

Treasurer's Report August 2019

Monthly Financial Analysis

August 2019 had expenditures of \$48,794.63 and revenues of \$45,968.17 for a monthly net negative of **2,826.46**. The year to date balance is negative **\$248.03**.

Our approved budget for 2019 is \$608,120.00. The 2019 monthly giving needs to average \$50,676.67 to meet our 2019 budget number. The monthly giving average through August is \$49,180.59. Our spending is behind our plan, we are \$11,720.57 less than budgeted through August, however that assumes a linear spend rate and several expenses are paid quarterly.

The capital campaign balance as of September 10, 2019 is \$116,772.27. Since fall of 2017, we have received \$382,542.36. We have spent \$265,830.09 on smaller repairs, consultant fees, fellowship roof replacement, sanctuary lights, sanctuary roof repairs, cross cleaning, and many other items. In 2019 giving as of September 10, we have received \$119,389.52.

Your servant
Jimmy
WPC Treasurer

2019 WPC	Income Plan	Income Actual	Net Income (Actual - Plan)	Expenditures Plan	Expenditures Actual	Net Expenditures (Plan - Actual)	Net
January	50676.67	41715.51	-8961.16	50676.67	46603.70	4072.97	-4888.19
February	50676.67	45700.43	-4976.24	50676.67	42681.96	7994.71	3018.47
March	50676.67	52776.00	2099.33	50676.67	56749.97	-6073.30	-3973.97
April	50676.67	53979.26	3302.59	50676.67	49767.45	909.22	4211.81
May	50676.67	45575.00	-5101.67	50676.67	44185.34	6491.33	1389.66
June	50676.67	48616.18	-2060.49	50676.67	53997.99	-3321.32	-5381.81
July	50676.67	59114.18	8437.51	50676.67	50911.72	-235.05	8202.46
August	50676.67	45968.17	-4708.50	50676.67	48794.63	1882.04	-2826.46
September	50676.67					0.00	0.00
October	50676.67					0.00	0.00
November	50676.67					0.00	0.00
December	50676.67					0.00	0.00
YTD	\$ 608,120.00	\$ 393,444.73	\$ (11,968.60)	\$405,413.33	\$393,692.76	\$ 11,720.57	\$ (248.03)
Annual Budget = 608,120.00							

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Webster Presbyterian Church
Analysis of Revenues & Expenses - Summary
Operating Account
January to August 2019

