Treasurer's Report to Session
February 2020

As of 03/9/20

PLEDGE INCOME

	2019	2020
YTD Pledge Income	$290,586	$287,629
YTD Pledge Budget	$302,882	$324,732

TOTAL INCOME

	2019	2020
YTD Income	$343,013	$310,748
Income Budgeted from Operating Carryover	$0	$0
Income from Endowment Carryover	$0	$0
Total Income	$343,013	$310,748
YTD Income Budget	$346,036	$407,036

TOTAL EXPENSES

	2019	2020
YTD Expenses	$306,892	$326,883
YTD Expenses Budget	$346,036	$371,612

NET INCOME (INCOME LESS EXPENSES)

	2019	2020
YTD Net Income Vs. Expenditures	$36,121	-$16,135
YTD Net Income Vs. Expenditures incl Oper		
Carryover & Endow Carryover	$36,121	-$16,135

CASH, INVESTMENTS, DEFERRED REVENUE, INTERFUND TRANSACTIONS

	Operating	Foundation
Cash	$488,450	
Investments	$229,804	$3,843,440
Other Assets	$99,958	$8,903
Deferred Revenue	($22,340)	
Due to/from Foundation		
Other Liabilities	($6,703)	
TOTALS	$789,169	$3,852,343
Temporarily Restricted (in Total Above)	$197,448	

Westminster Presbyterian Church
Balance Sheet-CSM
February 2020

Accounts

Assets		
Liquid Assets/Investments		
Cash		
100100 - Petty Cash	$100.00	
101111 - Checking - Burke & Herbert	$488,350.06	
Total Cash	**$488,450.06**	
Operating Investments		
102214 - Operating CD John Marshall Bk-3 Yr	$43,201.08	
102215 - Operating CD John Marshall Bk-3 Yr	$43,346.68	
102216 - Operating CD John Marshall Bk-3 Yr	$43,256.67	
102217 - Oper Working Cap CD-John Marshall B	$100,000.00	
Total Operating Investments	**$229,804.43**	
Total Liquid Assets/Investments		**$718,254.49**
Other Assets		
112002 - Mortgage Receivable - Hayward	$97,858.14	
Employee Advances		
111100 - Due To/From Employees	$2,100.00	
Total Employee Advances	**$2,100.00**	
Total Other Assets		**$99,958.14**
Westminster Foundation		
105603 - Mortgage Receivable A - Hayward	$8,902.81	
105690 - Fund G MM, Morgan Stanley	$215,749.00	
105719 - Fund G MS CD Bank India	$150,000.00	
105724 - Fund G MS Treasury Notes	$20,342.20	
105728 - Fund G MS Treasury Notes MMA	$188.53	
105729 - Bank United	$120,000.00	
105750 - Fund B - Ameritrade	$2,828,953.04	
106000 - Foundation Checking-B & H	$293,225.31	
106500 - Fund G-Vangd Wellgtn Cap/Maint Res	$214,981.68	
Total Westminster Foundation		**$3,852,342.57**
Total Assets		**$4,670,555.20**

Liabilities, Fund Principal, & Restricted Funds		
Liabilities		
Payroll Taxes & Withholding		
201000 - FICA Payable	($0.04)	
201200 - FSA Health	($4,932.64)	
201300 - FSA Dependent Care	$11,656.26	
202800 - Pension Withholding Payable	($20.83)	
Total Payroll Taxes & Withholding		**$6,702.75**
Other Liabilities		
255994 - 2020 Prepayments	$22,339.58	
Total Other Liabilities		**$22,339.58**
Other Funds		
255500 - Pastors' Discretionary	$2,426.84	
260100 - Manse Fund	$192,008.72	
260300 - Columbarium Fund	$35,944.42	
260400 - Working Capital Fund	$100,000.00	
Total Other Funds		**$330,379.98**
Total Liabilities		**$359,422.31**
Fund Principal		
300000 - Fund Principal	$277,477.29	
Excess Cash Received	($16,135.14)	
Total Fund Principal and Excess Cash Received		**$261,342.15**
Restricted Funds		

Westminster Presbyterian Church
Balance Sheet-CSM
February 2020

Accounts		
Total Temporary Restricted	$197,448.17	
Total Westminster Foundation Account	$3,852,342.57	
Total Restricted Funds		**$4,049,790.74**
Total Liabilities, Fund Principal, & Restricted Funds		**$4,670,555.20**

Westminster Presbyterian Church
Balance Sheet-Operating CSM
February 2020

Accounts

Assets		
Liquid Assets/Investments		
Cash		
100100 - Petty Cash	$100.00	
101111 - Checking - Burke & Herbert	$488,350.06	
Total Cash	**$488,450.06**	
Operating Investments		
102214 - Operating CD John Marshall Bk-3 Yr	$43,201.08	
102215 - Operating CD John Marshall Bk-3 Yr	$43,346.68	
102216 - Operating CD John Marshall Bk-3 Yr	$43,256.67	
102217 - Oper Working Cap CD-John Marshall B	$100,000.00	
Total Operating Investments	**$229,804.43**	
Total Liquid Assets/Investments		**$718,254.49**
Other Assets		
112002 - Mortgage Receivable - Hayward	$97,858.14	
Employee Advances		
111100 - Due To/From Employees	$2,100.00	
Total Employee Advances	**$2,100.00**	
Total Other Assets		**$99,958.14**
Total Assets		**$818,212.63**

Liabilities, Fund Principal, & Restricted Funds		
Liabilities		
Payroll Taxes & Withholding		
201000 - FICA Payable	($0.04)	
201200 - FSA Health	($4,932.64)	
201300 - FSA Dependent Care	$11,656.26	
202800 - Pension Withholding Payable	($20.83)	
Total Payroll Taxes & Withholding		**$6,702.75**
Other Liabilities		
255994 - 2020 Prepayments	$22,339.58	
Total Other Liabilities		**$22,339.58**
Other Funds		
255500 - Pastors' Discretionary	$2,426.84	
260100 - Manse Fund	$192,008.72	
260300 - Columbarium Fund	$35,944.42	
260400 - Working Capital Fund	$100,000.00	
Total Other Funds		**$330,379.98**
Total Liabilities		**$359,422.31**
Fund Principal		
300000 - Fund Principal	$277,477.29	
Excess Cash Received	($16,135.14)	
Total Fund Principal and Excess Cash Received		**$261,342.15**
Restricted Funds		
Total Temporary Restricted	$197,448.17	
Total Restricted Funds		**$197,448.17**
Total Liabilities, Fund Principal, & Restricted Funds		**$818,212.63**

Westminster Presbyterian Church
Analysis of Revenues & Expenses - Detail Land-CSM
January to February 2020
Note: The Report Option to include Open Transactions is selected.

