

## Treasurer's Annual Report 2017

### Monthly and Year End Financial Analysis

December 2018 had expenditures of \$61,939.30 and revenues of \$91,656.77 for a monthly net of \$29,717.47.

In 2018, WPC had expenditures of \$649,850.34 and revenues of \$639,491.39. The 2018 year balance is negative \$10,358.95. However, remember session voted to roll through surplus from 2017 dollars, that amount was \$22,000. Using the roll-through, the **operating account is positive \$11,641.05 for the year.** Our approved budget for 2018 was \$656,000.00. The 2018 monthly giving needed to average \$52,833.33 (with roll thru added in) to meet our 2018 budget number. We averaged giving of \$53,290.95 per month in 2018.

### 2018 Giving Outside the Operating Budget

In 2018, donations received for Mission, Mortgage reduction, and the Capital Campaign were significant.

Mission giving in 2018 was **\$59,827.16**. This includes gifts to Gifts of Joy, Pentecost, McWhirter School, Family Promise, Harvey Relief, Community Assistance, and many others. (This number does not include Mission Trips).

Mortgage Reduction gifts in 2018 totaled **\$84,703.75**. This is in addition to the approximate \$4000.00 per month principal and interest payment made from the operating account. This giving allowed us to pay off the mortgage in 2018.

Capital Campaign gifts continued to be received. In 2018, \$90,871.61 was donated for that effort to repair our campus. The total giving for these 3 areas was **\$235,402.52**

Total Giving Operating/Outside totaled \$874,893.91

### 2018 Debit Accounts

The mortgage was paid off in December. The beginning of the year 2018 balance was \$137,697.00

The loan for roof repairs from 2015 was paid off in December. The beginning year 2018 balance was \$8,643.10

### 2018 Asset Accounts

The Capital Campaign Balance at the end of year 2018 is \$230,749.55

The Endowment Balance as of end of year 2018 is \$122,454.29

**2019 Budget**

The session approved a 2019 annual budget of \$608,120.00 on January 22, 2018. This is a \$47,880.00 decrease from 2018. Paying off the mortgage, a reduction in insurance rates, and some other reductions were the primary reason for the reduced budget. However Adult Ministry and Music did get increases.

In summary, I would like to thank Kevin Snowden and the rest of the Stewardship and Finance Committee for their tireless efforts. The team of counters who take care of Sunday’s receipts every week. The Book keeper Pat Forke, Assistant Treasurers, Anne Waehner, Carla Yager and Coco Motley for all they do to assist me.

WPC is a wonderful place, because it is full of wonderful people.

Your servant  
 Jimmy Spivey  
 WPC Treasurer

<b>2018 WPC</b>	Income Plan	Income Actual	Net Income (Actual - Plan)	Expenditures Plan	Expenditures Actual	Net Expenditures (Plan - Actual)	Net	Net with 1/12 of Roll-Thru
January	54666.67	44054.11	-10612.56	54666.67	42577.32	12089.35	1476.79	3310.12
February	54666.67	43417.61	-11249.06	54666.67	57459.50	-2792.83	-14041.89	-12208.56
March	54666.67	42114.58	-12552.09	54666.67	67956.42	-13289.75	-25841.84	-24008.51
April	54666.67	76442.15	21775.48	54666.67	44061.23	10605.44	32380.92	34214.25
May	54666.67	49073.96	-5592.71	54666.67	46154.28	8512.39	2919.68	4753.01
June	54666.67	38840.73	-15825.94	54666.67	54944.14	-277.47	-16103.41	-14270.08
July	54666.67	73423.50	18756.83	54666.67	51568.64	3098.03	21854.86	23688.19
August	54666.67	39229.95	-15436.72	54666.67	52281.30	2385.37	-13051.35	-11218.02
September	54666.67	52941.03	-1725.64	54666.67	55181.85	-515.18	-2240.82	-407.49
October	54666.67	45813.00	-8853.67	54666.67	55570.65	-903.98	-9757.65	-7924.32
November	54666.67	42484.00	-12182.67	54666.67	60155.71	-5489.04	-17671.71	-15838.38
December	54666.67	91656.77	36990.10	54666.67	61939.30	-7272.63	29717.47	31550.80
<b>YTD</b>	<b>\$ 656,000.00</b>	<b>\$ 639,491.39</b>	<b>\$ (16,508.61)</b>	<b>\$656,000.00</b>	<b>\$649,850.34</b>	<b>\$ 6,149.66</b>	<b>\$ (10,358.95)</b>	<b>\$ 11,641.05</b>
<b>Annual Budget = 656,000.00</b>								
<b>Roll Thru from 2017 = 22,000</b>								

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**Webster Presbyterian Church**  
**Analysis of Revenues & Expenses - Summary**  
**Operating Account**  
**January to December 2018**

