

Accounts

Assets

Current Assets

10-00-1005 - Petty cash, Portsmouth	\$50.00
10-00-1010 - Cash, BB&T, Checking Account	\$239,079.53
10-00-1011 - Cash, Citizens & Farmers Bank	\$176,815.98
10-00-1013 - Cash, BB&T, Deposit Account	\$1,267,432.16
10-00-1014 - Cash, BB&T, Congo Account	\$249,961.55
10-00-1015 - Cash, BB&T, Payroll Account	\$22,945.68
10-00-1021 - Cash, TowneBank	\$487,214.00
20-00-1062 - New Covenant GF-Community Ministry	\$406,458.80
20-00-1080 - New Covenant Balanced Growth Fund	\$278,987.01
20-00-1091 - New Covenant BIF-First Newport News	\$207,687.28
20-00-1094 - Presbyterian Foundation-JL Whitaker	\$3,762.49
30-00-1036 - Susan Marie Sauer Roots & Wings Fd	\$140,216.48
40-00-1090 - Townebank - CD**325 & CD**376	\$148,909.44

Total Current Assets

\$3,629,520.40

Fixed Assets

10-00-1300 - Furniture, fixtures & equipment	\$102,266.97
10-00-1305 - Accum deprec, furn, fix & equip	(\$98,062.06)
10-00-1310 - Software	\$900.00
10-00-1320 - Accum Deprec, Software	(\$900.00)
10-00-1330 - Computer Server	\$10,369.10
10-00-1331 - Accum Deprec, Computer Server	(\$10,369.10)
10-00-1340 - Vehicles	\$44,583.74
10-00-1341 - Accum Deprec, Vehicles	(\$44,583.74)
10-00-1370 - MW furniture & fixtures	\$61,994.07
10-00-1371 - Accum deprec, MW furn & fixtures	(\$61,994.07)
10-00-1372 - MW Equipment	\$146,240.25
10-00-1373 - Accum deprec, MW equipment	(\$146,240.26)
10-00-1374 - MW buildings & improvements	\$606,718.84
10-00-1375 - Accum deprec, MW bldgs & improvemen	(\$569,639.07)
10-00-1376 - Land & timber	\$187,950.00
10-00-1381 - Furn & fixtures, Contingency & Spec	\$889.25
10-00-1382 - Accum deprec, furn & fix, Cont & Sp	(\$889.25)
10-00-1383 - Land, Portsmouth Presbytery	\$64,987.00
10-00-1384 - Building, Portsmouth Presbytery	\$263,502.04
10-00-1385 - Accum deprec, Portsmouth building	(\$186,573.92)
10-00-1390 - Land, Stonehouse	\$210,766.44
10-00-1400 - Campus Ministry building	\$214,685.16
10-00-1410 - Accum Deprec, Campus Ministry Bldg	(\$118,844.25)
30-00-1378 - MW-Maintenance Bldg & Infrastructure	\$82,352.69
30-00-1379 - Accum Deprec,MW Maintenance Buildin	(\$43,692.57)

Total Fixed Assets

\$716,417.26

Other Assets

10-00-1120 - Receivables from Staff	(\$461.28)
10-00-1140 - Staff VISA Card Charges	(\$16,615.96)
10-00-1225 - SERRV Inventory	\$949.75
10-00-1900 - Collateral Assets-Church Property G	\$787,031.20
20-00-1260 - Pby Inv & Loan Prog note 6404	\$20,154.53
20-00-1261 - Pby Inv & Loan Prog note 6403	\$21,956.33
20-00-1262 - Pby Inv & Loan Prog note 6402	\$26,797.53
20-00-1562 - Receivables - Cradock PC	\$430.50
20-00-1563 - Receivables - Makemie Woods	\$25,755.98
20-00-1564 - Receivables - Messiah PC	\$87,285.17
20-00-1567 - Receivables - Bow Creek PC	\$42,288.87
20-00-1571 - Receivables - Coleman Place PC	\$789.00
20-00-1573 - Receivables - Francis Makemie	\$10,000.00
20-00-1574 - Receivables - Goodman, R.	\$22,386.06
20-00-1575 - Receivables - First South Norfolk	\$750.00