Accounts	MTD Actual (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	Annual Budget (This Year)	Annual Budget Remaining (This Year)
Revenues					
Income					
410000 - Pledges	$152,791.14	$287,629.48	$324,731.50	$1,948,389.00	$1,660,759.52
420000 - Plate Offering	$6,173.40	$16,920.46	$20,000.00	$120,000.00	$103,079.54
430000 - Interest Income	$225.01	$461.67	$466.66	$2,800.00	$2,338.33
451000 - Foundation Distribution	$0.00	$0.00	$53,136.50	$106,273.00	$106,273.00
452000 - Other Distributions	$0.00	$0.00	$5,951.16	$35,707.00	$35,707.00
460000 - Utilities Contribution	$502.00	$1,780.35	$2,000.00	$12,000.00	$10,219.65
485000 - Per Capita Contribution	$924.00	$3,956.00	$750.00	$4,500.00	$544.00
Total Income	$160,615.55	$310,747.96	$407,035.82	$2,229,669.00	$1,918,921.04
Total Revenues	$160,615.55	$310,747.96	$407,035.82	$2,229,669.00	$1,918,921.04

		Treasurer's Report Addendum			
Pledge Income					
YEAR	FEB	YEAR TO DATE	BUDGET TO DATE	ANNUAL BUDGET	# SUNDAYS
2020	152,791	287,629	324,731	1,948,389	4
	101.94%	14.76%			
2019	149,906	290,586	302,882	1,817,290	4
	107.24%	15.99%			
2018	158,136	293,590	296,941	1,781,643	4
	115.39%	16.48%			
2017	134,723	258,859	301,180	1,807,078	4
	98.78%	14.32%			
2016	132,009	248,473	297,714	1,786,294	4
	96.07%	13.91%			
2015	100,228	214,940	270,018	1,620,109	4
	80.42%	13.27%			

Westminster Presbyterian Church
Analysis of Revenues & Expenses - Detail Land-CSM
January to February 2020
Note: The Report Option to include Open Transactions is selected.

Accounts	MTD Actual (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	Annual Budget (This Year)	Annual Budget Remaining (This Year)
Expenses					
Benevolences					
National Missions					
510550 - Native American Ministries Support	$3,150.00	$3,150.00	$4,731.66	$28,390.00	$25,240.00
510650 - Spirit Lake Scholarship Fund	$0.00	$0.00	$1,000.00	$6,000.00	$6,000.00
510950 - Appalachia Service Project Support	$0.00	$0.00	$1,716.66	$10,300.00	$10,300.00
511100 - Shared/Unified Mission Giving	$0.00	$0.00	$4,416.66	$26,500.00	$26,500.00
511650 - National Mission Committee Expense	$0.00	$0.00	$8.34	$50.00	$50.00
512200 - Cole-Kendall Schol (Endowment)	$0.00	$0.00	$234.66	$1,408.00	$1,408.00
512250 - Society of St. Andrews Support	$0.00	$0.00	$442.00	$2,652.00	$2,652.00
512260 - Northern Neck Food Bank	$0.00	$0.00	$353.66	$2,122.00	$2,122.00
512700 - Intergenerational Mission Trips	$0.00	$0.00	$333.34	$2,000.00	$2,000.00
Total National Missions	$3,150.00	$3,150.00	$13,236.98	$79,422.00	$76,272.00
International Missions					
511200 - African Evangelism & Bldg	$0.00	$0.00	$2,416.66	$14,500.00	$14,500.00
511250 - United Orphanage & Academy	$0.00	$0.00	$9,166.66	$55,000.00	$55,000.00
511500 - Youth Mission Ministry	$0.00	$0.00	$500.00	$3,000.00	$3,000.00
511660 - International Mission Committee Exp	$0.00	$0.00	$16.66	$100.00	$100.00
512400 - Faith Ministry Education & Building	$0.00	$0.00	$250.00	$1,500.00	$1,500.00
512450 - Haiti	$0.00	$0.00	$583.34	$3,500.00	$3,500.00
512600 - Mission Trip (International)	$0.00	$0.00	$500.00	$3,000.00	$3,000.00
512650 - Sheppard & Lapsley Pres. U Congo	$0.00	$0.00	$333.34	$2,000.00	$2,000.00
Total International Missions	$0.00	$0.00	$13,766.66	$82,600.00	$82,600.00
Local Missions					
513100 - Friends of Guest House	$0.00	$0.00	$1,716.66	$10,300.00	$10,300.00
513250 - Senior Services of Alexandria	$0.00	$0.00	$2,060.00	$12,360.00	$12,360.00
513300 - ALIVE!	$0.00	$0.00	$3,026.66	$18,160.00	$18,160.00
513350 - People in Need Packets	$0.00	$0.00	$237.50	$1,425.00	$1,425.00
513650 - Just Neighbors	$0.00	$0.00	$515.00	$3,090.00	$3,090.00
513700 - Adopt-A-Turkey	$0.00	$0.00	$1,373.34	$8,240.00	$8,240.00
513900 - Bag Lunch Program	$234.13	$234.13	$515.00	$3,090.00	$2,855.87
514060 - OAR	$0.00	$0.00	$343.34	$2,060.00	$2,060.00
514100 - Emergency Assistance	$759.76	$809.76	$800.00	$4,800.00	$3,990.24
514150 - Local Mission Grant Program	$0.00	$0.00	$3,333.34	$20,000.00	$20,000.00
514500 - Carpenters Shelter	$5,000.00	$5,000.00	$1,545.00	$9,270.00	$4,270.00
514600 - Bridges to Independence	$0.00	$0.00	$1,545.00	$9,270.00	$9,270.00
514800 - Preschool Scholarships	$0.00	$0.00	$255.00	$1,530.00	$1,530.00
515150 - Rebuilding Together Alexandria	$4,500.00	$4,500.00	$944.16	$5,665.00	$1,165.00
515200 - Neighborhood Health	$0.00	$0.00	$686.66	$4,120.00	$4,120.00
515400 - Alexandria Untouchables	$0.00	$0.00	$515.00	$3,090.00	$3,090.00

Westminster Presbyterian Church
Analysis of Revenues & Expenses - Detail Land-CSM
January to February 2020
Note: The Report Option to include Open Transactions is selected.