Accounts	MTD Actual (2018)	YTD Actual (2018)	YTD Budget (2018)	Annual Budget (2018)	Annual Budget Remaining (2018)
<b>Revenues</b>					
<b>Contributions &amp; Revenue</b>					
Contributions	\$91,656.77	\$639,491.39	\$634,000.00	\$634,000.00	(\$5,491.39)
Other Revenue	\$0.00	\$0.00	\$22,000.00	\$22,000.00	\$22,000.00
<b>Total Contributions &amp; Revenue</b>	<u>\$91,656.77</u>	<u>\$639,491.39</u>	<u>\$656,000.00</u>	<u>\$656,000.00</u>	<u>\$16,508.61</u>
<b>Total Revenues</b>	<u>\$91,656.77</u>	<u>\$639,491.39</u>	<u>\$656,000.00</u>	<u>\$656,000.00</u>	<u>\$16,508.61</u>
<b>Expenses</b>					
<b>Administration/Personnel</b>					
Office	\$3,245.55	\$27,710.71	\$25,350.00	\$25,350.00	(\$2,360.71)
<b>Personnel</b>					
<b>Pastoral Staff</b>					
Head of Staff	\$13,790.22	\$139,040.83	\$138,388.16	\$138,388.16	(\$652.67)
Associate Pastor	\$8,090.28	\$87,096.41	\$88,323.75	\$88,323.75	\$1,227.34
<b>Total Pastoral Staff</b>	<u>\$21,880.50</u>	<u>\$226,137.24</u>	<u>\$226,711.91</u>	<u>\$226,711.91</u>	<u>\$574.67</u>
Program Staff	\$7,750.76	\$94,045.62	\$95,459.00	\$95,459.00	\$1,413.38
Support Staff	\$3,857.18	\$47,232.28	\$46,840.20	\$46,840.20	(\$392.08)
General Personnel	\$993.38	\$11,750.18	\$14,900.00	\$14,900.00	\$3,149.82
<b>Total Personnel</b>	<u>\$34,481.82</u>	<u>\$379,165.32</u>	<u>\$383,911.11</u>	<u>\$383,911.11</u>	<u>\$4,745.79</u>
<b>Total Administration/Personnel</b>	<u>\$37,727.37</u>	<u>\$406,876.03</u>	<u>\$409,261.11</u>	<u>\$409,261.11</u>	<u>\$2,385.08</u>
<b>Campus Management</b>					
Care	\$4,571.15	\$76,299.75	\$79,100.00	\$79,100.00	\$2,800.25
<b>Deacons</b>					
Deacons	\$200.49	\$871.14	\$775.00	\$775.00	(\$96.14)
<b>Total Care</b>	<u>\$200.49</u>	<u>\$871.14</u>	<u>\$775.00</u>	<u>\$775.00</u>	<u>(\$96.14)</u>
<b>Communications</b>					
Communications	\$207.90	\$1,186.40	\$2,200.00	\$2,200.00	\$1,013.60
<b>Fellowship</b>					
Fellowship	\$489.39	\$2,051.86	\$1,275.00	\$1,275.00	(\$776.86)
<b>Mission</b>					
Mission	\$456.00	\$25,928.11	\$28,000.00	\$28,000.00	\$2,071.89
<b>Nurture</b>					
<b>Family Ministry</b>					
Family Ministry	\$193.70	\$3,115.70	\$3,250.00	\$3,250.00	\$134.30
<b>Adult Ministry</b>					
Adult Ministry	\$374.76	\$5,894.26	\$2,570.00	\$2,570.00	(\$3,324.26)
<b>Total Nurture</b>	<u>\$568.46</u>	<u>\$9,009.96</u>	<u>\$5,820.00</u>	<u>\$5,820.00</u>	<u>(\$3,189.96)</u>
<b>Stewardship</b>					
Stewardship	\$16,851.07	\$113,442.90	\$116,218.89	\$116,218.89	\$2,775.99
<b>Welcoming</b>					
Welcoming	\$0.00	\$104.91	\$500.00	\$500.00	\$395.09
<b>Worship and Music</b>					
<b>Worship</b>					
Worship	\$6.47	\$531.19	\$1,800.00	\$1,800.00	\$1,268.81
<b>Music</b>					
Music	\$861.00	\$13,548.09	\$11,050.00	\$11,050.00	(\$2,498.09)
<b>Total Worship and Music</b>	<u>\$867.47</u>	<u>\$14,079.28</u>	<u>\$12,850.00</u>	<u>\$12,850.00</u>	<u>(\$1,229.28)</u>
<b>Total Expenses</b>	<u>\$61,939.30</u>	<u>\$649,850.34</u>	<u>\$656,000.00</u>	<u>\$656,000.00</u>	<u>\$6,149.66</u>
<b>Net Total</b>	\$29,717.47	(\$10,358.95)	\$0.00	\$0.00	\$10,358.95

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**Webster Presbyterian Church**  
**Analysis of Revenues & Expenses - 2018**  
**January to December 2018**

