0.00                    | \$0.00                       | (\$21,777.39)                             |
| 430000 - Interest Income          |          | \$223.12                  | \$1,224.52                | \$1,399.98                | \$2,800.00                   | \$1,575.48                                |
| 451000 - Foundation Distributions |          | \$7,632.12                | \$45,792.36               | \$45,793.02               | \$91,586.00                  | \$45,793.64                               |
| 452000 - Other Distributions      |          | \$0.00                    | \$0.00                    | \$14,021.52               | \$28,043.00                  | \$28,043.00                               |
| 460000 - Utilities Contribution   |          | \$919.35                  | \$6,530.45                | \$6,000.00                | \$12,000.00                  | \$5,469.55                                |
| 485000 - Per Capita Contribution  |          | \$81.00                   | \$4,239.00                | \$2,250.00                | \$4,500.00                   | \$261.00                                  |
| <b>Total Income</b>               |          | <b>\$139,408.70</b>       | <b>\$963,962.43</b>       | <b>\$1,038,109.50</b>     | <b>\$2,076,219.00</b>        | <b>\$1,112,256.57</b>                     |
| <b>Total Revenues</b>             |          | <b>\$139,408.70</b>       | <b>\$963,962.43</b>       | <b>\$1,038,109.50</b>     | <b>\$2,076,219.00</b>        | <b>\$1,112,256.57</b>                     |

| Pledge Income |         | Treasurer's Report Addendum |                |               |
|---------------|---------|-----------------------------|----------------|---------------|
| YEAR          | JUNE    | YEAR-TO-DATE                | BUDGET TO DATE | ANNUAL BUDGET |
| 2019          | 120,227 | 830,633                     | 908,645        | 1,817,290     |
|               | 68.80%  | 45.71%                      |                | 5             |
| 2018          | 104,127 | 806,300                     | 890,821        | 1,781,643     |
|               | 75.98%  | 45.26%                      |                | 4             |
| 2017          | 116,561 | 809,145                     | 903,540        | 1,807,078     |
|               | 85.47%  | 44.78%                      |                | 4             |
| 2016          | 107,852 | 799,272                     | 893,142        | 1,786,294     |
|               | 78.49%  | 44.74%                      |                | 4             |
| 2015          | 105,768 | 743,699                     | 810,054        | 1,620,109     |
|               | 84.87%  | 45.90%                      |                | 4             |
| 2014          | 142,709 | 782,485                     | 811,578        | 1,623,162     |
|               | 91.44%  | 48.21%                      |                | 5             |

January to June 2019

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| Accounts                                     | MTD Actual<br>(This Year) | YTD Actual<br>(This Year) | YTD Budget<br>(This Year) | Annual Budget<br>(This Year) | Annual Budget<br>Remaining<br>(This Year) |
|----------------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|-------------------------------------------|
| <b>Expenses</b>                              |                           |                           |                           |                              |                                           |
| <b>Benevolences</b>                          |                           |                           |                           |                              |                                           |
| <b>National Missions</b>                     |                           |                           |                           |                              |                                           |
| 510550 - Native American Ministries Support  | \$2,389.00                | \$12,706.00               | \$13,519.02               | \$27,038.00                  | \$14,332.00                               |
| 510650 - Spirit Lake Scholarship Fund        | \$0.00                    | \$3,000.00                | \$3,000.00                | \$6,000.00                   | \$3,000.00                                |
| 510950 - Appalachia Service Project Support  | \$0.00                    | \$5,000.00                | \$4,999.98                | \$10,000.00                  | \$5,000.00                                |
| 511100 - Shared/Unified Mission Giving       | \$6,625.00                | \$13,250.00               | \$13,249.98               | \$26,500.00                  | \$13,250.00                               |
| 511650 - National Mission Committee Expense  | \$0.00                    | \$0.00                    | \$25.02                   | \$50.00                      | \$50.00                                   |
| 512200 - Cole-Kendall Schol (Endowment)      | \$0.00                    | \$1,285.00                | \$642.48                  | \$1,285.00                   | \$0.00                                    |
| 512250 - Society of St. Andrews Support      | \$0.00                    | \$2,575.00                | \$1,287.48                | \$2,575.00                   | \$0.00                                    |
| 512260 - Northern Neck Food Bank             | \$0.00                    | \$500.00                  | \$1,030.02                | \$2,060.00                   | \$1,560.00                                |
| 512700 - Intergenerational Mission Trips     | \$0.00                    | \$1,692.00                | \$1,000.02                | \$2,000.00                   | \$308.00                                  |
| <b>Total National Missions</b>               | <b>\$9,014.00</b>         | <b>\$40,008.00</b>        | <b>\$38,754.00</b>        | <b>\$77,508.00</b>           | <b>\$37,500.00</b>                        |
| <b>International Missions</b>                |                           |                           |                           |                              |                                           |
| 511200 - African Evangelism & Bldg           | \$0.00                    | \$0.00                    | \$7,249.98                | \$14,500.00                  | \$14,500.00                               |
| 511250 - United Orphanage & Academy          | \$0.00                    | \$0.00                    | \$24,250.02               | \$48,500.00                  | \$48,500.00                               |
| 511500 - Youth Mission Ministry              | \$0.00                    | \$3,000.00                | \$1,500.00                | \$3,000.00                   | \$0.00                                    |
| 511660 - International Mission Committee Exp | \$0.00                    | \$100.00                  | \$49.98                   | \$100.00                     | \$0.00                                    |
| 512400 - Faith Ministry Education & Building | \$0.00                    | \$1,500.00                | \$750.00                  | \$1,500.00                   | \$0.00                                    |
| 512450 - Haiti                               | \$0.00                    | \$1,170.00                | \$1,750.02                | \$3,500.00                   | \$2,330.00                                |
| 512600 - Mission Trip (International)        | \$0.00                    | \$3,000.00                | \$1,500.00                | \$3,000.00                   | \$0.00                                    |
| 512650 - Sheppard & Lapsley Pres. U Congo    | \$0.00                    | \$0.00                    | \$1,000.02                | \$2,000.00                   | \$2,000.00                                |
| <b>Total International Missions</b>          | <b>\$0.00</b>             | <b>\$8,770.00</b>         | <b>\$38,050.02</b>        | <b>\$76,100.00</b>           | <b>\$67,330.00</b>                        |
| <b>Local Missions</b>                        |                           |                           |                           |                              |                                           |
| 513100 - Friends of Guest House              | \$0.00                    | \$5,100.00                | \$5,149.98                | \$10,300.00                  | \$5,200.00                                |
| 513250 - Senior Services of Alexandria       | \$0.00                    | \$6,120.00                | \$6,180.00                | \$12,360.00                  | \$6,240.00                                |
| 513300 - ALIVE!                              | \$0.00                    | \$8,900.00                | \$9,079.98                | \$18,160.00                  | \$9,260.00                                |
| 513350 - People in Need Packets              | \$0.00                    | \$775.60                  | \$712.50                  | \$1,425.00                   | \$649.40                                  |
| 513650 - Just Neighbors                      | \$0.00                    | \$1,000.00                | \$1,545.00                | \$3,090.00                   | \$2,090.00                                |
| 513700 - Adopt-A-Turkey                      | \$0.00                    | \$0.00                    | \$4,120.02                | \$8,240.00                   | \$8,240.00                                |
| 513900 - Bag Lunch Program                   | \$170.71                  | \$310.38                  | \$1,545.00                | \$3,090.00                   | \$2,779.62                                |
| 514060 - OAR                                 | \$0.00                    | \$1,000.00                | \$1,030.02                | \$2,060.00                   | \$1,060.00                                |
| 514100 - Emergency Assistance                | \$366.00                  | \$1,932.00                | \$2,472.00                | \$4,944.00                   | \$3,012.00                                |
| 514150 - Local Mission Grant Program         | \$20,000.00               | \$20,000.00               | \$10,000.02               | \$20,000.00                  | \$0.00                                    |
| 514500 - Carpenters Shelter                  | \$0.00                    | \$4,590.00                | \$4,635.00                | \$9,270.00                   | \$4,680.00                                |
| 514600 - Bridges to Independence             | \$0.00                    | \$4,700.00                | \$4,810.02                | \$9,620.00                   | \$4,920.00                                |
| 514800 - Preschool Scholarships              | \$0.00                    | \$0.00                    | \$765.00                  | \$1,530.00                   | \$1,530.00                                |
| 515150 - Rebuilding Together Alexandria      | \$0.00                    | \$5,830.00                | \$2,832.48                | \$5,665.00                   | (\$165.00)                                |
| 515200 - Neighborhood Health                 | \$1,040.00                | \$2,040.00                | \$2,059.98                | \$4,120.00                   | \$2,080.00                                |
| 515400 - Alexandria Untouchables             | \$0.00                    | \$1,500.00                | \$1,545.00                | \$3,090.00                   | \$1,590.00                                |