Accounts	MTD Actual (2019)	YTD Actual (2019)	YTD Budget (2019)	Annual Budget (2019)	Annual Budget Remaining (2019)
Revenues					
Contributions & Revenue					
Contributions	\$45,968.17	\$393,444.73	\$405,413.28	\$608,120.00	\$214,675.27
Other Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Contributions & Revenue	<u>\$45,968.17</u>	<u>\$393,444.73</u>	<u>\$405,413.28</u>	<u>\$608,120.00</u>	<u>\$214,675.27</u>
Total Revenues	<u>\$45,968.17</u>	<u>\$393,444.73</u>	<u>\$405,413.28</u>	<u>\$608,120.00</u>	<u>\$214,675.27</u>
Expenses					
Administration/Personnel					
Office	\$5,514.74	\$19,705.48	\$16,900.00	\$25,350.00	\$5,644.52
Personnel					
Pastoral Staff					
Head of Staff	\$12,663.74	\$93,852.92	\$92,573.12	\$138,859.78	\$45,006.86
Associate Pastor	\$8,063.81	\$59,550.66	\$59,846.20	\$89,919.10	\$30,368.44
Total Pastoral Staff	<u>\$20,727.55</u>	<u>\$153,403.58</u>	<u>\$152,419.32</u>	<u>\$228,778.88</u>	<u>\$75,375.30</u>
Program Staff	\$7,235.76	\$58,748.58	\$58,852.64	\$88,279.00	\$29,530.42
Support Staff	\$3,912.03	\$32,496.59	\$31,802.00	\$47,703.00	\$15,206.41
General Personnel	\$1,082.51	\$8,606.66	\$8,466.64	\$12,700.00	\$4,093.34
Total Personnel	<u>\$32,957.85</u>	<u>\$253,255.41</u>	<u>\$251,540.60</u>	<u>\$377,460.88</u>	<u>\$124,205.47</u>
Total Administration/Personnel	<u>\$38,472.59</u>	<u>\$272,960.89</u>	<u>\$268,440.60</u>	<u>\$402,810.88</u>	<u>\$129,849.99</u>
Campus Management	\$6,240.28	\$56,060.14	\$54,900.08	\$82,350.00	\$26,289.86
Care					
Deacons	\$237.70	\$611.67	\$1,133.36	\$1,700.00	\$1,088.33
Ministry	\$0.00	\$0.00	\$1,166.72	\$1,750.00	\$1,750.00
Total Care	<u>\$237.70</u>	<u>\$611.67</u>	<u>\$2,300.08</u>	<u>\$3,450.00</u>	<u>\$2,838.33</u>
Communications	\$0.00	\$636.34	\$800.00	\$1,200.00	\$563.66
Fellowship	\$300.45	\$970.51	\$1,333.36	\$2,000.00	\$1,029.49
Mission	\$2,000.00	\$14,459.60	\$18,666.72	\$28,000.00	\$13,540.40
Nurture					
Family Ministry	\$113.60	\$1,445.81	\$2,426.08	\$3,639.12	\$2,193.31
Adult Ministry	\$108.41	\$3,327.71	\$3,000.00	\$4,500.00	\$1,172.29
Total Nurture	<u>\$222.01</u>	<u>\$4,773.52</u>	<u>\$5,426.08</u>	<u>\$8,139.12</u>	<u>\$3,365.60</u>
Stewardship	\$974.29	\$26,047.76	\$25,846.64	\$50,020.00	\$23,972.24
Welcoming	\$0.00	\$0.00	\$333.36	\$500.00	\$500.00
Worship and Music					
Worship	\$37.31	\$2,299.03	\$233.28	\$350.00	(\$1,949.03)
Music	\$310.00	\$14,873.30	\$19,533.20	\$29,300.00	\$14,426.70
Total Worship and Music	<u>\$347.31</u>	<u>\$17,172.33</u>	<u>\$19,766.48</u>	<u>\$29,650.00</u>	<u>\$12,477.67</u>
Total Expenses	<u>\$48,794.63</u>	<u>\$393,692.76</u>	<u>\$397,813.40</u>	<u>\$608,120.00</u>	<u>\$214,427.24</u>
Net Total	(\$2,826.46)	(\$248.03)	\$7,599.88	\$0.00	\$248.03

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Webster Presbyterian Church
Analysis of Revenues & Expenses - 2019
January to August 2019