Accounts

Total Other Assets	\$1,029,497.68
Total Assets	\$5,375,435.34

Liabilities, Fund Principal, & Restricted Funds

Liabilities

Current Liabilities

10-00-2030 - Federal payroll tax liability	\$1,805.10
10-00-2040 - State payroll tax liability	\$345.11
10-00-2050 - Dental & excess life ins withheld	\$1,056.16
10-00-2060 - 403(b) withheld	\$780.00
10-00-2072 - Coleman Place Escrow	\$74,200.00
10-00-2100 - Sales tax payable, Presbytery	\$5.04

Total Current Liabilities	\$78,191.41
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Long-term Liabilities

10-00-2310 - Mortgage Payable PILP-ODU House	\$18,298.57
10-00-2320 - Mortgage Payable PILP-Stone House C	(\$1,490.83)
10-00-2331 - Contingent Liability-Loan Guarantee	\$787,031.20

Total Long-term Liabilities	\$803,838.94
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Designated Giving (Washouts)

20-00-2401 - Designated For Missionaries	\$9,843.33
20-00-2402 - GA Projects	\$1,404.35
20-00-2403 - Approved Offerings	\$2,205.89
20-00-2404 - Presbytery Validated Causes	\$2,000.00
20-00-2405 - Synod Validated Causes	\$1,443.00
20-00-2410 - PEVA Share-AppOff-Peace/Global Wit	\$1,677.09
20-00-2411 - PEVA Share-ApprovOffering-Pentecost	\$1,122.88

Total Designated Giving (Washouts)	\$19,696.54
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Total Liabilities

\$901,726.89

Fund Principal

10-00-3998 - Reserved for Contingencies	\$47,568.87
10-00-3999 - Fund Balance - General Fund	\$987,734.72
Excess Cash Received	\$51,989.75

Total Fund Principal and Excess Cash Received	\$1,087,293.34
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Restricted Funds

Total Temporarily Restricted	\$3,147,979.11
Total Permanently Restricted	\$238,436.00

Total Restricted Funds	\$3,386,415.11
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Total Liabilities, Fund Principal, & Restricted Funds	\$5,375,435.34
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Presbyterian League/Presbytery of E. VA
Analysis of Revenues & Expenses - Detail
August 2018