Westminster Presbyterian Church  
Analysis of Revenues & Expenses - Detail Land-CSM

January to June 2019  
Note: The Report Option to include Open Transactions is selected.

| Accounts                                  | MTD Actual<br>(This Year) | YTD Actual<br>(This Year) | YTD Budget<br>(This Year) | Annual Budget<br>(This Year) | Annual Budget<br>Remaining<br>(This Year) |
|-------------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|-------------------------------------------|
| 515500 - Network Centers                  | \$0.00                    | \$2,550.00                | \$2,575.02                | \$5,150.00                   | \$2,600.00                                |
| 515700 - Community Lodgings               | \$0.00                    | \$1,802.00                | \$1,802.52                | \$3,605.00                   | \$1,803.00                                |
| <b>Total Local Missions</b>               | <b>\$21,576.71</b>        | <b>\$68,149.98</b>        | <b>\$62,859.54</b>        | <b>\$125,719.00</b>          | <b>\$57,569.02</b>                        |
| <b>Other Benevolences</b>                 |                           |                           |                           |                              |                                           |
| 516200 - Member Response Team             | \$200.00                  | \$390.62                  | \$1,000.02                | \$2,000.00                   | \$1,609.38                                |
| 516300 - Deacon Transportation Fund       | \$0.00                    | \$0.00                    | \$499.98                  | \$1,000.00                   | \$1,000.00                                |
| 517000 - Special Offerings                | \$275.53                  | \$21,777.39               | \$0.00                    | \$0.00                       | (\$21,777.39)                             |
| 517200 - Diaconate                        | \$0.00                    | \$202.56                  | \$124.98                  | \$250.00                     | \$47.44                                   |
| <b>Total Other Benevolences</b>           | <b>\$475.53</b>           | <b>\$22,370.57</b>        | <b>\$1,624.98</b>         | <b>\$3,250.00</b>            | <b>(\$19,120.57)</b>                      |
| <b>Total Benevolences</b>                 | <b>\$31,066.24</b>        | <b>\$139,298.55</b>       | <b>\$141,288.54</b>       | <b>\$282,577.00</b>          | <b>\$143,278.45</b>                       |
| <b>Staff Expenses</b>                     |                           |                           |                           |                              |                                           |
| 521000 - Staff Salaries                   | \$60,486.36               | \$367,347.20              | \$478,612.50              | \$957,225.00                 | \$589,877.80                              |
| 521500 - Staff Wedding/Funeral Fees       | \$400.00                  | \$700.00                  | \$1,249.98                | \$2,500.00                   | \$1,800.00                                |
| 522000 - Social Security                  | \$7,219.65                | \$43,621.33               | \$47,656.02               | \$95,312.00                  | \$51,690.67                               |
| 523000 - Pensions and Disability          | \$7,329.43                | \$44,410.14               | \$45,473.52               | \$90,947.00                  | \$46,536.86                               |
| 524000 - Auto Reimbursement               | \$128.95                  | \$1,099.03                | \$1,962.48                | \$3,925.00                   | \$2,825.97                                |
| 525000 - Health Insurance                 | \$16,377.99               | \$97,834.38               | \$99,028.50               | \$198,057.00                 | \$100,222.62                              |
| 525500 - Optional Benefits                | (\$3.34)                  | (\$9.66)                  | \$0.00                    | \$0.00                       | \$9.66                                    |
| 526000 - Housing Allowance                | \$13,666.64               | \$81,499.85               | \$0.00                    | \$0.00                       | (\$81,499.85)                             |
| 527000 - Continuing Ed. Reimburse         | \$0.00                    | \$4,104.66                | \$7,800.00                | \$15,600.00                  | \$11,495.34                               |
| 529100 - Book Reimbursement               | \$89.99                   | \$2,147.50                | \$1,225.02                | \$2,450.00                   | \$302.50                                  |
| 529200 - Business Expenses                | \$2,274.48                | \$8,207.73                | \$7,600.02                | \$15,200.00                  | \$6,992.27                                |
| 529350 - Benefits Administration          | \$110.00                  | \$610.00                  | \$600.00                  | \$1,200.00                   | \$590.00                                  |
| 529450 - Vacancy Dues                     | \$0.00                    | \$0.00                    | \$337.50                  | \$675.00                     | \$675.00                                  |
| 529550 - Staff Support                    | \$0.00                    | \$2,341.55                | \$2,550.00                | \$5,100.00                   | \$2,758.45                                |
| 529600 - Contingency                      | \$0.00                    | \$504.90                  | \$2,250.00                | \$4,500.00                   | \$3,995.10                                |
| 529650 - Childcare                        | \$58.04                   | \$203.32                  | \$750.00                  | \$1,500.00                   | \$1,296.68                                |
| 529900 - Guest Organists                  | \$0.00                    | \$1,650.00                | \$1,249.98                | \$2,500.00                   | \$850.00                                  |
| 530100 - Senior Ministries Transportation | \$0.00                    | \$0.00                    | \$250.02                  | \$500.00                     | \$500.00                                  |
| <b>Total Staff Expenses</b>               | <b>\$108,138.19</b>       | <b>\$656,271.93</b>       | <b>\$698,595.54</b>       | <b>\$1,397,191.00</b>        | <b>\$740,919.07</b>                       |
| <b>Church Expenses</b>                    |                           |                           |                           |                              |                                           |
| 531000 - Presbytery Assessment            | \$0.00                    | \$42,355.95               | \$21,178.02               | \$42,356.00                  | \$0.05                                    |
| 532000 - Office Equipment                 | \$186.81                  | \$9,637.41                | \$8,250.00                | \$16,500.00                  | \$6,862.59                                |
| 533000 - Office Expenses                  | \$675.54                  | \$8,075.25                | \$8,400.00                | \$16,800.00                  | \$8,724.75                                |
| 533100 - Financial Review                 | \$0.00                    | \$0.00                    | \$2,500.02                | \$5,000.00                   | \$5,000.00                                |
| 533200 - Postage                          | \$500.00                  | \$1,500.00                | \$2,050.02                | \$4,100.00                   | \$2,600.00                                |
| 533400 - Officer Support/Training         | \$282.87                  | \$422.87                  | \$1,000.02                | \$2,000.00                   | \$1,577.13                                |
| 534000 - Computer Support and Training    | \$373.50                  | \$2,215.75                | \$2,749.98                | \$5,500.00                   | \$3,284.25                                |
| 534400 - Publications                     | \$0.00                    | \$600.00                  | \$1,650.00                | \$3,300.00                   | \$2,700.00                                |
| 537000 - Insurance                        | \$2,563.00                | \$14,871.58               | \$12,225.00               | \$24,450.00                  | \$9,578.42                                |

**Westminster Presbyterian Church**  
**Analysis of Revenues & Expenses - Detail Land-CSM**  
January to June 2019

Note: The Report Option to include Open Transactions is selected.

