

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

Accounts

Assets	
Current Assets	
20-00-1005 - Petty cash, Portsmouth	\$150.00
20-00-1010 - Cash, BB&T, Congo Account	\$2,546.81
20-00-1013 - Cash, BB&T, Operating Account	\$260,536.10
20-00-1015 - Cash, BB&T, Payroll Account	\$50,000.00
20-00-1021 - Cash, TowneBank, R&W Account	\$222,838.99
20-00-1081 - New Covenant Trust Funds-0425	\$5,592,590.86
20-00-1094 - Presbyterian Foundation-JL Whitaker	\$4,320.63
Total Current Assets	\$6,132,983.39
Fixed Assets	
20-00-1300 - Furniture, fixtures & equipment	\$105,324.05
20-00-1305 - Accum deprec, furn, fix & equip	(\$104,186.40)
20-00-1310 - Software	\$900.00
20-00-1320 - Accum Deprec, Software	(\$900.00)
20-00-1330 - Computer Server	\$10,369.10
20-00-1331 - Accum Deprec, Computer Server	(\$10,369.10)
20-00-1340 - Vehicles	\$44,583.74
20-00-1341 - Accum Deprec, Vehicles	(\$44,583.74)
20-00-1370 - MW furniture & fixtures	\$16,211.47
20-00-1371 - Accum deprec, MW furn & fixtures	(\$16,211.47)
20-00-1372 - MW Equipment	\$89,948.41
20-00-1373 - Accum deprec, MW equipment	(\$89,948.41)
20-00-1374 - MW buildings & improvements	\$543,534.33
20-00-1375 - Accum deprec, MW bldgs & improvemen	(\$524,222.56)
20-00-1376 - Land & timber	\$187,950.00
20-00-1378 - MW-Maintence Bldg & Infrastructure	\$82,352.69
20-00-1379 - Accum Deprec,MW Maintenance Buildin	(\$51,927.90)
20-00-1383 - Land, Portsmouth Presbytery	\$64,987.00
20-00-1384 - Building, Portsmouth Presbytery	\$263,502.04
20-00-1385 - Accum deprec, Portsmouth building	(\$217,747.04)
20-00-1390 - Land, Stonehouse	\$210,766.44
20-00-1391 - Campus Ministry building	\$214,685.16
20-00-1392 - Accum Deprec, Campus Ministry Bldg	(\$147,855.60)
Total Fixed Assets	\$627,162.21
Other Assets	
20-00-1160 - SERRV Inventory	\$1,536.49
20-00-1171 - Pby Inv & Loan Prog note 6404	\$20,740.76
20-00-1172 - Pby Inv & Loan Prog note 6403	\$22,694.19
20-00-1173 - Pby Inv & Loan Prog note 6402	\$27,584.83
20-00-1174 - PILP #8310	\$89,530.30
20-00-1192 - Collateral Assets-Church Property G	\$1,547,507.88
20-00-1563 - Receivables - Makemie Woods	\$118,150.54
20-00-1564 - Receivables - Messiah PC	\$64,340.71
20-00-1576 - Receivables - Oakdale PC	\$11,531.00
20-00-1580 - Receivables - Clark PC	\$1,718.00
20-00-1581 - Receivables - Chosen for Completion	\$95,908.99
Total Other Assets	\$2,001,243.69
Total Assets	\$8,761,389.29

Liabilities, Fund Principal, & Restricted Funds

Liabilities	
Current Liabilities	
20-00-2060 - 403(b) withheld	\$3,104.72
20-00-2074 - Messiah Escrow	\$7,181.59
20-00-2080 - FSA Withheld	\$488.42
Total Current Liabilities	\$10,774.73

