

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	\$12,144.93
20-00-1013 - Cash, BB&T, Operating Account	\$166,328.45
20-00-1015 - Cash, BB&T, Payroll Account	\$18,176.02
20-00-1021 - Cash, TowneBank, R&W Account	\$222,863.17
20-00-1081 - New Covenant Trust Funds-0425	\$5,988,959.01
20-00-1094 - Presbyterian Foundation-JL Whitaker	\$5,006.17
Total Current Assets	\$6,413,627.75
Fixed Assets	
20-00-1300 - Furniture, fixtures & equipment	\$105,324.05
20-00-1305 - Accum deprec, furn, fix & equip	(\$105,324.05)
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	(\$526,789.22)
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	(\$54,673.01)
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	(\$228,138.08)
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	(\$157,526.05)
Total Fixed Assets	\$600,651.30
Other Assets	
20-00-1160 - SERRV Inventory	\$879.40
20-00-1171 - Pby Inv & Loan Prog note 6404	\$20,989.04
20-00-1172 - Pby Inv & Loan Prog note 6403	\$23,026.36
20-00-1173 - Pby Inv & Loan Prog note 6402	\$27,788.88
20-00-1174 - PILP #8310	\$90,430.08
20-00-1192 - Collateral Assets-Church Property G	\$1,452,443.73
20-00-1563 - Receivables - Makemie Woods	\$165,268.00
20-00-1564 - Receivables - Messiah PC	\$48,655.03
Total Other Assets	\$1,829,480.52
Total Assets	\$8,843,759.57
Liabilities, Fund Principal, & Restricted Funds	
Liabilities	
Current Liabilities	
20-00-2060 - 403(b) withheld	\$3,338.04
20-00-2080 - FSA Withheld	\$461.66
20-00-2100 - Sales tax payable, Presbytery	\$0.90
Total Current Liabilities	\$3,800.60
Long-term Liabilities	
20-00-2331 - Contingent Liability-Loan Guarantee	\$1,452,443.73
	\$1,452,443.73

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Accounts

Total Long-term Liabilities		
Designated Giving (Washouts)		
20-00-2401 - Designated For Missionaries	\$11,560.67	
20-00-2402 - GA Projects	\$6,281.22	
20-00-2403 - Approved Offerings	\$7,702.87	
20-00-2404 - Presbytery Validated Causes	\$5,970.80	
20-00-2405 - Synod Validated Causes	\$6,225.00	
20-00-2410 - PEVA Share-AppOff-Peace/Global Wit	\$3,892.43	
20-00-2411 - PEVA Share-ApprovOffering-Pentecost	\$2,251.13	
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Total Designated Giving (Washouts)		\$43,884.12
Total Liabilities		\$1,500,128.45
Fund Principal		
20-00-3999 - Fund Balance - General Fund	\$1,622,522.09	
20-00-6999 - Reserved for Contingencies	\$47,568.87	
Excess Cash Received	(\$39,256.90)	
	<hr/>	
Total Fund Principal and Excess Cash Received		\$1,630,834.06
Restricted Funds		
Total Temporarily Restricted	\$5,474,361.06	
Total Permanently Restricted	\$238,436.00	
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Total Restricted Funds		\$5,712,797.06
Total Liabilities, Fund Principal, & Restricted Funds		\$8,843,759.57

Presbytery of Eastern Virginia, Inc.
Analysis of Revenues & Expenses - Detail
March 2022