Accounts	MTD Actual (2018)	YTD Actual (2018)	YTD Budget (2018)	Annual Budget (2018)	Annual Budget Remaining (2018)
<b>Revenues</b>					
<b>Contributions &amp; Revenue</b>					
<b>Contributions</b>					
4100 - Support - Pledged	\$59,437.16	\$526,473.16	\$529,832.00	\$529,832.00	\$3,358.84
4105 - Support - Non-pledged	\$32,219.61	\$112,018.23	\$104,168.00	\$104,168.00	(\$7,850.23)
4110 - Support - Prior Year	\$0.00	\$1,000.00	\$0.00	\$0.00	(\$1,000.00)
<b>Total Contributions</b>	<u>\$91,656.77</u>	<u>\$639,491.39</u>	<u>\$634,000.00</u>	<u>\$634,000.00</u>	<u>(\$5,491.39)</u>
<b>Other Revenue</b>					
4135 - Interest Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4140 - Other Income	\$0.00	\$0.00	\$22,000.00	\$22,000.00	\$22,000.00
<b>Total Other Revenue</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$22,000.00</u>	<u>\$22,000.00</u>	<u>\$22,000.00</u>
<b>Total Contributions &amp; Revenue</b>	<u>\$91,656.77</u>	<u>\$639,491.39</u>	<u>\$656,000.00</u>	<u>\$656,000.00</u>	<u>\$16,508.61</u>
<b>Total Revenues</b>	<u>\$91,656.77</u>	<u>\$639,491.39</u>	<u>\$656,000.00</u>	<u>\$656,000.00</u>	<u>\$16,508.61</u>
<b>Expenses</b>					
<b>Administration/Personnel</b>					
<b>Office</b>					
6120 - Computer Expenses	\$311.61	\$7,671.57	\$4,500.00	\$4,500.00	(\$3,171.57)
6130 - General & Administrative	\$69.69	\$627.81	\$900.00	\$900.00	\$272.19
6140 - Office Supplies	\$1,154.39	\$5,062.39	\$4,200.00	\$4,200.00	(\$862.39)
6145 - Postage	\$200.00	\$2,974.78	\$3,300.00	\$3,300.00	\$325.22
6149 - Stationery	\$0.00	\$828.74	\$1,450.00	\$1,450.00	\$621.26
6155 - Telephone	\$167.06	\$1,965.83	\$2,000.00	\$2,000.00	\$34.17
6165 - Copier Maint/Expenses	\$1,342.80	\$8,579.59	\$9,000.00	\$9,000.00	\$420.41
<b>Total Office</b>	<u>\$3,245.55</u>	<u>\$27,710.71</u>	<u>\$25,350.00</u>	<u>\$25,350.00</u>	<u>(\$2,360.71)</u>
<b>Personnel</b>					
<b>Pastoral Staff</b>					
<b>Head of Staff</b>					
5900 - Sr Pastor Compensation	\$4,463.34	\$53,560.08	\$53,560.00	\$53,560.00	(\$0.08)
5902 - Sr Pastor Cum SLA 2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5903 - Sr Pastor Cum SLA 2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5904 - Sr Pastor Cum SLA 2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5905 - Sr Pastor Study Leave Allo	\$721.58	\$2,139.54	\$1,800.00	\$1,800.00	(\$339.54)
5910 - Sr Pastor Pension/Ins	\$2,699.46	\$32,322.69	\$32,393.50	\$32,393.50	\$70.81
5911 - Sr Pastor Opt Life Ins	\$129.00	\$1,548.00	\$1,548.00	\$1,548.00	\$0.00
5912 - Sr Pastor Opt Dental Ins	\$17.31	\$214.76	\$207.84	\$207.84	(\$6.92)
5915 - Sr Pastor Profess Expense	\$416.47	\$1,310.05	\$1,000.00	\$1,000.00	(\$310.05)
5920 - Sr Pastor Discretionary	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
5925 - Sr Pastor Housing	\$2,832.50	\$33,990.00	\$33,990.00	\$33,990.00	\$0.00
5930 - Sr Pastor Car Allowance	\$589.64	\$5,066.87	\$5,000.00	\$5,000.00	(\$66.87)
5940 - Sr Pastor Cell Phone Allow	\$200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00
5941 - Sr Pastor Soc. Sec. Suppl.	\$1,720.92	\$6,688.84	\$6,688.82	\$6,688.82	(\$0.02)
<b>Total Head of Staff</b>	<u>\$13,790.22</u>	<u>\$139,040.83</u>	<u>\$138,388.16</u>	<u>\$138,388.16</u>	<u>(\$652.67)</u>
<b>Associate Pastor</b>					
5946 - Annual Cash Salary	\$2,672.92	\$32,075.20	\$32,075.00	\$32,075.00	(\$0.20)
5947 - Cumulative SLA 2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5948 - Cumulative SLA 2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5949 - Cumulative SLA 2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5950 - Study Leave Allowance	\$0.00	\$1,304.65	\$1,700.00	\$1,700.00	\$395.35
5955 - Board of Pension Dues	\$1,622.25	\$19,513.37	\$20,007.75	\$20,007.75	\$494.38
5956 - Opt Life Ins	\$52.50	\$630.00	\$630.00	\$630.00	\$0.00
5957 - Opt Dental Ins	\$9.24	\$110.89	\$111.00	\$111.00	\$0.11
5960 - Med Supplement Voucher	\$432.03	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00
5965 - Assoc Pastor Discretionary	\$0.00	\$959.83	\$1,000.00	\$1,000.00	\$40.17
5971 - Housing and Utility	\$1,666.66	\$19,999.92	\$20,000.00	\$20,000.00	\$0.08
5975 - Auto Allowance	\$1,534.68	\$9,302.55	\$9,600.00	\$9,600.00	\$297.45
6160 - Cell Phone Allowance	\$100.00	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00

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**Webster Presbyterian Church**  
**Analysis of Revenues & Expenses - 2018**  
**January to December 2018**