| Accounts                                  | MTD Actual<br>(This Year) | YTD Actual<br>(This Year) | YTD Budget<br>(This Year) | Annual Budget<br>(This Year) | Annual Budget<br>Remaining<br>(This Year) |
|-------------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|-------------------------------------------|
| 539000 - Maintenance Agreements           | \$0.00                    | (\$33.70)                 | \$3,900.00                | \$7,800.00                   | \$7,833.70                                |
| 539500 - Transportation                   | \$0.00                    | \$2,493.74                | \$750.00                  | \$1,500.00                   | (\$993.74)                                |
| 539600 - Payroll Processing Fees          | \$184.58                  | \$1,279.14                | \$2,400.00                | \$4,800.00                   | \$3,520.86                                |
| 539650 - E-Giving Support                 | \$102.03                  | \$673.16                  | \$700.02                  | \$1,400.00                   | \$726.84                                  |
| 539800 - Background Checks                | \$0.00                    | \$0.00                    | \$274.98                  | \$550.00                     | \$550.00                                  |
| 539900 - Audio-Visual Maintenance         | \$0.00                    | \$47.68                   | \$250.02                  | \$500.00                     | \$452.32                                  |
| 539950 - Westminster Foundation           | \$0.00                    | \$0.00                    | \$600.00                  | \$1,200.00                   | \$1,200.00                                |
| <b>Total Church Expenses</b>              | <b>\$4,868.33</b>         | <b>\$84,138.83</b>        | <b>\$68,878.08</b>        | <b>\$137,756.00</b>          | <b>\$53,617.17</b>                        |
| <b>Digital Ministries</b>                 |                           |                           |                           |                              |                                           |
| 580100 - Communications                   | \$0.00                    | \$0.00                    | \$1,375.02                | \$2,750.00                   | \$2,750.00                                |
| 580200 - Internet/Website                 | \$32.64                   | \$563.12                  | \$1,375.02                | \$2,750.00                   | \$2,186.88                                |
| <b>Total Digital Ministries</b>           | <b>\$32.64</b>            | <b>\$563.12</b>           | <b>\$2,750.04</b>         | <b>\$5,500.00</b>            | <b>\$4,936.88</b>                         |
| <b>Church Activities</b>                  |                           |                           |                           |                              |                                           |
| 551000 - Worship                          | \$0.00                    | \$432.95                  | \$1,725.00                | \$3,450.00                   | \$3,017.05                                |
| 552000 - Music                            | \$862.32                  | \$7,217.81                | \$7,000.02                | \$14,000.00                  | \$6,782.19                                |
| 552100 - Children's Music                 | \$19.07                   | \$669.47                  | \$1,813.02                | \$3,626.00                   | \$2,956.53                                |
| 552200 - Fowler Youth Music (Endowment)   | \$0.00                    | \$63.92                   | \$235.98                  | \$472.00                     | \$408.08                                  |
| 552300 - Allen Music Fund (Endowment)     | \$0.00                    | \$0.00                    | \$3,445.50                | \$6,891.00                   | \$6,891.00                                |
| 554000 - New Member                       | \$63.00                   | \$170.83                  | \$225.00                  | \$450.00                     | \$279.17                                  |
| 555000 - Presbyterian Women               | \$611.30                  | \$808.12                  | \$1,000.02                | \$2,000.00                   | \$1,191.88                                |
| 555500 - Congregational Life              | \$720.51                  | \$1,201.62                | \$1,450.02                | \$2,900.00                   | \$1,698.38                                |
| 555501 - Singles                          | \$0.00                    | \$616.79                  | \$649.98                  | \$1,300.00                   | \$683.21                                  |
| 555502 - Young Adults                     | \$72.72                   | \$1,197.63                | \$900.00                  | \$1,800.00                   | \$602.37                                  |
| 555503 - Retreats                         | \$184.45                  | \$1,184.45                | \$1,500.00                | \$3,000.00                   | \$1,815.55                                |
| 555504 - Kitchen/Food                     | \$443.77                  | \$2,881.51                | \$2,400.00                | \$4,800.00                   | \$1,918.49                                |
| 555505 - Roadsters                        | \$0.00                    | \$114.09                  | \$325.02                  | \$650.00                     | \$535.91                                  |
| 555510 - HOME                             | \$0.00                    | \$51.73                   | \$150.00                  | \$300.00                     | \$248.27                                  |
| 555550 - Seniors Pastoral Care            | \$0.00                    | \$134.54                  | \$150.00                  | \$300.00                     | \$165.46                                  |
| 555600 - Stewardship                      | \$144.00                  | \$0.00                    | \$0.00                    | \$0.00                       | \$0.00                                    |
| 555610 - Brochure Printing                | \$0.00                    | \$0.00                    | \$274.98                  | \$550.00                     | \$550.00                                  |
| 555620 - Brochure Mailing                 | \$0.00                    | \$0.00                    | \$199.98                  | \$400.00                     | \$400.00                                  |
| 555630 - Graphic Design Services          | \$0.00                    | \$0.00                    | \$499.98                  | \$1,000.00                   | \$1,000.00                                |
| 555640 - Stewardship Social Event Support | \$0.00                    | \$0.00                    | \$1,500.00                | \$3,000.00                   | \$3,000.00                                |
| 555650 - Pledge Envelopes                 | (\$144.00)                | (\$144.00)                | \$360.00                  | \$720.00                     | \$864.00                                  |
| 555700 - WPC Concert Series (Endowment)   | \$8,400.00                | \$9,076.00                | \$3,714.48                | \$7,429.00                   | (\$1,647.00)                              |
| 555800 - Music Offering (Temp Restricted) | \$0.00                    | \$0.00                    | \$1,209.48                | \$2,419.00                   | \$2,419.00                                |
| 555900 - Foundation Music                 | \$0.00                    | \$0.00                    | \$4,474.98                | \$8,950.00                   | \$8,950.00                                |
| 557700 - Men of Westminster               | \$119.68                  | \$574.11                  | \$199.98                  | \$400.00                     | (\$174.11)                                |
| <b>Seniors Ministry</b>                   |                           |                           |                           |                              |                                           |
| 559100 - Pastoral Care                    | (\$60.00)                 | (\$60.00)                 | \$0.00                    | \$0.00                       | \$60.00                                   |

Westminster Presbyterian Church  
Analysis of Revenues & Expenses - Detail Land-CSM

January to June 2019  
Note: The Report Option to include Open Transactions is selected.

| Accounts                                     | MTD Actual<br>(This Year) | YTD Actual<br>(This Year) | YTD Budget<br>(This Year) | Annual Budget<br>(This Year) | Annual Budget<br>Remaining<br>(This Year) |
|----------------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|-------------------------------------------|
| <b>Total Seniors Ministry</b>                | (\$60.00)                 | (\$60.00)                 | \$0.00                    | \$0.00                       | \$60.00                                   |
| <b>Total Church Activities</b>               | \$11,436.82               | \$26,191.57               | \$35,403.42               | \$70,807.00                  | \$44,615.43                               |
| <b>Christian Education</b>                   |                           |                           |                           |                              |                                           |
| 556100 - Children's Curriculum               | \$14.99                   | \$632.17                  | \$582.48                  | \$1,165.00                   | \$532.83                                  |
| 556200 - Children's Supplies                 | \$263.96                  | \$322.94                  | \$817.50                  | \$1,635.00                   | \$1,312.06                                |
| 556250 - Children's Bibles                   | \$0.00                    | \$486.86                  | \$325.02                  | \$650.00                     | \$163.14                                  |
| 556300 - Childcare                           | \$0.00                    | \$120.00                  | \$0.00                    | \$0.00                       | (\$120.00)                                |
| 556400 - Children's Special Events           | \$58.65                   | \$776.15                  | \$724.98                  | \$1,450.00                   | \$673.85                                  |
| 556450 - Family Retreat                      | \$119.23                  | \$1,796.23                | \$1,000.02                | \$2,000.00                   | \$203.77                                  |
| 556480 - M & M Week                          | \$431.75                  | \$431.75                  | \$1,000.02                | \$2,000.00                   | \$1,568.25                                |
| 556500 - Adult Program                       | \$27.54                   | \$2,538.97                | \$3,049.98                | \$6,100.00                   | \$3,561.03                                |
| 556550 - Singles Education                   | \$0.00                    | \$300.00                  | \$150.00                  | \$300.00                     | \$0.00                                    |
| 556600 - Youth Ministry                      | \$0.00                    | \$439.30                  | \$0.00                    | \$0.00                       | (\$439.30)                                |
| 556605 - Youth Curriculum                    | \$0.00                    | \$187.03                  | \$300.00                  | \$600.00                     | \$412.97                                  |
| 556610 - Youth Supplies                      | \$340.94                  | \$724.89                  | \$349.98                  | \$700.00                     | (\$24.89)                                 |
| 556615 - Youth Special Events                | \$0.00                    | \$2,550.34                | \$750.00                  | \$1,500.00                   | (\$1,050.34)                              |
| 556620 - Youth Confirmation                  | \$0.00                    | \$801.48                  | \$349.98                  | \$700.00                     | (\$101.48)                                |
| 556630 - Youth Transportation                | \$0.00                    | \$25.42                   | \$1,249.98                | \$2,500.00                   | \$2,474.58                                |
| 556650 - Youth Retreats                      | \$0.00                    | \$0.00                    | \$1,249.98                | \$2,500.00                   | \$2,500.00                                |
| 556660 - Wendt Youth High School Fund        | \$0.00                    | \$0.00                    | \$757.50                  | \$1,515.00                   | \$1,515.00                                |
| 556670 - Youth Ministry                      | \$0.00                    | \$575.93                  | \$0.00                    | \$0.00                       | (\$575.93)                                |
| 556680 - Stoltz Youth Mission                | \$0.00                    | \$0.00                    | \$799.98                  | \$1,600.00                   | \$1,600.00                                |
| 556690 - Youth Mission                       | \$0.00                    | (\$500.00)                | \$2,500.02                | \$5,000.00                   | \$5,500.00                                |
| 556700 - Library Books                       | \$0.00                    | \$64.64                   | \$250.02                  | \$500.00                     | \$435.36                                  |
| 557100 - Young Adults Education              | \$0.00                    | \$148.64                  | \$100.02                  | \$200.00                     | \$51.36                                   |
| 557200 - Adult Lecture Series (Endowment)    | \$0.00                    | \$200.00                  | \$247.50                  | \$495.00                     | \$295.00                                  |
| 557300 - Church & Society (Endowment)        | \$0.00                    | \$300.00                  | \$191.52                  | \$383.00                     | \$83.00                                   |
| 557400 - Trotter Relig Tolerance (Endowment) | \$0.00                    | \$300.00                  | \$172.50                  | \$345.00                     | \$45.00                                   |
| 557450 - Adult Continuing Education          | \$0.00                    | \$150.00                  | \$75.00                   | \$150.00                     | \$0.00                                    |
| 557900 - Reformed Institute                  | \$0.00                    | \$2,500.00                | \$2,500.02                | \$5,000.00                   | \$2,500.00                                |
| <b>Total Christian Education</b>             | \$1,257.06                | \$15,872.74               | \$19,494.00               | \$38,988.00                  | \$23,115.26                               |
| <b>Buildings &amp; Grounds</b>               |                           |                           |                           |                              |                                           |
| <b>Maintenance &amp; Repair-Bldg</b>         |                           |                           |                           |                              |                                           |
| 571100 - Bldg Supplies/Materials             | \$64.59                   | \$3,317.61                | \$3,499.98                | \$7,000.00                   | \$3,682.39                                |
| 571150 - Bldg Repairs                        | \$0.00                    | \$6,206.37                | \$12,000.00               | \$24,000.00                  | \$17,793.63                               |
| 571200 - Bldg Contract Services              | \$2,247.97                | \$9,704.69                | \$12,000.00               | \$24,000.00                  | \$14,295.31                               |
| 571300 - Bldg Equipment Acquisition          | \$0.00                    | \$1,126.79                | \$2,350.02                | \$4,700.00                   | \$3,573.21                                |
| 571400 - Building Construction               | \$0.00                    | \$1,249.87                | \$3,250.02                | \$6,500.00                   | \$5,250.13                                |
| <b>Total Maintenance &amp; Repair-Bldg</b>   | \$2,312.56                | \$21,605.33               | \$33,100.02               | \$66,200.00                  | \$44,594.67                               |
| <b>Maintenance &amp; Repair-Grds</b>         |                           |                           |                           |                              |                                           |