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	\$50,860.20	\$113,903.36	\$457,438.00	\$343,534.64
10-20-4112 - Designated Giving	\$0.00	\$0.00	\$55,000.00	\$55,000.00
10-20-4114 - Individual Giving	\$400.00	\$600.00	\$1,500.00	\$900.00
Total Pledges & Gifts	\$51,260.20	\$114,503.36	\$513,938.00	\$399,434.64
Program Specific				
Youth Ministry				
10-11-4455 - Youth Retreats/Events	\$9,961.00	\$13,421.00	\$40,000.00	\$26,579.00
Total Youth Ministry	\$9,961.00	\$13,421.00	\$40,000.00	\$26,579.00
Campus Ministry				
10-14-4100 - Contributions for ODU Ministry	\$100.00	\$566.66	\$0.00	(\$566.66)
10-14-4135 - Rental income, ODU house	\$2,600.00	\$5,850.00	\$19,500.00	\$13,650.00
10-14-4700 - ODU-PEVA Support	\$666.67	\$2,000.01	\$8,000.00	\$5,999.99
Total Campus Ministry	\$3,366.67	\$8,416.67	\$27,500.00	\$19,083.33
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	\$100.00	\$0.00
10-13-4162 - Transfer from Community Ministries	\$0.00	\$0.00	\$25,000.00	\$25,000.00
10-13-4700 - GA Grant - Hunger Program	\$333.33	\$999.99	\$4,000.00	\$3,000.01
10-13-4721 - Peacemaking Event Revenue	\$0.00	\$0.00	\$1,250.00	\$1,250.00
Total Compassion, Peace, & Justice	\$333.33	\$1,099.99	\$30,350.00	\$29,250.01
Total Program Specific	\$13,661.00	\$22,937.66	\$136,850.00	\$113,912.34
Other Income				
10-08-4110 - Presbytery Meeting Receipts	\$0.00	\$0.00	\$1,200.00	\$1,200.00
10-08-4111 - Other Income-Admin	\$260.87	\$865.13	\$2,000.00	\$1,134.87
10-08-4112 - Investment Income	\$0.00	\$0.00	\$50,000.00	\$50,000.00
10-08-4600 - SERRV Sales/Revenues	\$15.00	\$15.00	\$0.00	(\$15.00)
Total Other Income	\$275.87	\$880.13	\$53,200.00	\$52,319.87
Total Revenues	\$65,197.07	\$138,321.15	\$703,988.00	\$565,666.85
Expenses				
Youth Ministries				
10-11-5110 - Youth Retreats	\$34,172.62	\$34,478.94	\$50,000.00	\$15,521.06
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

Presbytery of Eastern Virginia, Inc.
 Analysis of Revenues & Expenses - Detail
 March 2022

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Accounts	MTD Actual	YTD Actual	Annual Budget	Annual Budget Remaining
10-11-5140 - Youth Ministries-Other	\$0.00	\$0.00	\$9,000.00	\$9,000.00
Total Youth Ministries	\$34,172.62	\$34,478.94	\$65,000.00	\$30,521.06
Campus Ministry				
10-14-5010 - UCM Christopher Newport University	\$666.66	\$1,999.98	\$8,000.00	\$6,000.02
10-14-5020 - Norfolk State University	\$666.66	\$1,999.98	\$8,000.00	\$6,000.02
10-14-5030 - Campus Ministry Staff	\$439.14	\$1,317.42	\$8,000.00	\$6,682.58
10-14-5040 - FICA Expense - Campus Ministry	\$33.59	\$100.77	\$620.00	\$519.23
10-14-5065 - Repairs & maintenance-ODU	\$75.00	\$75.00	\$4,000.00	\$3,925.00
10-14-5070 - Telephone & Cable-ODU	\$237.55	\$797.70	\$3,000.00	\$2,202.30
10-14-5075 - Utilities-ODU	\$631.40	\$851.15	\$3,500.00	\$2,648.85
10-14-5077 - Insurance-ODU	\$0.00	\$0.00	\$1,400.00	\$1,400.00
10-14-5100 - Office supplies-ODU	\$0.00	\$0.00	\$100.00	\$100.00
10-14-5180 - Other Expenses-ODU	\$0.00	\$0.00	\$100.00	\$100.00
10-14-5191 - Real Estate Tax-ODU	\$921.56	\$921.56	\$3,600.00	\$2,678.44
Total Campus Ministry	\$3,671.56	\$8,063.56	\$40,320.00	\$32,256.44
Congregational Vitality				
10-10-5100 - Congregational Resources	\$0.00	\$0.00	\$10,000.00	\$10,000.00
10-10-5215 - Leadership Development	\$0.00	\$325.00	\$20,000.00	\$19,675.00
10-10-5270 - NBPC - PEVA Chapter	\$0.00	\$0.00	\$800.00	\$800.00
Total Congregational Vitality	\$0.00	\$325.00	\$30,800.00	\$30,475.00
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	\$0.00	\$0.00	\$600.00	\$600.00
Committee On Ministry				
10-16-5150 - COM Training/other	\$0.00	\$0.00	\$1,000.00	\$1,000.00
10-16-5160 - Committee Expense	\$134.03	\$203.02	\$500.00	\$296.98
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	\$134.03	\$203.02	\$15,000.00	\$14,796.98
CPM-Preparation for Ministry				
10-17-5035 - Testing & examinations	\$0.00	\$0.00	\$2,000.00	\$2,000.00
Total CPM-Preparation for Ministry	\$0.00	\$0.00	\$2,000.00	\$2,000.00
Compassion, Peace, & Justice				
Hunger & Community Ministries				
10-13-5210 - HAA Salary	\$325.14	\$975.42	\$3,705.30	\$2,729.88
10-13-5220 - FICA-HAA	\$24.86	\$74.58	\$336.38	\$261.80
10-13-5230 - HAA Travel & Admin	\$50.00	\$116.26	\$1,000.00	\$883.74
10-13-5240 - Program & Committee Expense	\$150.00	\$150.00	\$1,000.00	\$850.00
10-13-5476 - Hunger-Church/Community Grants	\$0.00	\$0.00	\$25,000.00	\$25,000.00