Accounts	MTD Actual (2019)	YTD Actual (2019)	YTD Budget (2019)	Annual Budget (2019)	Annual Budget Remaining (2019)
Revenues					
Contributions & Revenue					
Contributions					
4100 - Support - Pledged	\$40,850.17	\$319,187.79	\$338,746.64	\$508,120.00	\$188,932.21
4105 - Support - Non-pledged	\$5,118.00	\$74,206.94	\$66,666.64	\$100,000.00	\$25,793.06
4110 - Support - Prior Year	\$0.00	\$50.00	\$0.00	\$0.00	(\$50.00)
Total Contributions	<u>\$45,968.17</u>	<u>\$393,444.73</u>	<u>\$405,413.28</u>	<u>\$608,120.00</u>	<u>\$214,675.27</u>
Other Revenue					
4135 - Interest Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4140 - Other Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Revenue	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total Contributions & Revenue	<u>\$45,968.17</u>	<u>\$393,444.73</u>	<u>\$405,413.28</u>	<u>\$608,120.00</u>	<u>\$214,675.27</u>
Total Revenues	<u>\$45,968.17</u>	<u>\$393,444.73</u>	<u>\$405,413.28</u>	<u>\$608,120.00</u>	<u>\$214,675.27</u>
Expenses					
Administration/Personnel					
Office					
6120 - Computer Expenses	\$3,766.95	\$6,479.93	\$3,000.00	\$4,500.00	(\$1,979.93)
6130 - General & Administrative	\$76.27	\$752.94	\$600.00	\$900.00	\$147.06
6140 - Office Supplies	\$226.88	\$3,987.37	\$2,800.00	\$4,200.00	\$212.63
6145 - Postage	\$221.64	\$1,493.11	\$2,200.00	\$3,300.00	\$1,806.89
6149 - Stationery	\$0.00	\$80.44	\$966.64	\$1,450.00	\$1,369.56
6155 - Telephone	\$392.76	\$1,706.37	\$1,333.36	\$2,000.00	\$293.63
6165 - Copier Maint/Expenses	\$830.24	\$5,205.32	\$6,000.00	\$9,000.00	\$3,794.68
Total Office	<u>\$5,514.74</u>	<u>\$19,705.48</u>	<u>\$16,900.00</u>	<u>\$25,350.00</u>	<u>\$5,644.52</u>
Personnel					
Pastoral Staff					
Head of Staff					
5900 - Sr Pastor Compensation	\$4,962.50	\$39,450.42	\$39,700.00	\$59,550.00	\$20,099.58
5902 - Sr Pastor Cum SLA 2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5903 - Sr Pastor Cum SLA 2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5904 - Sr Pastor Cum SLA 2018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5905 - Sr Pastor Study Leave Allo	\$76.70	\$1,010.32	\$1,200.00	\$1,800.00	\$789.68
5910 - Sr Pastor Pension/Ins	\$2,699.46	\$21,595.68	\$21,595.68	\$32,393.52	\$10,797.84
5911 - Sr Pastor Opt Life Ins	\$168.30	\$1,346.40	\$1,346.40	\$2,019.60	\$673.20
5912 - Sr Pastor Opt Dental Ins	\$17.31	\$138.48	\$138.56	\$207.84	\$69.36
5915 - Sr Pastor Profess Expense	\$115.32	\$318.97	\$666.64	\$1,000.00	\$681.03
5920 - Sr Pastor Discretionary	\$0.00	\$1,000.00	\$666.64	\$1,000.00	\$0.00
5925 - Sr Pastor Housing	\$2,333.34	\$18,916.30	\$18,666.64	\$28,000.00	\$9,083.70
5930 - Sr Pastor Car Allowance	\$518.60	\$4,359.72	\$3,333.36	\$5,000.00	\$640.28
5940 - Sr Pastor Cell Phone Allow	\$100.00	\$700.00	\$800.00	\$1,200.00	\$500.00
5941 - Sr Pastor Soc. Sec. Suppl.	\$1,672.21	\$5,016.63	\$4,459.20	\$6,688.82	\$1,672.19
Total Head of Staff	<u>\$12,663.74</u>	<u>\$93,852.92</u>	<u>\$92,573.12</u>	<u>\$138,859.78</u>	<u>\$45,006.86</u>
Associate Pastor					
5946 - Annual Cash Salary	\$2,672.92	\$21,383.36	\$21,283.40	\$32,075.00	\$10,691.64
5947 - Cumulative SLA 2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5948 - Cumulative SLA 2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5949 - Cumulative SLA 2018	\$186.24	\$581.59	\$263.60	\$395.35	(\$186.24)
5950 - Study Leave Allowance	\$654.00	\$757.97	\$1,933.36	\$2,900.00	\$2,142.03
5955 - Board of Pension Dues	\$1,667.31	\$13,338.48	\$13,338.48	\$20,007.75	\$6,669.27
5956 - Opt Vision Ins	\$3.89	\$27.23	\$31.12	\$46.68	\$19.45
5957 - Opt Dental Ins	\$9.25	\$74.00	\$74.00	\$111.00	\$37.00
5960 - Med Supplement Voucher	\$0.00	\$339.00	\$1,333.36	\$2,000.00	\$1,661.00
5961 - 403 (b) Retirement	\$103.70	\$388.88	\$388.88	\$583.32	\$194.44
5965 - Assoc Pastor Discretionary	\$92.95	\$479.48	\$666.64	\$1,000.00	\$520.52
5971 - Housing and Utility	\$1,666.66	\$13,333.28	\$13,333.36	\$20,000.00	\$6,666.72
5975 - Auto Allowance	\$906.89	\$8,047.39	\$6,400.00	\$9,600.00	\$1,552.61

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Webster Presbyterian Church
Analysis of Revenues & Expenses - 2019
January to August 2019