Accounts	MTD Actual	YTD Actual	Annual Budget	Annual Budget Remaining
Revenues				
Pledges & Gifts				
10-20-4110 - Unified Mission Giving	\$35,546.07	\$342,732.76	\$521,000.00	\$178,267.24
10-20-4112 - Designated Giving	\$4,582.93	\$32,910.84	\$55,000.00	\$22,089.16
10-20-4114 - Individual Giving	\$210.00	\$2,720.45	\$1,000.00	(\$1,720.45)
Total Pledges & Gifts	\$40,339.00	\$378,364.05	\$577,000.00	\$198,635.95
Program Specific				
Youth Ministry				
10-11-4455 - Youth Retreats/Events	\$0.00	\$1,153.00	\$2,000.00	\$847.00
Total Youth Ministry	\$0.00	\$1,153.00	\$2,000.00	\$847.00
Campus Ministry				
10-14-4100 - Contributions for ODU Ministry	\$1,100.00	\$5,533.31	\$8,000.00	\$2,466.69
10-14-4115 - ODU Covenant Partnerships	\$458.33	\$3,666.64	\$6,200.00	\$2,533.36
10-14-4135 - Rental income, ODU house	\$3,900.00	\$13,906.25	\$15,600.00	\$1,693.75
10-14-4700 - ODU-PEVA Support	\$666.67	\$5,333.36	\$8,000.00	\$2,666.64
Total Campus Ministry	\$6,125.00	\$28,439.56	\$37,800.00	\$9,360.44
Congregational Vitality				
10-14-4140 - Legacy Funds	\$93.78	\$509.64	\$1,000.00	\$490.36
Total Congregational Vitality	\$93.78	\$509.64	\$1,000.00	\$490.36
Committee on Ministry				
10-16-4160 - Clergy Retreat/Other Income	\$0.00	\$0.00	\$2,500.00	\$2,500.00
Total Committee on Ministry	\$0.00	\$0.00	\$2,500.00	\$2,500.00
Compassion, Peace, & Justice				
10-13-4130 - Contributions, MLK service	\$0.00	\$940.03	\$0.00	(\$940.03)
10-13-4700 - GA Grant - Hunger Program	\$333.33	\$2,666.64	\$4,000.00	\$1,333.36
10-13-4721 - Peacemaking Event Revenue	\$0.00	\$1,169.29	\$0.00	(\$1,169.29)
Total Compassion, Peace, & Justice	\$333.33	\$4,775.96	\$4,000.00	(\$775.96)
Makemie Woods/Outdoor Ministry				
10-12-4998 - Refunds/Write-Offs-Camp Store	\$100.00	\$100.00	\$0.00	(\$100.00)
10-12-4999 - Refunds - camp & retreats	\$1,025.00	\$1,025.00	\$0.00	(\$1,025.00)
Total Makemie Woods/Outdoor Ministry	\$1,125.00	\$1,125.00	\$0.00	(\$1,125.00)
Total Program Specific	\$7,677.11	\$36,003.16	\$47,300.00	\$11,296.84
Other Income				
10-11-4425 - Resource Center Income	\$0.00	\$0.00	\$1,000.00	\$1,000.00
10-11-4600 - SERRV Sales/Revenues	\$0.00	\$356.95	\$0.00	(\$356.95)
10-18-4110 - Presbytery Meeting Receipts	\$0.00	\$1,390.10	\$0.00	(\$1,390.10)
10-18-4111 - Other Income-Admin	\$64.62	\$962.98	\$0.00	(\$962.98)
Total Other Income	\$64.62	\$2,710.03	\$1,000.00	(\$1,710.03)
Total Revenues	\$48,080.73	\$417,077.24	\$625,300.00	\$208,222.76

Expenses
Youth Ministries

Presbyterian League/Presbytery of E. VA
 Analysis of Revenues & Expenses - Detail
 August 2018

