

Treasurer's Report August 2018

Monthly Financial Analysis

August 2018 had expenditures of \$52,281.30 and revenues of \$39,229.95 for a monthly net **negative** of \$13,051.35. The year to date balance is negative \$10,406.24. However, remember session voted to roll through surplus from 2017 dollars, that amount was \$22,000. Similar to all pre-paids, I am showing 1/12 of that total in each month. Using 1/12 of the roll-through, for the first 6 months makes our **operating account positive \$4,260.43 for the year.**

Our approved budget for 2018 is \$656,000.00. The 2018 monthly giving needs to average \$52,833.33 (with roll thru added in) to meet our 2018 budget number. We have averaged giving of \$50,824.57 per month through August.

Capital Campaign

Since the campaign donations started coming in fall of 2017, **we have collected \$252,062.84 to date (9/21/2018).** **We have spent \$27,655.59 to date.** Those expenditures are for the following:

- Consulting fee for Story architects
- Repair/replacement of fire alarm in Education/office wing
- Repair of Library AC
- Repair of Fellowship Hall AC
- Purchase of new mats in Education wing
- Purchase of tables for Bouton Hall
- Repair of Drain in Education wing

The capital campaign balance is \$224,407.25

Mortgage

Mortgage Balance as of August after principal and mortgage fund payment: \$ 62,728.15 our principal payment is approximately \$4000.00 per month. My original estimate of ~50k owed by end of 2018 is still good.

Other loans

The endowment loan for roof repairs from 2015 is \$1027.00 and was paid off in July.

The Presbyteria Weaver-King loan for roof repairs from 2015 is 3500, it will be paid off by December 2018.

Endowment Fund

Balance as of 3/31/2018 = \$127,444.37

2018 WPC	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
October	54666.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
November	54666.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
December	54666.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
YTD	656,000.00	406,596.59	-30,736.74	437,333.33	417,002.83	20,330.50	-10,406.24	4260.43
Annual Budget = 656,000.00								
Roll Thru from 2017 = 22,000								

