

**Woods Memorial Presbyterian Church
Balance Sheet 2017**

	February	January
ASSETS - Cash		
10008 - Checking - PNC	\$488,845.52	\$501,502.78
10015 - Savings - PNC	\$100,000.00	\$100,000.00
10040 - Petty Cash - Church	\$220.00	\$220.00
Endowment Funds - Morgan Stanley		
10021 - Endowment - Fund A	\$1,617,070.66	\$1,617,070.66
10019 - Endowment - Fund A - Unrestricted	(\$466,966.15)	(\$489,820.65)
Total Endowment Funds	\$1,150,104.51	\$1,127,250.01
Restricted Funds - Morgan Stanley		
10020 - Memorial - M. Hubbard Fund	\$14,548.15	\$14,247.23
10022 - Faith - Endowment Fund B	\$570,381.90	\$558,584.03
10026 - Steward - Columbarium Fund	\$17,165.03	\$16,809.99
10027 - Steward - Saarlax Fund (Arts)	\$9,540.49	\$9,343.15
10031 - Steward - Adult Education	\$25,979.03	\$25,441.68
10032 - Steward - Christian Education	\$36,771.24	\$36,010.66
10034 - Steward - Sunday School Fund	\$61,738.11	\$60,461.11
10035 - Steward - Choir Fund	\$66,561.07	\$65,184.31
10036 - Steward - CDC Playground Fund	\$27,392.36	\$26,825.77
10039 - Memorial - Wilson Fund	\$9,299.53	\$9,107.18
10048 - Steward - Adult Ed. Programing	\$8,125.74	\$7,957.67
Total Restricted Funds	\$847,502.65	\$829,972.78
Investment Funds - Morgan Stanley		
10024 - Maintenance Reserve	\$143,214.62	\$137,020.27
10029 - Promissory Note Reserve	\$36,127.86	\$34,622.59
10009 - Capital Campaign Reserve	\$788,173.78	\$787,161.60
Inventory		
10050 - Food Inventory	\$1,757.00	\$2,052.00
Total Current Assets	\$3,555,945.94	\$3,519,802.03
Accounts Receivable		
Miscellaneous Receivables		
11005 - Accounts Receivable-Misc.	\$1,379.23	(\$5,740.60)
12071 - Cemetary Internment	\$9,780.00	\$9,780.00
Total Misc. Receivables	\$11,159.23	\$4,039.40
Total Accounts Receivable	\$11,159.23	\$4,039.40
Fixed Assets		
12002 - Land - Community Center	\$335,760.01	\$335,760.01
12005 - Parking Lot	\$507,426.98	\$507,426.98
12010 - Furniture & Fixtures - WMPC	\$145,721.71	\$145,721.71
12015 - Computers & Software	\$41,356.30	\$41,356.30
12016 - Computer Lab	\$17,911.45	\$17,911.45
12017 - Youth Wing	\$4,911.03	\$4,911.03
12018 - Room 208 Renovation	\$71,128.95	\$71,128.95
12020 - Buildings - WMPC	\$4,581,922.72	\$4,581,922.72
12021 - Counseling & Care Center - CIP	\$211,839.48	\$211,839.48
12023 - Buildings - 6 Cypress Creek Rd.	\$444,321.03	\$444,321.03
12024 - Buildings - Capital Campaign	\$85,183.89	\$85,183.89
12025 - Improvements - WMPC	\$784,978.66	\$784,978.66
12026 - Improvements - CDC	\$123,864.26	\$123,864.26
12027 - Equipment & Computers - WMPC	\$157,192.51	\$157,192.51
12099 - Depreciation of Assets	(\$3,911,369.62)	(\$3,893,369.62)
Total Fixed Assets	\$3,602,149.36	\$3,620,149.36
Total Assets	\$7,169,254.53	\$7,143,990.79

**Woods Memorial Presbyterian Church
Balance Sheet 2017**

	February	January
LIABILITIES		
Misc. Accounts Payable		
20000 - Missions Clearing	\$53,600.62	\$51,208.67
21020 - Prepaid Income	\$20,000.00	\$20,000.00
21010 - Prepaid Pledges	<u>\$7,800.00</u>	<u>\$7,800.00</u>
Total Misc. Payable	\$81,400.62	\$79,008.67
Promissory Notes		
22010 - Notes Payable	\$270,611.55	\$270,611.55
22011 - Interest Payable	<u>\$3,403.92</u>	<u>\$2,978.43</u>
Total Promissory Notes	\$274,015.47	\$273,589.98
Total Liabilities	\$355,416.09	\$352,598.65
Fund Principal		
29999 - Fund Principal - Operating	\$1,019,830.81	\$1,019,830.81
29991 - Fund Principal - Capital	\$794,353.34	\$794,353.34
30000 - Total Temporary Restricted - CIP	\$531,106.00	\$531,106.00
30001 - Total Permanent Restricted - CIP	\$1,593,541.87	\$1,593,541.87
30002 -Contributions from Endowment Fund	\$121,342.00	\$121,342.00
30003 -Contributions from Maintenance Reserve	\$240,314.26	\$240,314.26
30004 -Contributions from Promisory Notes	\$135,022.61	\$135,022.61
31003 - Transfers to Designated - Maintenance Reserve	(\$83,556.00)	(\$83,556.00)
31004 - Transfers to Designated - Promisory Notes	(\$18,060.00)	(\$18,060.00)
Excess Cash Received - Capital	\$3,600.44	\$2,588.26
Excess Cash Received - Operating	<u>\$15,894.30</u>	<u>\$43,283.70</u>
Total Fund Principal and Excess Cash	\$4,353,389.63	\$4,379,766.85
Restricted Funds		
Total Temporarily Restricted	\$283,499.17	\$282,759.64
Total Permanently Restricted	<u>\$2,176,949.64</u>	<u>\$2,128,865.65</u>
Total Restricted Funds	\$2,460,448.81	\$2,411,625.29
Total Liabilities, Fund Principal, & Restricted Funds	\$7,169,254.53	\$7,143,990.79
	\$0.00	\$0.00

