# Treasurer's Report to Session
## March 2019

As of 04/15/2019

### PLEDGE INCOME

| | 2018 | 2019 |
|---|---|---|
| YTD Pledge Income | $436,561 | $442,279 |
| YTD Pledge Budget | $445,411 | $454,322 |

### TOTAL INCOME

| | 2018 | 2019 |
|---|---|---|
| YTD Income | $495,008 | $510,859 |
| Income Budgeted from Operating Carryover | $2,212 | $0 |
| Income from Endowment Carryover | $4,382 | $0 |
| Total Income | $501,602 | $510,859 |
| YTD Income Budget | $507,700 | $519,055 |

### TOTAL EXPENSES

| | 2018 | 2019 |
|---|---|---|
| YTD Expenses | $499,586 | $474,905 |
| YTD Expenses Budget | $508,554 | $519,055 |

### NET INCOME (INCOME LESS EXPENSES)

| | 2018 | 2019 |
|---|---|---|
| YTD Net Income Vs. Expenditures | -$4,578 | $35,954 |
| YTD Net Income Vs. Expenditures incl Oper | | |
| Carryover & Endow Carryover | $2,016 | $35,954 |

### CASH, INVESTMENTS, DEFERRED REVENUE, INTERFUND TRANSACTIONS

| | Operating | Foundation |
|---|---|---|
| Cash | $426,657 | |
| Investments | $227,547 | $3,985,349 |
| Other Assets | $100,541 | $9,157 |
| Deferred Revenue | ($34,496) | |
| Due to/from Foundation | | |
| Other Liabilities | $1,240 | |
| TOTALS | $721,489 | $3,994,506 |
| Temporarily Restricted (in Total Above) | $216,176 | |

# Westminster Presbyterian Church
## Balance Sheet-CSM
## March 2019



Accounts

| Assets | | |
|---|---|---|
| **Liquid Assets/Investments** | | |
| **Cash** | | |
| 100100 - Petty Cash | $100.00 | |
| 101111 - Checking - Burke & Herbert | $426,556.87 | |
| **Total Cash** | **$426,656.87** | |
| **Operating Investments** | | |
| 102214 - Operating CD John Marshall Bk-3 Yr | $42,613.22 | |
| 102215 - Operating CD John Marshall Bk-3 Yr | $42,560.87 | |
| 102216 - Operating CD John Marshall Bk-3 Yr | $42,372.97 | |
| 102217 - Oper Working Cap CD-John Marshall B | $100,000.00 | |
| **Total Operating Investments** | **$227,547.06** | |
| **Total Liquid Assets/Investments** | | **$654,203.93** |
| **Other Assets** | | |
| 112002 - Mortgage Receivable - Hayward | $100,540.57 | |
| **Total Other Assets** | | **$100,540.57** |
| **Westminster Foundation** | | |
| 105603 - Mortgage Receivable A - Hayward | $9,157.40 | |
| 105604 - Fidelity Balanced Income-A | $22.15 | |
| 105669 - Fund D MS CD MS Bank CD | $110,000.00 | |
| 105670 - Fund D MM, Morgan Stanley | $125,117.03 | |
| 105680 - Fund E MM, Morgan Stanley | $8,087.71 | |
| 105690 - Fund G MM, Morgan Stanley | $239,981.52 | |
| 105708 - Fund B MS CD Discover Bank Green | $120,000.00 | |
| 105711 - Fund B MS MMA | $100,389.23 | |
| 105720 - Fund B MS CD Investors Savings Bank | $120,000.00 | |
| 105724 - Fund G MS Treasury Notes | $283,049.50 | |
| 105727 - Fund B - CD Sallie Mae Bk | $225,000.00 | |
| 105750 - Fund B - Ameritrade | $2,207,739.14 | |
| 106000 - Foundation Checking-B & H | $245,458.91 | |
| 106500 - Fund G-Vangd Wellgtn Cap/Maint Res | $200,503.63 | |
| **Total Westminster Foundation** | | **$3,994,506.22** |
| **Total Assets** | | **$4,749,250.72** |

| Liabilities, Fund Principal, & Restricted Funds | | |
|---|---|---|
| **Liabilities** | | |
| **Payroll Taxes & Withholding** | | |
| 201000 - FICA Payable | ($0.04) | |
| 201200 - FSA Health | ($9,441.43) | |
| 201300 - FSA Dependent Care | $8,201.58 | |
| **Total Payroll Taxes & Withholding** | | **($1,239.89)** |
| **Other Liabilities** | | |
| 255993 - 2019 Prepayments | $34,496.02 | |
| **Total Other Liabilities** | | **$34,496.02** |
| **Other Funds** | | |
| 255500 - Pastors' Discretionary | $1,623.49 | |
| 260100 - Manse Fund | $189,306.21 | |
| 260300 - Columbarium Fund | $35,944.42 | |
| 260400 - Working Capital Fund | $100,000.00 | |
| **Total Other Funds** | | **$326,874.12** |
| **Total Liabilities** | | **$360,130.25** |
| **Fund Principal** | | |
| 300000 - Fund Principal | $142,484.44 | |
| Excess Cash Received | $35,954.04 | |
| **Total Fund Principal and Excess Cash Received** | | **$178,438.48** |
| **Restricted Funds** | | |

**Accounts**

| | | |
|---|---|---|
| Total Temporary Restricted | $216,175.77 | |
| Total Permanent Restricted | $3,994,506.22 | |
| **Total Restricted Funds** | | **$4,210,681.99** |
| **Total Liabilities, Fund Principal, & Restricted Funds** | | **$4,749,250.72** |