Your servant
Jimmy
WPC Treasurer

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

Accounts	MTD Actual (2018)	YTD Actual (2018)	YTD Budget (2018)	Annual Budget (2018)	Annual Budget Remaining (2018)
Revenues					
Contributions & Revenue					
Contributions	\$39,229.95	\$406,596.59	\$422,666.72	\$634,000.00	\$227,403.41
Other Revenue	\$0.00	\$0.00	\$14,666.64	\$22,000.00	\$22,000.00
Total Contributions & Revenue	<u>\$39,229.95</u>	<u>\$406,596.59</u>	<u>\$437,333.36</u>	<u>\$656,000.00</u>	<u>\$249,403.41</u>
Total Revenues	<u>\$39,229.95</u>	<u>\$406,596.59</u>	<u>\$437,333.36</u>	<u>\$656,000.00</u>	<u>\$249,403.41</u>
Expenses					
Administration/Personnel					
Office	\$2,004.00	\$17,266.03	\$16,900.00	\$25,350.00	\$8,083.97
Personnel					
Pastoral Staff					
Head of Staff	\$12,764.88	\$92,946.61	\$92,258.72	\$138,388.16	\$45,441.55
Associate Pastor	\$6,989.84	\$57,371.40	\$58,782.60	\$88,323.75	\$30,952.35
Total Pastoral Staff	<u>\$19,754.72</u>	<u>\$150,318.01</u>	<u>\$151,041.32</u>	<u>\$226,711.91</u>	<u>\$76,393.90</u>
Program Staff	\$7,771.76	\$62,482.08	\$63,639.36	\$95,459.00	\$32,976.92
Support Staff	\$4,001.33	\$31,514.09	\$31,226.80	\$46,840.20	\$15,326.11
General Personnel	\$983.92	\$7,748.84	\$9,933.36	\$14,900.00	\$7,151.16
Total Personnel	<u>\$32,511.73</u>	<u>\$252,063.02</u>	<u>\$255,840.84</u>	<u>\$383,911.11</u>	<u>\$131,848.09</u>
Total Administration/Personnel	<u>\$34,515.73</u>	<u>\$269,329.05</u>	<u>\$272,740.84</u>	<u>\$409,261.11</u>	<u>\$139,932.06</u>
Campus Management					
Care	\$9,318.92	\$51,953.40	\$52,733.28	\$79,100.00	\$27,146.60
Care					
Deacons	\$3.99	\$249.64	\$516.72	\$775.00	\$525.36
Total Care	<u>\$3.99</u>	<u>\$249.64</u>	<u>\$516.72</u>	<u>\$775.00</u>	<u>\$525.36</u>
Communications					
Communications	\$0.00	\$952.50	\$1,466.64	\$2,200.00	\$1,247.50
Fellowship					
Fellowship	\$73.23	\$628.11	\$850.00	\$1,275.00	\$646.89
Mission					
Mission	\$2,000.00	\$15,865.00	\$18,666.80	\$28,000.00	\$12,135.00
Nurture					
Family Ministry	\$89.45	\$1,439.91	\$2,166.72	\$3,250.00	\$1,810.09
Adult Ministry	\$305.87	\$3,710.72	\$1,713.36	\$2,570.00	(\$1,140.72)
Total Nurture	<u>\$395.32</u>	<u>\$5,150.63</u>	<u>\$3,880.08</u>	<u>\$5,820.00</u>	<u>\$669.37</u>
Stewardship					
Stewardship	\$5,282.12	\$68,596.19	\$70,136.78	\$116,218.89	\$47,622.70
Welcoming					
Welcoming	\$0.00	\$104.91	\$333.36	\$500.00	\$395.09
Worship and Music					
Worship	\$0.00	\$294.80	\$1,200.00	\$1,800.00	\$1,505.20
Music	\$691.99	\$3,878.60	\$7,366.56	\$11,050.00	\$7,171.40
Total Worship and Music	<u>\$691.99</u>	<u>\$4,173.40</u>	<u>\$8,566.56</u>	<u>\$12,850.00</u>	<u>\$8,676.60</u>
Total Expenses	<u>\$52,281.30</u>	<u>\$417,002.83</u>	<u>\$429,891.06</u>	<u>\$656,000.00</u>	<u>\$238,997.17</u>
Net Total	(\$13,051.35)	(\$10,406.24)	\$7,442.30	\$0.00	\$10,406.24