February 2017 Operating Results Consolidated	February Actual	February Budget	YTD Actual	YTD Budget	\$\$ YTD Inc./(Dec.) Act. vs Bud.	2016/2017 Annual Budget
Revenues						
Contributions						
40001 - Pledged Giving	\$113,515	\$106,000	\$1,233,250	\$1,187,000	\$46,250	\$1,722,000
40002 - Non-Pledged	\$13,265	\$16,500	\$170,220	\$180,300	(\$10,080)	\$290,000
40010 - Loose Offering	\$1,719	\$2,900	\$20,895	\$27,900	(\$7,005)	\$41,000
Total Contributions	\$128,499	\$125,400	\$1,424,365	\$1,395,200	\$29,165	\$2,053,000
Total Other Income	\$20,755	\$23,968	\$168,143	\$158,743	\$9,400	\$290,225
Total Revenues	<u>\$149,254</u>	<u>\$149,368</u>	<u>\$1,592,508</u>	<u>\$1,553,943</u>	<u>\$38,565</u>	<u>\$2,343,225</u>
Mission Giving						
Total Missions	\$16,659	\$16,350	\$186,417	\$182,149	\$4,268	\$268,000
% allocation of of total contributions	13.0%	13.0%	13.1%	13.1%		13.1%
Ministry Operating Expenses						
Total WM&E Expense	\$650	\$700	\$7,873	\$8,856	(\$983)	\$15,000
% of of total income	0.4%	0.5%	0.5%	0.6%		0.6%
Total Worship Expense	\$2,238	\$1,450	\$21,769	\$17,275	\$4,494	\$30,000
% of of total income	1.5%	1.0%	1.4%	1.1%		1.3%
Total Adult Ed. Expense	\$328	\$70	\$7,327	\$3,005	\$4,322	\$5,000
% of of total income	0.2%	0.0%	0.5%	0.2%		0.2%
Total Youth and their Families Expense	\$351	\$1,200	\$12,505	\$17,865	(\$5,360)	\$25,000
% of of total income	0.2%	0.8%	0.8%	1.1%		1.1%
Total Families with Children Expense	\$5	\$2,710	\$4,705	\$8,075	(\$3,370)	\$9,600
% of of total income	0.0%	1.8%	0.3%	0.5%		0.4%
Total Property Mgt. Expense	\$18,557	\$44,216	\$151,299	\$167,263	(\$15,964)	\$250,000
% of of total income	12.4%	29.6%	9.5%	10.8%		10.7%
Human Resources (HR)						
Total Personnel	\$90,963	\$100,965	\$778,776	\$858,825	(\$80,049)	\$1,303,900
% of of total income	60.9%	67.6%	48.9%	55.3%		55.6%
Total Administrative	\$8,792	\$8,035	\$80,666	\$84,860	(\$4,194)	\$123,500
% of of total income	5.9%	5.4%	5.1%	5.5%		5.3%
Total Finance Expense	\$15,582	\$18,032	\$143,537	\$158,407	(\$14,870)	\$248,225
% of of total income	10.4%	12.1%	9.0%	10.2%		10.6%
Total Kitchen Expense	\$4,518	\$3,726	\$37,739	\$38,858	(\$1,119)	\$65,000
% of of total income	3.0%	2.5%	2.4%	2.5%		2.8%
Total Ministry Expenses	<u>\$158,643</u>	<u>\$197,454</u>	<u>\$1,432,613</u>	<u>\$1,545,438</u>	<u>(\$112,825)</u>	<u>\$2,343,225</u>
Profit / (Loss)	<u>(\$9,389)</u>	<u>(\$48,086)</u>	<u>\$159,895</u>	<u>\$8,505</u>	<u>\$151,390</u>	<u>\$0</u>
Depreciation	\$18,000	\$18,000	\$144,000	\$144,000		\$216,000
Net Operating Gain/(Loss)	(\$27,389)	(\$66,086)	\$15,895	(\$135,495)		