Presbytery of Eastern Virginia, Inc.
Analysis of Revenues & Expenses - Detail
March 2022

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Accounts	MTD Actual	YTD Actual	Annual Budget	Annual Budget Remaining
10-13-5960 - St. Columba Ecum Min	\$1,200.00	\$1,200.00	\$1,500.00	\$300.00
Total Hunger & Community Ministries	\$1,750.00	\$2,516.26	\$32,541.68	\$30,025.42
Peacemaking				
10-13-5040 - ML King Jr Service	\$0.00	\$1,082.95	\$1,000.00	(\$82.95)
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	\$200.00	\$200.00	\$750.00	\$550.00
10-13-5472 - Pentecost-Projects Funded	\$0.00	\$0.00	\$500.00	\$500.00
Total Peacemaking	\$200.00	\$2,482.95	\$5,700.00	\$3,217.05
Congo Partnerships				
10-13-5510 - Congo Partnership Ministry Support	\$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	\$1,950.00	\$4,999.21	\$40,741.68	\$35,742.47
Makemie Woods				
Makemie Woods Operation				
10-12-5150 - Bank service charges	\$0.00	\$189.86	\$0.00	(\$189.86)
Total Makemie Woods Operation	\$0.00	\$189.86	\$0.00	(\$189.86)
Total Makemie Woods	\$0.00	\$189.86	\$0.00	(\$189.86)
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 Expenses	\$0.00	\$500.00	\$1,500.00	\$1,000.00
Total Council & Commissions	\$0.00	\$500.00	\$2,700.00	\$2,200.00
Personnel				
10-18-5010 - Constitutional Staff Salaries	\$9,972.22	\$29,916.66	\$119,666.59	\$89,749.93
10-18-5030 - Support Staff Salaries	\$5,179.18	\$15,537.54	\$62,150.15	\$46,612.61
10-18-5031 - Contractor/Labor Expense	\$3,191.25	\$9,573.75	\$38,295.00	\$28,721.25
10-18-5040 - FICA Expense	\$580.76	\$1,742.30	\$7,078.88	\$5,336.58
10-18-5041 - Pension & Medical Benefits	\$4,961.71	\$14,885.13	\$59,279.98	\$44,394.85
10-18-5050 - GP Professional Expenses	\$181.77	\$381.77	\$4,000.00	\$3,618.23
10-18-5052 - SC Professional Expense	\$0.00	\$0.00	\$1,500.00	\$1,500.00
10-18-5060 - Mileage & expense reimbursement	\$294.21	\$338.67	\$4,000.00	\$3,661.33
10-18-5070 - GP Continuing education	\$866.23	\$866.23	\$2,250.00	\$1,383.77
10-18-5090 - Staff training	\$60.00	\$60.00	\$2,600.00	\$2,540.00
Total Personnel	\$25,287.33	\$73,302.05	\$300,820.60	\$227,518.55
Administration				
10-15-5020 - Software/ Data Base Maintenance	\$561.00	\$1,683.00	\$6,600.00	\$4,917.00