Accounts	MTD Actual (2018)	YTD Actual (2018)	YTD Budget (2018)	Annual Budget (2018)	Annual Budget Remaining (2018)
<b>Total Associate Pastor</b>	\$8,090.28	\$87,096.41	\$88,323.75	\$88,323.75	\$1,227.34
<b>Total Pastoral Staff</b>	\$21,880.50	\$226,137.24	\$226,711.91	\$226,711.91	\$574.67
<b>Program Staff</b>					
5179 - Professional Development	\$0.00	\$841.50	\$2,000.00	\$2,000.00	\$1,158.50
5180 - Professional Memberships	\$0.00	\$195.00	\$300.00	\$300.00	\$105.00
6024 - Assoc. Music Dir. Compens	\$1,399.08	\$16,788.96	\$16,789.00	\$16,789.00	\$0.04
6025 - Music Director Compens	\$2,137.26	\$25,647.12	\$25,647.00	\$25,647.00	(\$0.12)
6035 - Organist Compensation	\$1,639.42	\$19,673.04	\$19,673.00	\$19,673.00	(\$0.04)
6040 - Subst Organist Compens	\$0.00	\$0.00	\$150.00	\$150.00	\$150.00
6063 - Family Coordinator	\$2,575.00	\$30,900.00	\$30,900.00	\$30,900.00	\$0.00
<b>Total Program Staff</b>	\$7,750.76	\$94,045.62	\$95,459.00	\$95,459.00	\$1,413.38
<b>Support Staff</b>					
6020 - Ch. Secretary	\$2,383.08	\$29,807.27	\$28,787.20	\$28,787.20	(\$1,020.07)
6041 - Bookkeeper	\$1,081.50	\$12,977.95	\$12,978.00	\$12,978.00	\$0.05
6055 - Nursery Staff	\$392.60	\$4,447.06	\$5,000.00	\$5,000.00	\$552.94
6080 - Support Staff Training	\$0.00	\$0.00	\$75.00	\$75.00	\$75.00
<b>Total Support Staff</b>	\$3,857.18	\$47,232.28	\$46,840.20	\$46,840.20	(\$392.08)
<b>General Personnel</b>					
5209 - Background Checks	\$20.50	\$75.50	\$300.00	\$300.00	\$224.50
6060 - Payroll Taxes	\$805.30	\$9,760.47	\$10,200.00	\$10,200.00	\$439.53
6131 - Payroll expenses	\$167.58	\$1,914.21	\$4,400.00	\$4,400.00	\$2,485.79
<b>Total General Personnel</b>	\$993.38	\$11,750.18	\$14,900.00	\$14,900.00	\$3,149.82
<b>Total Personnel</b>	\$34,481.82	\$379,165.32	\$383,911.11	\$383,911.11	\$4,745.79
<b>Total Administration/Personnel</b>	\$37,727.37	\$406,876.03	\$409,261.11	\$409,261.11	\$2,385.08
<b>Campus Management</b>					
6045 - Janitorial Services	\$1,500.00	\$18,250.00	\$18,500.00	\$18,500.00	\$250.00
6215 - Fire Alarm	\$0.00	\$0.00	\$1,750.00	\$1,750.00	\$1,750.00
6220 - Paper Supplies	\$204.35	\$1,296.18	\$1,700.00	\$1,700.00	\$403.82
6225 - Repairs and Maintenance	\$106.50	\$13,190.47	\$18,000.00	\$18,000.00	\$4,809.53
6230 - Lawn Maintenance	\$225.00	\$6,863.40	\$6,600.00	\$6,600.00	(\$263.40)
6240 - Util - Electricity	\$2,152.00	\$32,108.98	\$28,500.00	\$28,500.00	(\$3,608.98)
6245 - Util - Gas	\$62.01	\$684.74	\$700.00	\$700.00	\$15.26
6250 - Util - Trash	\$99.63	\$1,208.76	\$1,150.00	\$1,150.00	(\$58.76)
6255 - Util - Water	\$221.66	\$2,697.22	\$2,200.00	\$2,200.00	(\$497.22)
<b>Total Campus Management</b>	\$4,571.15	\$76,299.75	\$79,100.00	\$79,100.00	\$2,800.25
<b>Care</b>					
<b>Deacons</b>					
5505 - Deacon Supplies	\$41.25	\$367.73	\$500.00	\$500.00	\$132.27
5515 - Memorial Receptions	\$0.00	\$96.30	\$200.00	\$200.00	\$103.70
5525 - Pastoral Care Discretionar	\$159.24	\$407.11	\$75.00	\$75.00	(\$332.11)
<b>Total Deacons</b>	\$200.49	\$871.14	\$775.00	\$775.00	(\$96.14)
<b>Total Care</b>	\$200.49	\$871.14	\$775.00	\$775.00	(\$96.14)
<b>Communications</b>					
5332 - Newspaper Advertising	\$207.90	\$1,186.40	\$2,200.00	\$2,200.00	\$1,013.60
<b>Total Communications</b>	\$207.90	\$1,186.40	\$2,200.00	\$2,200.00	\$1,013.60
<b>Fellowship</b>					
5300 - Kitchen and Fellowship Su	\$0.00	\$1,471.79	\$950.00	\$950.00	(\$521.79)
5320 - Fellowship Events	\$489.39	\$580.07	\$325.00	\$325.00	(\$255.07)
<b>Total Fellowship</b>	\$489.39	\$2,051.86	\$1,275.00	\$1,275.00	(\$776.86)
<b>Mission</b>					
5700 - WPC Missions	\$106.00	\$336.00	\$1,700.00	\$1,700.00	\$1,364.00
5705 - Free the Captives	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00
5735 - Community Assistance	\$0.00	\$11,000.00	\$11,000.00	\$11,000.00	\$0.00
5736 - Family Promise	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00
5740 - Habitat for Humanity	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
5749 - Institute for Civility	\$0.00	\$300.00	\$300.00	\$300.00	\$0.00