February 2017 Operating Results	February Actual	February Budget	YTD Actual	YTD Budget	\$\$ YTD Inc./(Dec.) Act. vs Bud.	2016/2017 Annual Budget
Revenues						
Contributions						
40001 - Pledged Giving	\$113,515	\$106,000	\$1,233,250	\$1,187,000	\$46,250	\$1,722,000
40002 - Non-Pledged	\$13,265	\$16,500	\$170,220	\$180,300	(\$10,080)	\$290,000
40010 - Loose Offering	\$1,719	\$2,900	\$20,895	\$27,900	(\$7,005)	\$41,000
Total Contributions	\$128,499	\$125,400	\$1,424,365	\$1,395,200	\$29,165	\$2,053,000
Other Income						
40020 - Church School	\$43	\$85	\$216	\$450	(\$234)	\$700
40030 - Apportionment	\$6,783	\$9,700	\$22,673	\$19,170	\$3,503	\$23,470
40050 - Building Use	\$4,205	\$4,500	\$35,658	\$35,500	\$158	\$57,000
40052 - SPCC Lease Payments	\$4,500	\$4,500	\$36,000	\$36,000	\$0	\$54,000
40060 - CDC Support of Maint.	\$700	\$700	\$5,600	\$5,600	\$0	\$8,400
40070 - Interest Income	\$12	\$15	\$115	\$70	\$45	\$130
40075 - T-Mobile Income	\$1,968	\$1,968	\$15,650	\$15,653	(\$3)	\$23,525
40080 - Kitchen Income	\$2,544	\$2,500	\$22,303	\$19,300	\$3,003	\$30,000
40085 - Year End Gift	\$0	\$0	\$23,325	\$20,000	\$3,325	\$20,000
40096 - Endowment Fund Transfer	\$0	\$0	\$0	\$0	\$0	\$64,000
40099 - Restricted Fund Transfer	\$0	\$0	\$6,603	\$7,000	(\$397)	\$9,000
Total Other Income	\$20,755	\$23,968	\$168,143	\$158,743	\$9,400	\$290,225
Total Revenues	\$149,254	\$149,368	\$1,592,508	\$1,553,943	\$38,565	\$2,343,225

February 2017 Operating Results	February Actual	February Budget	YTD Actual	YTD Budget	\$\$ YTD Inc./(Dec.) Act. vs Bud.	2016/2017 Annual Budget
Mission Giving						
Missions						
51360 - CDC Scholarships	\$960	\$1,090	\$6,762	\$7,890	(\$1,128)	\$11,745
51375 - H.O.P.E. for All	\$0	\$0	\$2,175	\$2,175	\$0	\$4,350
51390 - Counseling Ctr. Client Aid	\$570	\$260	\$2,710	\$2,080	\$630	\$3,132
51400 - Hab. for Humanity	\$0	\$0	\$4,100	\$4,100	\$0	\$8,200
51419 - Baltimore Station	\$0	\$0	\$1,960	\$1,960	\$0	\$3,915
51421 - Arundel House of Hope	\$2,143	\$1,740	\$13,518	\$10,440	\$3,078	\$19,140
51422 - The Samaritan Women	\$0	\$0	\$9,007	\$8,700	\$307	\$17,400
51423 - The Center	\$0	\$0	\$6,520	\$6,520	\$0	\$13,050
51424 - Drink at the Well	\$0	\$0	\$2,170	\$2,170	\$0	\$4,350
51425 - Benevolent Baskets	\$0	\$0	\$1,085	\$1,085	\$0	\$2,175
51429 - Churchwide Day of Service	\$0	\$0	\$0	\$1,085	(\$1,085)	\$2,175
51430 - Mission Initiatives	\$0	\$0	\$0	\$3,045	(\$3,045)	\$6,090
51431 - PCUSA Mission Worker Support	\$0	\$0	\$0	\$3,910	(\$3,910)	\$7,830
51433 - Work Response Teams - Adults	\$0	\$0	\$0	\$1,740	(\$1,740)	\$3,480
51448 - Ministry of Hope - Malawi	\$0	\$0	\$10,820	\$10,820	\$0	\$21,643
51449 - CEDEPCA	\$0	\$0	\$3,260	\$3,260	\$0	\$6,525
51460 - Mission Interpretation	\$0	\$0	\$0	\$870	(\$870)	\$1,740
51480 - Peace and Justice	\$3,304	\$0	\$4,313	\$2,610	\$1,703	\$5,220
51490 - Pledge - GA	\$2,425	\$2,425	\$19,420	\$19,420	\$0	\$29,145
51500 - Pledge - Presby.	\$2,900	\$2,900	\$23,200	\$23,200	\$0	\$34,800
51520 - Pledge - Theol. Ed.	\$0	\$0	\$0	\$1,750	(\$1,750)	\$3,500
51540 - Refugee Resettlement	\$812	\$500	\$4,712	\$5,500	(\$788)	\$7,500
51550 - Presbyterian Disaster Assistance	\$0	\$0	\$0	\$870	(\$870)	\$1,740
51560 - Lighthouse Inc.	\$0	\$0	\$6,520	\$6,520	\$0	\$13,050
51565 - YWCA Safe House.	\$0	\$0	\$1,085	\$1,085	\$0	\$2,175
51570 - SPAN	\$0	\$0	\$4,350	\$4,350	\$0	\$8,700
51580 - Mission Travel Support - Cuba	\$1,200	\$0	\$1,200	\$2,176	(\$976)	\$4,350
51580 - Mission Travel Support - Malawi	\$0	\$0	\$0	\$2,174	(\$2,174)	\$4,350
51586 - Cuba	(\$488)	\$0	\$711	\$1,300	(\$589)	\$2,610
51590 - Hunger Relief - Harundale	\$441	\$435	\$2,925	\$3,480	(\$555)	\$5,220
51596 - FWC Missions	\$0	\$0	\$0	\$2,600	(\$2,600)	\$5,220
51598 - Montreat Conference Center	\$0	\$0	\$0	\$435	(\$435)	\$435
51600 - Youth & Families Missions	\$0	\$0	\$293	\$1,520	(\$1,227)	\$3,045
51601 - Missions Clearing	\$2,392	\$7,000	\$53,601	\$31,309	\$22,292	\$0
Total Missions	\$16,659	\$16,350	\$186,417	\$182,149	\$4,268	\$268,000
% of total contributions only	13.0%	13.0%	13.1%	13.1%		13.1%