# Westminster Presbyterian Church
## Balance Sheet-Operating CSM
## March 2019



Accounts

| Assets | | |
|---|---|---|
| **Liquid Assets/Investments** | | |
| **Cash** | | |
| 100100 - Petty Cash | $100.00 | |
| 101111 - Checking - Burke & Herbert | $426,556.87 | |
| **Total Cash** | **$426,656.87** | |
| **Operating Investments** | | |
| 102214 - Operating CD John Marshall Bk-3 Yr | $42,613.22 | |
| 102215 - Operating CD John Marshall Bk-3 Yr | $42,560.87 | |
| 102216 - Operating CD John Marshall Bk-3 Yr | $42,372.97 | |
| 102217 - Oper Working Cap CD-John Marshall B | $100,000.00 | |
| **Total Operating Investments** | **$227,547.06** | |
| **Total Liquid Assets/Investments** | | **$654,203.93** |
| **Other Assets** | | |
| 112002 - Mortgage Receivable - Hayward | $100,540.57 | |
| **Total Other Assets** | | **$100,540.57** |
| **Total Assets** | | **$754,744.50** |

| Liabilities, Fund Principal, & Restricted Funds | | |
|---|---|---|
| **Liabilities** | | |
| **Payroll Taxes & Withholding** | | |
| 201000 - FICA Payable | ($0.04) | |
| 201200 - FSA Health | ($9,441.43) | |
| 201300 - FSA Dependent Care | $8,201.58 | |
| **Total Payroll Taxes & Withholding** | | **($1,239.89)** |
| **Other Liabilities** | | |
| 255993 - 2019 Prepayments | $34,496.02 | |
| **Total Other Liabilities** | | **$34,496.02** |
| **Other Funds** | | |
| 255500 - Pastors' Discretionary | $1,623.49 | |
| 260100 - Manse Fund | $189,306.21 | |
| 260300 - Columbarium Fund | $35,944.42 | |
| 260400 - Working Capital Fund | $100,000.00 | |
| **Total Other Funds** | | **$326,874.12** |
| **Total Liabilities** | | **$360,130.25** |
| **Fund Principal** | | |
| 300000 - Fund Principal | $142,484.44 | |
| Excess Cash Received | $35,954.04 | |
| **Total Fund Principal and Excess Cash Received** | | **$178,438.48** |
| **Restricted Funds** | | |
| Total Temporary Restricted | $216,175.77 | |
| **Total Restricted Funds** | | **$216,175.77** |
| **Total Liabilities, Fund Principal, & Restricted Funds** | | **$754,744.50** |

**Westminster Presbyterian Church**
**Analysis of Revenues & Expenses - Detail Land-CSM**
**January to March 2019**
**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 | $151,693.82 | $442,279.44 | $454,322.49 | $1,817,290.00 | $1,375,010.56 |
| 420000 - Plate Offering | $7,816.78 | $25,263.78 | $30,000.00 | $120,000.00 | $94,736.22 |
| 421000 - Special Offerings | $936.15 | $12,223.93 | $0.00 | $0.00 | ($12,223.93) |
| 430000 - Interest Income | $194.50 | $575.62 | $699.99 | $2,800.00 | $2,224.38 |
| 440000 - Endowment/Int. Contrib. | ($1,807.58) | $0.00 | $0.00 | $0.00 | $0.00 |
| 451000 - Foundation Distribution | $7,632.00 | $22,896.00 | $22,896.51 | $91,586.00 | $68,690.00 |
| 452000 - Other Distributions | $0.00 | $0.00 | $7,010.76 | $28,043.00 | $28,043.00 |
| 460000 - Utilities Contribution | $1,014.35 | $3,622.40 | $3,000.00 | $12,000.00 | $8,377.60 |
| 485000 - Per Capita Contribution | $366.00 | $3,998.00 | $1,125.00 | $4,500.00 | $502.00 |
| **Total Income** | $167,846.02 | $510,859.17 | $519,054.75 | $2,076,219.00 | $1,565,359.83 |
| **Total Revenues** | $167,846.02 | $510,859.17 | $519,054.75 | $2,076,219.00 | $1,565,359.83 |

Treasurer's Report Addendum

**Pledge Income**

| YEAR | MARCH | YEAR-TO-DATE | BUDGET TO DATE | ANNUAL BUDGET | EASTER | # SUNDAYS |
|---|---|---|---|---|---|---|
| 2019 | 151,694 | 442,279 | 454,322 | 1,817,290 | 4/21/2019 | 5 |
| | 86.81% | 24.34% | | | | |
| 2018 | 142,971 | 436,561 | 445,411 | 1,781,643 | 4/1/2018 | 4 |
| | 104.32% | 24.50% | | | | |
| 2017 | 112,674 | 371,534 | 451,770 | 1,807,078 | 4/16/2017 | 4 |
| | 82.62% | 20.56% | | | | |
| 2016 | 128,208 | 376,682 | 446,571 | 1,786,294 | 3/27/16 | 4 |
| | 93.31% | 21.09% | | | | |
| 2015 | 166,845 | 381,785 | 405,027 | 1,620,109 | 4/5/2015 | 5 |
| | 107.10% | 23.57% | | | | |
| 2014 | 152,870 | 364,460 | 405,789 | 1,623,162 | 4/20/2014 | 5 |
| | 97.95% | 22.45% | | | | |