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**Analysis of Revenues & Expenses - 2018**  
**January to December 2018**

Accounts	MTD Actual (2018)	YTD Actual (2018)	YTD Budget (2018)	Annual Budget (2018)	Annual Budget Remaining (2018)
5750 - ICM	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00
5755 - Meals on Wheels	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00
5785 - Presbytery	\$0.00	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00
5790 - Mental Health Ministry Team	\$350.00	\$350.00	\$500.00	\$500.00	\$150.00
5796 - Fuller - Harvey Meals	\$0.00	\$442.11	\$1,000.00	\$1,000.00	\$557.89
<b>Total Mission</b>	<b>\$456.00</b>	<b>\$25,928.11</b>	<b>\$28,000.00</b>	<b>\$28,000.00</b>	<b>\$2,071.89</b>
<b>Nurture</b>					
<b>Family Ministry</b>					
5201 - Bibles	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00
5205 - Children's Supplies	\$43.74	\$721.83	\$750.00	\$750.00	\$28.17
5220 - Music Ministry	\$0.00	\$0.00	\$150.00	\$150.00	\$150.00
5225 - Children's Curriculum	\$89.15	\$314.63	\$500.00	\$500.00	\$185.37
5257 - Youth Special Events	\$60.81	\$780.55	\$250.00	\$250.00	(\$530.55)
5258 - Youth CE Supplies	\$0.00	\$535.06	\$500.00	\$500.00	(\$35.06)
5260 - Vacation Bible School	\$0.00	\$461.53	\$500.00	\$500.00	\$38.47
5265 - Youth Curriculum	\$0.00	\$302.10	\$500.00	\$500.00	\$197.90
<b>Total Family Ministry</b>	<b>\$193.70</b>	<b>\$3,115.70</b>	<b>\$3,250.00</b>	<b>\$3,250.00</b>	<b>\$134.30</b>
<b>Adult Ministry</b>					
5200 - Adult Education	\$374.76	\$5,894.26	\$2,570.00	\$2,570.00	(\$3,324.26)
<b>Total Adult Ministry</b>	<b>\$374.76</b>	<b>\$5,894.26</b>	<b>\$2,570.00</b>	<b>\$2,570.00</b>	<b>(\$3,324.26)</b>
<b>Total Nurture</b>	<b>\$568.46</b>	<b>\$9,009.96</b>	<b>\$5,820.00</b>	<b>\$5,820.00</b>	<b>(\$3,189.96)</b>
<b>Stewardship</b>					
6109 - Presbytery per capita	\$0.00	\$3,520.00	\$3,520.00	\$3,520.00	\$0.00
6110 - Bank Charges	\$34.90	\$666.67	\$1,500.00	\$1,500.00	\$833.33
6115 - Interest - Mortgage	\$110.16	\$4,430.95	\$15,275.00	\$15,275.00	\$10,844.05
6135 - Insurance	\$11,292.50	\$48,580.00	\$50,055.00	\$50,055.00	\$1,475.00
6285 - Roof Loan Payback	\$1,171.21	\$8,446.71	\$8,913.38	\$8,913.38	\$466.67
6290 - Mortgage Principal	\$4,242.30	\$47,798.57	\$36,955.51	\$36,955.51	(\$10,843.06)
<b>Total Stewardship</b>	<b>\$16,851.07</b>	<b>\$113,442.90</b>	<b>\$116,218.89</b>	<b>\$116,218.89</b>	<b>\$2,775.99</b>
<b>Welcoming</b>					
5326 - Connecting	\$0.00	\$104.91	\$200.00	\$200.00	\$95.09
5328 - Engaging	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00
5331 - Hosting	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00
<b>Total Welcoming</b>	<b>\$0.00</b>	<b>\$104.91</b>	<b>\$500.00</b>	<b>\$500.00</b>	<b>\$395.09</b>
<b>Worship and Music</b>					
<b>Worship</b>					
5108 - Honoraia for Pastors (2)	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
5109 - Audio-Visual Maintenance	\$0.00	\$149.56	\$1,000.00	\$1,000.00	\$850.44
5185 - Worship Supplies-General	\$6.47	\$329.61	\$200.00	\$200.00	(\$129.61)
5190 - Worship Supply-Communio	\$0.00	\$52.02	\$100.00	\$100.00	\$47.98
<b>Total Worship</b>	<b>\$6.47</b>	<b>\$531.19</b>	<b>\$1,800.00</b>	<b>\$1,800.00</b>	<b>\$1,268.81</b>
<b>Music</b>					
5110 - Music Volunteer Developme	\$0.00	\$326.79	\$250.00	\$250.00	(\$76.79)
5115 - Clinicians	\$0.00	\$225.00	\$250.00	\$250.00	\$25.00
5116 - Choir Support Scholarships	\$0.00	\$5,760.00	\$0.00	\$0.00	(\$5,760.00)
5130 - Handbell Repair/Pads	\$0.00	\$0.00	\$400.00	\$400.00	\$400.00
5135 - Licensing	\$0.00	\$840.00	\$800.00	\$800.00	(\$40.00)
5140 - Music - Choirs/Voice	\$0.00	\$880.03	\$1,000.00	\$1,000.00	\$119.97
5145 - Music - Handbells	\$0.00	\$299.18	\$250.00	\$250.00	(\$49.18)
5147 - Music-Instrumental	\$0.00	\$526.10	\$1,000.00	\$1,000.00	\$473.90
5150 - Music Software	\$0.00	\$19.99	\$150.00	\$150.00	\$130.01
5155 - Music - Recorder	\$0.00	\$0.00	\$50.00	\$50.00	\$50.00
5165 - Organ Maintenance	\$0.00	\$361.00	\$2,000.00	\$2,000.00	\$1,639.00
5170 - Organ Tuning	\$461.00	\$461.00	\$1,200.00	\$1,200.00	\$739.00
5175 - Piano Tuning	\$0.00	\$285.00	\$400.00	\$400.00	\$115.00
5182 - Special Service Musicians	\$400.00	\$3,550.00	\$3,000.00	\$3,000.00	(\$550.00)
5195 - Praise Band	\$0.00	\$14.00	\$300.00	\$300.00	\$286.00