February 2017 Operating Results	February Actual	February Budget	YTD Actual	YTD Budget	\$\$ YTD Inc./(Dec.) Act. vs Bud.	2016/2017 Annual Budget
Ministry Operating Expenses						
Welcome, Membership & Evangelism						
50010 - Client Assistance Fund	\$0	\$150	\$650	\$1,750	(\$1,100)	\$2,600
50030 - Counseling Ctr	\$0	\$0	(\$456)	\$100	(\$556)	\$200
50040 - Deacons	\$0	\$0	\$825	\$406	\$419	\$1,200
50045 - Elizabeth Ministry	\$0	\$0	\$0	\$0	\$0	\$100
50050 - Congregation Events	\$0	\$0	\$1,618	\$1,300	\$318	\$1,600
50051 - Senior Events	\$0	\$0	\$1,117	\$1,200	(\$83)	\$2,500
50052 - Softball	\$0	\$0	\$328	\$0	\$328	\$300
50065 - Prayer Shawl Ministry	\$0	\$0	\$540	\$200	\$340	\$600
50090 - Stephen Ministry	\$0	\$0	\$486	\$500	(\$14)	\$500
50130 - Evangelism	\$0	\$0	\$220	\$700	(\$480)	\$1,200
50150 - New Members	\$450	\$350	\$1,145	\$1,300	(\$155)	\$2,000
50165 - Sunday Morning Fellowship	\$200	\$200	\$1,400	\$1,400	\$0	\$2,200
Total W&MP Expense	\$650	\$700	\$7,873	\$8,856	(\$983)	\$15,000
	0.4%	0.5%	0.5%	0.6%		0.6%

February 2017 Operating Results	February Actual	February Budget	YTD Actual	YTD Budget	\$\$ YTD Inc./(Dec.) Act. vs Bud.	2016/2017 Annual Budget
Worship						
50220 - Choir - Bell	\$5	\$0	\$158	\$100	\$58	\$200
50230 - Choir - Children	\$0	\$0	\$117	\$250	(\$133)	\$300
50240 - Choir - Adult	\$23	\$0	\$2,852	\$2,500	\$352	\$2,500
50245 - Sheet Music	\$520	\$0	\$1,071	\$0	\$1,071	\$0
50250 - Choir - Youth	\$35	\$0	\$264	\$250	\$14	\$300
50252 - Contemporary Service	\$54	\$300	\$928	\$1,250	(\$322)	\$1,850
50253 - Dance Ensemble	\$0	\$0	\$8	\$75	(\$67)	\$150
50255 - Honoraria	\$0	\$0	\$200	\$0	\$200	\$0
50260 - Instrument R&M	\$0	\$0	\$755	\$2,900	(\$2,145)	\$3,500
50270 - Instrumentalists	\$450	\$0	\$7,624	\$3,650	\$3,974	\$11,500
50280 - Organist	\$0	\$0	\$0	\$50	(\$50)	\$100
50300 - Musical Equipment	\$0	\$0	\$401	\$0	\$401	\$0
50310 - Musical Performance/Concerts	\$274	\$0	\$2,752	\$0	\$2,752	\$1,500
50320 - Projection	\$177	\$0	\$177	\$1,100	(\$923)	\$2,200
50330 - Sound System	\$0	\$0	\$134	\$600	(\$466)	\$800
50350 - Worship Supplies	\$700	\$1,100	\$3,472	\$3,900	(\$428)	\$4,400
50353 - Signs	\$0	\$0	\$356	\$0	\$356	\$0
50370 - Arts	\$0	\$50	\$0	\$150	(\$150)	\$200
50430 - Music & Arts Camp	\$0	\$0	\$500	\$500	\$0	\$500
Total Worship Expense	\$2,238	\$1,450	\$21,769	\$17,275	\$4,494	\$30,000
	1.5%	1.0%	1.4%	1.1%		1.3%

February 2017 Operating Results	February Actual	February Budget	YTD Actual	YTD Budget	\$\$ YTD Inc./(Dec.) Act. vs Bud.	2016/2017 Annual Budget
Adult Education Ministry						
50080 - Small Groups	\$0	\$0	\$65	\$500	(\$435)	\$1,000
50365 - Adult Ed. Honorarium	\$0	\$0	\$5,760	\$0	\$5,760	\$0
50382 - Adult Ed. Postage/Food/Misc.	\$0	\$20	\$440	\$280	\$160	\$500
50400 - Adult Ed. Curriculum/Books	\$328	\$0	\$646	\$0	\$646	\$0
50420 - Library	\$0	\$50	\$59	\$475	(\$416)	\$500
50450 - Supplies	\$0	\$0	\$0	\$0	\$0	\$0
50457 - Women's' Retreat	\$0	\$0	\$0	\$750	(\$750)	\$1,500
50475 - College / Young Adult	\$0	\$0	\$357	\$1,000	(\$643)	\$1,500
Total Adult Ed. Expense	\$328	\$70	\$7,327	\$3,005	\$4,322	\$5,000
	0.2%	0.0%	0.5%	0.2%		0.2%