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

Accounts	MTD Actual (2018)	YTD Actual (2018)	YTD Budget (2018)	Annual Budget (2018)	Annual Budget Remaining (2018)
Revenues					
Contributions & Revenue					
Contributions					
4100 - Support - Pledged	\$32,134.00	\$349,516.00	\$353,221.36	\$529,832.00	\$180,316.00
4105 - Support - Non-pledged	\$7,095.95	\$56,080.59	\$69,445.36	\$104,168.00	\$48,087.41
4110 - Support - Prior Year	\$0.00	\$1,000.00	\$0.00	\$0.00	(\$1,000.00)
Total Contributions	<u>\$39,229.95</u>	<u>\$406,596.59</u>	<u>\$422,666.72</u>	<u>\$634,000.00</u>	<u>\$227,403.41</u>
Other Revenue					
4135 - Interest Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4140 - Other Income	\$0.00	\$0.00	\$14,666.64	\$22,000.00	\$22,000.00
Total Other Revenue	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$14,666.64</u>	<u>\$22,000.00</u>	<u>\$22,000.00</u>
Total Contributions & Revenue	<u>\$39,229.95</u>	<u>\$406,596.59</u>	<u>\$437,333.36</u>	<u>\$656,000.00</u>	<u>\$249,403.41</u>
Total Revenues	<u>\$39,229.95</u>	<u>\$406,596.59</u>	<u>\$437,333.36</u>	<u>\$656,000.00</u>	<u>\$249,403.41</u>
Expenses					
Administration/Personnel					
Office					
6120 - Computer Expenses	\$470.83	\$4,893.18	\$3,000.00	\$4,500.00	(\$393.18)
6130 - General & Administrative	\$48.71	\$473.12	\$600.00	\$900.00	\$426.88
6140 - Office Supplies	\$0.00	\$2,416.59	\$2,800.00	\$4,200.00	\$1,783.41
6145 - Postage	\$235.79	\$2,091.81	\$2,200.00	\$3,300.00	\$1,208.19
6149 - Stationery	\$0.00	\$828.74	\$966.64	\$1,450.00	\$621.26
6155 - Telephone	\$162.82	\$1,304.08	\$1,333.36	\$2,000.00	\$695.92
6165 - Copier Maint/Expenses	\$1,085.85	\$5,258.51	\$6,000.00	\$9,000.00	\$3,741.49
Total Office	<u>\$2,004.00</u>	<u>\$17,266.03</u>	<u>\$16,900.00</u>	<u>\$25,350.00</u>	<u>\$8,083.97</u>
Personnel					
Pastoral Staff					
Head of Staff					
5900 - Sr Pastor Compensation	\$4,463.34	\$35,706.72	\$35,706.64	\$53,560.00	\$17,853.28
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	\$0.00	\$1,163.00	\$1,200.00	\$1,800.00	\$637.00
5910 - Sr Pastor Pension/Ins	\$2,699.46	\$21,524.85	\$21,595.68	\$32,393.50	\$10,868.65
5911 - Sr Pastor Opt Life Ins	\$129.00	\$1,032.00	\$1,032.00	\$1,548.00	\$516.00
5912 - Sr Pastor Opt Dental Ins	\$17.31	\$145.52	\$138.56	\$207.84	\$62.32
5915 - Sr Pastor Profess Expense	\$0.00	\$580.90	\$666.64	\$1,000.00	\$419.10
5920 - Sr Pastor Discretionary	\$0.00	\$1,000.00	\$666.64	\$1,000.00	\$0.00
5925 - Sr Pastor Housing	\$2,832.50	\$22,660.00	\$22,660.00	\$33,990.00	\$11,330.00
5930 - Sr Pastor Car Allowance	\$651.06	\$3,265.70	\$3,333.36	\$5,000.00	\$1,734.30
5940 - Sr Pastor Cell Phone Allow	\$300.00	\$900.00	\$800.00	\$1,200.00	\$300.00
5941 - Sr Pastor Soc. Sec. Suppl.	\$1,672.21	\$4,967.92	\$4,459.20	\$6,688.82	\$1,720.90
Total Head of Staff	<u>\$12,764.88</u>	<u>\$92,946.61</u>	<u>\$92,258.72</u>	<u>\$138,388.16</u>	<u>\$45,441.55</u>
Associate Pastor					
5946 - Annual Cash Salary	\$2,672.92	\$21,383.52	\$21,283.40	\$32,075.00	\$10,691.48
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	\$855.76	\$1,133.36	\$1,700.00	\$844.24
5955 - Board of Pension Dues	\$1,622.25	\$13,024.37	\$13,338.48	\$20,007.75	\$6,983.38
5956 - Opt Life Ins	\$52.50	\$420.00	\$420.00	\$630.00	\$210.00
5957 - Opt Dental Ins	\$9.24	\$73.93	\$74.00	\$111.00	\$37.07
5960 - Med Supplement Voucher	\$0.00	\$1,257.82	\$1,333.36	\$2,000.00	\$742.18
5965 - Assoc Pastor Discretionary	\$34.94	\$477.92	\$666.64	\$1,000.00	\$522.08
5971 - Housing and Utility	\$1,666.66	\$13,333.28	\$13,333.36	\$20,000.00	\$6,666.72
5975 - Auto Allowance	\$831.33	\$5,744.80	\$6,400.00	\$9,600.00	\$3,855.20
6160 - Cell Phone Allowance	\$100.00	\$800.00	\$800.00	\$1,200.00	\$400.00