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Accounts

Long-term Liabilities		
20-00-2331 - Contingent Liability-Loan Guarantee	\$1,547,507.88	
Total Long-term Liabilities		\$1,547,507.88
Designated Giving (Washouts)		
20-00-2401 - Designated For Missionaries	\$6,216.67	
20-00-2402 - GA Projects	\$818.00	
20-00-2403 - Approved Offerings	\$9,810.00	
20-00-2404 - Presbytery Validated Causes	\$5,973.10	
20-00-2405 - Synod Validated Causes	\$2,225.00	
20-00-2410 - PEVA Share-AppOff-Peace/Global Wit	\$2,867.70	
20-00-2411 - PEVA Share-ApprovOffering-Pentecost	\$1,804.42	
Total Designated Giving (Washouts)		\$29,714.89
Total Liabilities		\$1,587,997.50
Fund Principal		
20-00-3999 - Fund Balance - General Fund	\$1,403,869.49	
20-00-6999 - Reserved for Contingencies	\$47,568.87	
Excess Cash Received	(\$10,577.57)	
Total Fund Principal and Excess Cash Received		\$1,440,860.79
Restricted Funds		
Total Temporarily Restricted	\$5,494,095.00	
Total Permanently Restricted	\$238,436.00	
Total Restricted Funds		\$5,732,531.00
Total Liabilities, Fund Principal, & Restricted Funds		\$8,761,389.29

Presbytery of Eastern Virginia, Inc.
Analysis of Revenues & Expenses - Detail
February 2021

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

Accounts	MTD Actual	YTD Actual	Annual Budget	Annual Budget Remaining
Revenues				
Pledges & Gifts				
10-20-4110 - Unified Mission Giving	\$48,465.66	\$71,200.27	\$524,000.00	\$452,799.73
10-20-4112 - Designated Giving	\$9,166.66	\$9,166.66	\$55,000.00	\$45,833.34
10-20-4114 - Individual Giving	\$200.00	\$400.00	\$1,500.00	\$1,100.00
Total Pledges & Gifts	\$57,832.32	\$80,766.93	\$580,500.00	\$499,733.07
Program Specific				
Youth Ministry				
10-11-4455 - Youth Retreats/Events	\$0.00	\$0.00	\$10,000.00	\$10,000.00
Total Youth Ministry	\$0.00	\$0.00	\$10,000.00	\$10,000.00
Campus Ministry				
10-14-4100 - Contributions for ODU Ministry	\$266.66	\$282.99	\$0.00	(\$282.99)
10-14-4115 - ODU Covenant Partnerships	\$100.00	\$200.00	\$0.00	(\$200.00)
10-14-4135 - Rental income, ODU house	\$325.00	\$975.00	\$10,600.00	\$9,625.00
10-14-4700 - ODU-PEVA Support	\$666.67	\$1,333.34	\$8,000.00	\$6,666.66
Total Campus Ministry	\$1,358.33	\$2,791.33	\$18,600.00	\$15,808.67
Congregational Vitality				
10-10-4140 - Legacy Funds	\$0.00	\$0.00	\$28,000.00	\$28,000.00
Total Congregational Vitality	\$0.00	\$0.00	\$28,000.00	\$28,000.00
Committee on Ministry				
10-16-4160 - Clergy Retreat/Other Income	\$0.00	\$0.00	\$11,000.00	\$11,000.00
Total Committee on Ministry	\$0.00	\$0.00	\$11,000.00	\$11,000.00
Compassion, Peace, & Justice				
10-13-4130 - Contributions, MLK service	\$0.00	\$100.00	\$0.00	(\$100.00)
10-13-4162 - Transfer from Community Ministries	\$0.00	\$0.00	\$20,000.00	\$20,000.00
10-13-4700 - GA Grant - Hunger Program	\$333.33	\$666.66	\$4,000.00	\$3,333.34
10-13-4721 - Peacemaking Event Revenue	\$0.00	\$0.00	\$1,250.00	\$1,250.00
Total Compassion, Peace, & Justice	\$333.33	\$766.66	\$25,250.00	\$24,483.34
Total Program Specific	\$1,691.66	\$3,557.99	\$92,850.00	\$89,292.01
Other Income				
10-08-4110 - Presbytery Meeting Receipts	\$0.00	(\$100.00)	\$1,200.00	\$1,300.00
10-08-4111 - Other Income-Admin	\$0.29	\$478.22	\$2,000.00	\$1,521.78
Total Other Income	\$0.29	\$378.22	\$3,200.00	\$2,821.78
Total Revenues	\$59,524.27	\$84,703.14	\$676,550.00	\$591,846.86
Expenses				
Youth Ministries				
10-11-5110 - Youth Retreats	\$0.00	\$0.00	\$20,000.00	\$20,000.00
10-11-5131 - Youth Conference Scholarships	\$0.00	\$0.00	\$2,000.00	\$2,000.00
10-11-5135 - Youth Triennium-2022	\$0.00	\$0.00	\$4,000.00	\$4,000.00
10-11-5140 - Youth Ministries-Other	\$0.00	\$0.00	\$9,000.00	\$9,000.00