February 2017 Operating Results	February Actual	February Budget	YTD Actual	YTD Budget	\$\$ YTD Inc./(Dec.) Act. vs Bud.	2016/2017 Annual Budget
Youth and their Families Ministry						
50472 - Background Checks	\$0	\$0	\$216	\$290	(\$74)	\$500
50477 - HS - Fall & Winter Retreats	\$0	\$250	\$0	\$500	(\$500)	\$500
50478 - MS - Fall & Winter Retreats	\$0	\$250	\$0	\$500	(\$500)	\$500
50480 - Confirmation	\$730	\$0	\$809	\$1,000	(\$191)	\$2,500
50500 - Curriculum	\$0	\$0	\$297	\$0	\$297	\$500
50510 - Equipmemt	\$0	\$0	\$175	\$0	\$175	\$0
50520 - Summer Trips	\$0	\$0	\$10,185	\$11,225	(\$1,040)	\$11,225
50530 - YM Church School	\$0	\$250	\$0	\$750	(\$750)	\$1,000
50540 - HS Fellowship	\$0	\$50	\$403	\$800	(\$397)	\$2,000
50545 - Leadership Development	\$0	\$0	\$0	\$500	(\$500)	\$1,000
50570 - MS Fellowship	(\$379)	\$350	\$37	\$1,350	(\$1,313)	\$2,000
50580 - Faithful Families	\$0	\$0	\$0	\$500	(\$500)	\$1,500
50600 - YM Outreach & Mission	\$0	\$0	\$274	\$0	\$274	\$1,000
50620 - Pastoral Care Outreach	\$0	\$50	\$0	\$300	(\$300)	\$500
50630 - Youth General Activities	\$0	\$0	\$109	\$150	(\$41)	\$275
Total Y&TF Expense	\$351	\$1,200	\$12,505	\$17,865	(\$5,360)	\$25,000
	0.2%	0.8%	0.8%	1.1%		1.1%

February 2017 Operating Results	February Actual	February Budget	YTD Actual	YTD Budget	\$\$ YTD Inc./(Dec.) Act. vs Bud.	2016/2017 Annual Budget
Families with Children						
50381 - Bibles - 3rd.Graders	\$0	\$0	\$498	\$0	\$498	\$0
50402 - Curriculum	\$0	\$1,700	\$1,952	\$2,830	(\$878)	\$2,830
50410 - Equipment	\$0	\$0	\$469	\$0	\$469	\$0
50432 - Puppet Ministry	\$0	\$0	\$0	\$225	(\$225)	\$300
50470 - Background Checks - Sun Sch.	\$0	\$0	\$154	\$190	(\$36)	\$380
50546 - Leader/Teacher Training	\$0	\$110	\$0	\$210	(\$210)	\$210
50640 - Advent	\$0	\$0	\$1,131	\$2,100	(\$969)	\$2,100
50645 - Ash Wednesday	\$0	\$0	\$0	\$0	\$0	\$300
50660 - Programming	\$15	\$800	\$125	\$1,600	(\$1,475)	\$2,010
50665 - Events	(\$35)	\$0	\$162	\$120	\$42	\$120
50670 - Supplies	\$25	\$100	\$214	\$800	(\$586)	\$1,150
50675 - Family Devotionals/Calendars	\$0	\$0	\$0	\$0	\$0	\$200
Total FWC Expense	\$5	\$2,710	\$4,705	\$8,075	(\$3,370)	\$9,600
	0.0%	1.8%	0.3%	0.5%		0.4%

February 2017 Operating Results	February Actual	February Budget	YTD Actual	YTD Budget	\$\$ YTD Inc./(Dec.) Act. vs Bud.	2016/2017 Annual Budget
Property Management						
50710 - Alarm Systems	\$493	\$0	\$4,254	\$3,065	\$1,189	\$6,250
50720 - Cleaning Supplies	\$1,896	\$3,100	\$15,331	\$18,100	(\$2,769)	\$27,000
50725 - Carpet Cleaning	\$623	\$750	\$1,493	\$1,650	(\$157)	\$1,650
50735 - Elevator MC	\$245	\$245	\$1,960	\$1,960	\$0	\$3,400
50740 - Electrical	\$836	\$0	\$1,467	\$600	\$867	\$1,000
50745 - Sliding Door MC	\$0	\$0	\$2,541	\$700	\$1,841	\$1,000
50750 - Equipment R&M	\$102	\$120	\$350	\$1,310	(\$960)	\$3,000
50755 - Office Equipment MC	\$0	\$0	\$0	\$600	(\$600)	\$600
50760 - Exterminating	\$150	\$75	\$870	\$600	\$270	\$1,000
50765 - Flooring	\$0	\$0	\$32	\$0	\$32	\$0
50768 - Facility Management	\$0	\$140	\$0	\$840	(\$840)	\$1,400
50770 - Gas & Electricity	\$7,368	\$6,800	\$53,393	\$50,200	\$3,193	\$75,000
50780 - Grounds	\$190	\$0	\$1,670	\$1,400	\$270	\$7,000
50790 - Heating & Cooling Repairs	\$258	\$700	\$1,589	\$4,000	(\$2,411)	\$7,000
50795 - Heating & Cooling MC	\$0	\$500	\$2,040	\$3,000	(\$960)	\$4,000
50800 - Insurance - Prop. / Liab.	\$3,777	\$4,740	\$25,727	\$26,540	(\$813)	\$45,500
50810 - Keys & Locks	\$4	\$0	\$4	\$200	(\$196)	\$300
50825 - Rehab Meals	\$270	\$250	\$1,795	\$1,850	(\$55)	\$3,000
50840 - Painting	\$45	\$150	\$252	\$600	(\$348)	\$1,000
50850 - Plumbing	\$0	\$250	\$911	\$1,000	(\$89)	\$1,500
50855 - Snow Removal	\$0	\$24,400	\$5,941	\$27,000	(\$21,059)	\$27,000
50860 - Trash	\$819	\$675	\$6,304	\$5,400	\$904	\$8,100
50870 - Water	\$0	\$121	\$2,872	\$4,048	(\$1,176)	\$6,000
51607 - Counseling Center	\$861	\$800	\$7,561	\$6,200	\$1,361	\$10,000
51608 - Cottage House	\$620	\$400	\$12,942	\$6,400	\$6,542	\$8,300
Total Property Mgt. Expense	\$18,557	\$44,216	\$151,299	\$167,263	(\$15,964)	\$250,000
	12.4%	29.6%	9.5%	10.8%		10.7%