**Westminster Presbyterian Church**
**Analysis of Revenues & Expenses - Detail Land-CSM**
**January to March 2019**
**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 | $2,389.00 | $5,539.00 | $6,759.51 | $27,038.00 | $21,499.00 |
| 510650 - Spirit Lake Scholarship Fund | $0.00 | $0.00 | $1,500.00 | $6,000.00 | $6,000.00 |
| 510950 - Appalachia Service Project Support | $0.00 | $0.00 | $2,499.99 | $10,000.00 | $10,000.00 |
| 511100 - Shared/Unified Mission Giving | $6,625.00 | $6,625.00 | $6,624.99 | $26,500.00 | $19,875.00 |
| 511650 - National Mission Committee Expense | $0.00 | $0.00 | $12.51 | $50.00 | $50.00 |
| 512200 - Cole-Kendall Schol (Endowment) | $0.00 | $0.00 | $321.24 | $1,285.00 | $1,285.00 |
| 512250 - Society of St. Andrews Support | $0.00 | $0.00 | $643.74 | $2,575.00 | $2,575.00 |
| 512260 - Northern Neck Food Bank | $0.00 | $500.00 | $515.01 | $2,060.00 | $1,560.00 |
| 512700 - Intergenerational Mission Trips | $0.00 | $0.00 | $500.01 | $2,000.00 | $2,000.00 |
| **Total National Missions** | $9,014.00 | $12,664.00 | $19,377.00 | $77,508.00 | $64,844.00 |
| **International Missions** | | | | | |
| 511200 - African Evangelism & Bldg | $0.00 | $0.00 | $3,624.99 | $14,500.00 | $14,500.00 |
| 511250 - United Orphanage & Academy | $0.00 | $0.00 | $12,125.01 | $48,500.00 | $48,500.00 |
| 511500 - Youth Mission Ministry | $0.00 | $0.00 | $750.00 | $3,000.00 | $3,000.00 |
| 511660 - International Mission Committee Exp | $100.00 | $100.00 | $24.99 | $100.00 | $0.00 |
| 512400 - Faith Ministry Education & Building | $0.00 | $1,500.00 | $375.00 | $1,500.00 | $0.00 |
| 512450 - Haiti | $1,170.00 | $1,170.00 | $875.01 | $3,500.00 | $2,330.00 |
| 512600 - Mission Trip (International) | $2,398.93 | $2,398.93 | $750.00 | $3,000.00 | $601.07 |
| 512650 - Sheppard & Lapsley Pres. U Congo | $0.00 | $0.00 | $500.01 | $2,000.00 | $2,000.00 |
| **Total International Missions** | $3,668.93 | $5,168.93 | $19,025.01 | $76,100.00 | $70,931.07 |
| **Local Missions** | | | | | |
| 513100 - Friends of Guest House | $0.00 | $2,500.00 | $2,574.99 | $10,300.00 | $7,800.00 |
| 513250 - Senior Services of Alexandria | $0.00 | $3,000.00 | $3,090.00 | $12,360.00 | $9,360.00 |
| 513300 - ALIVE! | $4,250.00 | $4,250.00 | $4,539.99 | $18,160.00 | $13,910.00 |
| 513350 - People in Need Packets | $718.57 | $718.57 | $356.25 | $1,425.00 | $706.43 |
| 513650 - Just Neighbors | $1,000.00 | $1,000.00 | $772.50 | $3,090.00 | $2,090.00 |
| 513700 - Adopt-A-Turkey | $0.00 | $0.00 | $2,060.01 | $8,240.00 | $8,240.00 |
| 513900 - Bag Lunch Program | $29.95 | $139.67 | $772.50 | $3,090.00 | $2,950.33 |
| 514060 - OAR | $0.00 | $1,000.00 | $515.01 | $2,060.00 | $1,060.00 |
| 514100 - Emergency Assistance | $383.00 | $1,034.00 | $1,236.00 | $4,944.00 | $3,910.00 |
| 514150 - Local Mission Grant Program | $0.00 | $0.00 | $5,000.01 | $20,000.00 | $20,000.00 |
| 514500 - Carpenters Shelter | $0.00 | $2,250.00 | $2,317.50 | $9,270.00 | $7,020.00 |
| 514600 - Bridges to Independence | $0.00 | $2,250.00 | $2,405.01 | $9,620.00 | $7,370.00 |
| 514800 - Preschool Scholarships | $0.00 | $0.00 | $382.50 | $1,530.00 | $1,530.00 |
| 515150 - Rebuilding Together Alexandria | ($5,500.00) | $5,665.00 | $1,416.24 | $5,665.00 | $0.00 |
| 515200 - Neighborhood Health | $1,000.00 | $1,000.00 | $1,029.99 | $4,120.00 | $3,120.00 |
| 515400 - Alexandria Untouchables | $1,500.00 | $1,500.00 | $772.50 | $3,090.00 | $1,590.00 |

**Westminster Presbyterian Church**
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**January to March 2019**
**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 | $1,250.00 | $1,287.51 | $5,150.00 | $3,900.00 |
| 515700 - Community Lodgings | $0.00 | $0.00 | $901.26 | $3,605.00 | $3,605.00 |
| **Total Local Missions** | $3,381.52 | $27,557.24 | $31,429.77 | $125,719.00 | $98,161.76 |
| **Other Benevolences** | | | | | |
| 516200 - Member Response Team | $0.00 | ($25.00) | $500.01 | $2,000.00 | $2,025.00 |
| 516300 - Deacon Transportation Fund | $0.00 | $0.00 | $249.99 | $1,000.00 | $1,000.00 |
| 517000 - Special Offerings | $936.15 | $12,223.93 | $0.00 | $0.00 | ($12,223.93) |
| 517200 - Diaconate | $29.70 | $202.56 | $62.49 | $250.00 | $47.44 |
| **Total Other Benevolences** | $965.85 | $12,401.49 | $812.49 | $3,250.00 | ($9,151.49) |
| **Total Benevolences** | $17,030.30 | $57,791.66 | $70,644.27 | $282,577.00 | $224,785.34 |
| **Staff Expenses** | | | | | |
| 521000 - Staff Salaries | $60,307.27 | $183,410.35 | $239,306.25 | $957,225.00 | $773,814.65 |
| 521500 - Staff Wedding/Funeral Fees | $0.00 | $0.00 | $624.99 | $2,500.00 | $2,500.00 |
| 522000 - Social Security | $5,647.81 | $20,974.53 | $23,828.01 | $95,312.00 | $74,337.47 |
| 523000 - Pensions and Disability | $7,087.57 | $21,262.71 | $22,736.76 | $90,947.00 | $69,684.29 |
| 524000 - Auto Reimbursement | $18.80 | $379.43 | $981.24 | $3,925.00 | $3,545.57 |
| 525000 - Health Insurance | $16,233.47 | $48,700.41 | $49,514.25 | $198,057.00 | $149,356.59 |
| 525500 - Optional Benefits | ($3.38) | $0.36 | $0.00 | $0.00 | ($0.36) |
| 526000 - Housing Allowance | $13,666.64 | $40,499.93 | $0.00 | $0.00 | ($40,499.93) |
| 527000 - Continuing Ed. Reimburse | $599.36 | $3,047.32 | $3,900.00 | $15,600.00 | $12,552.68 |
| 529100 - Book Reimbursement | $743.23 | $1,407.93 | $612.51 | $2,450.00 | $1,042.07 |
| 529200 - Business Expenses | $521.42 | $4,687.86 | $3,800.01 | $15,200.00 | $10,512.14 |
| 529350 - Benefits Administration | $100.00 | $300.00 | $300.00 | $1,200.00 | $900.00 |
| 529450 - Vacancy Dues | $0.00 | $0.00 | $168.75 | $675.00 | $675.00 |
| 529550 - Staff Support | $0.00 | $794.55 | $1,275.00 | $5,100.00 | $4,305.45 |
| 529600 - Contingency | $0.00 | $0.00 | $1,125.00 | $4,500.00 | $4,500.00 |
| 529650 - Childcare | $0.00 | $145.28 | $375.00 | $1,500.00 | $1,354.72 |
| 529900 - Guest Organists | $300.00 | $300.00 | $624.99 | $2,500.00 | $2,200.00 |
| 530100 - Senior Ministries Transportation | $0.00 | $0.00 | $125.01 | $500.00 | $500.00 |
| **Total Staff Expenses** | $105,222.19 | $325,910.66 | $349,297.77 | $1,397,191.00 | $1,071,280.34 |
| **Church Expenses** | | | | | |
| 531000 - Presbytery Assessment | $10,588.99 | $21,177.97 | $10,589.01 | $42,356.00 | $21,178.03 |
| 532000 - Office Equipment | $1,654.92 | $5,552.76 | $4,125.00 | $16,500.00 | $10,947.24 |
| 533000 - Office Expenses | $1,182.55 | $3,849.38 | $4,200.00 | $16,800.00 | $12,950.62 |
| 533100 - Financial Review | $0.00 | $0.00 | $1,250.01 | $5,000.00 | $5,000.00 |
| 533200 - Postage | $500.00 | $1,000.00 | $1,025.01 | $4,100.00 | $3,100.00 |
| 533400 - Officer Support/Training | $0.00 | $140.00 | $500.01 | $2,000.00 | $1,860.00 |
| 534000 - Computer Support and Training | $721.75 | $721.75 | $1,374.99 | $5,500.00 | $4,778.25 |
| 534400 - Publications | $0.00 | $300.00 | $825.00 | $3,300.00 | $3,000.00 |
| 537000 - Insurance | $17,091.00 | $12,308.58 | $6,112.50 | $24,450.00 | $12,141.42 |