Accounts	MTD Actual (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	Annual Budget (This Year)	Annual Budget Remaining (This Year)
515500 - Network Centers	$0.00	$0.00	$858.34	$5,150.00	$5,150.00
515700 - Community Lodgings	$0.00	$0.00	$600.84	$3,605.00	$3,605.00
Total Local Missions	$10,493.89	$10,543.89	$20,870.84	$125,225.00	$114,681.11
Other Benevolences					
516200 - Member Response Team	$0.00	$0.00	$333.34	$2,000.00	$2,000.00
516300 - Deacon Transportation Fund	$0.00	$0.00	$83.34	$500.00	$500.00
517200 - Diaconate	$0.00	$0.00	$41.66	$250.00	$250.00
Total Other Benevolences	$0.00	$0.00	$458.34	$2,750.00	$2,750.00
Total Benevolences	$13,643.89	$13,693.89	$48,332.82	$289,997.00	$276,303.11
Staff Expenses					
521000 - Staff Salaries	$68,926.39	$137,247.24	$169,760.00	$1,018,560.00	$881,312.76
521500 - Staff Wedding/Funeral Fees	$0.00	$600.00	$416.66	$2,500.00	$1,900.00
522000 - Social Security	$8,661.18	$17,012.96	$17,352.50	$104,115.00	$87,102.04
523000 - Pensions and Disability	$8,260.60	$16,521.20	$16,040.66	$96,244.00	$79,722.80
524000 - Auto Reimbursement	$8.95	$359.30	$870.84	$5,225.00	$4,865.70
525000 - Health Insurance	$19,457.70	$38,915.40	$35,288.34	$211,730.00	$172,814.60
525500 - Optional Benefits	($36.94)	($73.88)	$0.00	$0.00	$73.88
526000 - Housing Allowance	$16,916.70	$30,583.34	$0.00	$0.00	($30,583.34)
527000 - Continuing Ed. Reimburse	$872.77	$2,752.15	$2,858.34	$17,150.00	$14,397.85
529100 - Book Reimbursement	$675.56	$741.18	$416.66	$2,500.00	$1,758.82
529200 - Business Expenses	$1,472.19	$1,218.13	$2,675.00	$16,050.00	$14,831.87
529350 - Benefits Administration	$110.00	$220.00	$200.00	$1,200.00	$980.00
529550 - Staff Support	$0.00	$0.00	$850.00	$5,100.00	$5,100.00
529600 - Contingency	$504.90	$504.90	$750.00	$4,500.00	$3,995.10
529650 - Childcare	$0.00	$0.00	$250.00	$1,500.00	$1,500.00
530100 - Senior Ministries Transportation	$0.00	$0.00	$83.34	$500.00	$500.00
Total Staff Expenses	$125,830.00	$246,601.92	$247,812.34	$1,486,874.00	$1,240,272.08
Church Expenses					
531000 - Presbytery Assessment	$10,862.66	$10,862.66	$7,133.34	$42,800.00	$31,937.34
532000 - Office Equipment	$1,571.81	$3,496.42	$3,500.00	$21,000.00	$17,503.58
533000 - Office Expenses/Training	$587.95	$1,706.58	$2,535.84	$15,215.00	$13,508.42
533100 - Financial Review	$0.00	$0.00	$1,000.00	$6,000.00	$6,000.00
533200 - Postage	$500.00	$1,000.00	$666.66	$4,000.00	$3,000.00
533400 - Officer Support/Training	$50.80	$408.29	$366.66	$2,200.00	$1,791.71
534000 - Software/Office Utilities	$1,077.22	$2,064.97	$1,983.34	$11,900.00	$9,835.03
534400 - Publications	$0.00	$0.00	$350.00	$2,100.00	$2,100.00
537000 - Insurance	$0.00	$0.00	$4,333.34	$26,000.00	$26,000.00
539500 - Transportation	$0.00	$62.12	$257.50	$1,545.00	$1,482.88
539600 - Payroll Processing Fees	$503.14	$503.14	$500.00	$3,000.00	$2,496.86
539650 - E-Giving Support	$240.60	$621.52	$250.00	$1,500.00	$878.48

Westminster Presbyterian Church
Analysis of Revenues & Expenses - Detail Land-CSM
January to February 2020
Note: The Report Option to include Open Transactions is selected.