February 2017 Operating Results	February Actual	February Budget	YTD Actual	YTD Budget	\$\$ YTD Inc./(Dec.) Act. vs Bud.	2016/2017 Annual Budget
Human Resources (HR)						
HR Personnel						
50650 - Child Care	\$288	\$500	\$2,664	\$3,700	(\$1,036)	\$5,500
50910 - Pastors Salaries	\$24,546	\$24,545	\$228,207	\$232,315	(\$4,108)	\$342,770
50920 - Prof'l Salaries	\$24,838	\$28,135	\$176,716	\$218,620	(\$41,904)	\$348,450
50921 - Prof'l Salaries - OT	\$0	\$0	\$690	\$0	\$690	\$0
50922 - Prof'l Salaries - FICA	\$1,457	\$2,027	\$12,611	\$15,749	(\$3,138)	\$25,100
50930 - Admin. Salaries	\$9,367	\$9,134	\$84,798	\$81,058	\$3,740	\$123,400
50931 - Admin. Salaries - OT	\$488	\$500	\$4,580	\$8,400	(\$3,820)	\$12,000
50932 - Admin. Salaries - FICA	\$746	\$734	\$6,994	\$6,817	\$177	\$10,320
50940 - Custodial Salaries	\$7,345	\$10,777	\$76,928	\$80,463	(\$3,535)	\$119,000
50941 - Custodial Salaries - OT	\$264	\$1,000	\$10,824	\$10,500	\$324	\$14,500
50942 - Custodial Salaries - FICA	\$529	\$732	\$5,776	\$5,655	\$121	\$8,300
50945 - Kitchen	\$3,220	\$3,235	\$27,372	\$27,455	(\$83)	\$42,020
50946 - Kitchen Salaries - OT	\$349	\$600	\$2,154	\$2,700	(\$546)	\$5,500
50947 - Kitchen Salaries - FICA	\$257	\$286	\$2,190	\$2,253	(\$63)	\$3,550
50955 - Pastors Car Expense	\$516	\$530	\$4,190	\$4,295	(\$105)	\$6,415
50960 - Cont.Ed. - DeWynaert	\$145	\$700	\$1,561	\$2,750	(\$1,189)	\$4,000
50980 - Cont.Ed. - NLR	\$1,433	\$100	\$3,352	\$1,800	\$1,552	\$3,000
50985 - Cont.Ed. - Frick	\$317	\$400	\$917	\$1,250	(\$333)	\$2,500
51000 - Cont.Ed. - Albrecht	\$121	\$0	\$371	\$250	\$121	\$1,000
51010 - Cont.Ed. - FWC	\$0	\$0	\$78	\$0	\$78	\$0
51030 - Cont.Ed. - D. Merrill	\$0	\$500	\$423	\$1,000	(\$577)	\$1,000
51050 - Cont.Ed. - Missions	\$0	\$0	\$0	\$500	(\$500)	\$1,000
51055 - Education Assistance Fund	\$0	\$0	\$0	\$0	\$0	\$5,000
51060 - Discr. - DeWynaert	\$111	\$100	\$1,838	\$1,650	\$188	\$3,400
51070 - Discr. - Youth	\$0	\$0	\$43	\$0	\$43	\$0
51080 - Discr. - NLR	\$45	\$0	\$723	\$1,300	(\$577)	\$2,000
51085 - Discr. - Frick	\$56	\$0	\$421	\$500	(\$79)	\$1,000
51090 - Discr. - Lerario	\$0	\$0	\$0	\$100	(\$100)	\$200
51110 - Discr. - Albrecht	\$0	\$0	\$110	\$0	\$110	\$0
51160 - Pastors Health & Pension	\$9,465	\$9,815	\$76,725	\$84,240	(\$7,515)	\$123,500
51170 - 403 (b) Plan	\$0	\$0	\$5,115	\$5,800	(\$685)	\$11,500
51180 - Health Insurance	\$3,962	\$5,300	\$31,469	\$47,900	(\$16,431)	\$62,900
51185 - STD/Life Insurance	\$610	\$615	\$4,906	\$4,930	(\$24)	\$7,400
51190 - Workmen Comp.	\$488	\$600	\$3,777	\$4,175	(\$398)	\$6,375
51200 - Vouchered Car Exp.	\$0	\$100	\$253	\$700	(\$447)	\$1,300
Total HR Personnel	\$90,963	\$100,965	\$778,776	\$858,825	(\$80,049)	\$1,303,900
	60.9%	67.6%	48.9%	55.3%		55.6%