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**Webster Presbyterian Church**  
**Analysis of Revenues & Expenses - 2018**  
**January to December 2018**

<b>Accounts</b>	<b>MTD Actual (2018)</b>	<b>YTD Actual (2018)</b>	<b>YTD Budget (2018)</b>	<b>Annual Budget (2018)</b>	<b>Annual Budget Remaining (2018)</b>
<b>Total Music</b>	<u>\$861.00</u>	<u>\$13,548.09</u>	<u>\$11,050.00</u>	<u>\$11,050.00</u>	<u>(\$2,498.09)</u>
<b>Total Worship and Music</b>	<u>\$867.47</u>	<u>\$14,079.28</u>	<u>\$12,850.00</u>	<u>\$12,850.00</u>	<u>(\$1,229.28)</u>
<b>Total Expenses</b>	<u>\$61,939.30</u>	<u>\$649,850.34</u>	<u>\$656,000.00</u>	<u>\$656,000.00</u>	<u>\$6,149.66</u>
<b>Net Total</b>	\$29,717.47	(\$10,358.95)	\$0.00	\$0.00	\$10,358.95

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**Webster Presbyterian Church**  
**Summary of Restricted Accounts**  
**January to December 2018**

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
<b><u>Temporary Restricted</u></b>				
<b>Designated Funds</b>				
8011 - Book Sales - Cook Book	\$110.00	\$607.87	\$602.06	\$115.81
8023 - Care Baskets	\$310.00	\$275.00	\$0.00	\$585.00
8027 - Children's Ministry Team - Sun.	\$300.00	\$0.00	\$0.00	\$300.00
8030 - Children/Youth Music	\$113.86	\$770.00	\$770.00	\$113.86
8034 - Family Ministry	\$504.95	\$620.00	\$1,070.00	\$54.95
8052 - Deacon's Reception	\$439.52	\$1,225.00	\$503.31	\$1,161.21
8056 - AV upgrades	\$50.00	\$0.00	\$0.00	\$50.00
8077 - Joyful Noyz	\$2,013.50	\$1,225.00	\$355.85	\$2,882.65
8090 - Library	\$54.09	\$0.00	\$0.00	\$54.09
8099 - Pending Designation	\$4,260.00	\$8,741.77	\$8,801.77	\$4,200.00
8105 - Maintenance (capital) Fund	\$1,671.27	\$1,445.18	\$317.45	\$2,799.00
8160 - Music - Bells	\$113.26	\$0.00	\$0.00	\$113.26
8165 - Music - Choir	\$481.80	\$98.03	\$88.49	\$491.34
8170 - Music - Organ Enhancement	\$2,736.30	\$15,000.00	\$0.00	\$17,736.30
8175 - Music - Special	\$1,493.14	\$200.00	\$830.97	\$862.17
<b>Total Designated Funds</b>	<b>\$14,651.69</b>	<b>\$30,207.85</b>	<b>\$13,339.90</b>	<b>\$31,519.64</b>
<b>Memorials</b>				
8115 - Memorial/Endowment Contributions	\$16,045.00	\$3,050.00	\$15,000.00	\$4,095.00
8143 - Memorial - Wilson, Greg	\$2,145.00	\$0.00	\$0.00	\$2,145.00
<b>Total Memorials</b>	<b>\$18,190.00</b>	<b>\$3,050.00</b>	<b>\$15,000.00</b>	<b>\$6,240.00</b>
<b>Desig Gifts: Mission</b>				
8151 - Mission Development	\$0.15	\$0.00	(\$500.00)	\$500.15
8152 - Community Assistance-Harvey	\$77.48	\$17,880.00	\$17,110.35	\$847.13