**Westminster Presbyterian Church**
**Analysis of Revenues & Expenses - Detail Land-CSM**
**January to March 2019**
**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) |
|---|---|---|---|---|---|
| 539000 - Maintenance Agreements | ($15.00) | ($25.00) | $1,950.00 | $7,800.00 | $7,825.00 |
| 539500 - Transportation | $1,916.77 | $1,971.35 | $375.00 | $1,500.00 | ($471.35) |
| 539600 - Payroll Processing Fees | $184.58 | $669.41 | $1,200.00 | $4,800.00 | $4,130.59 |
| 539650 - E-Giving Support | $98.22 | $374.11 | $350.01 | $1,400.00 | $1,025.89 |
| 539800 - Background Checks | $0.00 | $0.00 | $137.49 | $550.00 | $550.00 |
| 539900 - Audio-Visual Maintenance | $0.00 | $47.68 | $125.01 | $500.00 | $452.32 |
| 539950 - Westminster Foundation | $0.00 | $0.00 | $300.00 | $1,200.00 | $1,200.00 |
| **Total Church Expenses** | $33,923.78 | $48,087.99 | $34,439.04 | $137,756.00 | $89,668.01 |
| **Digital Ministries** | | | | | |
| 580100 - Communications | $0.00 | $0.00 | $687.51 | $2,750.00 | $2,750.00 |
| 580200 - Internet/Website | $105.44 | $317.02 | $687.51 | $2,750.00 | $2,432.98 |
| **Total Digital Ministries** | $105.44 | $317.02 | $1,375.02 | $5,500.00 | $5,182.98 |
| **Church Activities** | | | | | |
| 551000 - Worship | $13.67 | $13.67 | $862.50 | $3,450.00 | $3,436.33 |
| 552000 - Music | $832.72 | $2,115.01 | $3,500.01 | $14,000.00 | $11,884.99 |
| 552100 - Children's Music | $0.00 | $26.37 | $906.51 | $3,626.00 | $3,599.63 |
| 552200 - Fowler Youth Music (Endowment) | $0.00 | $63.92 | $117.99 | $472.00 | $408.08 |
| 552300 - Allen Music Fund (Endowment) | $0.00 | $0.00 | $1,722.75 | $6,891.00 | $6,891.00 |
| 554000 - New Member | $83.25 | $95.82 | $112.50 | $450.00 | $354.18 |
| 555000 - Presbyterian Women | $42.82 | $42.82 | $500.01 | $2,000.00 | $1,957.18 |
| 555500 - Congregational Life | $0.00 | $0.00 | $725.01 | $2,900.00 | $2,900.00 |
| 555501 - Singles | $0.00 | $308.21 | $324.99 | $1,300.00 | $991.79 |
| 555502 - Young Adults | $72.00 | $763.78 | $450.00 | $1,800.00 | $1,036.22 |
| 555503 - Retreats | $1,000.00 | $1,000.00 | $750.00 | $3,000.00 | $2,000.00 |
| 555504 - Kitchen/Food | $518.22 | $1,278.02 | $1,200.00 | $4,800.00 | $3,521.98 |
| 555505 - Roadsters | $0.00 | $0.00 | $162.51 | $650.00 | $650.00 |
| 555510 - HOME | $51.73 | $51.73 | $75.00 | $300.00 | $248.27 |
| 555550 - Seniors Pastoral Care | $134.54 | $134.54 | $75.00 | $300.00 | $165.46 |
| 555600 - Stewardship | ($4.00) | ($135.00) | $0.00 | $0.00 | $135.00 |
| 555610 - Brochure Printing | $0.00 | $0.00 | $137.49 | $550.00 | $550.00 |
| 555620 - Brochure Mailing | $0.00 | $0.00 | $99.99 | $400.00 | $400.00 |
| 555630 - Graphic Design Services | $0.00 | $0.00 | $249.99 | $1,000.00 | $1,000.00 |
| 555640 - Stewardship Social Event Support | $0.00 | $0.00 | $750.00 | $3,000.00 | $3,000.00 |
| 555650 - Pledge Envelopes | $0.00 | $0.00 | $180.00 | $720.00 | $720.00 |
| 555700 - WPC Concert Series (Endowment) | $0.00 | $676.00 | $1,857.24 | $7,429.00 | $6,753.00 |
| 555800 - Music Offering (Temp Restricted) | $0.00 | $0.00 | $604.74 | $2,419.00 | $2,419.00 |
| 555900 - Foundation Music | $0.00 | $0.00 | $2,237.49 | $8,950.00 | $8,950.00 |
| 557700 - Men of Westminster | $63.83 | $189.11 | $99.99 | $400.00 | $210.89 |
| **Total Church Activities** | $2,808.78 | $6,624.00 | $17,701.71 | $70,807.00 | $64,183.00 |
| **Christian Education** | | | | | |