Accounts	MTD Actual	YTD Actual	Annual Budget	Annual Budget Remaining
10-11-5110 - Youth Retreats	\$0.00	\$1,601.40	\$5,000.00	\$3,398.60
10-11-5131 - Youth Conference Scholarships	\$0.00	\$1,500.00	\$2,000.00	\$500.00
10-11-5135 - Youth Triennium-2019	\$0.00	\$0.00	\$3,000.00	\$3,000.00
10-11-5140 - Youth Ministries-Other	\$0.00	\$1,500.00	\$3,350.00	\$1,850.00
Total Youth Ministries	\$0.00	\$4,601.40	\$13,350.00	\$8,748.60
Campus Ministry				
10-14-5010 - UCM Christopher Newport University	\$666.66	\$5,333.28	\$8,000.00	\$2,666.72
10-14-5020 - Norfolk State University	(\$0.08)	\$4,666.54	\$8,000.00	\$3,333.46
10-14-5030 - Campus Ministry Staff	\$833.34	\$5,000.04	\$10,000.00	\$4,999.96
10-14-5040 - FICA Expense - Campus Ministry	\$63.74	\$382.44	\$800.00	\$417.56
10-14-5065 - Repairs & maintenance-ODU	\$1,113.63	\$3,666.27	\$3,500.00	(\$166.27)
10-14-5070 - Telephone & Cable-ODU	\$297.57	\$2,270.71	\$3,100.00	\$829.29
10-14-5075 - Utilities-ODU	\$349.42	\$2,622.64	\$4,000.00	\$1,377.36
10-14-5077 - Insurance-ODU	\$0.00	\$1,123.69	\$1,000.00	(\$123.69)
10-14-5100 - Office supplies-ODU	\$87.94	\$132.93	\$800.00	\$667.07
10-14-5110 - Website-ODU	\$0.00	\$0.00	\$200.00	\$200.00
10-14-5135 - Mission Trip/Service Program	\$0.00	\$0.00	\$4,000.00	\$4,000.00
10-14-5140 - Student Programs	\$316.89	\$546.12	\$4,000.00	\$3,453.88
10-14-5180 - Other Expenses-ODU	\$0.00	\$0.00	\$300.00	\$300.00
10-14-5190 - Interest Expense-ODU House Note	\$69.08	\$341.89	\$0.00	(\$341.89)
10-14-5191 - Real Estate Tax-ODU	\$0.00	\$1,478.90	\$0.00	(\$1,478.90)
Total Campus Ministry	\$3,798.19	\$27,565.45	\$47,700.00	\$20,134.55
Congregational Vitality				
10-14-5215 - Leadership Development	\$300.00	\$391.80	\$2,700.00	\$2,308.20
10-14-5270 - NBPC - PEVA Chapter	\$0.00	\$0.00	\$800.00	\$800.00
Total Congregational Vitality	\$300.00	\$391.80	\$3,500.00	\$3,108.20
Equipping Leaders				
10-11-5210 - Program Staff Salary	\$0.00	\$0.00	\$1,152.00	\$1,152.00
10-11-5240 - Resource Purchases	\$50.97	\$216.26	\$800.00	\$583.74
10-11-5260 - Computer Supplies/Maintenance	\$0.00	\$280.00	\$240.00	(\$40.00)
Total Equipping Leaders	\$50.97	\$496.26	\$2,192.00	\$1,695.74
Committee On Ministry				
10-16-5150 - COM Training/other	\$0.00	\$0.00	\$1,000.00	\$1,000.00
10-16-5160 - Committee Expense	\$30.17	\$480.32	\$500.00	\$19.68
10-16-5210 - Clergy Retreat Expenses	\$0.00	\$0.00	\$3,500.00	\$3,500.00
Total Committee On Ministry	\$30.17	\$480.32	\$5,000.00	\$4,519.68
CPM-Preparation for Ministry				
10-17-5035 - Testing & examinations	\$1,350.00	\$2,250.00	\$4,500.00	\$2,250.00
Total CPM-Preparation for Ministry	\$1,350.00	\$2,250.00	\$4,500.00	\$2,250.00
Compassion, Peace, & Justice				
Hunger & Community Ministries				
10-13-5210 - HAA Salary	\$298.06	\$2,384.48	\$3,580.00	\$1,195.52

Presbyterian League/Presbytery of E. VA
Analysis of Revenues & Expenses - Detail
August 2018