Presbytery of Eastern Virginia, Inc.
 Analysis of Revenues & Expenses - Detail
 March 2022

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

Accounts	MTD Actual	YTD Actual	Annual Budget	Annual Budget Remaining
10-15-5105 - Legal & professional	\$522.50	\$3,617.50	\$4,000.00	\$382.50
10-15-5106 - Audit/Review Services	\$0.00	\$0.00	\$6,000.00	\$6,000.00
10-15-5110 - Bank service charges	\$110.29	\$161.39	\$1,300.00	\$1,138.61
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
10-15-5160 - Equip Lease/Maint/Contracts	\$649.35	\$1,980.30	\$12,800.00	\$10,819.70
10-15-5170 - Web/Server Expenses	\$357.45	\$7,004.85	\$12,500.00	\$5,495.15
10-15-5180 - Office/Kitchen supplies	\$958.01	\$1,252.12	\$2,500.00	\$1,247.88
10-15-5181 - Postage	\$17.99	\$203.97	\$1,000.00	\$796.03
10-15-5190 - Repairs & Maint - Bldg	\$570.58	\$670.58	\$5,300.00	\$4,629.42
10-15-5200 - Janitorial service	\$666.50	\$1,999.50	\$8,000.00	\$6,000.50
10-15-5210 - Lawn service	\$0.00	\$0.00	\$2,000.00	\$2,000.00
10-15-5220 - Utilities	\$973.18	\$1,898.16	\$7,000.00	\$5,101.84
10-15-5230 - Telephone	\$348.36	\$1,117.37	\$5,100.00	\$3,982.63
10-15-5250 - Real Estate Taxes	\$1,447.38	\$1,447.38	\$5,800.00	\$4,352.62
Total Administration	\$7,182.59	\$23,036.12	\$86,000.00	\$62,963.88
General Assembly & Synod				
10-20-5010 - General Assembly - Governance	\$8,950.00	\$26,850.00	\$107,060.00	\$80,210.00
10-20-5020 - Synod - Governance	\$1,142.52	\$3,427.56	\$13,710.30	\$10,282.74
Total General Assembly & Synod	\$10,092.52	\$30,277.56	\$120,770.30	\$90,492.74
PEVA Other Expenses				
10-08-5005 - PEVA Support-ODU Campus Ministry	\$666.67	\$2,000.01	\$8,000.00	\$5,999.99
10-08-5240 - Misc Expenses	\$82.50	\$202.72	\$1,000.00	\$797.28
Total PEVA Other Expenses	\$749.17	\$2,202.73	\$9,000.00	\$6,797.27
Total Expenses	\$83,239.82	\$177,578.05	\$713,752.58	\$536,174.53
Net Total	(\$18,042.75)	(\$39,256.90)	(\$9,764.58)	\$29,492.32

Presbytery of Eastern Virginia, Inc.
 Summary of Restricted Accounts - Portrait
 March 2022