**Westminster Presbyterian Church**
**Analysis of Revenues & Expenses - Detail Land-CSM**
**January to March 2019**
**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) |
|---|---|---|---|---|---|
| 556100 - Children's Curriculum | $0.00 | $95.89 | $291.24 | $1,165.00 | $1,069.11 |
| 556200 - Children's Supplies | $58.98 | $58.98 | $408.75 | $1,635.00 | $1,576.02 |
| 556250 - Children's Bibles | ($25.00) | $432.92 | $162.51 | $650.00 | $217.08 |
| 556300 - Childcare | $0.00 | $45.00 | $0.00 | $0.00 | ($45.00) |
| 556400 - Children's Special Events | $0.00 | $308.50 | $362.49 | $1,450.00 | $1,141.50 |
| 556450 - Family Retreat | ($300.00) | $1,123.00 | $500.01 | $2,000.00 | $877.00 |
| 556480 - M & M Week | $0.00 | $0.00 | $500.01 | $2,000.00 | $2,000.00 |
| 556500 - Adult Program | $1,100.00 | $1,400.00 | $1,524.99 | $6,100.00 | $4,700.00 |
| 556550 - Singles Education | $0.00 | $0.00 | $75.00 | $300.00 | $300.00 |
| 556600 - Youth Ministry | $0.00 | $439.30 | $0.00 | $0.00 | ($439.30) |
| 556605 - Youth Curriculum | $0.00 | $181.04 | $150.00 | $600.00 | $418.96 |
| 556610 - Youth Supplies | $102.93 | $236.24 | $174.99 | $700.00 | $463.76 |
| 556615 - Youth Special Events | $0.00 | $492.02 | $375.00 | $1,500.00 | $1,007.98 |
| 556620 - Youth Confirmation | $0.00 | $323.50 | $174.99 | $700.00 | $376.50 |
| 556630 - Youth Transportation | $0.00 | $25.42 | $624.99 | $2,500.00 | $2,474.58 |
| 556650 - Youth Retreats | $0.00 | $0.00 | $624.99 | $2,500.00 | $2,500.00 |
| 556660 - Wendt Youth High School Fund | $0.00 | $0.00 | $378.75 | $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 | $399.99 | $1,600.00 | $1,600.00 |
| 556690 - Youth Mission | $0.00 | ($500.00) | $1,250.01 | $5,000.00 | $5,500.00 |
| 556700 - Library Books | $30.00 | $44.86 | $125.01 | $500.00 | $455.14 |
| 557100 - Young Adults Education | ($54.01) | $66.71 | $50.01 | $200.00 | $133.29 |
| 557200 - Adult Lecture Series (Endowment) | $0.00 | $200.00 | $123.75 | $495.00 | $295.00 |
| 557300 - Church & Society (Endowment) | $0.00 | $300.00 | $95.76 | $383.00 | $83.00 |
| 557400 - Trotter Relig Tolerance (Endowment) | $0.00 | $300.00 | $86.25 | $345.00 | $45.00 |
| 557450 - Adult Continuing Education | $150.00 | $150.00 | $37.50 | $150.00 | $0.00 |
| 557900 - Reformed Institute | $0.00 | $2,500.00 | $1,250.01 | $5,000.00 | $2,500.00 |
| **Total Christian Education** | $1,062.90 | $8,799.31 | $9,747.00 | $38,988.00 | $30,188.69 |
| **Buildings & Grounds** | | | | | |
| **Maintenance & Repair-Bldg** | | | | | |
| 571100 - Bldg Supplies/Materials | $107.77 | $1,925.18 | $1,749.99 | $7,000.00 | $5,074.82 |
| 571150 - Bldg Repairs | $315.40 | $2,821.85 | $6,000.00 | $24,000.00 | $21,178.15 |
| 571200 - Bldg Contract Services | $1,397.98 | $3,253.18 | $6,000.00 | $24,000.00 | $20,746.82 |
| 571300 - Bldg Equipment Acquisition | $0.00 | $0.00 | $1,175.01 | $4,700.00 | $4,700.00 |
| 571400 - Building Construction | $0.00 | $75.00 | $1,625.01 | $6,500.00 | $6,425.00 |
| **Total Maintenance & Repair-Bldg** | $1,821.15 | $8,075.21 | $16,550.01 | $66,200.00 | $58,124.79 |
| **Maintenance & Repair-Grds** | | | | | |
| 572100 - Grounds Supplies/Material/Repairs | $0.00 | $0.00 | $999.99 | $4,000.00 | $4,000.00 |
| 572200 - Grounds Contract Services | $1,350.00 | $4,080.00 | $3,750.00 | $15,000.00 | $10,920.00 |
| 572300 - Grounds Equipment Acquisition | $0.00 | $0.00 | $125.01 | $500.00 | $500.00 |

**Westminster Presbyterian Church**
**Analysis of Revenues & Expenses - Detail Land-CSM**
**January to March 2019**
**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) |
|---|---|---|---|---|---|
| 572400 - Grounds Construction | $0.00 | $0.00 | $249.99 | $1,000.00 | $1,000.00 |
| **Total Maintenance & Repair-Grds** | $1,350.00 | $4,080.00 | $5,124.99 | $20,500.00 | $16,420.00 |
| **Utilities** | | | | | |
| 573100 - Electricity | $2,100.84 | $6,396.50 | $7,500.00 | $30,000.00 | $23,603.50 |
| 573200 - Gas | $2,007.58 | $7,081.30 | $3,249.99 | $13,000.00 | $5,918.70 |
| 573300 - Water & Sewer | $580.49 | $1,741.48 | $2,075.01 | $8,300.00 | $6,558.52 |
| 573400 - Stormwater Utility Fee | $0.00 | $0.00 | $1,350.00 | $5,400.00 | $5,400.00 |
| **Total Utilities** | $4,688.91 | $15,219.28 | $14,175.00 | $56,700.00 | $41,480.72 |
| **Total Buildings & Grounds** | $7,860.06 | $27,374.49 | $35,850.00 | $143,400.00 | $116,025.51 |
| **Total Expenses** | $168,013.45 | $474,905.13 | $519,054.81 | $2,076,219.00 | $1,601,313.87 |
| **Net Total** | ($167.43) | $35,954.04 | ($0.06) | $0.00 | ($35,954.04) |