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

Accounts	MTD Actual (2018)	YTD Actual (2018)	YTD Budget (2018)	Annual Budget (2018)	Annual Budget Remaining (2018)
Total Associate Pastor	\$6,989.84	\$57,371.40	\$58,782.60	\$88,323.75	\$30,952.35
Total Pastoral Staff	\$19,754.72	\$150,318.01	\$151,041.32	\$226,711.91	\$76,393.90
Program Staff					
5179 - Professional Development	\$21.00	\$281.00	\$1,333.36	\$2,000.00	\$1,719.00
5180 - Professional Memberships	\$0.00	\$195.00	\$200.00	\$300.00	\$105.00
6024 - Assoc. Music Dir. Compens	\$1,399.08	\$11,192.64	\$11,192.64	\$16,789.00	\$5,596.36
6025 - Music Director Compens	\$2,137.26	\$17,098.08	\$17,098.00	\$25,647.00	\$8,548.92
6035 - Organist Compensation	\$1,639.42	\$13,115.36	\$13,115.36	\$19,673.00	\$6,557.64
6040 - Subst Organist Compens	\$0.00	\$0.00	\$100.00	\$150.00	\$150.00
6063 - Family Coordinator	\$2,575.00	\$20,600.00	\$20,600.00	\$30,900.00	\$10,300.00
Total Program Staff	\$7,771.76	\$62,482.08	\$63,639.36	\$95,459.00	\$32,976.92
Support Staff					
6020 - Ch. Secretary	\$2,503.83	\$20,014.08	\$19,191.44	\$28,787.20	\$8,773.12
6041 - Bookkeeper	\$1,081.50	\$8,651.95	\$8,652.00	\$12,978.00	\$4,326.05
6055 - Nursery Staff	\$416.00	\$2,848.06	\$3,333.36	\$5,000.00	\$2,151.94
6080 - Support Staff Training	\$0.00	\$0.00	\$50.00	\$75.00	\$75.00
Total Support Staff	\$4,001.33	\$31,514.09	\$31,226.80	\$46,840.20	\$15,326.11
General Personnel					
5209 - Background Checks	\$0.00	\$0.00	\$200.00	\$300.00	\$300.00
6060 - Payroll Taxes	\$816.33	\$6,517.10	\$6,800.00	\$10,200.00	\$3,682.90
6131 - Payroll expenses	\$167.59	\$1,231.74	\$2,933.36	\$4,400.00	\$3,168.26
Total General Personnel	\$983.92	\$7,748.84	\$9,933.36	\$14,900.00	\$7,151.16
Total Personnel	\$32,511.73	\$252,063.02	\$255,840.84	\$383,911.11	\$131,848.09
Total Administration/Personnel	\$34,515.73	\$269,329.05	\$272,740.84	\$409,261.11	\$139,932.06
Campus Management					
6045 - Janitorial Services	\$1,500.00	\$12,000.00	\$12,333.36	\$18,500.00	\$6,500.00
6215 - Fire Alarm	\$0.00	\$0.00	\$1,166.64	\$1,750.00	\$1,750.00
6220 - Paper Supplies	\$164.00	\$1,018.24	\$1,133.36	\$1,700.00	\$681.76
6225 - Repairs and Maintenance	\$3,549.24	\$11,181.15	\$12,000.00	\$18,000.00	\$6,818.85
6230 - Lawn Maintenance	\$900.00	\$3,938.40	\$4,400.00	\$6,600.00	\$2,661.60
6240 - Util - Electricity	\$2,900.33	\$20,909.08	\$19,000.00	\$28,500.00	\$7,590.92
6245 - Util - Gas	\$51.86	\$472.87	\$466.64	\$700.00	\$227.13
6250 - Util - Trash	\$96.73	\$818.94	\$766.64	\$1,150.00	\$331.06
6255 - Util - Water	\$156.76	\$1,614.72	\$1,466.64	\$2,200.00	\$585.28
Total Campus Management	\$9,318.92	\$51,953.40	\$52,733.28	\$79,100.00	\$27,146.60
Care					
Deacons					
5505 - Deacon Supplies	\$0.00	\$123.75	\$333.36	\$500.00	\$376.25
5515 - Memorial Receptions	\$0.00	\$0.00	\$133.36	\$200.00	\$200.00
5525 - Pastoral Care Discretionar	\$3.99	\$125.89	\$50.00	\$75.00	(\$50.89)
Total Deacons	\$3.99	\$249.64	\$516.72	\$775.00	\$525.36
Total Care	\$3.99	\$249.64	\$516.72	\$775.00	\$525.36
Communications					
5332 - Newspaper Advertising	\$0.00	\$952.50	\$1,466.64	\$2,200.00	\$1,247.50
Total Communications	\$0.00	\$952.50	\$1,466.64	\$2,200.00	\$1,247.50
Fellowship					
5300 - Kitchen and Fellowship Su	\$73.23	\$588.27	\$633.36	\$950.00	\$361.73
5320 - Fellowship Events	\$0.00	\$39.84	\$216.64	\$325.00	\$285.16
Total Fellowship	\$73.23	\$628.11	\$850.00	\$1,275.00	\$646.89
Mission					
5700 - WPC Missions	\$0.00	\$115.00	\$1,133.36	\$1,700.00	\$1,585.00
5705 - Free the Captives	\$0.00	\$1,500.00	\$1,000.00	\$1,500.00	\$0.00
5735 - Community Assistance	\$0.00	\$8,250.00	\$7,333.36	\$11,000.00	\$2,750.00
5736 - Family Promise	\$0.00	\$0.00	\$333.36	\$500.00	\$500.00
5740 - Habitat for Humanity	\$0.00	\$0.00	\$666.64	\$1,000.00	\$1,000.00
5749 - Institute for Civility	\$0.00	\$0.00	\$200.00	\$300.00	\$300.00