Accounts	MTD Actual	YTD Actual	Annual Budget	Annual Budget Remaining
10-13-5220 - FICA-HAA	\$22.80	\$182.40	\$270.00	\$87.60
10-13-5230 - HAA Travel & Admin	\$0.00	\$474.50	\$1,000.00	\$525.50
10-13-5240 - Program & Committee Expense	\$0.00	\$77.22	\$4,690.00	\$4,612.78
10-13-5960 - St. Columba Ecum Min	\$0.00	\$0.00	\$600.00	\$600.00
Total Hunger & Community Ministries	\$320.86	\$3,118.60	\$10,140.00	\$7,021.40
Peacemaking				
10-13-5040 - ML King Jr Service	\$0.00	\$200.00	\$200.00	\$0.00
10-13-5410 - Program & Committee Expense	\$300.00	\$300.00	\$700.00	\$400.00
10-13-5420 - Membership - Empower Hampton Roads	\$0.00	\$250.00	\$500.00	\$250.00
10-13-5440 - VA Interfaith Coalition for Public	\$0.00	\$250.00	\$500.00	\$250.00
10-13-5451 - VA Organizing	\$0.00	\$250.00	\$500.00	\$250.00
10-13-5470 - Center Study of Religous Freedom	\$0.00	\$100.00	\$200.00	\$100.00
10-13-5471 - Peace&Global Witnes-Projects Funded	\$0.00	\$0.00	\$1,500.00	\$1,500.00
10-13-5472 - Witness/Pentecost-Projects Funded	\$0.00	\$0.00	\$500.00	\$500.00
Total Peacemaking	\$300.00	\$1,350.00	\$4,600.00	\$3,250.00
Congo Partnerships				
10-13-5510 - Support of IPC	\$0.00	\$1,687.08	\$3,500.00	\$1,812.92
Total Congo Partnerships	\$0.00	\$1,687.08	\$3,500.00	\$1,812.92
Total Compassion, Peace, & Justice	\$620.86	\$6,155.68	\$18,240.00	\$12,084.32
Council & Commissions				
10-19-5140 - Celebrations & Concerns	\$613.23	\$858.23	\$300.00	(\$558.23)
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	\$1,000.00	\$1,400.00	\$400.00
Total Council & Commissions	\$613.23	\$1,858.23	\$2,600.00	\$741.77
Personnel				
10-18-5010 - Constitutional Staff Salaries	\$9,187.82	\$73,502.56	\$110,300.00	\$36,797.44
10-18-5030 - Support Staff Salaries	\$4,747.98	\$37,983.84	\$57,000.00	\$19,016.16
10-18-5031 - Contractor/Labor Expense	\$3,190.50	\$20,703.00	\$36,000.00	\$15,297.00
10-18-5040 - FICA Expense	\$541.66	\$4,333.28	\$7,300.00	\$2,966.72
10-18-5041 - Pension & Medical Benefits	\$4,196.81	\$33,574.48	\$50,500.00	\$16,925.52
10-18-5050 - GP Professional Expenses	\$2,723.19	\$2,230.59	\$6,000.00	\$3,769.41
10-18-5052 - SC Professional Expense	\$842.40	\$3,340.25	\$2,500.00	(\$840.25)
10-18-5060 - Mileage & expense reimbursement	\$263.57	\$2,016.96	\$6,000.00	\$3,983.04
10-18-5070 - GP Continuing education	(\$1,671.87)	\$883.70	\$2,250.00	\$1,366.30
10-18-5090 - Staff training	\$0.00	\$1,397.36	\$2,600.00	\$1,202.64
Total Personnel	\$24,022.06	\$179,966.02	\$280,450.00	\$100,483.98
Administration				
10-15-5020 - Software Maintenance	\$992.00	\$3,968.00	\$7,000.00	\$3,032.00
10-15-5170 - Web/Server Expenses	\$441.29	\$9,493.45	\$10,000.00	\$506.55
10-18-5105 - Legal & professional	\$260.50	\$3,467.50	\$7,000.00	\$3,532.50
10-18-5106 - Audit/Review Services	\$0.00	\$0.00	\$4,800.00	\$4,800.00

Presbyterian League/Presbytery of E. VA
Analysis of Revenues & Expenses - Detail
August 2018

Accounts	MTD Actual	YTD Actual	Annual Budget	Annual Budget Remaining
10-18-5110 - Bank service charges	\$197.80	\$928.14	\$2,100.00	\$1,171.86
10-18-5120 - Office Equipment Expense	\$673.10	\$1,093.85	\$2,000.00	\$906.15
10-18-5130 - Insurance	\$0.00	\$1,578.81	\$5,950.00	\$4,371.19
10-18-5160 - Equip Lease/Maint/Contracts	\$717.79	\$9,645.79	\$12,000.00	\$2,354.21
10-18-5170 - Postage	\$65.99	\$441.76	\$1,800.00	\$1,358.24
10-18-5180 - Office/Kitchen supplies	\$922.88	\$2,596.70	\$3,000.00	\$403.30
10-18-5190 - Repairs & Maint - Bldg	\$543.17	\$1,984.19	\$5,300.00	\$3,315.81
10-18-5200 - Janitorial service	\$666.50	\$5,332.00	\$8,000.00	\$2,668.00
10-18-5210 - Lawn service	\$525.00	\$1,765.00	\$2,000.00	\$235.00
10-18-5220 - Utilities	\$540.93	\$4,152.46	\$11,500.00	\$7,347.54
10-18-5230 - Telephone	\$304.41	\$2,717.79	\$3,500.00	\$782.21
10-18-5250 - Real Estate Taxes	\$0.00	\$2,673.38	\$5,270.00	\$2,596.62
Total Administration	<u>\$6,851.36</u>	<u>\$51,838.82</u>	<u>\$91,220.00</u>	<u>\$39,381.18</u>
General Assembly & Synod				
10-20-5010 - General Assembly - Governance	\$9,431.88	\$75,455.04	\$113,182.66	\$37,727.62
10-20-5020 - Synod - Governance	\$1,037.14	\$8,297.12	\$12,099.20	\$3,802.08
Total General Assembly & Synod	<u>\$10,469.02</u>	<u>\$83,752.16</u>	<u>\$125,281.86</u>	<u>\$41,529.70</u>
PEVA Other Expenses				
10-18-5240 - Misc Expenses	(\$447.54)	\$708.28	\$0.00	(\$708.28)
10-21-5005 - PEVA Support-ODU Campus Ministry	\$666.67	\$5,333.36	\$8,000.00	\$2,666.64
Total PEVA Other Expenses	<u>\$219.13</u>	<u>\$6,041.64</u>	<u>\$8,000.00</u>	<u>\$1,958.36</u>
Total Expenses	<u><u>\$48,324.99</u></u>	<u><u>\$365,397.78</u></u>	<u><u>\$602,033.86</u></u>	<u><u>\$236,636.08</u></u>
Net Total	(\$244.26)	\$51,679.46	\$23,266.14	(\$28,413.32)