Accounts	MTD Actual (2019)	YTD Actual (2019)	YTD Budget (2019)	Annual Budget (2019)	Annual Budget Remaining (2019)
6160 - Cell Phone Allowance	\$100.00	\$800.00	\$800.00	\$1,200.00	\$400.00
Total Associate Pastor	\$8,063.81	\$59,550.66	\$59,846.20	\$89,919.10	\$30,368.44
Total Pastoral Staff	\$20,727.55	\$153,403.58	\$152,419.32	\$228,778.88	\$75,375.30
Program Staff					
5179 - Professional Development	\$0.00	\$260.00	\$800.00	\$1,200.00	\$940.00
5180 - Professional Memberships	\$0.00	\$195.00	\$66.64	\$100.00	(\$95.00)
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	\$150.00	\$100.00	\$150.00	\$0.00
6063 - Family Coordinator	\$2,060.00	\$16,737.50	\$16,480.00	\$24,720.00	\$7,982.50
Total Program Staff	\$7,235.76	\$58,748.58	\$58,852.64	\$88,279.00	\$29,530.42
Support Staff					
6020 - Ch. Secretary	\$2,456.13	\$20,214.05	\$19,766.64	\$29,650.00	\$9,435.95
6041 - Bookkeeper	\$1,081.50	\$8,652.00	\$8,652.00	\$12,978.00	\$4,326.00
6055 - Nursery Staff	\$374.40	\$3,630.54	\$3,333.36	\$5,000.00	\$1,369.46
6080 - Support Staff Training	\$0.00	\$0.00	\$50.00	\$75.00	\$75.00
Total Support Staff	\$3,912.03	\$32,496.59	\$31,802.00	\$47,703.00	\$15,206.41
General Personnel					
5209 - Background Checks	\$0.00	\$8.00	\$133.36	\$200.00	\$192.00
6060 - Payroll Taxes	\$770.11	\$6,272.38	\$6,666.64	\$10,000.00	\$3,727.62
6131 - Payroll expenses	\$312.40	\$2,326.28	\$1,666.64	\$2,500.00	\$173.72
Total General Personnel	\$1,082.51	\$8,606.66	\$8,466.64	\$12,700.00	\$4,093.34
Total Personnel	\$32,957.85	\$253,255.41	\$251,540.60	\$377,460.88	\$124,205.47
Total Administration/Personnel	\$38,472.59	\$272,960.89	\$268,440.60	\$402,810.88	\$129,849.99
Campus Management					
6045 - Janitorial Services	\$1,650.00	\$12,650.00	\$12,333.36	\$18,500.00	\$5,850.00
6215 - Fire Alarm	\$0.00	\$1,324.50	\$1,166.64	\$1,750.00	\$425.50
6220 - Paper Supplies	\$348.60	\$948.87	\$1,133.36	\$1,700.00	\$751.13
6225 - Repairs and Maintenance	\$412.59	\$15,354.36	\$11,333.36	\$17,000.00	\$1,645.64
6230 - Lawn Maintenance	\$675.00	\$4,725.00	\$4,733.36	\$7,100.00	\$2,375.00
6240 - Util - Electricity	\$2,819.91	\$18,001.05	\$21,333.36	\$32,000.00	\$13,998.95
6245 - Util - Gas	\$50.57	\$467.20	\$466.64	\$700.00	\$232.80
6250 - Util - Trash	\$99.63	\$797.04	\$800.00	\$1,200.00	\$402.96
6255 - Util - Water	\$183.98	\$1,792.12	\$1,600.00	\$2,400.00	\$607.88
Total Campus Management	\$6,240.28	\$56,060.14	\$54,900.08	\$82,350.00	\$26,289.86
Care					
Deacons					
5505 - Deacon Supplies	\$0.00	\$0.00	\$333.36	\$500.00	\$500.00
5515 - Memorial Receptions	\$0.00	\$0.00	\$666.64	\$1,000.00	\$1,000.00
5525 - Pastoral Care Discretionar	\$237.70	\$611.67	\$133.36	\$200.00	(\$411.67)
Total Deacons	\$237.70	\$611.67	\$1,133.36	\$1,700.00	\$1,088.33
Ministry					
5512 - Mental Health Counseling	\$0.00	\$0.00	\$500.00	\$750.00	\$750.00
5526 - Powerful Tools Ministry	\$0.00	\$0.00	\$133.36	\$200.00	\$200.00
5535 - Senior Ministry - Speakers	\$0.00	\$0.00	\$333.36	\$500.00	\$500.00
5585 - Grief Share	\$0.00	\$0.00	\$200.00	\$300.00	\$300.00
Total Ministry	\$0.00	\$0.00	\$1,166.72	\$1,750.00	\$1,750.00
Total Care	\$237.70	\$611.67	\$2,300.08	\$3,450.00	\$2,838.33
Communications					
5332 - Newspaper Advertising	\$0.00	\$636.34	\$800.00	\$1,200.00	\$563.66
Total Communications	\$0.00	\$636.34	\$800.00	\$1,200.00	\$563.66
Fellowship					
5300 - Kitchen and Fellowship Su	\$300.45	\$791.82	\$733.36	\$1,100.00	\$308.18
5320 - Fellowship Events	\$0.00	\$178.69	\$266.64	\$400.00	\$221.31
5322 - Wednesday Night Dinner	\$0.00	\$0.00	\$333.36	\$500.00	\$500.00