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Webster Presbyterian Church
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January to August 2018

Accounts	MTD Actual (2018)	YTD Actual (2018)	YTD Budget (2018)	Annual Budget (2018)	Annual Budget Remaining (2018)
5750 - ICM	\$0.00	\$0.00	\$1,333.36	\$2,000.00	\$2,000.00
5755 - Meals on Wheels	\$0.00	\$0.00	\$333.36	\$500.00	\$500.00
5785 - Presbytery	\$2,000.00	\$6,000.00	\$5,333.36	\$8,000.00	\$2,000.00
5790 - Mental Health Ministry Team	\$0.00	\$0.00	\$333.36	\$500.00	\$500.00
5796 - Fuller - Harvey Meals	\$0.00	\$0.00	\$666.64	\$1,000.00	\$1,000.00
Total Mission	\$2,000.00	\$15,865.00	\$18,666.80	\$28,000.00	\$12,135.00
Nurture					
Family Ministry					
5201 - Bibles	\$0.00	\$0.00	\$66.64	\$100.00	\$100.00
5205 - Children's Supplies	\$23.25	\$650.01	\$500.00	\$750.00	\$99.99
5220 - Music Ministry	\$0.00	\$0.00	\$100.00	\$150.00	\$150.00
5225 - Children's Curriculum	\$66.20	\$192.51	\$333.36	\$500.00	\$307.49
5257 - Youth Special Events	\$0.00	\$295.29	\$166.64	\$250.00	(\$45.29)
5258 - Youth CE Supplies	\$0.00	\$0.00	\$333.36	\$500.00	\$500.00
5260 - Vacation Bible School	\$0.00	\$0.00	\$333.36	\$500.00	\$500.00
5265 - Youth Curriculum	\$0.00	\$302.10	\$333.36	\$500.00	\$197.90
Total Family Ministry	\$89.45	\$1,439.91	\$2,166.72	\$3,250.00	\$1,810.09
Adult Ministry					
5200 - Adult Education	\$305.87	\$3,710.72	\$1,713.36	\$2,570.00	(\$1,140.72)
Total Adult Ministry	\$305.87	\$3,710.72	\$1,713.36	\$2,570.00	(\$1,140.72)
Total Nurture	\$395.32	\$5,150.63	\$3,880.08	\$5,820.00	\$669.37
Stewardship					
6109 - Presbytery per capita	\$880.00	\$2,640.00	\$2,346.64	\$3,520.00	\$880.00
6110 - Bank Charges	\$49.66	\$386.85	\$1,000.00	\$1,500.00	\$1,113.15
6115 - Interest - Mortgage	\$274.97	\$3,645.04	\$10,183.36	\$15,275.00	\$11,629.96
6135 - Insurance	\$0.00	\$27,219.00	\$26,027.50	\$50,055.00	\$22,836.00
6285 - Roof Loan Payback	\$0.00	\$3,530.66	\$5,942.24	\$8,913.38	\$5,382.72
6290 - Mortgage Principal	\$4,077.49	\$31,174.64	\$24,637.04	\$36,955.51	\$5,780.87
Total Stewardship	\$5,282.12	\$68,596.19	\$70,136.78	\$116,218.89	\$47,622.70
Welcoming					
5326 - Connecting	\$0.00	\$104.91	\$133.36	\$200.00	\$95.09
5328 - Engaging	\$0.00	\$0.00	\$133.36	\$200.00	\$200.00