Presbyterian League/Presbytery of E. VA
 Summary of Restricted Accounts - Portrait
 August 2018

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
Temporarily Restricted				
Temporary Restricted				
Restricted for Congo				
20-00-8041 - CPK - PW Feeding Program	\$3,206.32	\$0.00	\$0.00	\$3,206.32
20-00-8043 - CPK - For Use by Sister Churches	\$37,715.93	\$0.00	\$0.00	\$37,715.93
20-00-8044 - Congo Medical Transport	\$1.98	\$0.00	\$0.00	\$1.98
20-00-8048 - CPC - PW Feeding Program	\$400.00	\$0.00	\$0.00	\$400.00
20-00-8061 - CPK - Education	\$12,525.00	\$0.00	\$0.00	\$12,525.00
20-00-8840 - Congo Partnership	\$6,439.18	\$0.00	\$4.00	\$6,435.18
Total Restricted for Congo	\$60,288.41	\$0.00	\$4.00	\$60,284.41
Congregational Transformation				
40-00-8541 - NBPC-Black Presbyterian Caucus	\$320.60	\$0.00	\$0.00	\$320.60
40-00-8542 - GA Grant-NBPC	\$265.94	\$0.00	\$0.00	\$265.94
Total Congregational Transformation	\$586.54	\$0.00	\$0.00	\$586.54
Restricted For Makemie Woods				
20-00-8870 - Makemie Woods Sustaining	\$4,474.95	\$0.00	\$0.00	\$4,474.95
20-00-8872 - Catawba Scholarships	\$2,601.25	\$0.00	\$0.00	\$2,601.25
20-00-8879 - EcoEternity Perpetual Care	\$8,546.83	\$0.00	\$0.00	\$8,546.83
Total Restricted For Makemie Woods	\$15,623.03	\$0.00	\$0.00	\$15,623.03
Restricted for Roots & Wings				
30-00-8873 - "Roots & Wings" MW Capital Campaign	\$140,213.10	\$3.38	\$0.00	\$140,216.48
Total Restricted for Roots & Wings	\$140,213.10	\$3.38	\$0.00	\$140,216.48
Restricted for Hunger Programs				
20-00-8019 - Restricted for Heifer Project	\$0.00	\$225.00	\$0.00	\$225.00
20-00-8563 - Restricted for NAM (Nickel A Meal)	\$3,788.74	\$139.25	\$0.00	\$3,927.99
20-00-8820 - GA Hunger Grant - Future Year	\$1,666.73	\$0.00	\$333.33	\$1,333.40
Total Restricted for Hunger Programs	\$5,455.47	\$364.25	\$333.33	\$5,486.39
Other Temporarily Restricted				
20-00-8040 - Golf Day	\$1,197.00	\$0.00	\$1,197.00	\$0.00
20-00-8055 - Resource Center- BOO, BOC Sales	\$3,840.82	\$17.50	\$0.00	\$3,858.32
20-00-8555 - Josie Maclarty Educ Trust	\$193.91	\$0.00	\$0.00	\$193.91
20-00-8561 - Eastern Shore Presbyter Ministry	\$0.00	\$250.00	\$0.00	\$250.00
20-00-8562 - Migrant Farm Workers (Eastern Shore)	\$1,504.24	\$0.00	\$753.39	\$750.85
20-00-8566 - Scholarships - Ministry Candidates	\$34,566.35	\$0.00	\$0.00	\$34,566.35
20-00-8596 - Miscellaneous Pass-throughs	\$3,658.74	\$0.00	\$0.00	\$3,658.74