Accounts	MTD Actual (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	Annual Budget (This Year)	Annual Budget Remaining (This Year)
539800 - Background Checks	$0.00	$0.00	$200.00	$1,200.00	$1,200.00
539900 - Audio-Visual Maintenance	$0.00	$0.00	$85.84	$515.00	$515.00
539950 - Westminster Foundation	$0.00	$0.00	$200.00	$1,200.00	$1,200.00
Total Church Expenses	$15,394.18	$20,725.70	$23,362.52	$140,175.00	$119,449.30
Digital Ministries					
580100 - Communications	$0.00	$0.00	$458.34	$2,750.00	$2,750.00
580200 - Internet/Website	$106.95	$332.75	$458.34	$2,750.00	$2,417.25
Total Digital Ministries	$106.95	$332.75	$916.68	$5,500.00	$5,167.25
Church Activities					
510655 - Special Spirit Lake Surplus Funds	$0.00	$0.00	$166.66	$1,000.00	$1,000.00
511255 - Special UOA/Kenya Surplus Funds	$3,340.00	$3,340.00	$583.34	$3,500.00	$160.00
511256 - Special UOA Travel Surplus Fund	$0.00	$0.00	$500.00	$3,000.00	$3,000.00
513105 - Special Guest House Surplus Funds	$2,000.00	$2,000.00	$333.34	$2,000.00	$0.00
551000 - Worship	$93.61	$703.81	$516.66	$3,100.00	$2,396.19
552000 - Music	$1,992.18	$3,420.76	$1,966.66	$11,800.00	$8,379.24
552100 - Children's Music	$439.12	$1,060.83	$333.34	$2,000.00	$939.17
552150 - Festival Services	$0.00	$0.00	$1,516.66	$9,100.00	$9,100.00
552250 - Westminster Presents	$0.00	$0.00	$4,416.66	$26,500.00	$26,500.00
554000 - New Member	$0.00	$36.08	$79.16	$475.00	$438.92
555000 - Presbyterian Women	$0.00	$0.00	$333.34	$2,000.00	$2,000.00
555500 - Congregational Life	$0.00	$626.16	$483.34	$2,900.00	$2,273.84
555501 - Singles	$0.00	$53.86	$216.66	$1,300.00	$1,246.14
555502 - Young Adults	$55.32	$113.32	$300.00	$1,800.00	$1,686.68
555503 - Retreats	$0.00	$0.00	$500.00	$3,000.00	$3,000.00
555504 - Kitchen/Food	$684.36	$1,214.24	$800.00	$4,800.00	$3,585.76
555505 - Roadsters	$57.30	$57.30	$108.34	$650.00	$592.70
555510 - HOME	$0.00	$0.00	$50.00	$300.00	$300.00
555550 - Seniors Pastoral Care	$0.00	$0.00	$50.00	$300.00	$300.00
555610 - Brochure Printing	$0.00	$0.00	$91.66	$550.00	$550.00
555620 - Brochure Mailing	$0.00	$0.00	$116.66	$700.00	$700.00
555630 - Graphic Design Services	$0.00	$0.00	$116.66	$700.00	$700.00
555640 - Stewardship Social Event Support	$0.00	$0.00	$500.00	$3,000.00	$3,000.00
555650 - Pledge Envelopes	($22.00)	($113.00)	$120.00	$720.00	$833.00
556105 - Special Childrens Curriculum SF	$0.00	$0.00	$166.84	$1,001.00	$1,001.00
556485 - Special M&M Scholarship Surplus Fun	$0.00	$0.00	$150.00	$900.00	$900.00
556490 - Special WWP Scholarship Surplus Fun	$0.00	$0.00	$297.50	$1,785.00	$1,785.00
556505 - Special Adult Program Surplus Funds	$0.00	$0.00	$158.34	$950.00	$950.00
556695 - Special Youth Mission Surplus Funds	$0.00	$0.00	$2,500.00	$15,000.00	$15,000.00
557700 - Men of Westminster	$0.00	$0.00	$66.66	$400.00	$400.00
571800 - Furniture Acquisition	$990.00	$990.00	$466.66	$2,800.00	$1,810.00

Westminster Presbyterian Church
Analysis of Revenues & Expenses - Detail Land-CSM
January to February 2020
Note: The Report Option to include Open Transactions is selected.

Accounts	MTD Actual (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	Annual Budget (This Year)	Annual Budget Remaining (This Year)
Total Church Activities	$9,629.89	$13,503.36	$18,005.14	$108,031.00	$94,527.64
Christian Education					
556100 - Children's Curriculum	$105.85	$432.23	$200.00	$1,200.00	$767.77
556200 - Children's Supplies	$11.10	$40.59	$280.66	$1,684.00	$1,643.41
556250 - Children's Bibles	$0.00	$19.35	$111.66	$670.00	$650.65
556400 - Children's Special Events	$0.00	$100.00	$266.66	$1,600.00	$1,500.00
556450 - Family Retreat	$0.00	$0.00	$975.00	$5,850.00	$5,850.00
556480 - M & M Week	$0.00	$0.00	$343.34	$2,060.00	$2,060.00
556500 - Adult Program	$95.67	$515.52	$1,047.16	$6,283.00	$5,767.48
556550 - Singles Education	$0.00	$0.00	$50.00	$300.00	$300.00
556605 - Youth Curriculum	$0.00	$0.00	$116.66	$700.00	$700.00
556610 - Youth Supplies	$189.07	$189.07	$166.66	$1,000.00	$810.93
556615 - Youth Special Events	$0.00	($143.89)	$416.66	$2,500.00	$2,643.89
556620 - Youth Confirmation	$0.00	$750.59	$283.34	$1,700.00	$949.41
556630 - Youth Transportation	$0.00	$0.00	$416.66	$2,500.00	$2,500.00
556650 - Youth Retreats	$0.00	$225.70	$833.34	$5,000.00	$4,774.30
556690 - Youth Mission	$0.00	$1,144.97	$1,333.34	$8,000.00	$6,855.03
556700 - Library Books	$0.00	$16.00	$85.84	$515.00	$499.00
557100 - Young Adults Education	$0.00	$0.00	$33.34	$200.00	$200.00
557200 - Adult Lecture Series (Endowment)	$600.00	$600.00	$595.84	$3,575.00	$2,975.00
557300 - Church & Society (Endowment)	$0.00	$0.00	$65.84	$395.00	$395.00
557400 - Trotter Relig Tolerance (Endowment)	$0.00	$0.00	$59.16	$355.00	$355.00
557450 - Adult Continuing Education	$0.00	$0.00	$25.84	$155.00	$155.00
557900 - Reformed Institute	$0.00	$0.00	$858.34	$5,150.00	$5,150.00
Total Christian Education	$1,001.69	$3,890.13	$8,565.34	$51,392.00	$47,501.87
Buildings & Grounds					
Maintenance & Repair-Bldg					
571100 - Bldg Supplies/Materials	$1,707.10	$1,707.10	$1,083.34	$6,500.00	$4,792.90
571150 - Bldg Repairs	$1,215.00	$1,215.00	$4,116.66	$24,700.00	$23,485.00
571200 - Bldg Contract Services	$850.00	$1,700.00	$5,016.66	$30,100.00	$28,400.00
571300 - Bldg Equipment Acquisition	$296.79	$745.79	$83.34	$500.00	($245.79)
571400 - Building Construction	$0.00	$0.00	$1,333.34	$8,000.00	$8,000.00
Total Maintenance & Repair-Bldg	$4,068.89	$5,367.89	$11,633.34	$69,800.00	$64,432.11
Maintenance & Repair-Grds					
572100 - Grounds Supplies/Material/Repairs	$0.00	$31.77	$666.66	$4,000.00	$3,968.23
572200 - Grounds Contract Services	$12,374.00	$12,374.00	$2,733.34	$16,400.00	$4,026.00
572300 - Grounds Equipment Acquisition	$0.00	$0.00	$83.34	$500.00	$500.00
572400 - Grounds Construction	$0.00	$0.00	$83.34	$500.00	$500.00
Total Maintenance & Repair-Grds	$12,374.00	$12,405.77	$3,566.68	$21,400.00	$8,994.23
Utilities					