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	\$400.00	\$700.00	\$0.00	\$1,100.00
30-22-8061 - CPK - Education	\$100.00	\$125.00	\$0.00	\$225.00
30-22-8840 - Congo Partnership	\$7,649.58	\$0.10	\$4.00	\$7,645.68
Total Restricted for Congo	\$8,149.58	\$825.10	\$4.00	\$8,970.68
Restricted for Hunger Programs				
30-13-8019 - Restricted for Heifer Project	\$6,208.07	\$0.00	\$5,893.00	\$315.07
30-13-8563 - Restricted for NAM (Nickel A Meal)	\$1,995.21	\$5.00	\$0.00	\$2,000.21
30-13-8820 - GA Hunger Grant - Future Year	\$3,333.38	\$0.00	\$333.33	\$3,000.05
Total Restricted for Hunger Programs	\$11,536.66	\$5.00	\$6,226.33	\$5,315.33
Other Temporarily Restricted				
30-10-8541 - NBPC-Black Presbyterian Caucus	\$586.54	\$0.00	\$0.00	\$586.54
30-12-8872 - Catawba Scholarships	\$3,904.31	\$0.00	\$505.00	\$3,399.31
30-12-8879 - EcoEternity Perpetual Care	\$12,839.60	\$0.00	\$0.00	\$12,839.60
30-23-8873 - "Roots & Wings" MW Capital Campaign	\$140,279.00	\$1.89	\$0.00	\$140,280.89
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)	\$392.98	\$0.00	\$0.00	\$392.98
30-24-8566 - Scholarships - Ministry Candidates	\$27,642.26	\$0.00	\$0.00	\$27,642.26
30-24-8596 - Miscellaneous Pass-throughs	\$3,658.74	\$0.00	\$0.00	\$3,658.74
30-24-8830 - Emurian Missionary Housing	\$3,178.79	\$0.00	\$0.00	\$3,178.79
30-24-8832 - Restricted for PEVA Pilgrimage	\$34,295.26	\$0.00	\$0.00	\$34,295.26
30-24-8850 - Church Professionals Assistance	\$10,078.09	\$0.00	\$0.00	\$10,078.09
30-24-8887 - Campus Ministry - ODU	\$1,197.00	\$0.00	\$0.00	\$1,197.00
30-24-8900 - Outdoor Ministry Fund	\$28,707.08	\$15.00	\$0.00	\$28,722.08
30-24-8999 - Presbyterian Disaster Relief (PDA)	\$5,421.62	\$0.00	\$0.00	\$5,421.62
Total Other Temporarily Restricted	\$275,759.82	\$16.89	\$505.00	\$275,271.71
Total Temporary Restricted	\$295,446.06	\$846.99	\$6,735.33	\$289,557.72
Designated Restricted				
30-21-8001 - PEVA Undesignated	\$1,174,954.65	\$0.00	\$0.00	\$1,174,954.65
30-21-8002 - Temp Reserve	\$1,213,483.74	\$0.00	\$0.00	\$1,213,483.74
30-21-8500 - Church Departure	\$363,105.55	\$0.00	\$20,000.00	\$343,105.55
30-21-8567 - GP Continuing Education Carryforward	\$6,122.88	\$0.00	\$0.00	\$6,122.88
30-21-8601 - Restricted-Triennium 2022	\$8,100.00	\$0.00	\$0.00	\$8,100.00
30-21-8860 - Office Upgrade	\$5,225.91	\$0.00	\$0.00	\$5,225.91
30-21-8862 - Community Ministries	\$144,098.32	\$0.00	\$0.00	\$144,098.32
30-21-8880 - Leadership Development	\$114,283.17	\$0.00	\$500.00	\$113,783.17
30-21-8882 - Small Church Assistance	\$122,347.20	\$0.00	\$4,800.00	\$117,547.20
30-21-9080 - First Newport News Legacy Corpus	\$736,777.36	\$0.00	\$0.00	\$736,777.36
30-21-9090 - Church Legacies	\$1,350,431.46	\$0.00	\$28,826.90	\$1,321,604.56
Total Designated Restricted	\$5,238,930.24	\$0.00	\$54,126.90	\$5,184,803.34
Total Temporarily Restricted	\$5,534,376.30	\$846.99	\$60,862.23	\$5,474,361.06
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