Westminster Presbyterian Church  
Analysis of Revenues & Expenses - Detail Land-CSM

January to June 2019

Note: The Report Option to include Open Transactions is selected.

| Accounts                                   | MTD Actual<br>(This Year) | YTD Actual<br>(This Year) | YTD Budget<br>(This Year) | Annual Budget<br>(This Year) | Annual Budget<br>Remaining<br>(This Year) |
|--------------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|-------------------------------------------|
| 572100 - Grounds Supplies/Material/Repairs | \$680.00                  | \$680.00                  | \$1,999.98                | \$4,000.00                   | \$3,320.00                                |
| 572200 - Grounds Contract Services         | \$1,678.00                | \$8,425.00                | \$7,500.00                | \$15,000.00                  | \$6,575.00                                |
| 572300 - Grounds Equipment Acquisition     | \$0.00                    | \$0.00                    | \$250.02                  | \$500.00                     | \$500.00                                  |
| 572400 - Grounds Construction              | \$0.00                    | \$0.00                    | \$499.98                  | \$1,000.00                   | \$1,000.00                                |
| <b>Total Maintenance &amp; Repair-Grds</b> | <b>\$2,358.00</b>         | <b>\$9,105.00</b>         | <b>\$10,249.98</b>        | <b>\$20,500.00</b>           | <b>\$11,395.00</b>                        |
| <b>Utilities</b>                           |                           |                           |                           |                              |                                           |
| 573100 - Electricity                       | \$2,222.73                | \$12,426.01               | \$15,000.00               | \$30,000.00                  | \$17,573.99                               |
| 573200 - Gas                               | \$106.17                  | \$8,928.30                | \$6,499.98                | \$13,000.00                  | \$4,071.70                                |
| 573300 - Water & Sewer                     | \$735.88                  | \$3,589.78                | \$4,150.02                | \$8,300.00                   | \$4,710.22                                |
| 573400 - Stormwater Utility Fee            | \$0.00                    | \$2,590.00                | \$2,700.00                | \$5,400.00                   | \$2,810.00                                |
| <b>Total Utilities</b>                     | <b>\$3,064.78</b>         | <b>\$27,534.09</b>        | <b>\$28,350.00</b>        | <b>\$56,700.00</b>           | <b>\$29,165.91</b>                        |
| <b>Total Buildings &amp; Grounds</b>       | <b>\$7,735.34</b>         | <b>\$58,244.42</b>        | <b>\$71,700.00</b>        | <b>\$143,400.00</b>          | <b>\$85,155.58</b>                        |
| <b>Total Expenses</b>                      | <b>\$164,534.62</b>       | <b>\$980,581.16</b>       | <b>\$1,038,109.62</b>     | <b>\$2,076,219.00</b>        | <b>\$1,095,637.84</b>                     |
| <b>Net Total</b>                           | <b>(\$25,125.92)</b>      | <b>(\$16,618.73)</b>      | <b>(\$0.12)</b>           | <b>\$0.00</b>                | <b>\$16,618.73</b>                        |



Westminster Presbyterian Church  
Summary of Restricted Accounts-Operating - CSM  
January to June 2019