Presbytery of Eastern Virginia, Inc.
Analysis of Revenues & Expenses - Detail
February 2021

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Accounts	MTD Actual	YTD Actual	Annual Budget	Annual Budget Remaining
Total Youth Ministries	\$0.00	\$0.00	\$35,000.00	\$35,000.00
Campus Ministry				
10-14-5010 - UCM Christopher Newport University	\$666.66	\$1,333.32	\$8,000.00	\$6,666.68
10-14-5020 - Norfolk State University	\$666.66	\$1,333.32	\$8,000.00	\$6,666.68
10-14-5030 - Campus Ministry Staff	\$439.14	\$878.28	\$8,000.00	\$7,121.72
10-14-5040 - FICA Expense - Campus Ministry	\$33.59	\$67.19	\$620.00	\$552.81
10-14-5065 - Repairs & maintenance-ODU	\$0.00	(\$168.95)	\$4,000.00	\$4,168.95
10-14-5070 - Telephone & Cable-ODU	\$224.51	\$434.07	\$3,000.00	\$2,565.93
10-14-5075 - Utilities-ODU	\$152.05	\$333.01	\$3,500.00	\$3,166.99
10-14-5077 - Insurance-ODU	\$0.00	\$0.00	\$1,250.00	\$1,250.00
10-14-5100 - Office supplies-ODU	\$0.00	\$0.00	\$100.00	\$100.00
10-14-5180 - Other Expenses-ODU	\$0.00	\$0.00	\$200.00	\$200.00
10-14-5190 - Interest Expense-ODU House Note	(\$13.55)	(\$13.55)	\$0.00	\$13.55
10-14-5191 - Real Estate Tax-ODU	\$0.00	\$0.00	\$3,000.00	\$3,000.00
Total Campus Ministry	<u>\$2,169.06</u>	<u>\$4,196.69</u>	<u>\$39,670.00</u>	<u>\$35,473.31</u>
Congregational Vitality				
10-10-5100 - Congregational Resources	\$0.00	\$0.00	\$5,000.00	\$5,000.00
10-10-5215 - Leadership Development	\$0.00	\$5,200.00	\$25,000.00	\$19,800.00
10-10-5270 - NBPC - PEVA Chapter	\$0.00	\$0.00	\$800.00	\$800.00
Total Congregational Vitality	<u>\$0.00</u>	<u>\$5,200.00</u>	<u>\$30,800.00</u>	<u>\$25,600.00</u>
Equipping Leaders				
10-09-5230 - Training events	\$0.00	\$0.00	\$200.00	\$200.00
10-09-5240 - Resource Purchases	\$0.00	\$0.00	\$100.00	\$100.00
10-09-5260 - Computer Supplies/Maintenance	\$0.00	\$0.00	\$300.00	\$300.00
Total Equipping Leaders	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$600.00</u>	<u>\$600.00</u>
Committee On Ministry				
10-16-5150 - COM Training/other	\$0.00	\$0.00	\$1,000.00	\$1,000.00
10-16-5160 - Committee Expense	\$30.76	\$30.76	\$500.00	\$469.24
10-16-5210 - Clergy Retreat Expenses	\$0.00	\$0.00	\$2,500.00	\$2,500.00
10-16-5260 - Clergy Cohort	\$0.00	\$0.00	\$11,000.00	\$11,000.00
Total Committee On Ministry	<u>\$30.76</u>	<u>\$30.76</u>	<u>\$15,000.00</u>	<u>\$14,969.24</u>
CPM-Preparation for Ministry				
10-17-5035 - Testing & examinations	\$0.00	\$0.00	\$2,000.00	\$2,000.00
Total CPM-Preparation for Ministry	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,000.00</u>	<u>\$2,000.00</u>
Compassion, Peace, & Justice				
Hunger & Community Ministries				
10-13-5210 - HAA Salary	\$314.16	\$628.32	\$3,580.00	\$2,951.68
10-13-5220 - FICA-HAA	\$23.06	\$46.12	\$325.00	\$278.88
10-13-5230 - HAA Travel & Admin	\$27.96	\$27.96	\$1,000.00	\$972.04
10-13-5240 - Program & Committee Expense	\$0.00	\$0.00	\$500.00	\$500.00
10-13-5476 - Hunger-Church/Community Grants	\$0.00	\$0.00	\$20,000.00	\$20,000.00