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Webster Presbyterian Church
Analysis of Revenues & Expenses - 2019
January to August 2019

Accounts	MTD Actual (2019)	YTD Actual (2019)	YTD Budget (2019)	Annual Budget (2019)	Annual Budget Remaining (2019)
Total Fellowship	\$300.45	\$970.51	\$1,333.36	\$2,000.00	\$1,029.49
Mission					
5700 - WPC Missions	\$0.00	\$209.60	\$1,666.64	\$2,500.00	\$2,290.40
5705 - Free the Captives	\$0.00	\$0.00	\$1,000.00	\$1,500.00	\$1,500.00
5735 - Community Assistance	\$0.00	\$8,250.00	\$7,333.36	\$11,000.00	\$2,750.00
5736 - Family Promise	\$0.00	\$0.00	\$466.64	\$700.00	\$700.00
5740 - Habitat for Humanity	\$0.00	\$0.00	\$1,333.36	\$2,000.00	\$2,000.00
5749 - Institute for Civility	\$0.00	\$0.00	\$200.00	\$300.00	\$300.00
5750 - ICM	\$0.00	\$0.00	\$666.64	\$1,000.00	\$1,000.00
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	\$333.36	\$500.00	\$500.00
Total Mission	<u>\$2,000.00</u>	<u>\$14,459.60</u>	<u>\$18,666.72</u>	<u>\$28,000.00</u>	<u>\$13,540.40</u>
Nurture					
Family Ministry					
5201 - Bibles	\$0.00	\$118.27	\$2,426.08	\$3,639.12	\$3,520.85
5205 - Children's Supplies	\$74.13	\$576.76	\$0.00	\$0.00	(\$576.76)
5220 - Music Ministry	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5225 - Children's Curriculum	\$39.47	\$155.73	\$0.00	\$0.00	(\$155.73)
5257 - Youth Special Events	\$0.00	\$480.19	\$0.00	\$0.00	(\$480.19)
5258 - Youth CE Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5260 - Vacation Bible School	\$0.00	\$114.86	\$0.00	\$0.00	(\$114.86)
5265 - Youth Curriculum	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Family Ministry	<u>\$113.60</u>	<u>\$1,445.81</u>	<u>\$2,426.08</u>	<u>\$3,639.12</u>	<u>\$2,193.31</u>
Adult Ministry					
5200 - Adult Education	\$108.41	\$3,327.71	\$3,000.00	\$4,500.00	\$1,172.29
Total Adult Ministry	<u>\$108.41</u>	<u>\$3,327.71</u>	<u>\$3,000.00</u>	<u>\$4,500.00</u>	<u>\$1,172.29</u>
Total Nurture	<u>\$222.01</u>	<u>\$4,773.52</u>	<u>\$5,426.08</u>	<u>\$8,139.12</u>	<u>\$3,365.60</u>
Stewardship					
6109 - Presbytery per capita	\$928.56	\$2,785.68	\$2,346.64	\$3,520.00	\$734.32
6110 - Bank Charges	\$45.73	\$234.08	\$1,000.00	\$1,500.00	\$1,265.92
6135 - Insurance	\$0.00	\$23,028.00	\$22,500.00	\$45,000.00	\$21,972.00
Total Stewardship	<u>\$974.29</u>	<u>\$26,047.76</u>	<u>\$25,846.64</u>	<u>\$50,020.00</u>	<u>\$23,972.24</u>
Welcoming					
5326 - Connecting	\$0.00	\$0.00	\$133.36	\$200.00	\$200.00
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	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$333.36</u>	<u>\$500.00</u>	<u>\$500.00</u>
Worship and Music					
Worship					
5108 - Honoraia for Pastors (2)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5109 - Audio-Visual Maintenance	\$0.00	\$442.14	\$0.00	\$0.00	(\$442.14)
5185 - Worship Supplies-General	\$0.00	\$1,819.58	\$166.64	\$250.00	(\$1,569.58)
5190 - Worship Supply-Communio	\$37.31	\$37.31	\$66.64	\$100.00	\$62.69
Total Worship	<u>\$37.31</u>	<u>\$2,299.03</u>	<u>\$233.28</u>	<u>\$350.00</u>	<u>(\$1,949.03)</u>
Music					
5110 - Music Volunteer Developme	\$0.00	\$0.00	\$166.64	\$250.00	\$250.00
5115 - Clinicians	\$0.00	\$0.00	\$13.36	\$20.00	\$20.00
5116 - Choir Support Scholarships	(\$60.00)	\$12,280.00	\$12,320.00	\$18,480.00	\$6,200.00
5130 - Handbell Repair/Pads	\$0.00	\$0.00	\$266.64	\$400.00	\$400.00
5135 - Licensing	\$370.00	\$870.00	\$566.64	\$850.00	(\$20.00)
5140 - Music - Choirs/Voice	\$0.00	\$606.35	\$666.64	\$1,000.00	\$393.65
5145 - Music - Handbells	\$0.00	\$0.00	\$166.64	\$250.00	\$250.00
5147 - Music-Instrumental	\$0.00	\$140.96	\$666.64	\$1,000.00	\$859.04
5150 - Music Software	\$0.00	\$56.04	\$100.00	\$150.00	\$93.96
5155 - Music - Recorder	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5165 - Organ Maintenance	\$0.00	\$0.00	\$1,333.36	\$2,000.00	\$2,000.00