February 2017 Operating Results	February Actual	February Budget	YTD Actual	YTD Budget	SS YTD Inc./(Dec.) Act. vs Bud.	2016/2017 Annual Budget
HR Administrative						
50110 - Advertising	\$147	\$150	\$1,818	\$2,525	(\$707)	\$3,800
51230 - Computer System	\$1,962	\$1,300	\$15,451	\$13,700	\$1,751	\$21,000
51240 - Contracts-R&M Machinery	\$264	\$485	\$2,317	\$2,440	(\$123)	\$3,500
51245 - Copy Machine Leases	\$2,202	\$2,240	\$18,253	\$19,040	(\$787)	\$28,000
51246 - Copy Expense	\$57	\$0	\$18,164	\$20,700	(\$2,536)	\$28,000
51265 - Office Supplies	\$299	\$750	\$3,238	\$5,050	(\$1,812)	\$6,500
51270 - Payroll Service	\$181	\$550	\$192	\$550	(\$358)	\$550
51275 - ACS Statements	\$589	\$0	\$589	\$675	(\$86)	\$675
51280 - Pledge Envelopes	\$341	\$360	\$2,670	\$2,700	(\$30)	\$4,100
51285 - Postage - First Class	\$440	\$0	\$3,957	\$4,800	(\$843)	\$7,800
51287 - Postage Machine Lease	\$0	\$0	\$253	\$580	(\$327)	\$1,100
51300 - Search Committee	\$873	\$0	\$2,054	\$0	\$2,054	\$0
51310 - Session Retreat	\$226	\$250	\$1,126	\$300	\$826	\$300
51320 - Session Supplies	\$0	\$0	\$0	\$75	(\$75)	\$400
51330 - Stationary	\$0	\$750	\$962	\$2,500	(\$1,538)	\$3,000
51335 - Subscriptions & Dues	\$0	\$0	\$140	\$200	(\$60)	\$300
51340 - Telephone	\$509	\$500	\$3,961	\$4,125	(\$164)	\$6,175
51341 - Telephone Answering Svs	\$124	\$200	\$945	\$900	\$45	\$1,300
51345 - Uniforms	\$0	\$0	\$0	\$0	\$0	\$1,000
51350 - Web Site	\$578	\$500	\$4,576	\$4,000	\$576	\$6,000
Total HR Administrative	\$8,792	\$8,035	\$80,666	\$84,860	(\$4,194)	\$123,500
Total HR Ministry Expense	\$99,755	\$109,000	\$859,442	\$943,685	(\$84,243)	\$1,427,400
	66.8%	73.0%	54.0%	60.7%		60.9%

February 2017 Operating Results	February Actual	February Budget	YTD Actual	YTD Budget	\$\$ YTD Inc./(Dec.) Act. vs Bud.	2016/2017 Annual Budget
Finance Ministry						
51605 - Accountant Review	\$0	\$0	\$8,000	\$8,000	\$0	\$8,000
51610 - Apportionment	\$6,064	\$6,609	\$47,474	\$48,564	(\$1,090)	\$75,000
51611 - SP Community Center	\$0	\$0	\$10,000	\$10,000	\$0	\$20,000
51612 - Bank Service Charges	\$644	\$800	\$5,211	\$5,500	(\$289)	\$8,100
51615 - T-Mobile Transfer to Maint Resv.	\$1,968	\$1,968	\$15,650	\$15,653	(\$3)	\$23,525
51620 - Stock Sale Fee's	\$0	\$0	\$1,602	\$950	\$652	\$1,220
51640 - Finance Contingency	\$750	\$2,500	\$6,250	\$20,000	(\$13,750)	\$30,000
51647 - Promissory Notes	\$1,505	\$1,505	\$12,040	\$12,040	\$0	\$18,060
51648 - Promissory Notes-Interest	\$426	\$425	\$3,404	\$3,400	\$4	\$5,105
51650 - R&M Fund	\$4,225	\$4,225	\$33,800	\$33,800	\$0	\$50,700
51660 - SOAR	\$0	\$0	\$106	\$500	(\$394)	\$1,000
51670 - Stewardship	\$0	\$0	\$0	\$0	\$0	\$7,515
Total Finance Expense	\$15,582 10.4%	\$18,032 12.1%	\$143,537 9.0%	\$158,407 10.2%	(\$14,870)	\$248,225 10.6%
Kitchen Expense						
51250 - Hospitality	\$213	\$500	\$3,254	\$3,700	(\$446)	\$6,100
52030 - Misc. Serving Equipment	\$245	\$0	\$1,235	\$250	\$985	\$500
52040 - Food	\$4,060	\$3,200	\$32,239	\$33,600	(\$1,361)	\$55,500
52050 - Licenses	\$0	\$0	\$395	\$400	(\$5)	\$400
52060 - R&M	\$0	\$26	\$616	\$908	(\$292)	\$2,500
Total Kitchen Expense	\$4,518 3.0%	\$3,726 2.5%	\$37,739 2.4%	\$38,858 2.5%	(\$1,119)	\$65,000 2.8%
Total Ministry Expenses	\$158,643	\$197,454	\$1,432,613	\$1,545,438	(\$112,825)	\$2,343,225
Net Operating Gain/(Loss)	(\$9,389)	(\$48,086)	\$159,895	\$8,505	\$151,390	\$0
70090 - Depreciation	\$18,000	\$18,000	\$144,000	\$144,000	\$0	\$216,000
Gross Operating Gain/(Loss)	(\$27,389)	(\$66,086)	\$15,895	(\$135,495)	\$151,390	(\$216,000)