Presbytery of Eastern Virginia, Inc.
 Analysis of Revenues & Expenses - Detail
 February 2021

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Accounts	MTD Actual	YTD Actual	Annual Budget	Annual Budget Remaining
10-13-5960 - St. Columba Ecum Min	\$0.00	\$600.00	\$1,200.00	\$600.00
Total Hunger & Community Ministries	\$365.18	\$1,302.40	\$26,605.00	\$25,302.60
Peacemaking				
10-13-5040 - ML King Jr Service	\$0.00	\$792.00	\$1,000.00	\$208.00
10-13-5410 - Program & Committee Expense	\$0.00	\$0.00	\$750.00	\$750.00
10-13-5431 - Racial Dialogue	\$0.00	\$0.00	\$1,000.00	\$1,000.00
10-13-5440 - VA Interfaith Coalition for Public	\$0.00	\$500.00	\$500.00	\$0.00
10-13-5451 - VA Organizing	\$0.00	\$500.00	\$500.00	\$0.00
10-13-5470 - Center Study of Religous Freedom	\$0.00	\$200.00	\$700.00	\$500.00
10-13-5471 - Peace&Global Witnes-Projects Funded	\$0.00	\$0.00	\$750.00	\$750.00
10-13-5472 - Witness/Pentecost-Projects Funded	\$0.00	\$0.00	\$500.00	\$500.00
Total Peacemaking	\$0.00	\$1,992.00	\$5,700.00	\$3,708.00
Congo Partnerships				
10-13-5510 - Support of IPC	\$0.00	\$0.00	\$2,500.00	\$2,500.00
Total Congo Partnerships	\$0.00	\$0.00	\$2,500.00	\$2,500.00
Total Compassion, Peace, & Justice	\$365.18	\$3,294.40	\$34,805.00	\$31,510.60
Council & Commissions				
10-19-5140 - Celebrations & Concerns	\$0.00	\$0.00	\$300.00	\$300.00
10-19-5150 - Moderator's Conference	\$0.00	\$0.00	\$800.00	\$800.00
10-19-5160 - Moderators Expenses	\$0.00	\$0.00	\$100.00	\$100.00
10-19-5215 - Presbytery Meeting Refreshments	\$0.00	\$0.00	\$1,500.00	\$1,500.00
Total Council & Commissions	\$0.00	\$0.00	\$2,700.00	\$2,700.00
Personnel				
10-18-5010 - Constitutional Staff Salaries	\$9,569.64	\$19,139.28	\$114,835.50	\$95,696.22
10-18-5030 - Support Staff Salaries	\$5,004.04	\$10,008.08	\$60,048.06	\$50,039.98
10-18-5031 - Contractor/Labor Expense	\$3,083.33	\$6,166.66	\$37,000.00	\$30,833.34
10-18-5040 - FICA Expense	\$562.69	\$1,125.38	\$6,850.40	\$5,725.02
10-18-5041 - Pension & Medical Benefits	\$4,856.42	\$9,637.84	\$58,000.00	\$48,362.16
10-18-5050 - GP Professional Expenses	\$382.66	\$382.66	\$4,000.00	\$3,617.34
10-18-5052 - SC Professional Expense	\$0.00	\$0.00	\$1,500.00	\$1,500.00
10-18-5060 - Mileage & expense reimbursement	\$0.00	\$0.00	\$4,000.00	\$4,000.00
10-18-5070 - GP Continuing education	\$0.00	\$0.00	\$3,500.00	\$3,500.00
10-18-5090 - Staff training	\$0.00	\$0.00	\$2,800.00	\$2,800.00
Total Personnel	\$23,458.78	\$46,459.90	\$292,533.96	\$246,074.06
Administration				
10-15-5020 - Software Maintenance	\$544.25	\$544.25	\$6,500.00	\$5,955.75
10-15-5105 - Legal & professional	\$0.00	\$0.00	\$4,000.00	\$4,000.00
10-15-5106 - Audit/Review Services	\$0.00	\$0.00	\$5,400.00	\$5,400.00
10-15-5110 - Bank service charges	\$86.28	\$212.98	\$1,300.00	\$1,087.02
10-15-5120 - Office Equipment Expense	\$0.00	\$0.00	\$1,500.00	\$1,500.00
10-15-5130 - Insurance	\$0.00	\$0.00	\$4,600.00	\$4,600.00