20-00-8830 - Emurian Missionary Housing	\$178.79	\$0.00	\$0.00	\$178.79
20-00-8832 - Restricted for PEVA Pilgrimage	\$36,076.35	\$0.00	\$0.00	\$36,076.35
20-00-8850 - Church Professionals Assistance	\$2,253.99	\$0.00	\$0.00	\$2,253.99
20-00-8887 - Campus Ministry - ODU	\$0.00	\$1,197.00	\$0.00	\$1,197.00
20-00-8900 - Outdoor Ministry Fund	\$60,352.08	\$0.00	\$0.00	\$60,352.08
20-00-8999 - Presbyterian Disaster Relief (PDA)	\$8,101.58	\$0.00	\$0.00	\$8,101.58
Total Other Temporarily Restricted	\$151,923.85	\$1,464.50	\$1,950.39	\$151,437.96
Total Temporary Restricted	\$374,090.40	\$1,832.13	\$2,287.72	\$373,634.81
Designated Restricted				
20-00-8001 - PEVA Undesignated	\$63,973.88	\$0.00	\$0.00	\$63,973.88
20-00-8567 - GP Continuing Education Carryforward	\$1,369.76	\$500.00	\$0.00	\$1,869.76
20-00-8601 - Restricted-Triennium 2019	\$3,500.00	\$0.00	\$0.00	\$3,500.00
20-00-8860 - Office Upgrade	\$5,225.91	\$0.00	\$0.00	\$5,225.91
20-00-8862 - Community Ministries	\$123,644.96	\$0.00	\$0.00	\$123,644.96
20-00-8888 - Interest on Restricted Funds	\$6,889.90	\$0.00	\$0.00	\$6,889.90
40-00-8500 - Church Departure	\$394,663.00	\$0.00	\$0.00	\$394,663.00
40-00-8570 - Severn Church Release from PEVA	\$3,750.00	\$0.00	\$0.00	\$3,750.00
40-00-8880 - Church Development Earnings	\$143,617.39	\$0.00	\$0.00	\$143,617.39
40-00-8882 - Development:Metcalf Trust	\$69,688.20	\$0.00	\$0.00	\$69,688.20
40-00-8883 - Development:Cape Charles PC	\$479,554.17	\$0.00	\$0.00	\$479,554.17
40-00-9080 - First Newport News Legacy Corpus	\$736,777.36	\$0.00	\$0.00	\$736,777.36
40-00-9090 - Church Legacies	\$624,224.50	\$2,000.00	\$0.00	\$626,224.50
40-11-8882 - CT-Willowood Escrow-Sale	\$23,781.16	\$0.00	\$0.00	\$23,781.16
40-12-8882 - CT-Willowood Mortgage-Principal	\$50,431.38	\$0.00	\$500.00	\$49,931.38
40-13-8882 - CT-Willowood Mortgage-Interest	\$41,252.73	\$0.00	\$0.00	\$41,252.73
Total Designated Restricted	\$2,772,344.30	\$2,500.00	\$500.00	\$2,774,344.30
Total Temporarily Restricted	\$3,146,434.70	\$4,332.13	\$2,787.72	\$3,147,979.11

Presbyterian League/Presbytery of E. VA
Summary of Restricted Accounts - Portrait
August 2018

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
<u>Permanently Restricted</u>				
50-00-9030 - Emurian Missionary Housing Corpus	\$20,000.00	\$0.00	\$0.00	\$20,000.00
50-00-9062 - Community Ministries Corpus	\$165,000.00	\$0.00	\$0.00	\$165,000.00
50-00-9074 - 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