5331 - Hosting	\$0.00	\$0.00	\$66.64	\$100.00	\$100.00
Total Welcoming	\$0.00	\$104.91	\$333.36	\$500.00	\$395.09
Worship and Music					
Worship					
5108 - Honoraia for Pastors (2)	\$0.00	\$0.00	\$333.36	\$500.00	\$500.00
5109 - Audio-Visual Maintenance	\$0.00	\$27.05	\$666.64	\$1,000.00	\$972.95
5185 - Worship Supplies-General	\$0.00	\$215.73	\$133.36	\$200.00	(\$15.73)
5190 - Worship Supply-Communio	\$0.00	\$52.02	\$66.64	\$100.00	\$47.98
Total Worship	\$0.00	\$294.80	\$1,200.00	\$1,800.00	\$1,505.20
Music					
5110 - Music Volunteer Developme	\$0.00	\$254.79	\$166.64	\$250.00	(\$4.79)
5115 - Clinicians	\$0.00	\$0.00	\$166.64	\$250.00	\$250.00
5116 - Choir Support Scholarships	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5130 - Handbell Repair/Pads	\$0.00	\$0.00	\$266.64	\$400.00	\$400.00
5135 - Licensing	\$0.00	\$840.00	\$533.36	\$800.00	(\$40.00)
5140 - Music - Choirs/Voice	\$16.99	\$141.45	\$666.64	\$1,000.00	\$858.55
5145 - Music - Handbells	\$0.00	\$102.38	\$166.64	\$250.00	\$147.62
5147 - Music-Instrumental	\$0.00	\$74.99	\$666.64	\$1,000.00	\$925.01
5150 - Music Software	\$0.00	\$19.99	\$100.00	\$150.00	\$130.01
5155 - Music - Recorder	\$0.00	\$0.00	\$33.36	\$50.00	\$50.00
5165 - Organ Maintenance	\$0.00	\$361.00	\$1,333.36	\$2,000.00	\$1,639.00
5170 - Organ Tuning	\$0.00	\$0.00	\$800.00	\$1,200.00	\$1,200.00
5175 - Piano Tuning	\$0.00	\$95.00	\$266.64	\$400.00	\$305.00
5182 - Special Service Musicians	\$675.00	\$1,975.00	\$2,000.00	\$3,000.00	\$1,025.00
5195 - Praise Band	\$0.00	\$14.00	\$200.00	\$300.00	\$286.00

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

Accounts	MTD Actual (2018)	YTD Actual (2018)	YTD Budget (2018)	Annual Budget (2018)	Annual Budget Remaining (2018)
Total Music	<u>\$691.99</u>	<u>\$3,878.60</u>	<u>\$7,366.56</u>	<u>\$11,050.00</u>	<u>\$7,171.40</u>
Total Worship and Music	<u>\$691.99</u>	<u>\$4,173.40</u>	<u>\$8,566.56</u>	<u>\$12,850.00</u>	<u>\$8,676.60</u>
Total Expenses	<u>\$52,281.30</u>	<u>\$417,002.83</u>	<u>\$429,891.06</u>	<u>\$656,000.00</u>	<u>\$238,997.17</u>
Net Total	(\$13,051.35)	(\$10,406.24)	\$7,442.30	\$0.00	\$10,406.24

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Webster Presbyterian Church
Summary of Restricted Accounts
January to August 2018