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Webster Presbyterian Church
Analysis of Revenues & Expenses - 2019
January to August 2019

Accounts	MTD Actual (2019)	YTD Actual (2019)	YTD Budget (2019)	Annual Budget (2019)	Annual Budget Remaining (2019)
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	\$0.00	\$775.00	\$2,000.00	\$3,000.00	\$2,225.00
5195 - Praise Band	\$0.00	\$49.95	\$200.00	\$300.00	\$250.05
Total Music	<u>\$310.00</u>	<u>\$14,873.30</u>	<u>\$19,533.20</u>	<u>\$29,300.00</u>	<u>\$14,426.70</u>
Total Worship and Music	<u>\$347.31</u>	<u>\$17,172.33</u>	<u>\$19,766.48</u>	<u>\$29,650.00</u>	<u>\$12,477.67</u>
Total Expenses	<u>\$48,794.63</u>	<u>\$393,692.76</u>	<u>\$397,813.40</u>	<u>\$608,120.00</u>	<u>\$214,427.24</u>
Net Total	(\$2,826.46)	(\$248.03)	\$7,599.88	\$0.00	\$248.03

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Webster Presbyterian Church
Summary of Restricted Accounts
January to August 2019

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
<u>Temporary Restricted</u>				
Designated Funds				
8011 - Book Sales - Cook Book	\$115.81	\$0.00	\$0.00	\$115.81
8023 - Care Baskets	\$585.00	\$0.00	\$0.00	\$585.00
8027 - Children's Ministry Team - Sun.	\$300.00	\$0.00	\$0.00	\$300.00
8030 - Children/Youth Music	\$113.86	\$0.00	\$0.00	\$113.86
8034 - Family Ministry	\$54.95	\$0.00	\$0.00	\$54.95
8052 - Deacon's Reception	\$1,161.21	\$0.00	\$0.00	\$1,161.21
8056 - AV upgrades	\$50.00	\$0.00	\$0.00	\$50.00
8077 - Joyful Noyz	\$2,882.65	\$300.00	\$0.00	\$3,182.65
8090 - Library	\$54.09	\$0.00	\$0.00	\$54.09
8099 - Pending Designation	\$4,200.00	\$0.00	\$126.23	\$4,073.77
8105 - Maintenance (capital) Fund	\$2,799.00	\$0.00	\$0.00	\$2,799.00
8160 - Music - Bells	\$113.26	\$50.00	\$0.00	\$163.26
8165 - Music - Choir	\$491.34	\$0.00	\$0.00	\$491.34
8170 - Music - Organ Enhancement	\$17,736.30	\$21,100.00	\$0.00	\$38,836.30
8175 - Music - Special	\$862.17	\$1,000.00	\$0.00	\$1,862.17
Total Designated Funds	\$31,519.64	\$22,450.00	\$126.23	\$53,843.41
Memorials				
8115 - Memorial/Endowment Contributions	\$4,095.00	\$7,350.00	\$0.00	\$11,445.00
8143 - Memorial - Wilson, Greg	\$2,145.00	\$0.00	\$0.00	\$2,145.00