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



| Accounts | Beginning Balance | Restricted Revenue | Restricted Expenses | Credit Adjustments | Debit Adjustments | Ending Balance |
|---|---|---|---|---|---|---|
| **Temporary Restricted** | | | | | | |
| **Nonbudgeted Benevolences** | | | | | | |
| 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 | $1,003.00 | $0.00 | $1,103.00 |
| 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 | $98.00 | $0.00 | $346.70 |
| 830710 - Sarah Circle Mission Fund | $246.59 | $0.00 | $0.00 | $0.00 | $0.00 | $246.59 |
| 830720 - Hannah Circle Mission Fund | $127.97 | $0.00 | $0.00 | $54.00 | $0.00 | $181.97 |
| 830730 - Rachel Circle Mission Fund | $4.41 | $0.00 | $0.00 | $42.00 | $0.00 | $46.41 |
| 830740 - Elizabeth Circle Mission Fund | $440.89 | $0.00 | $0.00 | $74.00 | $247.73 | $267.16 |
| 830760 - Lydia Circle Mission Fund | $154.00 | $0.00 | $0.00 | $36.00 | $0.00 | $190.00 |
| 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 | $44.92 | $0.00 | $161.61 |
| 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 | $12,609.01 | $0.00 | $41,484.48 |
| 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 | $520.00 | $1,180.00 | $520.00 |
| 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 | $50.00 | $153.36 | $4,153.09 |
| 833515 - Member Response Team 4 | $11,355.22 | $0.00 | $0.00 | $1,500.00 | $0.00 | $12,855.22 |
| 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 | $6,635.00 | $500.00 | $261.88 |
| 833900 - Senior High Mission Trips | ($798.46) | $0.00 | $0.00 | $3,580.00 | $1,875.00 | $906.54 |
| 834100 - Kenya Mission Trips | $5,419.26 | $0.00 | $0.00 | $7,100.00 | $2,680.00 | $9,839.26 |
| 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 | $25.00 | $0.00 | $170.00 |

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



| Accounts | Beginning Balance | Restricted Revenue | Restricted Expenses | Credit Adjustments | Debit Adjustments | Ending 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 | $0.00 | $5,951.24 |
| 835401 - Cents-Ability | $1,116.44 | $0.00 | $0.00 | $208.43 | $0.00 | $1,324.87 |
| 835402 - Just Neighbors | $5,700.00 | $0.00 | $0.00 | $0.00 | $5,700.00 | $0.00 |
| **Total Nonbudgeted Benevolences** | $111,683.33 | $0.00 | $0.00 | $33,705.26 | $32,254.59 | $113,134.00 |
| **Nonbudgeted Transactions** | | | | | | |
| 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 | $1,005.07 | $2,177.50 | $3,691.47 |
| 840275 - Westminster Presents | $1,276.78 | $0.00 | $0.00 | $646.00 | $2,635.12 | ($712.34) |
| 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 | $24,290.00 | $16,038.00 | ($3,821.00) |
| 840500 - Compassion Guild | $3,408.87 | $0.00 | $0.00 | $0.00 | $211.07 | $3,197.80 |
| 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 | $305.00 | $0.00 | $305.00 |
| 841200 - Choir Events | ($580.18) | $0.00 | $0.00 | $1,881.00 | $1,171.79 | $129.03 |
| 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 |
| 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 | $686.00 | $378.59 | $1,496.77 |
| 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 | $2,147.72 | ($1,597.72) |
| 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 | $4,698.06 | ($1,133.39) |
| 843950 - Youth Events | $1,144.72 | $0.00 | $0.00 | $4,869.00 | $1,950.80 | $4,062.92 |
| 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 | $600.00 | $600.00 | $7,295.57 |
| 845050 - APNC Search | $9,961.00 | $0.00 | $0.00 | $0.00 | $0.00 | $9,961.00 |
| 845100 - Men of Westminster | $1,176.91 | $0.00 | $0.00 | $288.00 | $615.63 | $849.28 |
| 845200 - M & M Week | ($1,085.01) | $0.00 | $0.00 | $0.00 | $0.00 | ($1,085.01) |
| 845300 - Presbyterian Women | $400.00 | $0.00 | $0.00 | $0.00 | $0.00 | $400.00 |
| 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 | $3,900.00 | $40.00 | $5,602.75 |
| 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 | $0.00 | $0.00 | ($172.63) |
| 855000 - Moveable Feast | $4,928.40 | $0.00 | $0.00 | $19,189.03 | $15,871.42 | $8,246.01 |
| 855010 - Moveable Feast Scholarships | $4,530.93 | $0.00 | $0.00 | $200.00 | $464.90 | $4,266.03 |
| 855400 - Special Donations Income | $90,314.08 | $0.00 | $0.00 | $5,992.48 | $0.00 | $96,306.56 |
| 855500 - Special Donations Expense | ($90,314.08) | $0.00 | $0.00 | $0.00 | $5,992.48 | ($96,306.56) |
| 855600 - Congregational Life | $0.00 | $0.00 | $0.00 | $2,243.00 | $2,639.08 | ($396.08) |
| 855900 - Curriculum Support | $1,151.07 | $0.00 | $0.00 | $1,114.62 | $0.00 | $2,265.69 |

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



| Accounts | Beginning Balance | Restricted Revenue | Restricted Expenses | Credit Adjustments | Debit Adjustments | Ending Balance |
|---|---|---|---|---|---|---|
| 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 | $730.00 | $0.00 | ($740.00) |
| 856581 - 2019 Worship Flowers | $975.00 | $0.00 | $0.00 | $2,230.00 | $1,200.00 | $2,005.00 |
| 856700 - Computer/Technology | ($1,405.40) | $0.00 | $0.00 | $0.00 | $0.00 | ($1,405.40) |
| 856800 - Young Adults | $10.00 | $0.00 | $0.00 | $115.00 | $0.00 | $125.00 |
| 857100 - T-Mobile Contract | $0.00 | $0.00 | $0.00 | $8,220.06 | $8,220.06 | $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 | $10,120.23 | $10,120.23 | ($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 | $3,650.10 | $5,475.15 | ($1,825.05) |
| 857500 - Vespers | $2.21 | $0.00 | $0.00 | $0.00 | $0.00 | $2.21 |
| 857700 - Family Retreats | ($3,686.54) | $0.00 | $0.00 | $0.00 | $0.00 | ($3,686.54) |
| 857800 - Creation Station | $407.00 | $0.00 | $0.00 | $0.00 | $0.00 | $407.00 |
| 857900 - Columbarium | $2,000.00 | $0.00 | $0.00 | $200.00 | $0.00 | $2,200.00 |
| 860000 - Capital Improvements | $0.00 | $0.00 | $0.00 | $27,041.00 | $0.00 | $27,041.00 |
| **Total Nonbudgeted Transactions** | $48,211.03 | $0.00 | $0.00 | $142,921.22 | $88,090.48 | $103,041.77 |
| **Total Temporary Restricted** | $159,894.36 | $0.00 | $0.00 | $176,626.48 | $120,345.07 | $216,175.77 |