Presbytery of Eastern Virginia, Inc.
 Analysis of Revenues & Expenses - Detail
 February 2021

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Accounts	MTD Actual	YTD Actual	Annual Budget	Annual Budget Remaining
10-15-5160 - Equip Lease/Maint/Contracts	\$649.35	\$998.70	\$12,000.00	\$11,001.30
10-15-5170 - Web/Server Expenses	\$409.95	\$6,591.45	\$12,500.00	\$5,908.55
10-15-5180 - Office/Kitchen supplies	\$74.08	\$61.58	\$3,000.00	\$2,938.42
10-15-5181 - Postage	\$134.45	\$152.44	\$1,000.00	\$847.56
10-15-5190 - Repairs & Maint - Bldg	\$100.00	\$100.00	\$5,300.00	\$5,200.00
10-15-5200 - Janitorial service	\$666.50	\$1,333.00	\$8,000.00	\$6,667.00
10-15-5210 - Lawn service	\$0.00	\$0.00	\$2,500.00	\$2,500.00
10-15-5220 - Utilities	\$551.96	\$1,285.15	\$7,000.00	\$5,714.85
10-15-5230 - Telephone	\$342.81	\$673.94	\$4,500.00	\$3,826.06
10-15-5250 - Real Estate Taxes	\$1,435.45	\$1,435.45	\$5,700.00	\$4,264.55
Total Administration	\$4,995.08	\$13,388.94	\$84,800.00	\$71,411.06
General Assembly & Synod				
10-20-5010 - General Assembly - Governance	\$9,475.00	\$18,950.00	\$113,695.78	\$94,745.78
10-20-5020 - Synod - Governance	\$1,213.34	\$2,426.68	\$14,560.15	\$12,133.47
Total General Assembly & Synod	\$10,688.34	\$21,376.68	\$128,255.93	\$106,879.25
PEVA Other Expenses				
10-08-5005 - PEVA Support-ODU Campus Ministry	\$666.67	\$1,333.34	\$8,000.00	\$6,666.66
10-08-5240 - Misc Expenses	\$0.00	\$0.00	\$1,000.00	\$1,000.00
Total PEVA Other Expenses	\$666.67	\$1,333.34	\$9,000.00	\$7,666.66
Total Expenses	\$42,373.87	\$95,280.71	\$675,164.89	\$579,884.18
Net Total	\$17,150.40	(\$10,577.57)	\$1,385.11	\$11,962.68

Presbytery of Eastern Virginia, Inc.
Summary of Restricted Accounts - Portrait
February 2021