Total Memorials	\$6,240.00	\$7,350.00	\$0.00	\$13,590.00
Desig Gifts: Mission				
8151 - Mission Development	\$500.15	\$0.00	\$0.00	\$500.15
8152 - Community Assistance-Harvey	\$847.13	\$0.00	\$496.54	\$350.59
8153 - Mission Trip - Adult	\$3,373.93	\$0.00	\$0.00	\$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.	(\$2.25)	\$12,941.60	\$13,589.03	(\$649.68)
8323 - Ayaviri Adult Mission	\$1,959.62	\$0.00	\$0.00	\$1,959.62
8324 - Community Assistance - Family	\$2,795.00	\$8,600.00	\$5,623.19	\$5,771.81
8325 - CROP Walk	\$0.00	\$0.00	\$0.00	\$0.00
8326 - Peru Network Meeting	\$0.00	\$2,500.00	\$0.00	\$2,500.00
8330 - Family Promise	\$747.00	\$2,487.00	\$0.00	\$3,234.00
8331 - Mission to McWhirter	\$0.00	\$660.00	\$610.00	\$50.00
8332 - Gifts of Joy	\$484.91	\$0.00	\$0.00	\$484.91
8335 - Habitat for Humanity	\$25.00	\$0.00	\$0.00	\$25.00
8336 - Free The Captives	\$250.00	\$1,442.97	\$0.00	\$1,692.97
8345 - ICM	\$50.00	\$0.00	\$0.00	\$50.00
8350 - Joy Offering	\$2,893.00	\$0.00	\$2,893.00	\$0.00
8351 - McWhirter Supplies	\$0.00	\$5,945.00	\$5,795.00	\$150.00
8360 - Missions	\$4,274.29	\$61.75	\$0.00	\$4,336.04
8363 - Mission at Santa Rosa	\$0.00	\$0.00	\$0.00	\$0.00
8364 - Mission - Philippines	\$0.00	\$0.00	\$0.00	\$0.00
8365 - One Great Hour of Sharing	\$2,879.38	\$2,703.00	\$5,454.38	\$128.00
8370 - Peacemaking Offering	\$34.00	\$0.00	\$0.00	\$34.00
8372 - PDA-Hurricane Dorian	\$0.00	\$0.00	\$0.00	\$0.00
8373 - PDA-Hurricane Harvey	\$4,780.01	\$0.00	\$4,000.00	\$780.01
8374 - Pentecost Offering	\$20.00	\$2,107.00	\$2,102.00	\$25.00
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	\$0.00	\$0.00	\$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	\$1,833.92	\$0.00	\$128.96	\$1,704.96
8567 - Children Migrants	\$0.00	\$0.00	\$0.00	\$0.00
Total Desig Gifts: Mission	\$36,216.65	\$39,448.32	\$40,692.10	\$34,972.87
Exchange Funds				
8054 - Fuller-Harvey Meals	\$1,340.08	\$0.00	\$0.00	\$1,340.08
8055 - Flowers	\$831.12	\$685.00	\$809.20	\$706.92
8180 - Senior Ministry	\$740.78	\$444.50	\$261.00	\$924.28

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Webster Presbyterian Church
Summary of Restricted Accounts
January to August 2019