**Westminster Presbyterian Church**
**Balance Sheet-Foundation CSM**
**March 2019**



**Accounts**

| Assets | | |
|---|---|---|
| **Westminster Foundation** | | |
| 105603 - Mortgage Receivable A - Hayward | $9,157.40 | |
| 105604 - Fidelity Balanced Income-A | $22.15 | |
| 105669 - Fund D MS CD MS Bank CD | $110,000.00 | |
| 105670 - Fund D MM, Morgan Stanley | $125,117.03 | |
| 105680 - Fund E MM, Morgan Stanley | $8,087.71 | |
| 105690 - Fund G MM, Morgan Stanley | $239,981.52 | |
| 105708 - Fund B MS CD Discover Bank Green | $120,000.00 | |
| 105711 - Fund B MS MMA | $100,389.23 | |
| 105720 - Fund B MS CD Investors Savings Bank | $120,000.00 | |
| 105724 - Fund G MS Treasury Notes | $283,049.50 | |
| 105727 - Fund B - CD Sallie Mae Bk | $225,000.00 | |
| 105750 - Fund B - Ameritrade | $2,207,739.14 | |
| 106000 - Foundation Checking-B & H | $245,458.91 | |
| 106500 - Fund G-Vangd Wellgtn Cap/Maint Res | $200,503.63 | |
| **Total Westminster Foundation** | | **$3,994,506.22** |
| **Total Assets** | | **$3,994,506.22** |

| Liabilities, Fund Principal, & Restricted Funds | | |
|---|---|---|
| **Liabilities** | | |
| Excess Cash Received | $0.00 | |
| **Total Fund Principal and Excess Cash Received** | | **$0.00** |
| **Restricted Funds** | | |
| Total Permanent Restricted | $3,994,506.22 | |
| **Total Restricted Funds** | | **$3,994,506.22** |
| **Total Liabilities, Fund Principal, & Restricted Funds** | | **$3,994,506.22** |

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



| Accounts | Beginning Balance | Restricted Revenue | Restricted Expenses | Credit Adjustments | Debit Adjustments | Ending Balance |
|---|---|---|---|---|---|---|
| **Permanent Restricted** | | | | | | |
| **West Foundation Fund A** | | | | | | |
| 900001 - Undisbursed Income 2017 | $0.09 | $0.00 | $0.00 | $0.00 | $1,807.58 | ($1,807.49) |
| 900005 - Mortgage Interest - Hayward | $237.88 | $0.00 | $0.00 | $60.93 | $0.00 | $298.81 |
| 900006 - Unreal Gains/Losses - Vanguard Fd A | ($20,007.31) | $0.00 | $0.00 | $21,724.18 | $0.00 | $1,716.87 |
| 900007 - Unrealized Gains/Losses-Fidelity | ($23,062.44) | $0.00 | $0.00 | $41,006.72 | $0.00 | $17,944.28 |
| 900008 - Interest Income - Fidelity | $17.33 | $0.00 | $0.00 | $0.00 | $0.00 | $17.33 |
| 900010 - Dividends- Fidelity | $6,602.49 | $0.00 | $0.00 | $72.06 | $0.00 | $6,674.55 |
| 900011 - Dividends-Vanguard Fd A | $5,030.02 | $0.00 | $0.00 | $1,197.51 | $0.00 | $6,227.53 |
| 900012 - Cap Gains/Losses - Vanguard Fd A | $2,557.27 | $0.00 | $0.00 | $0.00 | $0.00 | $2,557.27 |
| 900018 - Capital Gains/Losses - Fidelity | ($4,927.50) | $0.00 | $0.00 | $0.00 | $0.00 | ($4,927.50) |
| 904000 - Concert-Donald & Rosalee Stubbs | $225,884.33 | $0.00 | $0.00 | $0.00 | $1,857.11 | $224,027.22 |
| 905000 - Adult Lecture Series (Endowment) | $13,266.43 | $0.00 | $0.00 | $0.00 | $123.15 | $13,143.28 |
| 906000 - Rasmussen Church & Society | $11,640.47 | $0.00 | $0.00 | $0.00 | $845.90 | $10,794.57 |
| 907000 - Capital Improvement | $150,297.17 | $0.00 | $0.00 | $0.00 | $1,235.93 | $149,061.24 |
| 908000 - Trotter Religious Tolerance | $9,748.52 | $0.00 | $0.00 | $0.00 | $86.77 | $9,661.75 |
| **Benevolence** | | | | | | |
| 901000 - Local Benevolence | $130,540.14 | $0.00 | $0.00 | $0.00 | $1,073.78 | $129,466.36 |
| 901100 - National/International | $123,753.32 | $0.00 | $0.00 | $0.00 | $1,017.18 | $122,736.14 |
| **Total Benevolence** | $254,293.46 | $0.00 | $0.00 | $0.00 | $2,090.96 | $252,202.50 |
| **Christian Education (902)** | | | | | | |
| 902000 - Youth | $87,369.15 | $0.00 | $0.00 | $0.00 | $718.46 | $86,650.69 |
| **Total Christian Education (902)** | $87,369.15 | $0.00 | $0.00 | $0.00 | $718.46 | $86,650.69 |
| **Scholarship** | | | | | | |
| 903000 - Campbell Preschool | $16,655.33 | $0.00 | $0.00 | $0.00 | $136.64 | $16,518.69 |
| 903100 - Cole - Kendall | $42,813.59 | $0.00 | $0.00 | $0.00 | $352.34 | $42,461.25 |
| **Total Scholarship** | $59,468.92 | $0.00 | $0.00 | $0.00 | $488.98 | $58,979.94 |
| **Total West Foundation Fund A** | $778,416.28 | $0.00 | $0.00 | $64,061.40 | $9,254.84 | $833,222.84 |
| **West Foundation Fund B** | | | | | | |
| 910003 - Mandy & Walt Wendt Youth Fund | $44,816.74 | $0.00 | $0.00 | $0.00 | $378.24 | $44,438.50 |
| 910004 - Interest/Div, Wendt Fund Youth Fd | $1,283.61 | $0.00 | $0.00 | $0.00 | $0.00 | $1,283.61 |
| 910007 - Betsy Fowler Music Fund | $13,971.35 | $0.00 | $0.00 | $0.00 | $118.35 | $13,853.00 |
| 910008 - Interest-Fowler Music Fund CDs | $169.22 | $0.00 | $0.00 | $0.00 | $0.00 | $169.22 |
| 910009 - Interest/Div Fowler Music Fund | $400.15 | $0.00 | $0.00 | $0.00 | $0.00 | $400.15 |
| 910014 - Unreal Gains/Losses T Rowe Pri Fd B | ($3,206.37) | $0.00 | $0.00 | $0.00 | $0.00 | ($3,206.37) |
| 910015 - Children's Ministry Fund | $110,063.33 | $0.00 | $0.00 | $0.00 | $930.02 | $109,133.31 |
| 910016 - Youth Ministry Fund | $38,427.48 | $0.00 | $0.00 | $0.00 | $324.24 | $38,103.24 |
| 910017 - Int/Div Fund B Children's Ministry | $3,882.74 | $0.00 | $0.00 | $0.00 | $0.00 | $3,882.74 |
| 910019 - Int/Div Fund B Youth Ministry | $1,355.62 | $0.00 | $0.00 | $0.00 | $0.00 | $1,355.62 |
| 910100 - Gloria Horning Bequest | $0.00 | $0.00 | $0.00 | $997,357.85 | $0.00 | $997,357.85 |
| 919101 - Unreal Gn/Ls-Fd B-Franklin Mut Ques | $3,666.50 | $0.00 | $0.00 | $0.00 | $0.00 | $3,666.50 |
| 919103 - Unreal Gn/Ls-Fd B-Fidelity Strategi | ($4.54) | $0.00 | $0.00 | $0.00 | $0.00 | ($4.54) |