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

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
Temporarily Restricted				
Temporary Restricted				
Restricted for Congo				
30-22-8043 - CPK - For Use by Sister Churches	\$200.00	\$200.00	\$0.00	\$400.00
30-22-8840 - Congo Partnership	\$2,150.75	\$0.06	\$4.00	\$2,146.81
Total Restricted for Congo	\$2,350.75	\$200.06	\$4.00	\$2,546.81
Restricted for Hunger Programs				
30-13-8019 - Restricted for Heifer Project	\$450.02	\$0.00	\$0.00	\$450.02
30-13-8563 - Restricted for NAM (Nickel A Meal)	\$2,576.85	\$0.00	\$0.00	\$2,576.85
30-13-8820 - GA Hunger Grant - Future Year	\$3,666.71	\$0.00	\$333.33	\$3,333.38
Total Restricted for Hunger Programs	\$6,693.58	\$0.00	\$333.33	\$6,360.25
Other Temporarily Restricted				
30-10-8541 - NBPC-Black Presbyterian Caucus	\$586.54	\$0.00	\$0.00	\$586.54
30-12-8872 - Catawba Scholarships	\$4,311.09	\$0.00	\$0.00	\$4,311.09
30-12-8879 - EcoEternity Perpetual Care	\$12,859.78	\$0.00	\$0.00	\$12,859.78
30-23-8873 - "Roots & Wings" MW Capital Campaign	\$140,254.45	\$2.26	\$0.00	\$140,256.71
30-24-8055 - Resource Center- BOO, BOC Sales	\$3,578.55	\$0.00	\$0.00	\$3,578.55
30-24-8562 - Migrant Farm Workers (Eastern Shore)	\$0.10	\$0.00	\$0.00	\$0.10
30-24-8566 - Scholarships - Ministry Candidates	\$29,645.26	\$0.00	\$0.00	\$29,645.26
30-24-8596 - Miscellaneous Pass-throughs	\$3,658.74	\$1,500.00	\$0.00	\$5,158.74
30-24-8830 - Emurian Missionary Housing	\$2,178.79	\$0.00	\$0.00	\$2,178.79
30-24-8831 - Suzanne Williams Peacemaking Fund	\$100.00	\$0.00	\$0.00	\$100.00
30-24-8832 - Restricted for PEVA Pilgrimage	\$34,295.26	\$0.00	\$0.00	\$34,295.26
30-24-8850 - Church Professionals Assistance	\$5,051.99	\$50.00	\$0.00	\$5,101.99
30-24-8887 - Campus Ministry - ODU	\$1,197.00	\$0.00	\$0.00	\$1,197.00
30-24-8900 - Outdoor Ministry Fund	\$31,512.08	\$15.00	\$1,000.00	\$30,527.08
30-24-8999 - Presbyterian Disaster Relief (PDA)	\$5,421.62	\$0.00	\$0.00	\$5,421.62
Total Other Temporarily Restricted	\$274,651.25	\$1,567.26	\$1,000.00	\$275,218.51
Total Temporary Restricted	\$283,695.58	\$1,767.32	\$1,337.33	\$284,125.57
Designated Restricted				
30-21-8001 - PEVA Undesignated	\$856,868.53	\$0.00	\$0.00	\$856,868.53
30-21-8002 - Temp Reserve	\$1,428,724.38	\$0.00	\$0.00	\$1,428,724.38
30-21-8500 - Church Departure	\$385,605.55	\$0.00	\$0.00	\$385,605.55
30-21-8567 - GP Continuing Education Carryforward	\$3,684.93	\$0.00	\$0.00	\$3,684.93
30-21-8601 - Restricted-Triennium 2022	\$4,000.00	\$0.00	\$0.00	\$4,000.00
30-21-8860 - Office Upgrade	\$5,225.91	\$0.00	\$0.00	\$5,225.91
30-21-8862 - Community Ministries	\$148,021.32	\$0.00	\$0.00	\$148,021.32
30-21-8880 - Leadership Development	\$115,083.17	\$0.00	\$0.00	\$115,083.17
30-21-8882 - Small Church Assistance	\$82,347.20	\$0.00	\$5,000.00	\$77,347.20
30-21-9080 - First Newport News Legacy Corpus	\$736,777.36	\$0.00	\$0.00	\$736,777.36
30-21-9090 - Church Legacies	\$1,448,143.97	\$487.11	\$0.00	\$1,448,631.08
Total Designated Restricted	\$5,214,482.32	\$487.11	\$5,000.00	\$5,209,969.43
Total Temporarily Restricted	\$5,498,177.90	\$2,254.43	\$6,337.33	\$5,494,095.00
Permanently Restricted				
40-00-9030 - Emurian Missionary Housing Corpus	\$20,000.00	\$0.00	\$0.00	\$20,000.00
40-00-9062 - Community Ministries Corpus	\$165,000.00	\$0.00	\$0.00	\$165,000.00
40-00-9074 - Makemie Woods Endowment Corpus	\$53,436.00	\$0.00	\$0.00	\$53,436.00
Total Permanently Restricted	\$238,436.00	\$0.00	\$0.00	\$238,436.00