Woods Memorial Church
8000 Account Trial Balance Report
February 2017

Accounts	Current Balance
Adult Education	
80039 - ChristCare Gifts	\$2,940.00
80165 - Hilltoppers	\$2,100.49
80260 - Men's Bible Class	\$1,592.59
80261 - Men's Bible Study - Bibles	\$1,000.00
80262 - Woodsmen	\$570.83
80263 - Men's Retreat	\$181.00
80270 - College Age Trip	\$2,362.56
80352 - Hamel's Christ Care	\$991.82
80365 - Women's Retreat	\$3,251.72
80401 - Women's Bible Class	\$409.00
	\$15,400.01
Families With Children	
80040 - Christian Education Gift	\$4,353.28
80049 - Christmas Contribution -Sunday School	\$936.90
80100 - Families With Children Gifts	\$14,090.61
80361 - Vacation Bible School Prepays	\$1,628.81
	\$21,009.60
General	
80033 - Crosses - Woods	\$683.72
80050 - Christmas Joy Offering	\$10,526.00
80060 - Columbarium	\$6,855.18
80160 - Harkness Fund - Seminary	\$9,990.00
80193 - Labyrinth Maintenance	\$2,100.00
80210 - McPherson Fund - Seminarians	\$825.00
80220 - Memorials	\$6,613.70
80227 - Memorial - Selzer	\$955.00
80228 - Memorial - Hall	\$1,930.00
80230 - Memorial - Willis	\$3,065.00
80256 - Memorial - Ellie Wyble	\$4,085.00
80257 - Memorial - Wyble's	(\$5,986.64)
80259 - Memorial - Dudley (Earth Care)	\$375.00
80310 - Presbyterian Women (PWOW) Operating	\$21,892.97
80342 - REHAB Gift	\$404.45
80353 - Session Retreat	\$389.95
	\$64,704.33

Woods Memorial Church
8000 Account Trial Balance Report
February 2017

Accounts	Current Balance
Missions	
80002 - Backpack Buddies-Annapolis	\$10,035.87
80030 - Cecelia McKay Fund - L&W	\$6,367.29
80031 - Cecelia McKay - Woodswise	\$287.70
80142 - AG - CEDEPCA	\$170.00
80146 - AG - The Samaritan Women	\$370.00
80147 - AG - Baltimore Station	\$370.00
80155 - Guatemala Trip	\$2,405.10
80157 - Jamaica Trip	\$2,914.00
80158 - Cuba	\$2,571.00
80188 - Missions Gift	\$540.00
80189 - Peace & Justice-Speakers	\$1,501.82
80196 - Malawi Trip Account	\$1,359.23
80275 - PDA Trips-Scholarships	\$2,738.30
80290 - One Great Hour of Sharing	\$35.00
80314 - ProBono Legal Fund	\$770.00
80316 - Peace & Global Witness	\$2,067.00
80347 - SERRV Shop	\$3,918.89
80350 - Souper Bowl Sunday	\$1,850.50
80351 - SPAN Gifts	\$50.00
80360 - Thanksgiving Offering	\$1,558.00
	\$41,879.70

Woods Memorial Church
8000 Account Trial Balance Report
February 2017

Accounts	Current Balance
Pastors	
80095 - DeWyngaert - Discretionary	\$2,184.00
80096 - Discretionary - Frick	\$500.00
80099 - Discretionary - NLR	\$11,864.11
80300 - Pastor Discretionary Gifts	\$138.54
	\$14,686.65
Worship	
80015 - Arts Ministry Trips	\$882.00
80020 - Music & Arts Camp	\$3,129.99
80021 - Music & Arts Camp Scholarships	\$25.00
80035 - Children Choir Gifts	\$352.40
80058 - Choir CD's	\$1,653.95
80120 - Flower Fund	\$1,050.58
80150 - Handbell Gifts	\$725.00
80280 - Music Gifts	\$1,611.85
80313 - Praise Band Gift	\$12,037.82
80354 - Senior Choir Fund	\$764.13
	\$22,232.72
Welcome	
80023 - Bagels Clearing	\$2,890.00
80090 - Pastoral Care Services	\$502.00
80091 - Deacon Gift	\$1,804.27
80255 - Noah's Ark Ministry	\$1,321.83
80356 - Stephen Ministry Flower Fund	\$360.50
	\$6,878.60
Youth	
80053 - Confirmation Fees	\$9,011.91
80161 - MS Summer Mission Trip	(\$3,000.00)
80371 - W.Huddleston Memorial WW Fund	\$3,667.10
80372 - WoodsWork - Weitzel Mem'l	\$1,232.00
80380 - Woodwork	\$44,213.23
80406 - Youth Scholarship Fund	\$12,263.32
80410 - Youth & Families Ministry Gift	\$20,124.16
80412 - Youth Group Retreats	\$9,195.84
	\$96,707.56
TOTAL	\$283,499.17