Westminster Presbyterian Church
Analysis of Revenues & Expenses - Detail Land-CSM
January to February 2020
Note: The Report Option to include Open Transactions is selected.

Accounts	MTD Actual (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	Annual Budget (This Year)	Annual Budget Remaining (This Year)
573100 - Electricity	$2,256.93	$4,751.80	$4,883.34	$29,300.00	$24,548.20
573200 - Gas	$1,877.66	$4,001.77	$2,166.66	$13,000.00	$8,998.23
573300 - Water & Sewer	$863.25	$1,608.12	$1,500.00	$9,000.00	$7,391.88
573400 - Stormwater Utility Fee	$0.00	$0.00	$866.66	$5,200.00	$5,200.00
Total Utilities	$4,997.84	$10,361.69	$9,416.66	$56,500.00	$46,138.31
Total Buildings & Grounds	$21,440.73	$28,135.35	$24,616.68	$147,700.00	$119,564.65
Total Expenses	$187,047.33	$326,883.10	$371,611.52	$2,229,669.00	$1,902,785.90
Net Total	($26,431.78)	($16,135.14)	$35,424.30	$0.00	$16,135.14

Westminster Presbyterian Church
Summary of Restricted Accounts-Operating - CSM
January to February 2020

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Credit Adjustments	Debit Adjustments	Ending Balance
Temporary Restricted						
Nonbudgeted Benevolences						
830000 - Nonbudgeted Benevolences	$2,210.00	$0.00	$0.00	$0.00	$2,160.00	$50.00
830300 - ALIVE!	$1,540.00	$0.00	$0.00	$0.00	$1,540.00	$0.00
830600 - Carpenter's Shelter	$1,515.00	$0.00	$0.00	$0.00	$1,515.00	$0.00
830700 - Ruth Circle Mission/Sunshine Fund	$418.70	$0.00	$0.00	$99.00	$0.00	$517.70
830710 - Sarah Circle Mission Fund	$245.75	$0.00	$0.00	$0.00	$0.00	$245.75
830720 - Hannah Circle Mission Fund	$81.00	$0.00	$0.00	$73.00	$0.00	$154.00
830730 - Rachel Circle Mission Fund	$137.41	$0.00	$0.00	$15.00	$0.00	$152.41
830740 - Elizabeth Circle Mission Fund	$95.27	$0.00	$0.00	$50.00	$0.00	$145.27
830760 - Lydia Circle Mission Fund	$146.00	$0.00	$0.00	$45.00	$0.00	$191.00
831250 - Appalachia Service Project	$1,320.00	$0.00	$0.00	$0.00	$1,320.00	$0.00
831300 - Bridges to Independence	$995.00	$0.00	$0.00	$0.00	$995.00	$0.00
831500 - Presbyterian Disaster Assistance	$650.00	$0.00	$0.00	$0.00	$0.00	$650.00
831700 - PW Least Coin	$55.50	$0.00	$0.00	$28.39	$0.00	$83.89
831900 - Heifer International	$4,015.00	$0.00	$0.00	$0.00	$4,015.00	$0.00
832100 - Neighborhood Health	$1,350.00	$0.00	$0.00	$0.00	$1,350.00	$0.00
832500 - Moi's Bridge Orphanage	$82,704.10	$0.00	$0.00	$5,716.51	$36,427.65	$51,992.96
832510 - Moi's Bridge Capital Projects	$2,281.05	$0.00	$0.00	$0.00	$0.00	$2,281.05
832550 - Moi's Bridge Academy	($34,730.00)	$0.00	$0.00	$34,730.00	$0.00	$0.00
833000 - Moi's Bridge Orphans Support	$540.00	$0.00	$0.00	$160.00	$0.00	$700.00
833100 - Network Preschool	$1,720.00	$0.00	$0.00	$0.00	$1,720.00	$0.00
833200 - Spirit Lake	$14,279.97	$0.00	$0.00	$0.00	$75.00	$14,204.97
833250 - Spirit Lake Scholarships	$1,200.00	$0.00	$0.00	$0.00	$0.00	$1,200.00
833500 - Member Response Team-1	$4,878.09	$0.00	$0.00	$820.00	$0.00	$5,698.09
833515 - Member Response Team 4	$17,355.22	$0.00	$0.00	$1,000.00	$0.00	$18,355.22
833700 - Christmas Offering	$12,489.00	$0.00	$0.00	$0.00	$0.00	$12,489.00
833800 - Middle School Mission Trips	$494.00	$0.00	$0.00	$800.00	$1,414.00	($120.00)
833900 - Senior High Mission Trips	$1,300.00	$0.00	$0.00	$4,550.00	$1,028.00	$4,822.00
834100 - Kenya Mission Trips	($1,268.65)	$0.00	$0.00	$1,268.65	$0.00	$0.00
834200 - National Mission Trip I	$270.25	$0.00	$0.00	$0.00	$0.00	$270.25
834300 - National Mission Trip II	$1,407.87	$0.00	$0.00	$0.00	$0.00	$1,407.87
834500 - Deacons	$2,305.08	$0.00	$0.00	$0.00	$42.19	$2,262.89
834600 - Friends of Guest House	$890.00	$0.00	$0.00	$0.00	$890.00	$0.00
834700 - Rebuilding Together Alexandria	$1,095.00	$0.00	$0.00	$0.00	$1,095.00	$0.00
834750 - Community Lodgings	$917.00	$0.00	$0.00	$0.00	$917.00	$0.00
834800 - Community Coalition Haiti	$1,191.50	$0.00	$0.00	$0.00	$1,191.50	$0.00
834900 - Senior Services of Alexandria	$1,025.00	$0.00	$0.00	$0.00	$1,025.00	$0.00
835000 - Adopt-a-Turkey	$609.73	$0.00	$0.00	$1,532.00	$1,393.15	$748.58
835100 - PW Benevolences	$110.00	$0.00	$0.00	$100.00	$0.00	$210.00
835400 - Westminster Community Grant	$9,939.13	$0.00	$0.00	$0.00	$0.00	$9,939.13
835401 - Cents-Ability	$2,321.92	$0.00	$0.00	$1,906.87	$2,460.77	$1,768.02