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
<u>Temporary Restricted</u>				
Designated Funds				
8011 - Book Sales - Cook Book	\$110.00	\$0.00	\$10.51	\$99.49
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	\$1,125.00	\$446.08	\$1,118.44
8056 - AV upgrades	\$50.00	\$0.00	\$0.00	\$50.00
8077 - Joyful Noyz	\$2,013.50	\$1,225.00	\$200.00	\$3,038.50
8090 - Library	\$54.09	\$0.00	\$0.00	\$54.09
8099 - Pending Designation	\$4,260.00	\$7,464.80	\$7,524.80	\$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	\$0.00	\$0.00	\$2,736.30
8175 - Music - Special	\$1,493.14	\$200.00	\$180.97	\$1,512.17
Total Designated Funds	\$14,651.69	\$13,223.01	\$10,608.30	\$17,266.40
Memorials				
8115 - Memorial/Endowment Contributions	\$16,045.00	\$2,000.00	\$0.00	\$18,045.00
8143 - Memorial - Wilson, Greg	\$2,145.00	\$0.00	\$0.00	\$2,145.00
Total Memorials	\$18,190.00	\$2,000.00	\$0.00	\$20,190.00
Desig Gifts: Mission				
8151 - Mission Development	\$0.15	\$0.00	(\$500.00)	\$500.15
8152 - Community Assistance-Harvey	\$77.48	\$17,030.00	\$15,664.65	\$1,442.83
8153 - Mission Trip - Adult	\$4,358.93	\$0.00	\$300.00	\$4,058.93
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	\$10,305.00	\$13,034.63	(\$232.19)
8323 - Ayaviri Adult Mission	\$4,976.38	\$9,324.00	\$11,946.00	\$2,354.38
8324 - Community Assistance - Family	\$0.00	\$4,400.00	\$4,125.00	\$275.00
8325 - CROP Walk	\$0.00	\$0.00	\$0.00	\$0.00
8330 - Family Promise	\$647.00	\$0.00	\$0.00	\$647.00
8331 - Mission to McWhirter	\$250.00	\$1,540.00	\$1,790.00	\$0.00
8332 - Gifts of Joy	\$202.53	\$0.00	\$0.00	\$202.53
8335 - Habitat for Humanity	\$0.00	\$0.00	(\$25.00)	\$25.00
8336 - Free The Captives	\$0.00	\$1,600.00	\$1,500.00	\$100.00
8345 - ICM	\$50.00	\$0.00	\$0.00	\$50.00
8350 - Joy Offering	\$7,337.00	\$0.00	\$6,337.00	\$1,000.00
8351 - McWhirter Supplies	\$75.00	\$780.00	(\$1,140.00)	\$1,995.00
8360 - Missions	\$2,263.94	\$1,494.53	(\$500.00)	\$4,258.47
8363 - Mission at Santa Rosa	\$0.00	\$0.00	\$0.00	\$0.00
8365 - One Great Hour of Sharing	\$109.38	\$2,770.00	\$0.00	\$2,879.38
8370 - Peacemaking Offering	\$0.00	\$0.00	\$0.00	\$0.00
8373 - PDA-Hurricane Harvey	\$3,555.01	\$1,225.00	\$0.00	\$4,780.01
8374 - Pentecost Offering	\$0.00	\$2,037.50	\$2,037.50	\$0.00
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
Total Desig Gifts: Mission	\$37,134.67	\$53,156.03	\$55,648.73	\$34,641.97
Building Fund				
8401 - Building Fund Balance	\$9,255.00	\$36,681.59	\$41,845.59	\$4,091.00
Total Building Fund	\$9,255.00	\$36,681.59	\$41,845.59	\$4,091.00
Exchange Funds				
8054 - Fuller-Harvey Meals	\$190.00	\$1,800.00	\$300.00	\$1,690.00
8055 - Flowers	\$1,304.52	\$1,205.00	\$1,284.20	\$1,225.32
8180 - Senior Ministry	\$397.00	\$210.00	\$0.00	\$607.00

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Webster Presbyterian Church
Summary of Restricted Accounts
January to August 2018