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



| Accounts | Beginning Balance | Restricted Revenue | Restricted Expenses | Credit Adjustments | Debit Adjustments | Ending 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 |
| **Total West Foundation Fund B** | $217,696.88 | $0.00 | $0.00 | $997,357.85 | $1,750.85 | $1,213,303.88 |
| **West Foundation Fund C** | | | | | | |
| 920001 - Jack & Carolyn Allen Music Fund | $208,127.11 | $0.00 | $0.00 | $0.00 | $1,722.24 | $206,404.87 |
| 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 |
| **Total West Foundation Fund C** | $201,556.70 | $0.00 | $0.00 | $0.00 | $1,722.24 | $199,834.46 |
| **West Foundation Fund D** | | | | | | |
| 930000 - Restricted Capital Improv | $234,321.75 | $0.00 | $0.00 | $0.00 | $2,089.36 | $232,232.39 |
| 930008 - Sanders Building & Maintenance Fund | $100,000.00 | $0.00 | $0.00 | $0.00 | $891.18 | $99,108.82 |
| 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 | $3,271.55 | $0.00 | $7,762.99 |
| **Total West Foundation Fund D** | $365,044.99 | $0.00 | $0.00 | $3,271.55 | $2,980.54 | $365,336.00 |
| **West Foundation Fund E** | | | | | | |
| 940000 - National Mission Endowment | $73,849.13 | $0.00 | $0.00 | $0.00 | $956.89 | $72,892.24 |
| 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 | $224.54 | $0.00 | $13,427.84 |
| **Total West Foundation Fund E** | $115,308.34 | $0.00 | $0.00 | $5,546.12 | $956.89 | $119,897.57 |
| **West Foundation Fund F** | | | | | | |
| 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 |
| **Total West Foundation Fund F** | $2,430.00 | $0.00 | $0.00 | $2,000.00 | $0.00 | $4,430.00 |
| **West Foundation Fund G** | | | | | | |
| 960000 - Dorothy Neyman Music Fund | $14,002.73 | $0.00 | $0.00 | $0.00 | $0.00 | $14,002.73 |
| 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 |

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



| Accounts | Beginning Balance | Restricted Revenue | Restricted Expenses | Credit Adjustments | Debit Adjustments | Ending Balance |
|---|---|---|---|---|---|---|
| 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 | $17,915.43 | $0.00 | $471,670.40 |
| 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 | $1,250.01 | $1,620.37 | $36,971.84 |
| 960047 - Special Music Performance Res Fund | $12,447.00 | $0.00 | $0.00 | $750.00 | $0.00 | $13,197.00 |
| 960048 - Technology Reserve Fund | $26,347.98 | $0.00 | $0.00 | $1,800.00 | $0.00 | $28,147.98 |
| 960049 - Retreat Reserve Fund | $22,247.14 | $0.00 | $0.00 | $600.00 | $0.00 | $22,847.14 |
| 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 | $0.00 | $15,950.50 | $283,624.50 |
| 960072 - Mission Activities Fund - Local | $9,302.89 | $0.00 | $0.00 | $0.00 | $0.00 | $9,302.89 |
| 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 | $6,070.06 | $0.00 | $7,874.09 |
| 963000 - Ameritrade Funds Unreal Gain/Loss | ($36,558.08) | $0.00 | $0.00 | $63,855.81 | $0.00 | $27,297.73 |
| 969990 - Int Fund G T Notes | $2,395.67 | $0.00 | $0.00 | $485.64 | $0.00 | $2,881.31 |
| 969991 - Div/Int-Van/Well Cap/Maint Fd-Fd G | $7,184.14 | $0.00 | $0.00 | $1,318.18 | $0.00 | $8,502.32 |
| 969992 - Unreal Gn/Loss-Vangd Cap/Maint-Fd G | ($21,241.71) | $0.00 | $0.00 | $14,794.88 | $0.00 | ($6,446.83) |
| 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 | $15.64 | $0.00 | $62.72 |
| 969999 - Interest/Div Fund G MS | $19,709.78 | $0.00 | $0.00 | $2,500.54 | $0.00 | $22,210.32 |
| **Total West Foundation Fund G** | $2,057,034.64 | $0.00 | $0.00 | $223,356.19 | $1,021,909.36 | $1,258,481.47 |
| **Total Permanent Restricted** | $3,737,487.83 | $0.00 | $0.00 | $1,295,593.11 | $1,038,574.72 | $3,994,506.22 |