Westminster Presbyterian Church
Summary of Restricted Accounts-Operating - CSM
January to February 2020

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Credit Adjustments	Debit Adjustments	Ending Balance
835402 - Just Neighbors	$1,519.00	$0.00	$0.00	$0.00	$1,519.00	$0.00
Total Nonbudgeted Benevolences	$141,618.89	$0.00	$0.00	$52,894.42	$64,093.26	$130,420.05
Nonbudgeted Transactions						
840000 - Misc.Nonbudg.Transactions	($174.25)	$0.00	$0.00	$0.00	$0.00	($174.25)
840200 - Music Offering	$1,191.47	$0.00	$0.00	$0.00	$0.00	$1,191.47
840210 - Music	$2,013.70	$0.00	$0.00	$0.00	$0.00	$2,013.70
840275 - Westminster Presents	$522.11	$0.00	$0.00	$240.00	$0.00	$762.11
840300 - Youth Donations	$650.00	$0.00	$0.00	$0.00	$0.00	$650.00
840400 - Choir Trip	$1,987.45	$0.00	$0.00	$0.00	$0.00	$1,987.45
840500 - Compassion Guild	$3,341.25	$0.00	$0.00	$0.00	$0.00	$3,341.25
840800 - Christmas Flowers/Mission	$1,212.81	$0.00	$0.00	$0.00	$0.00	$1,212.81
841000 - Easter Flowers/Mission	$630.95	$0.00	$0.00	$0.00	$0.00	$630.95
841200 - Choir Events	$265.11	$0.00	$0.00	$1,574.00	$1,122.44	$716.67
841300 - Youth Fund Raisers	$1,053.00	$0.00	$0.00	$12,182.00	$114.42	$13,120.58
841400 - Building & Grounds	$11,472.81	$0.00	$0.00	$0.00	$4,321.50	$7,151.31
841900 - Flying Solo Activities	$149.43	$0.00	$0.00	$0.00	$1,347.50	($1,198.07)
842330 - Van de Water Scholarship Fund	$6,000.00	$0.00	$0.00	$0.00	$0.00	$6,000.00
842700 - Roadsters' Trips I	$1,664.38	$0.00	$0.00	$0.00	$437.96	$1,226.42
842800 - Senior High Retreats	$525.00	$0.00	$0.00	$0.00	$1,688.85	($1,163.85)
842900 - Middle School Retreats	$0.00	$0.00	$0.00	$675.00	$768.10	($93.10)
843500 - Men's Retreat	$242.00	$0.00	$0.00	$3,229.00	$4,197.00	($726.00)
843600 - Women's Retreat	($2,183.10)	$0.00	$0.00	$235.00	$0.00	($1,948.10)
843950 - Youth Events	($760.36)	$0.00	$0.00	$2,760.00	$430.00	$1,569.64
844600 - Small Group Ministry	($45.77)	$0.00	$0.00	$0.00	$0.00	($45.77)
845000 - Staff Account	$6,703.58	$0.00	$0.00	$100.00	$0.00	$6,803.58
845050 - APNC Search	$1,000.00	$0.00	$0.00	$0.00	$0.00	$1,000.00
845100 - Men of Westminster	$801.33	$0.00	$0.00	$153.00	$152.78	$801.55
845200 - M & M Week	($1,400.56)	$0.00	$0.00	$0.00	$0.00	($1,400.56)
845400 - Seniors' Ministry	$1,836.02	$0.00	$0.00	$0.00	$0.00	$1,836.02
846800 - Adult Education	$4,036.73	$0.00	$0.00	$1,250.00	$1,130.00	$4,156.73
851750 - Equal Exchange Products	$1,899.74	$0.00	$0.00	$0.00	$2,037.70	($137.96)
854700 - Presbyterian Women Study Guides	($657.63)	$0.00	$0.00	$437.50	$0.00	($220.13)
855000 - Moveable Feast	$9,876.01	$0.00	$0.00	$5,232.00	$7,536.26	$7,571.75
855010 - Moveable Feast Scholarships	$4,916.03	$0.00	$0.00	$900.00	$0.00	$5,816.03
855400 - Special Donations Income	$142,123.02	$0.00	$0.00	$0.00	$0.00	$142,123.02
855500 - Special Donations Expense	($142,123.02)	$0.00	$0.00	$0.00	$0.00	($142,123.02)
855600 - Congregational Life	($370.37)	$0.00	$0.00	$1,305.00	$0.00	$934.63
855900 - Curriculum Support	$1,214.69	$0.00	$0.00	$0.00	$0.00	$1,214.69
856581 - 2019 Worship Flowers	($240.00)	$0.00	$0.00	$500.00	$500.00	($240.00)
856582 - 2020 Worship Flowers	$1,700.00	$0.00	$0.00	$950.00	$500.00	$2,150.00
856700 - Computer/Technology	($1,405.40)	$0.00	$0.00	$1,000.00	$27.55	($432.95)
856800 - Young Adults	$210.00	$0.00	$0.00	$5.00	$0.00	$215.00

Westminster Presbyterian Church
Summary of Restricted Accounts-Operating - CSM
January to February 2020