8153 - Mission Trip - Adult	\$4,358.93	\$0.00	\$985.00	\$3,373.93
8155 - Bay Area Flood Fund	\$0.00	\$0.00	\$0.00	\$0.00
8310 - Bay Area Turning Point	\$0.00	\$0.00	\$0.00	\$0.00
8320 - Contributions for Community Assist.	\$2,497.44	\$15,905.00	\$18,404.69	(\$2.25)
8323 - Ayaviri Adult Mission	\$4,976.38	\$9,324.00	\$12,340.76	\$1,959.62
8324 - Community Assistance - Family	\$0.00	\$8,995.00	\$6,200.00	\$2,795.00
8325 - CROP Walk	\$0.00	\$0.00	\$0.00	\$0.00
8330 - Family Promise	\$647.00	\$100.00	\$0.00	\$747.00
8331 - Mission to McWhirter	\$250.00	\$1,540.00	\$1,790.00	\$0.00
8332 - Gifts of Joy	\$202.53	\$1,234.00	\$951.62	\$484.91
8335 - Habitat for Humanity	\$0.00	\$0.00	(\$25.00)	\$25.00
8336 - Free The Captives	\$0.00	\$1,750.00	\$1,500.00	\$250.00
8345 - ICM	\$50.00	\$0.00	\$0.00	\$50.00
8350 - Joy Offering	\$7,337.00	\$1,893.00	\$6,337.00	\$2,893.00
8351 - McWhirter Supplies	\$75.00	\$780.00	\$855.00	\$0.00
8360 - Missions	\$2,263.94	\$1,510.35	(\$500.00)	\$4,274.29
8363 - Mission at Santa Rosa	\$0.00	\$0.00	\$0.00	\$0.00
8364 - Mission - Philippines	\$0.00	\$1,124.00	\$1,124.00	\$0.00
8365 - One Great Hour of Sharing	\$109.38	\$2,770.00	\$0.00	\$2,879.38
8370 - Peacemaking Offering	\$0.00	\$1,288.00	\$1,254.00	\$34.00
8373 - PDA-Hurricane Harvey	\$3,555.01	\$1,225.00	\$0.00	\$4,780.01
8374 - Pentecost Offering	\$0.00	\$2,057.50	\$2,037.50	\$20.00
8379 - Presbytery	\$0.00	\$0.00	\$0.00	\$0.00
8383 - Women's Annual Conference	\$474.12	\$0.00	\$0.00	\$474.12
8386 - SeafarerCenter	\$0.00	\$0.00	\$0.00	\$0.00
8387 - Souper Bowl	\$0.00	\$0.00	\$0.00	\$0.00
8388 - Mission Trip - Stephen Jacobo	\$0.00	\$500.00	\$500.00	\$0.00
8391 - Vellore, India Hosp. & College	\$0.00	\$0.00	\$0.00	\$0.00
8394 - Summer Enrichment Series	\$7,997.44	\$0.00	\$0.00	\$7,997.44
8397 - EarthCare	\$2,262.87	\$150.00	\$578.95	\$1,833.92
8567 - Children Migrants	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Desig Gifts: Mission</b>	<b>\$37,134.67</b>	<b>\$70,025.85</b>	<b>\$70,943.87</b>	<b>\$36,216.65</b>
<b>Building Fund</b>				
8401 - Building Fund Balance	\$9,255.00	\$84,703.75	\$93,958.75	\$0.00
<b>Total Building Fund</b>	<b>\$9,255.00</b>	<b>\$84,703.75</b>	<b>\$93,958.75</b>	<b>\$0.00</b>
<b>Exchange Funds</b>				
8054 - Fuller-Harvey Meals	\$190.00	\$1,800.00	\$649.92	\$1,340.08
8055 - Flowers	\$1,304.52	\$1,845.00	\$2,318.40	\$831.12

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**Webster Presbyterian Church**  
**Summary of Restricted Accounts**  
**January to December 2018**