| Accounts                                   | Beginning<br>Balance | Restricted<br>Revenue | Restricted<br>Expenses | Credit      |  | Debit       |  | Ending<br>Balance |
|--------------------------------------------|----------------------|-----------------------|------------------------|-------------|--|-------------|--|-------------------|
|                                            |                      |                       |                        | Adjustments |  | Adjustments |  |                   |
| <b>Temporary Restricted</b>                |                      |                       |                        |             |  |             |  |                   |
| <b>Nonbudgeted Benevolences</b>            |                      |                       |                        |             |  |             |  |                   |
| 830000 - Nonbudgeted Benevolences          | \$1,834.00           | \$0.00                | \$0.00                 | \$0.00      |  | \$1,759.00  |  | \$75.00           |
| 830100 - One Great Hour Of Sharing         | \$100.00             | \$0.00                | \$0.00                 | \$7,512.00  |  | \$0.00      |  | \$7,612.00        |
| 830300 - ALIVE!                            | \$1,570.50           | \$0.00                | \$0.00                 | \$0.00      |  | \$1,570.50  |  | \$0.00            |
| 830600 - Carpenter's Shelter               | \$1,450.00           | \$0.00                | \$0.00                 | \$0.00      |  | \$1,450.00  |  | \$0.00            |
| 830700 - Ruth Circle Mission/Sunshine Fund | \$248.70             | \$0.00                | \$0.00                 | \$203.00    |  | \$400.00    |  | \$51.70           |
| 830710 - Sarah Circle Mission Fund         | \$246.59             | \$0.00                | \$0.00                 | \$116.77    |  | \$100.00    |  | \$263.36          |
| 830720 - Hannah Circle Mission Fund        | \$127.97             | \$0.00                | \$0.00                 | \$146.00    |  | \$273.97    |  | \$0.00            |
| 830730 - Rachel Circle Mission Fund        | \$4.41               | \$0.00                | \$0.00                 | \$167.00    |  | \$46.00     |  | \$125.41          |
| 830740 - Elizabeth Circle Mission Fund     | \$440.89             | \$0.00                | \$0.00                 | \$161.00    |  | \$507.73    |  | \$94.16           |
| 830760 - Lydia Circle Mission Fund         | \$154.00             | \$0.00                | \$0.00                 | \$99.00     |  | \$190.00    |  | \$63.00           |
| 831250 - Appalachia Service Project        | \$2,010.00           | \$0.00                | \$0.00                 | \$0.00      |  | \$2,010.00  |  | \$0.00            |
| 831300 - Bridges to Independence           | \$1,050.00           | \$0.00                | \$0.00                 | \$0.00      |  | \$1,050.00  |  | \$0.00            |
| 831500 - Presbyterian Disaster Assistance  | \$650.00             | \$0.00                | \$0.00                 | \$0.00      |  | \$0.00      |  | \$650.00          |
| 831600 - George Mason Tutoring             | \$234.86             | \$0.00                | \$0.00                 | \$0.00      |  | \$0.00      |  | \$234.86          |
| 831700 - PW Least Coin                     | \$116.69             | \$0.00                | \$0.00                 | \$122.88    |  | \$0.00      |  | \$239.57          |
| 831900 - Heifer International              | \$3,231.00           | \$0.00                | \$0.00                 | \$0.00      |  | \$3,231.00  |  | \$0.00            |
| 832100 - Neighborhood Health               | \$1,850.00           | \$0.00                | \$0.00                 | \$0.00      |  | \$1,850.00  |  | \$0.00            |
| 832500 - Moi's Bridge Orphanage            | \$28,875.47          | \$0.00                | \$0.00                 | \$14,696.51 |  | \$29,046.88 |  | \$14,525.10       |
| 832510 - Moi's Bridge Capital Projects     | \$3,771.05           | \$0.00                | \$0.00                 | \$0.00      |  | \$0.00      |  | \$3,771.05        |
| 832550 - Moi's Bridge Academy              | \$450.00             | \$0.00                | \$0.00                 | \$0.00      |  | \$450.00    |  | \$0.00            |
| 833000 - Moi's Bridge Orphans Support      | \$1,180.00           | \$0.00                | \$0.00                 | \$1,050.00  |  | \$1,180.00  |  | \$1,050.00        |
| 833100 - Network Preschool                 | \$975.00             | \$0.00                | \$0.00                 | \$0.00      |  | \$975.00    |  | \$0.00            |
| 833200 - Spirit Lake                       | \$11,497.97          | \$0.00                | \$0.00                 | \$0.00      |  | \$0.00      |  | \$11,497.97       |
| 833250 - Spirit Lake Scholarships          | \$2,200.00           | \$0.00                | \$0.00                 | \$0.00      |  | \$0.00      |  | \$2,200.00        |
| 833500 - Member Response Team-1            | \$4,256.45           | \$0.00                | \$0.00                 | \$375.00    |  | \$153.36    |  | \$4,478.09        |
| 833515 - Member Response Team 4            | \$11,355.22          | \$0.00                | \$0.00                 | \$3,000.00  |  | \$0.00      |  | \$14,355.22       |
| 833700 - Christmas Offering                | \$6,032.00           | \$0.00                | \$0.00                 | \$25.00     |  | \$0.00      |  | \$6,057.00        |
| 833800 - Middle School Mission Trips       | (\$5,873.12)         | \$0.00                | \$0.00                 | \$6,675.00  |  | \$9,385.00  |  | (\$8,583.12)      |
| 833900 - Senior High Mission Trips         | (\$798.46)           | \$0.00                | \$0.00                 | \$5,030.00  |  | \$5,650.00  |  | (\$1,418.46)      |
| 834100 - Kenya Mission Trips               | \$5,419.26           | \$0.00                | \$0.00                 | \$12,400.00 |  | \$9,369.98  |  | \$8,449.28        |
| 834200 - National Mission Trip I           | \$691.59             | \$0.00                | \$0.00                 | \$0.00      |  | \$0.00      |  | \$691.59          |
| 834300 - National Mission Trip II          | \$1,407.87           | \$0.00                | \$0.00                 | \$0.00      |  | \$0.00      |  | \$1,407.87        |
| 834400 - People in Need Packets            | \$424.84             | \$0.00                | \$0.00                 | \$0.00      |  | \$0.00      |  | \$424.84          |
| 834500 - Deacons                           | \$4,294.37           | \$0.00                | \$0.00                 | \$0.00      |  | \$132.00    |  | \$4,162.37        |
| 834600 - Friends of Guest House            | \$1,013.00           | \$0.00                | \$0.00                 | \$0.00      |  | \$1,013.00  |  | \$0.00            |
| 834700 - Rebuilding Together Alexandria    | \$1,450.00           | \$0.00                | \$0.00                 | \$0.00      |  | \$1,450.00  |  | \$0.00            |
| 834800 - Community Coalition Haiti         | \$1,883.00           | \$0.00                | \$0.00                 | \$0.00      |  | \$1,883.00  |  | \$0.00            |
| 834900 - Senior Services of Alexandria     | \$1,095.00           | \$0.00                | \$0.00                 | \$0.00      |  | \$1,095.00  |  | \$0.00            |
| 835000 - Adopt-a-Turkey                    | \$1,838.98           | \$0.00                | \$0.00                 | \$100.00    |  | \$0.00      |  | \$1,938.98        |
| 835100 - PW Benevolences                   | \$145.00             | \$0.00                | \$0.00                 | \$365.00    |  | \$305.00    |  | \$205.00          |

Westminster Presbyterian Church  
Summary of Restricted Accounts-Operating - CSM  
January to June 2019

| Accounts                                 | Beginning<br>Balance | Restricted<br>Revenue | Restricted<br>Expenses | Credit<br>Adjustments | Debit<br>Adjustments | Ending<br>Balance  |
|------------------------------------------|----------------------|-----------------------|------------------------|-----------------------|----------------------|--------------------|
| 835300 - Bag Lunch                       | \$12.45              | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$12.45            |
| 835400 - Westminster Community Grant     | \$5,950.34           | \$0.00                | \$0.00                 | \$0.90                | \$5,460.91           | \$490.33           |
| 835401 - Cents-Ability                   | \$1,116.44           | \$0.00                | \$0.00                 | \$506.52              | \$0.00               | \$1,622.96         |
| 835402 - Just Neighbors                  | \$5,700.00           | \$0.00                | \$0.00                 | \$0.00                | \$5,700.00           | \$0.00             |
| <b>Total Nonbudgeted Benevolences</b>    | <b>\$111,683.33</b>  | <b>\$0.00</b>         | <b>\$0.00</b>          | <b>\$52,751.58</b>    | <b>\$87,687.33</b>   | <b>\$76,747.58</b> |
| <b>Nonbudgeted Transactions</b>          |                      |                       |                        |                       |                      |                    |
| 840000 - Misc.Nonbudg. Transactions      | \$0.00               | \$0.00                | \$0.00                 | \$0.00                | \$174.25             | (\$174.25)         |
| 840200 - Music Offering                  | \$4,863.90           | \$0.00                | \$0.00                 | \$1,155.07            | \$2,177.50           | \$3,841.47         |
| 840275 - Westminster Presents            | \$1,276.78           | \$0.00                | \$0.00                 | \$1,010.00            | \$2,635.12           | (\$348.34)         |
| 840300 - Youth Donations                 | (\$1,326.92)         | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | (\$1,326.92)       |
| 840400 - Choir Trip                      | (\$12,073.00)        | \$0.00                | \$0.00                 | \$71,386.64           | \$56,589.60          | \$2,724.04         |
| 840500 - Compassion Guild                | \$3,408.87           | \$0.00                | \$0.00                 | \$350.00              | \$211.07             | \$3,547.80         |
| 840800 - Christmas Flowers/Mission       | \$784.43             | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$784.43           |
| 841000 - Easter Flowers/Mission          | \$0.00               | \$0.00                | \$0.00                 | \$895.00              | \$264.05             | \$630.95           |
| 841200 - Choir Events                    | (\$580.18)           | \$0.00                | \$0.00                 | \$2,069.00            | \$1,566.23           | (\$77.41)          |
| 841300 - Youth Fund Raisers              | \$464.00             | \$0.00                | \$0.00                 | \$10,937.00           | \$0.00               | \$11,401.00        |
| 841400 - Building & Grounds              | \$5,823.31           | \$0.00                | \$0.00                 | \$0.00                | \$502.00             | \$5,321.31         |
| 841900 - Flying Solo Activities          | \$130.43             | \$0.00                | \$0.00                 | \$16.00               | \$0.00               | \$146.43           |
| 842150 - Fellowship Hall Renovation      | \$0.00               | \$0.00                | \$0.00                 | \$6,000.00            | \$0.00               | \$6,000.00         |
| 842330 - Van de Water Scholarship Fund   | \$8,000.00           | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$8,000.00         |
| 842700 - Roadsters' Trips I              | \$1,189.36           | \$0.00                | \$0.00                 | \$951.00              | \$582.59             | \$1,557.77         |
| 842800 - Senior High Retreats            | \$762.85             | \$0.00                | \$0.00                 | \$1,284.00            | \$0.00               | \$2,046.85         |
| 842900 - Middle School Retreats          | \$50.00              | \$0.00                | \$0.00                 | \$500.00              | \$4,537.72           | (\$3,987.72)       |
| 843500 - Men's Retreat                   | \$40.00              | \$0.00                | \$0.00                 | \$4,726.63            | \$4,766.63           | \$0.00             |
| 843600 - Women's Retreat                 | (\$2,377.33)         | \$0.00                | \$0.00                 | \$5,942.00            | \$4,741.65           | (\$1,176.98)       |
| 843950 - Youth Events                    | \$1,144.72           | \$0.00                | \$0.00                 | \$4,990.00            | \$1,908.07           | \$4,226.65         |
| 844600 - Small Group Ministry            | \$819.73             | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$819.73           |
| 845000 - Staff Account                   | \$7,295.57           | \$0.00                | \$0.00                 | \$1,410.00            | \$1,617.00           | \$7,088.57         |
| 845050 - APNC Search                     | \$9,961.00           | \$0.00                | \$0.00                 | \$0.00                | \$2,498.84           | \$7,462.16         |
| 845100 - Men of Westminster              | \$1,176.91           | \$0.00                | \$0.00                 | \$618.43              | \$740.63             | \$1,054.71         |
| 845200 - M & M Week                      | (\$1,085.01)         | \$0.00                | \$0.00                 | \$1,450.00            | \$215.55             | \$149.44           |
| 845300 - Presbyterian Women              | \$400.00             | \$0.00                | \$0.00                 | \$0.00                | \$300.00             | \$100.00           |
| 845400 - Seniors' Ministry               | \$1,836.02           | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$1,836.02         |
| 845900 - Curriculum (Children & Worship) | \$75.10              | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$75.10            |
| 846800 - Adult Education                 | \$1,742.75           | \$0.00                | \$0.00                 | \$4,050.00            | \$995.37             | \$4,797.38         |
| 851750 - Equal Exchange Products         | (\$50.26)            | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | (\$50.26)          |
| 854700 - Presbyterian Women Study Guides | (\$172.63)           | \$0.00                | \$0.00                 | \$135.00              | \$1,000.00           | (\$1,037.63)       |
| 855000 - Moveable Feast                  | \$4,928.40           | \$0.00                | \$0.00                 | \$21,044.03           | \$15,871.42          | \$10,101.01        |
| 855010 - Moveable Feast Scholarships     | \$4,530.93           | \$0.00                | \$0.00                 | \$200.00              | \$764.90             | \$3,966.03         |
| 855400 - Special Donations Income        | \$90,314.08          | \$0.00                | \$0.00                 | \$8,586.25            | \$0.00               | \$98,900.33        |
| 855500 - Special Donations Expense       | (\$90,314.08)        | \$0.00                | \$0.00                 | \$0.00                | \$8,586.25           | (\$98,900.33)      |
| 855600 - Congregational Life             | \$0.00               | \$0.00                | \$0.00                 | \$3,484.00            | \$2,639.08           | \$844.92           |