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Credit Adjustments	Debit Adjustments	Ending Balance
857100 - T-Mobile Contract	$2,822.22	$0.00	$0.00	$2,822.22	$5,644.44	$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	$0.00	$0.00	$0.00	$3,474.61	$6,949.22	($3,474.61)
857300 - Family Ministries	$171.37	$0.00	$0.00	$0.00	$0.00	$171.37
857400 - Sprint Contract	$0.00	$0.00	$0.00	$3,650.10	$3,650.10	$0.00
857700 - Family Retreats	($9,035.74)	$0.00	$0.00	$100.00	$0.00	($8,935.74)
857900 - Columbarium	$3,000.00	$0.00	$0.00	$0.00	$26.50	$2,973.50
Total Nonbudgeted Transactions	$66,836.01	$0.00	$0.00	$42,774.43	$42,582.32	$67,028.12
Total Temporary Restricted	$208,454.90	$0.00	$0.00	$95,668.85	$106,675.58	$197,448.17

Westminster Presbyterian Church
Balance Sheet-Foundation CSM
February 2020

Accounts

Assets		
Westminster Foundation		
105603 - Mortgage Receivable A - Hayward	$8,902.81	
105690 - Fund G MM, Morgan Stanley	$215,749.00	
105719 - Fund G MS CD Bank India	$150,000.00	
105724 - Fund G MS Treasury Notes	$20,342.20	
105728 - Fund G MS Treasury Notes MMA	$188.53	
105729 - Bank United	$120,000.00	
105750 - Fund B - Ameritrade	$2,828,953.04	
106000 - Foundation Checking-B & H	$293,225.31	
106500 - Fund G-Vangd Wellgtn Cap/Maint Res	$214,981.68	
Total Westminster Foundation		**$3,852,342.57**
Total Assets		**$3,852,342.57**

Liabilities, Fund Principal, & Restricted Funds		
Liabilities		
Excess Cash Received	$0.00	
Total Fund Principal and Excess Cash Received		**$0.00**
Restricted Funds		
Total Westminster Foundation Account	$3,852,342.57	
Total Restricted Funds		**$3,852,342.57**
Total Liabilities, Fund Principal, & Restricted Funds		**$3,852,342.57**

Westminster Presbyterian Church
Summary of Restricted Accounts-Foundation - CSM
January to February 2020

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Credit Adjustments	Debit Adjustments	Ending Balance
Westminster Foundation Account						
Fund A-Legacy Fund						
910100 - Gloria Horning Bequest	$1,101,773.34	$0.00	$0.00	$783.90	$0.00	$1,102,557.24
960023 - Transportation & Maintenance Fund	$13,380.36	$0.00	$0.00	$0.00	$0.00	$13,380.36
960069 - Phyllis Taylor Bequest	$20,000.00	$0.00	$0.00	$0.00	$0.00	$20,000.00
960075 - Reserve Fund Holding Account	$895.52	$0.00	$0.00	$0.00	$895.52	$0.00
Total Fund A-Legacy Fund	$1,136,049.22	$0.00	$0.00	$783.90	$895.52	$1,135,937.60
Fund B-Buildings & Gounds						
930008 - Sanders Building & Maintenance Fund	$111,582.89	$0.00	$0.00	$0.00	$0.00	$111,582.89
960044 - Capital & Maintenance Reserve Fund	$572,357.59	$0.00	$0.00	$1,940.39	$0.00	$574,297.98
Total Fund B-Buildings & Gounds	$683,940.48	$0.00	$0.00	$1,940.39	$0.00	$685,880.87
Fund C-Concert/Worship & Music						
904000 - Concert-Donald & Rosalee Stubbs	$250,829.70	$0.00	$0.00	$0.00	$0.00	$250,829.70
910007 - Betsy Fowler Music Fund	$14,470.95	$0.00	$0.00	$0.00	$0.00	$14,470.95
920001 - Jack & Carolyn Allen Music Fund	$215,839.08	$0.00	$0.00	$0.00	$0.00	$215,839.08
960000 - Dorothy Neyman Music Fund	$8,336.23	$0.00	$0.00	$0.00	$0.00	$8,336.23
960022 - Worship Accessories	$2,220.20	$0.00	$0.00	$0.00	$0.00	$2,220.20
960035 - Phyllis Gorrell Music Fund	$6,672.53	$0.00	$0.00	$0.00	$0.00	$6,672.53
960046 - Organ Maintenance Reserve Fund	$39,846.87	$0.00	$0.00	$833.34	$0.00	$40,680.21
960047 - Special Music Performance Res Fund	$10,972.00	$0.00	$0.00	$500.00	$0.00	$11,472.00
960051 - Music Ministries Fund	$1,868.27	$0.00	$0.00	$0.00	$0.00	$1,868.27
960060 - Pauline Storey Banks Music Fund	$6,695.14	$0.00	$0.00	$0.00	$0.00	$6,695.14
960066 - Gloria Horning Choir Fund	$12,225.60	$0.00	$0.00	$0.00	$0.00	$12,225.60
Total Fund C-Concert/Worship & Music	$569,976.57	$0.00	$0.00	$1,333.34	$0.00	$571,309.91
Fund D-Capital Improvements						
907000 - Capital Improvement	$166,737.73	$0.00	$0.00	$0.00	$0.00	$166,737.73
930000 - Restricted Capital Improv	$282,641.65	$0.00	$0.00	$0.00	$0.00	$282,641.65
960071 - Simms Memorial Fund	$31,623.54	$0.00	$0.00	$0.00	$365.70	$31,257.84
960076 - Simms - Front Door Project	$30,000.00	$0.00	$0.00	$0.00	$0.00	$30,000.00
960080 - Capital Improvement Reserve Fund	$100,118.50	$0.00	$0.00	$0.00	$0.00	$100,118.50
Total Fund D-Capital Improvements	$611,121.42	$0.00	$0.00	$0.00	$365.70	$610,755.72
Fund E-Education/Christian Frm						
Youth						
902000 - Youth	$97,052.28	$0.00	$0.00	$0.00	$0.00	$97,052.28
910003 - Mandy & Walt Wendt Youth Fund	$49,385.11	$0.00	$0.00	$0.00	$0.00	$49,385.11
910016 - Youth Ministry Fund	$42,436.95	$0.00	$0.00	$0.00	$0.00	$42,436.95
960007 - Youth Ministry	$100.00	$0.00	$0.00	$0.00	$0.00	$100.00
960013 - Klingensmith Scholarship Fund	$8,891.77	$0.00	$0.00	$0.00	$0.00	$8,891.77
960053 - Zach Stoltz Youth Mission Trip Fund	$600.04	$0.00	$0.00	$0.00	$0.00	$600.04
Total Youth	$198,466.15	$0.00	$0.00	$0.00	$0.00	$198,466.15
Children						
910015 - Children's Ministry Fund	$126,135.75	$0.00	$0.00	$0.00	$0.00	$126,135.75