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
8182 - Special Events	\$1,946.75	\$210.00	\$754.44	\$1,402.31
8185 - Weddings, Funerals, etc.	\$6,721.00	\$575.00	\$1,771.97	\$5,524.03
8186 - Ex Fund-Wednesday Night Dinner	\$108.31	\$2,491.00	\$2,343.27	\$256.04
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	\$958.00	\$824.50	\$297.50
8506 - Ex Fund-Team: Education	\$96.00	\$0.00	\$0.00	\$96.00
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	\$2,897.44	\$2,890.37	\$49.34
8560 - Ex Fund-Conclaves Mission (Youth)	\$100.00	\$0.00	\$0.00	\$100.00
8565 - Ex Fund-Mental Health	\$0.00	\$1,500.00	\$0.00	\$1,500.00
8570 - Ex Fund-Shrimp Boil	\$184.27	\$0.00	\$150.00	\$34.27
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	\$4,471.00	\$9,448.01	\$2,498.27
8581 - Ex Fund-Sisters-in-Faith	\$0.00	\$0.00	\$0.00	\$0.00
8583 - Ex Fund-Grief Share	\$290.00	\$0.00	\$0.00	\$290.00
8585 - Designated Gift	\$0.00	\$5,538.43	\$2,178.43	\$3,360.00
8586 - Ex Fund-Youth Fund Raisers	\$13,575.44	\$1,625.00	\$3,469.13	\$11,731.31
8590 - Ex Fund-Early Risers Breakfast	\$36.48	\$0.00	\$36.48	\$0.00
8591 - Ex Fund-Vacation Bible School	\$675.87	\$0.00	\$0.00	\$675.87
8593 - Pastor Deductions/Optional Benefits	\$473.25	\$4,612.90	\$4,875.37	\$210.78
8594 - Wellness Class	\$988.60	\$330.00	\$44.80	\$1,273.80
Total Exchange Funds	\$35,608.27	\$28,854.70	\$29,849.99	\$34,612.98
Capital Campaign				
8403 - Capital Campaign	\$182,530.23	\$75,711.61	\$34,304.59	\$223,937.25
Total Capital Campaign	\$182,530.23	\$75,711.61	\$34,304.59	\$223,937.25
Total Temporary Restricted	\$297,369.86	\$209,626.94	\$172,257.20	\$334,739.60
<u>Permanent Restricted</u>				
8900 - Endowment Fund	\$129,168.47	\$0.00	\$0.00	\$129,168.47
Total Permanent Restricted	\$129,168.47	\$0.00	\$0.00	\$129,168.47

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Webster Presbyterian Church
Balance Sheet
August 2018

Accounts

		<u>Assets</u>	
Current Assets			
Cash			
1010 - Cash - Amegy - Operating Acct.	\$356,543.82		
1030 - Cash - Frost Bank - Debit card	\$4,022.86		
Total Cash	<u>\$360,566.68</u>		
Endowment			
1165 - Invest - TX Pres. Foundation	\$129,168.47		
Total Endowment	<u>\$129,168.47</u>		
Total Current Assets			\$489,735.15
Property and Equipment			
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	(\$1,619,896.56)		
Total Property and Equipment			<u>\$3,468,738.33</u>
Total Assets			<u><u>\$3,958,473.48</u></u>
<hr/>			
		Liabilities, Fund Principal, & Restricted Funds	
Liabilities			
Current Liabilities			
3025 - Prepaid Pledges-Prior Year	\$6,220.00		
Total Current Liabilities			<u>\$6,220.00</u>
Non-Current Liabilities			
3031 - Mortgage Balance	\$76,762.97		
Total Non-Current Liabilities			<u>\$76,762.97</u>
Total Liabilities			<u>\$82,982.97</u>
Fund Principal			
4000 - Church Fund Balance	\$3,421,988.68		
Excess Cash Received	(\$10,406.24)		
Total Fund Principal and Excess Cash Received			<u>\$3,411,582.44</u>
Restricted Funds			
Total Temporarily Restricted	\$334,739.60		
Total Permanently Restricted	\$129,168.47		
Total Restricted Funds			<u>\$463,908.07</u>
Total Liabilities, Fund Principal, & Restricted Funds			<u><u>\$3,958,473.48</u></u>