Westminster Presbyterian Church  
Summary of Restricted Accounts-Operating - CSM  
January to June 2019

| Accounts                              | Beginning<br>Balance | Restricted<br>Revenue | Restricted<br>Expenses | Credit<br>Adjustments | Debit<br>Adjustments | Ending<br>Balance   |
|---------------------------------------|----------------------|-----------------------|------------------------|-----------------------|----------------------|---------------------|
|                                       |                      |                       |                        |                       |                      |                     |
| 855900 - Curriculum Support           | \$1,151.07           | \$0.00                | \$0.00                 | \$1,114.62            | \$0.00               | \$2,265.69          |
| 856576 - Worship Flowers              | \$320.00             | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$320.00            |
| 856579 - Worship Flowers              | \$70.00              | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$70.00             |
| 856580 - 2018 Worship Flowers         | (\$1,470.00)         | \$0.00                | \$0.00                 | \$1,030.00            | \$300.00             | (\$740.00)          |
| 856581 - 2019 Worship Flowers         | \$975.00             | \$0.00                | \$0.00                 | \$3,360.00            | \$2,700.00           | \$1,635.00          |
| 856700 - Computer/Technology          | (\$1,405.40)         | \$0.00                | \$0.00                 | \$0.00                | \$3,647.24           | (\$5,052.64)        |
| 856800 - Young Adults                 | \$10.00              | \$0.00                | \$0.00                 | \$140.00              | \$0.00               | \$150.00            |
| 857100 - T-Mobile Contract            | \$0.00               | \$0.00                | \$0.00                 | \$16,440.12           | \$16,440.12          | \$0.00              |
| 857150 - AT&T Removal Bond            | \$10,000.00          | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$10,000.00         |
| 857200 - AT&T Contract                | (\$3,373.41)         | \$0.00                | \$0.00                 | \$20,240.46           | \$20,240.46          | (\$3,373.41)        |
| 857300 - Family Ministries            | \$171.37             | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$171.37            |
| 857400 - Sprint Contract              | \$0.00               | \$0.00                | \$0.00                 | \$11,177.58           | \$10,950.30          | \$227.28            |
| 857500 - Vespers                      | \$2.21               | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$2.21              |
| 857700 - Family Retreats              | (\$3,686.54)         | \$0.00                | \$0.00                 | \$2,835.00            | \$8,384.20           | (\$9,235.74)        |
| 857800 - Creation Station             | \$407.00             | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$407.00            |
| 857900 - Columbarium                  | \$2,000.00           | \$0.00                | \$0.00                 | \$800.00              | \$0.00               | \$2,800.00          |
| 860000 - Capital Improvements         | \$0.00               | \$0.00                | \$0.00                 | \$27,041.00           | \$0.00               | \$27,041.00         |
| <b>Total Nonbudgeted Transactions</b> | <b>\$48,211.03</b>   | <b>\$0.00</b>         | <b>\$0.00</b>          | <b>\$237,368.83</b>   | <b>\$178,547.84</b>  | <b>\$107,032.02</b> |
| <b>Total Temporary Restricted</b>     | <b>\$159,894.36</b>  | <b>\$0.00</b>         | <b>\$0.00</b>          | <b>\$290,120.41</b>   | <b>\$266,235.17</b>  | <b>\$183,779.60</b> |



Accounts

| Assets                                                           |                |                       |
|------------------------------------------------------------------|----------------|-----------------------|
| <b>Westminster Foundation</b>                                    |                |                       |
| 105603 - Mortgage Receivable A - Hayward                         | \$9,088.58     |                       |
| 105669 - Fund D MS CD MS Bank CD                                 | \$110,000.00   |                       |
| 105670 - Fund D MM, Morgan Stanley                               | \$125,194.64   |                       |
| 105680 - Fund E MM, Morgan Stanley                               | \$8,092.76     |                       |
| 105690 - Fund G MM, Morgan Stanley                               | \$362,580.19   |                       |
| 105711 - Fund B MS MMA                                           | \$79,162.17    |                       |
| 105720 - Fund B MS CD Investors Savings Bank                     | \$120,000.00   |                       |
| 105724 - Fund G MS Treasury Notes                                | \$276,823.98   |                       |
| 105750 - Fund B - Ameritrade                                     | \$2,487,057.18 |                       |
| 106000 - Foundation Checking-B & H                               | \$263,382.69   |                       |
| 106500 - Fund G-Vangd Wellgtn Cap/Maint Res                      | \$208,347.20   |                       |
| <b>Total Westminster Foundation</b>                              |                | <b>\$4,049,729.39</b> |
| <b>Total Assets</b>                                              |                | <b>\$4,049,729.39</b> |
| Liabilities, Fund Principal, & Restricted Funds                  |                |                       |
| <b>Liabilities</b>                                               |                |                       |
| Excess Cash Received                                             | \$0.00         |                       |
| <b>Total Fund Principal and Excess Cash Received</b>             |                | <b>\$0.00</b>         |
| <b>Restricted Funds</b>                                          |                |                       |
| Total Permanent Restricted                                       | \$4,049,729.39 |                       |
| <b>Total Restricted Funds</b>                                    |                | <b>\$4,049,729.39</b> |
| <b>Total Liabilities, Fund Principal, &amp; Restricted Funds</b> |                | <b>\$4,049,729.39</b> |



Westminster Presbyterian Church  
Summary of Restricted Accounts-Foundation - CSM  
January to June 2019

Accounts

Permanent Restricted

West Foundation Fund A

900001 - Undisbursed Income 2017  
900005 - Mortgage Interest - Hayward  
900006 - Unreal Gains/Losses - Vanguard Fd A  
900007 - Unrealized Gains/Losses-Fidelity  
900008 - Interest Income - Fidelity  
900010 - Dividends- Fidelity  
900011 - Dividends-Vanguard Fd A  
900012 - Cap Gains/Losses - Vanguard Fd A  
900018 - Capital Gains/Losses - Fidelity  
904000 - Concert-Donald & Rosalee Stubbs  
905000 - Adult Lecture Series (Endowment)  
906000 - Rasmussen Church & Society  
907000 - Capital Improvement  
908000 - Trotter Religious Tolerance

Benevolence

901000 - Local Benevolence  
901100 - National/International

Total Benevolence

Christian Education (902)

902000 - Youth

Total Christian Education (902)