Westminster Presbyterian Church
Summary of Restricted Accounts-Foundation - CSM
January to February 2020

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Credit Adjustments	Debit Adjustments	Ending Balance
960003 - French, T.M.IV-Counseling	$1,313.47	$0.00	$0.00	$0.00	$0.00	$1,313.47
Total Children	$127,449.22	$0.00	$0.00	$0.00	$0.00	$127,449.22
Adult						
905000 - Adult Lecture Series (Endowment)	$16,773.71	$0.00	$0.00	$0.00	$0.00	$16,773.71
906000 - Rasmussen Church & Society	$13,100.75	$0.00	$0.00	$0.00	$0.00	$13,100.75
908000 - Trotter Religious Tolerance	$11,671.43	$0.00	$0.00	$0.00	$0.00	$11,671.43
960070 - Adult Education	$598.87	$0.00	$0.00	$0.00	$0.00	$598.87
Total Adult	$42,144.76	$0.00	$0.00	$0.00	$0.00	$42,144.76
Total Fund E-Education/Christian Frm	$368,060.13	$0.00	$0.00	$0.00	$0.00	$368,060.13
Fund F-Fellowship/Cong Life						
960011 - Women's Programs	$1,061.20	$0.00	$0.00	$0.00	$0.00	$1,061.20
960049 - Retreat Reserve Fund	$20,019.38	$0.00	$0.00	$400.00	$0.00	$20,419.38
960062 - BSA Troop-129 Fund	$887.33	$0.00	$0.00	$0.00	$0.00	$887.33
Total Fund F-Fellowship/Cong Life	$21,967.91	$0.00	$0.00	$400.00	$0.00	$22,367.91
Fund M-Mission & Service						
International						
901100 - National/International	$137,259.79	$0.00	$0.00	$0.00	$0.00	$137,259.79
960034 - United Orphanage Van Maintenance Fd	$8,058.56	$0.00	$0.00	$0.00	$0.00	$8,058.56
960058 - Henri Rush United Orphan & Acad Fd	$6,410.10	$0.00	$0.00	$0.00	$0.00	$6,410.10
960074 - Mission Activite Fund - Internat'l	$6,802.90	$0.00	$0.00	$0.00	$0.00	$6,802.90
Total International	$158,531.35	$0.00	$0.00	$0.00	$0.00	$158,531.35
National						
903100 - Cole - Kendall	$47,510.09	$0.00	$0.00	$0.00	$0.00	$47,510.09
940000 - National Mission Endowment	$129,456.44	$0.00	$0.00	$0.00	$0.00	$129,456.44
960014 - Mission Scholarship Fund	$2,302.64	$0.00	$0.00	$0.00	$0.00	$2,302.64
960045 - National Mission Projects Res Fd	$36,643.89	$0.00	$0.00	$0.00	$0.00	$36,643.89
960073 - Mission Activities Fund - National	$9,206.40	$0.00	$0.00	$0.00	$0.00	$9,206.40
Total National	$225,119.46	$0.00	$0.00	$0.00	$0.00	$225,119.46
Local						
901000 - Local Benevolence	$144,921.14	$0.00	$0.00	$0.00	$0.00	$144,921.14
903000 - Campbell Preschool	$18,419.45	$0.00	$0.00	$0.00	$0.00	$18,419.45
960030 - Local Missions	$7,996.82	$0.00	$0.00	$0.00	$0.00	$7,996.82
960050 - Local Mission Projects Res Fd	$7,657.61	$0.00	$0.00	$0.00	$0.00	$7,657.61
960072 - Mission Activities Fund - Local	$6,802.89	$0.00	$0.00	$0.00	$0.00	$6,802.89
Total Local	$185,797.91	$0.00	$0.00	$0.00	$0.00	$185,797.91
Total Fund M-Mission & Service	$569,448.72	$0.00	$0.00	$0.00	$0.00	$569,448.72
Fund T-Digital Min & Tech						
960048 - Technology Reserve Fund	$25,726.33	$0.00	$0.00	$1,200.00	$7,714.18	$19,212.15
Total Fund T-Digital Min & Tech	$25,726.33	$0.00	$0.00	$1,200.00	$7,714.18	$19,212.15
Other Accounts						
900005 - Mortgage Interest - Hayward	$478.87	$0.00	$0.00	$39.45	$0.00	$518.32

Westminster Presbyterian Church
Summary of Restricted Accounts-Foundation - CSM
January to February 2020

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Credit Adjustments	Debit Adjustments	Ending Balance
961000 - Ameritrade Funds Int/Div	$0.00	$0.00	$0.00	$1,370.26	$0.00	$1,370.26
963000 - Ameritrade Funds Unreal Gain/Loss	$0.00	$0.00	$0.00	($132,692.16)	$0.00	($132,692.16)
969989 - Proceeds - Fund D T Notes	$0.00	$0.00	$0.00	$0.00	$11.41	($11.41)
969990 - Int Fund D T Notes	$0.00	$0.00	$0.00	$0.01	$0.00	$0.01
969992 - Unreal Gn/Loss-Vangd Cap/Maint-Fd B	$0.00	$0.00	$0.00	$785.26	$785.26	$0.00
969998 - Foundation Interest - B&H	$160.82	$0.00	$0.00	$23.72	$0.00	$184.54
969999 - Interest/Div Fund A MS	$0.00	$0.00	$0.00	$195.09	$195.09	$0.00
Total Other Accounts	$639.69	$0.00	$0.00	($130,278.37)	$991.76	($130,630.44)
Total Westminster Foundation Account	$3,986,930.47	$0.00	$0.00	($124,620.74)	$9,967.16	$3,852,342.57