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
8180 - Senior Ministry	\$397.00	\$597.00	\$253.22	\$740.78
8182 - Special Events	\$1,946.75	\$210.00	\$899.78	\$1,256.97
8185 - Weddings, Funerals, etc.	\$6,721.00	\$725.00	\$1,771.97	\$5,674.03
8186 - Ex Fund-Wednesday Night Dinner	\$108.31	\$4,571.75	\$4,345.70	\$334.36
8500 - Ex Fund-Team: Resources	\$194.16	\$0.00	\$0.00	\$194.16
8502 - Louisiana Adult Mission Trip	\$0.00	\$0.00	\$0.00	\$0.00
8505 - Ex Fund-Team: Fellowship Events	\$164.00	\$1,058.00	\$942.08	\$279.92
8506 - Ex Fund-Team: Education	\$96.00	\$243.00	\$293.39	\$45.61
8515 - Ex Fund-Team: Worship	\$0.00	\$0.00	\$0.00	\$0.00
8550 - Powerful Tools for Caregivers Class	\$0.77	\$175.00	\$0.00	\$175.77
8555 - Ex Fund-Young-at-Heart	\$127.00	\$0.00	\$0.00	\$127.00
8557 - Ex Fund-Endowment Income	\$42.27	\$2,913.26	\$2,890.37	\$65.16
8560 - Ex Fund-Conclaves Mission (Youth)	\$100.00	\$0.00	\$0.00	\$100.00
8565 - Ex Fund-Mental Health	\$0.00	\$2,500.00	\$150.00	\$2,350.00
8570 - Ex Fund-Shrimp Boil	\$184.27	\$1,029.00	\$937.45	\$275.82
8573 - Ex Fund-Campus Mgmt	\$246.55	\$255.93	(\$520.98)	\$1,023.46
8575 - Ex Fund-Roof Repair 2015	\$0.00	\$0.00	\$0.00	\$0.00
8578 - Ex Fund-Adult Seminar	\$270.75	\$0.00	\$0.00	\$270.75
8580 - Ex Fund-Women's Retreat	\$7,475.28	\$12,226.00	\$9,654.24	\$10,047.04
8581 - Ex Fund-Sisters-in-Faith	\$0.00	\$10.00	\$0.00	\$10.00
8583 - Ex Fund-Grief Share	\$290.00	\$30.00	\$0.00	\$320.00
8585 - Designated Gift	\$0.00	\$5,538.43	\$4,291.23	\$1,247.20
8586 - Ex Fund-Youth Fund Raisers	\$13,575.44	\$1,625.00	\$3,882.32	\$11,318.12
8590 - Ex Fund-Early Risers Breakfast	\$36.48	\$100.00	\$36.48	\$100.00
8591 - Ex Fund-Vacation Bible School	\$675.87	\$0.00	\$0.00	\$675.87
8593 - Pastor Deductions/Optional Benefits	\$473.25	\$5,476.98	\$5,919.61	\$30.62
8594 - Wellness Class	\$988.60	\$330.00	\$44.80	\$1,273.80
8605 - 50th Lunar Communion	\$0.00	\$2,276.00	\$276.74	\$1,999.26
<b>Total Exchange Funds</b>	<b>\$35,608.27</b>	<b>\$45,535.35</b>	<b>\$39,036.72</b>	<b>\$42,106.90</b>
<b>Capital Campaign</b>				
8403 - Capital Campaign	\$182,530.23	\$90,871.61	\$42,652.29	\$230,749.55
<b>Total Capital Campaign</b>	<b>\$182,530.23</b>	<b>\$90,871.61</b>	<b>\$42,652.29</b>	<b>\$230,749.55</b>
<b>Total Temporary Restricted</b>	<b>\$297,369.86</b>	<b>\$324,394.41</b>	<b>\$274,931.53</b>	<b>\$346,832.74</b>
<b>Permanent Restricted</b>				
8900 - Endowment Fund	\$129,168.47	\$0.00	\$6,714.18	\$122,454.29
<b>Total Permanent Restricted</b>	<b>\$129,168.47</b>	<b>\$0.00</b>	<b>\$6,714.18</b>	<b>\$122,454.29</b>

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Webster Presbyterian Church  
Balance Sheet  
December 2018

Accounts

		<u>Assets</u>	
<b>Current Assets</b>			
<b>Cash</b>			
1010 - Cash - Amegy - Operating Acct.	\$385,384.02		
1030 - Cash - Frost Bank - Debit card	\$303.09		
<b>Total Cash</b>	<u>\$385,687.11</u>		
<b>Endowment</b>			
1165 - Invest - TX Pres. Foundation	\$122,454.29		
<b>Total Endowment</b>	<u>\$122,454.29</u>		
<b>Total Current Assets</b>			<b>\$508,141.40</b>
<b>Property and Equipment</b>			
2010 - Land and Improvements	\$893,467.51		
2050 - Fellowship Hall	\$675,984.91		
2055 - Building Improvements	\$282,775.97		
2100 - Sanctuary	\$3,014,405.67		
2155 - Furniture and Fixtures	\$194,515.62		
2163 - Computer Equipment	\$21,589.88		
2165 - Equipment - Other	\$5,895.33		
2300 - Accumulated Depreciation	<u>(\$1,654,896.56)</u>		
<b>Total Property and Equipment</b>			<b>\$3,433,738.33</b>
<b>Total Assets</b>			<b><u>\$3,941,879.73</u></b>
<hr/>			
		<u>Liabilities, Fund Principal, &amp; Restricted Funds</u>	
<b>Liabilities</b>			
<b>Current Liabilities</b>			
3025 - Prepaid Pledges-Prior Year	\$19,200.00		
<b>Total Current Liabilities</b>			<b>\$19,200.00</b>
<b>Total Liabilities</b>			<b><u>\$19,200.00</u></b>
<b>Fund Principal</b>			
4000 - Church Fund Balance	\$3,463,751.65		
Excess Cash Received	<u>(\$10,358.95)</u>		
<b>Total Fund Principal and Excess Cash Received</b>			<b>\$3,453,392.70</b>
<b>Restricted Funds</b>			
Total Temporarily Restricted	\$346,832.74		
Total Permanently Restricted	<u>\$122,454.29</u>		
<b>Total Restricted Funds</b>			<b>\$469,287.03</b>
<b>Total Liabilities, Fund Principal, &amp; Restricted Funds</b>			<b><u>\$3,941,879.73</u></b>