Scholarship

903000 - Campbell Preschool  
903100 - Cole - Kendall

Total Scholarship

Total West Foundation Fund A

West Foundation Fund B

910003 - Mandy & Walt Wendt Youth Fund  
910004 - Interest/Div, Wendt Fund Youth Fd  
910007 - Betsy Fowler Music Fund  
910008 - Interest-Fowler Music Fund CDs  
910009 - Interest/Div Fowler Music Fund  
910014 - Unreal Gains/Losses T Rowe Pri Fd B  
910015 - Children's Ministry Fund  
910016 - Youth Ministry Fund  
910017 - Int/Div Fund B Children's Ministry  
910019 - Int/Div Fund B Youth Ministry  
910100 - Gloria Horning Bequest  
919101 - Unreal Gn/Ls-Fd B-Franklin Mut Ques  
919103 - Unreal Gn/Ls-Fd B-Fidelity Strategi

| Beginning<br>Balance | Restricted<br>Revenue | Restricted<br>Expenses | Credit<br>Adjustments | Debit<br>Adjustments | Ending<br>Balance |
|----------------------|-----------------------|------------------------|-----------------------|----------------------|-------------------|
| \$0.09               | \$0.00                | \$0.00                 | \$1,807.58            | \$1,807.58           | \$0.09            |
| \$237.88             | \$0.00                | \$0.00                 | \$121.41              | \$0.00               | \$359.29          |
| (\$20,007.31)        | \$0.00                | \$0.00                 | \$21,724.18           | \$0.00               | \$1,716.87        |
| (\$23,062.44)        | \$0.00                | \$0.00                 | \$41,006.72           | \$0.00               | \$17,944.28       |
| \$17.33              | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$17.33           |
| \$6,602.49           | \$0.00                | \$0.00                 | \$72.06               | \$0.00               | \$6,674.55        |
| \$5,030.02           | \$0.00                | \$0.00                 | \$1,197.51            | \$0.00               | \$6,227.53        |
| \$2,557.27           | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$2,557.27        |
| (\$4,927.50)         | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | (\$4,927.50)      |
| \$225,884.33         | \$0.00                | \$0.00                 | \$0.00                | \$3,714.41           | \$222,169.92      |
| \$13,266.43          | \$0.00                | \$0.00                 | \$0.00                | \$246.63             | \$13,019.80       |
| \$11,640.47          | \$0.00                | \$0.00                 | \$0.00                | \$941.60             | \$10,698.87       |
| \$150,297.17         | \$0.00                | \$0.00                 | \$0.00                | \$2,471.72           | \$147,825.45      |
| \$9,748.52           | \$0.00                | \$0.00                 | \$0.00                | \$173.08             | \$9,575.44        |
| \$130,540.14         | \$0.00                | \$0.00                 | \$0.00                | \$2,147.15           | \$128,392.99      |
| \$123,753.32         | \$0.00                | \$0.00                 | \$0.00                | \$2,034.72           | \$121,718.60      |
| \$254,293.46         | \$0.00                | \$0.00                 | \$0.00                | \$4,181.87           | \$250,111.59      |
| \$87,369.15          | \$0.00                | \$0.00                 | \$0.00                | \$1,436.84           | \$85,932.31       |
| \$87,369.15          | \$0.00                | \$0.00                 | \$0.00                | \$1,436.84           | \$85,932.31       |
| \$16,655.33          | \$0.00                | \$0.00                 | \$0.00                | \$273.59             | \$16,381.74       |
| \$42,813.59          | \$0.00                | \$0.00                 | \$0.00                | \$704.36             | \$42,109.23       |
| \$59,468.92          | \$0.00                | \$0.00                 | \$0.00                | \$977.95             | \$58,490.97       |
| \$778,416.28         | \$0.00                | \$0.00                 | \$65,929.46           | \$15,951.68          | \$828,394.06      |
| \$44,816.74          | \$0.00                | \$0.00                 | \$0.00                | \$756.96             | \$44,059.78       |
| \$1,283.61           | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$1,283.61        |
| \$13,971.35          | \$0.00                | \$0.00                 | \$0.00                | \$236.40             | \$13,734.95       |
| \$169.22             | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$169.22          |
| \$400.15             | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$400.15          |
| (\$3,206.37)         | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | (\$3,206.37)      |
| \$110,063.33         | \$0.00                | \$0.00                 | \$0.00                | \$1,860.08           | \$108,203.25      |
| \$38,427.48          | \$0.00                | \$0.00                 | \$0.00                | \$648.96             | \$37,778.52       |
| \$3,882.74           | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$3,882.74        |
| \$1,355.62           | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$1,355.62        |
| \$0.00               | \$0.00                | \$0.00                 | \$997,357.85          | \$10,595.54          | \$986,762.31      |
| \$3,666.50           | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$3,666.50        |
| (\$4.54)             | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | (\$4.54)          |

Westminster Presbyterian Church  
Summary of Restricted Accounts-Foundation - CSM  
January to June 2019

| Accounts                                     | Beginning<br>Balance | Restricted<br>Revenue | Restricted<br>Expenses | Credit<br>Adjustments | Debit<br>Adjustments | Ending<br>Balance     |
|----------------------------------------------|----------------------|-----------------------|------------------------|-----------------------|----------------------|-----------------------|
| 919982 - Div/Int-Fd B-Fidelity Strategic Inc | \$673.47             | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$673.47              |
| 919991 - Div/Int Fd B Rowe Price Fund        | \$2,197.58           | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$2,197.58            |
| <b>Total West Foundation Fund B</b>          | <b>\$217,696.88</b>  | <b>\$0.00</b>         | <b>\$0.00</b>          | <b>\$997,357.85</b>   | <b>\$14,097.94</b>   | <b>\$1,200,956.79</b> |
| <b>West Foundation Fund C</b>                |                      |                       |                        |                       |                      |                       |
| 920001 - Jack & Carolyn Allen Music Fund     | \$208,127.11         | \$0.00                | \$0.00                 | \$0.00                | \$3,444.96           | \$204,682.15          |
| 929981 - Div/Int-Fund C-Franklin Mut Quest F | \$0.33               | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$0.33                |
| 929982 - Unreal Gn/Ls-Fd C-Franklin Mut Ques | (\$3,798.17)         | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | (\$3,798.17)          |
| 929984 - Div/Int-Fd C-Fidelity Strategic Inc | \$3,375.24           | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$3,375.24            |
| 929985 - Unreal Gn/Ls-Fd C-Fidelity Strategi | (\$7,329.81)         | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | (\$7,329.81)          |
| 929986 - Cap Gn/Ls-Fd C-Fidelity Strategic I | \$688.54             | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$688.54              |
| 929990 - Div/Int-Fd C-Jack & Carolyn Music F | \$493.46             | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$493.46              |
| <b>Total West Foundation Fund C</b>          | <b>\$201,556.70</b>  | <b>\$0.00</b>         | <b>\$0.00</b>          | <b>\$0.00</b>         | <b>\$3,444.96</b>    | <b>\$198,111.74</b>   |
| <b>West Foundation Fund D</b>                |                      |                       |                        |                       |                      |                       |
| 930000 - Restricted Capital Improv           | \$234,321.75         | \$0.00                | \$0.00                 | \$0.00                | \$4,178.44           | \$230,143.31          |
| 930008 - Sanders Building & Maintenance Fund | \$100,000.00         | \$0.00                | \$0.00                 | \$0.00                | \$1,782.72           | \$98,217.28           |
| 939988 - Cap Gains/Ls Fd D Franklin Quest Fd | \$2,028.72           | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$2,028.72            |
| 939989 - Unreal Gns/Loss Franklin Quest Fd D | \$17,891.27          | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$17,891.27           |
| 939990 - Div/Int Fd D Franklin Quest Fund    | \$2,352.91           | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$2,352.91            |
| 939995 - Fund D Interest Sanders             | \$3,958.90           | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$3,958.90            |
| 939999 - Interest/Div Fund D                 | \$4,491.44           | \$0.00                | \$0.00                 | \$3,349.16            | \$0.00               | \$7,840.60            |
| <b>Total West Foundation Fund D</b>          | <b>\$365,044.99</b>  | <b>\$0.00</b>         | <b>\$0.00</b>          | <b>\$3,349.16</b>     | <b>\$5,961.16</b>    | <b>\$362,432.99</b>   |
| <b>West Foundation Fund E</b>                |                      |                       |                        |                       |                      |                       |
| 940000 - National Mission Endowment          | \$73,849.13          | \$0.00                | \$0.00                 | \$0.00                | \$1,913.56           | \$71,935.57           |
| 949995 - Unreal Gain/Ls Fidelity FI Rate Fd  | (\$185.24)           | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | (\$185.24)            |
| 949996 - Div/Int Fidelity FI Rate Fd         | \$212.90             | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$212.90              |
| 949997 - Cap Gain Distrib-Fund E-M/S         | \$364.22             | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$364.22              |
| 949998 - Unrealized Gains/Losses Fund E      | \$27,864.03          | \$0.00                | \$0.00                 | \$5,321.58            | \$0.00               | \$33,185.61           |
| 949999 - Div/Interest Fund E                 | \$13,203.30          | \$0.00                | \$0.00                 | \$229.59              | \$0.00               | \$13,432.89           |
| <b>Total West Foundation Fund E</b>          | <b>\$115,308.34</b>  | <b>\$0.00</b>         | <b>\$0.00</b>          | <b>\$5,551.17</b>     | <b>\$1,913.56</b>    | <b>\$118,945.95</b>   |
| <b>West Foundation Fund F</b>                |                      |                       |                        |                       |                      |                       |
| 953430 - Clark, Roger 2/10                   | \$1,000.00           | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$1,000.00            |
| 953459 - Rush, Henri 9/14                    | \$0.00               | \$0.00                | \$0.00                 | \$2,000.00            | \$0.00               | \$2,000.00            |
| 953472 - Pera, Nancy 1/17                    | \$100.00             | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$100.00              |
| 953474 - Neisser, Barbara 3/17               | \$200.00             | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$200.00              |
| 953477 - Gail Ragan Memorial Fund            | \$50.00              | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$50.00               |
| 953478 - Zander Wilke Memorial               | \$1,030.00           | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$1,030.00            |
| 953479 - Alice C. Daniels Memorial Music Fun | \$50.00              | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$50.00               |
| 953480 - Bayler, Ted 4/19                    | \$0.00               | \$0.00                | \$0.00                 | \$50.00               | \$0.00               | \$50.00               |
| 953481 - Yamada, Kiyo 5/19                   | \$0.00               | \$0.00                | \$0.00                 | \$40.00               | \$0.00               | \$40.00               |
| <b>Total West Foundation Fund F</b>          | <b>\$2,430.00</b>    | <b>\$0.00</b>         | <b>\$0.00</b>          | <b>\$2,090.00</b>     | <b>\$0.00</b>        | <b>\$4,520.00</b>     |
| <b>West Foundation Fund G</b>                |                      |                       |                        |                       |                      |                       |
| 960000 - Dorothy Neyman Music Fund           | \$14,002.73          | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$14,002.73           |



Westminster Presbyterian Church  
Summary of Restricted Accounts-Foundation - CSM  
January to June 2019

| Accounts                                     | Beginning<br>Balance | Restricted<br>Revenue | Restricted<br>Expenses | Credit<br>Adjustments | Debit<br>Adjustments | Ending<br>Balance |
|----------------------------------------------|----------------------|-----------------------|------------------------|-----------------------|----------------------|-------------------|
| 960002 - Trites - Rose Garden                | \$388.31             | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$388.31          |
| 960003 - French, T.M.IV-Counseling           | \$1,313.47           | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$1,313.47        |
| 960007 - Youth Ministry                      | \$50.00              | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$50.00           |
| 960011 - Women's Programs                    | \$1,461.20           | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$1,461.20        |
| 960013 - Klingensmith Scholarship Fund       | \$10,891.77          | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$10,891.77       |
| 960014 - Mission Scholarship Fund            | \$2,302.64           | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$2,302.64        |
| 960022 - Worship Accessories                 | \$2,220.20           | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$2,220.20        |
| 960023 - Transportation & Maintenance Fund   | \$18,227.48          | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$18,227.48       |
| 960029 - Children's Ministry                 | \$1,121.98           | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$1,121.98        |
| 960030 - Local Missions                      | \$8,996.82           | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$8,996.82        |
| 960034 - United Orphanage Van Maintenance Fd | \$8,058.56           | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$8,058.56        |
| 960035 - Phyllis Gorrell Music Fund          | \$6,872.53           | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$6,872.53        |
| 960044 - Capital & Maintenance Reserve Fund  | \$453,754.97         | \$0.00                | \$0.00                 | \$35,830.86           | \$0.00               | \$489,585.83      |
| 960045 - National Mission Projects Res Fd    | \$36,643.89          | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$36,643.89       |
| 960046 - Organ Maintenance Reserve Fund      | \$37,342.20          | \$0.00                | \$0.00                 | \$2,500.02            | \$4,182.37           | \$35,659.85       |
| 960047 - Special Music Performance Res Fund  | \$12,447.00          | \$0.00                | \$0.00                 | \$1,500.00            | \$0.00               | \$13,947.00       |
| 960048 - Technology Reserve Fund             | \$26,347.98          | \$0.00                | \$0.00                 | \$3,600.00            | \$0.00               | \$29,947.98       |
| 960049 - Retreat Reserve Fund                | \$22,247.14          | \$0.00                | \$0.00                 | \$1,200.00            | \$0.00               | \$23,447.14       |
| 960050 - Local Mission Projects Res Fd       | \$7,657.61           | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$7,657.61        |
| 960051 - Music Ministries Fund               | \$1,818.27           | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$1,818.27        |
| 960053 - Zach Stoltz Youth Mission Trip Fund | \$2,100.04           | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$2,100.04        |
| 960057 - Ramsey Youth Mission Fund           | \$1,365.18           | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$1,365.18        |
| 960058 - Henri Rush United Orphan & Acad Fd  | \$6,410.10           | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$6,410.10        |
| 960060 - Pauline Storey Banks Music Fund     | \$7,895.14           | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$7,895.14        |
| 960062 - BSA Troop-129 Fund                  | \$887.33             | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$887.33          |
| 960066 - Gloria Horning Choir Fund           | \$25,000.00          | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$25,000.00       |
| 960067 - Gloria Horning Bequest              | \$1,004,338.49       | \$0.00                | \$0.00                 | \$0.00                | \$1,004,338.49       | \$0.00            |
| 960069 - Phyllis Taylor Bequest              | \$10,000.00          | \$0.00                | \$0.00                 | \$10,000.00           | \$0.00               | \$20,000.00       |
| 960070 - Adult Education                     | \$598.87             | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$598.87          |
| 960071 - Simms Memorial Fund                 | \$299,575.00         | \$0.00                | \$0.00                 | \$50.00               | \$22,176.02          | \$277,448.98      |
| 960072 - Mission Activities Fund - Local     | \$9,302.89           | \$0.00                | \$0.00                 | \$0.00                | \$2,000.00           | \$7,302.89        |
| 960073 - Mission Activities Fund - National  | \$9,302.90           | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$9,302.90        |
| 960074 - Mission Activite Fund - Internat'l  | \$9,302.90           | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$9,302.90        |
| 960080 - Capital Improvement Reserve Fund    | \$0.00               | \$0.00                | \$0.00                 | \$102,000.00          | \$0.00               | \$102,000.00      |
| 961000 - Ameritrade Funds Int/Div            | \$1,804.03           | \$0.00                | \$0.00                 | \$16,776.59           | \$0.00               | \$18,580.62       |
| 963000 - Ameritrade Funds Unreal Gain/Loss   | (\$36,558.08)        | \$0.00                | \$0.00                 | \$107,315.87          | \$0.00               | \$70,757.79       |
| 969990 - Int Fund G T Notes                  | \$2,395.67           | \$0.00                | \$0.00                 | \$1,195.65            | \$0.00               | \$3,591.32        |
| 969991 - Div/Int-Van/Well Cap/Maint Fd-Fd G  | \$7,184.14           | \$0.00                | \$0.00                 | \$2,739.30            | \$0.00               | \$9,923.44        |
| 969992 - Unreal Gn/Loss-Vangd Cap/Maint-Fd G | (\$21,241.71)        | \$0.00                | \$0.00                 | \$21,217.33           | \$0.00               | (\$24.38)         |
| 969993 - Capt Gn/Loss-Vangd Cap/Maint-Fd G   | \$23,448.14          | \$0.00                | \$0.00                 | \$0.00                | \$0.00               | \$23,448.14       |
| 969998 - Foundation Interest - B&H           | \$47.08              | \$0.00                | \$0.00                 | \$45.98               | \$0.00               | \$93.06           |
| 969999 - Interest/Div Fund G MS              | \$19,709.78          | \$0.00                | \$0.00                 | \$6,058.50            | \$0.00               | \$25,768.28       |

Westminster Presbyterian Church  
Summary of Restricted Accounts-Foundation - CSM  
January to June 2019

| Accounts                     | Beginning<br>Balance | Restricted<br>Revenue | Restricted<br>Expenses | Credit<br>Adjustments | Debit<br>Adjustments | Ending<br>Balance |
|------------------------------|----------------------|-----------------------|------------------------|-----------------------|----------------------|-------------------|
|                              |                      |                       |                        |                       |                      |                   |
| Total West Foundation Fund G | \$2,057,034.64       | \$0.00                | \$0.00                 | \$312,030.10          | \$1,032,696.88       | \$1,336,367.86    |
| Total Permanent Restricted   | \$3,737,487.83       | \$0.00                | \$0.00                 | \$1,386,307.74        | \$1,074,066.18       | \$4,049,729.39    |