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
8182 - Special Events	\$1,256.97	\$0.00	\$54.69	\$1,202.28
8185 - Weddings, Funerals, etc.	\$5,674.03	\$1,473.00	\$1,480.99	\$5,666.04
8186 - Ex Fund-Wednesday Night Dinner	\$334.36	\$2,273.00	\$2,596.51	\$10.85
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	\$279.92	\$164.00	\$259.14	\$184.78
8506 - Ex Fund-Team: Education	\$45.61	\$0.00	\$0.00	\$45.61
8510 - Ex Fund-Team: Caregiving-McWhirter	\$0.00	\$0.00	\$0.00	\$0.00
8515 - Ex Fund-Team: Worship	\$0.00	\$0.00	\$0.00	\$0.00
8520 - Ex Fund-Endowment Gifts	\$0.00	\$267.03	\$267.03	\$0.00
8550 - Powerful Tools for Caregivers Class	\$175.77	\$190.00	\$332.00	\$33.77
8555 - Ex Fund-Young-at-Heart	\$127.00	\$0.00	\$0.00	\$127.00
8557 - Ex Fund-Endowment Income	\$65.16	\$3,094.94	\$0.00	\$3,160.10
8560 - Ex Fund-Conclaves Mission (Youth)	\$100.00	\$300.00	\$300.00	\$100.00
8565 - Ex Fund-Mental Health	\$2,350.00	\$770.00	\$600.00	\$2,520.00
8570 - Ex Fund-Shrimp Boil	\$275.82	\$0.00	\$0.00	\$275.82
8573 - Ex Fund-Campus Mgmt	\$1,023.46	\$225.00	\$225.00	\$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	\$10,047.04	\$18,266.00	\$25,227.22	\$3,085.82
8581 - Ex Fund-Sisters-in-Faith	\$10.00	\$0.00	\$0.00	\$10.00
8583 - Ex Fund-Grief Share	\$320.00	\$0.00	\$112.80	\$207.20
8585 - Designated Gift	\$1,247.20	\$8,000.77	\$8,702.97	\$545.00
8586 - Ex Fund-Youth Fund Raisers	\$11,318.12	\$225.00	\$1,650.00	\$9,893.12
8590 - Ex Fund-Early Risers Breakfast	\$100.00	\$0.00	\$104.61	(\$4.61)
8591 - Ex Fund-Vacation Bible School	\$675.87	\$0.00	\$0.00	\$675.87
8593 - Pastor Deductions/Optional Benefits	\$30.62	\$1,728.16	\$1,731.81	\$26.97
8594 - Wellness Class	\$1,273.80	\$0.00	\$0.00	\$1,273.80
8605 - 50th Lunar Communion	\$1,999.26	\$1,093.20	\$2,257.45	\$835.01
Total Exchange Funds	\$42,106.90	\$39,199.60	\$46,972.42	\$34,334.08
Capital Campaign				
8403 - Capital Campaign	\$230,749.55	\$117,389.52	\$233,426.80	\$114,712.27
Total Capital Campaign	\$230,749.55	\$117,389.52	\$233,426.80	\$114,712.27
Total Temporary Restricted	\$346,832.74	\$225,837.44	\$321,217.55	\$251,452.63
Permanent Restricted				
8900 - Endowment Fund	\$122,454.29	\$0.00	\$0.00	\$122,454.29
Total Permanent Restricted	\$122,454.29	\$0.00	\$0.00	\$122,454.29

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Webster Presbyterian Church
Balance Sheet
August 2019

Accounts

		<u>Assets</u>	
Current Assets			
Cash			
1010 - Cash - Amegy - Operating Acct.	\$280,363.35		
1030 - Cash - Frost Bank - Debit card	\$3,335.62		
Total Cash	<u>\$283,698.97</u>		
Endowment			
1165 - Invest - TX Pres. Foundation	\$122,454.29		
Total Endowment	<u>\$122,454.29</u>		
Total Current Assets			\$406,153.26
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	(\$1,654,896.56)		
Total Property and Equipment			<u>\$3,433,738.33</u>
Total Assets			<u><u>\$3,839,891.59</u></u>
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Liabilities, Fund Principal, & Restricted Funds			
Liabilities			
Current Liabilities			
3025 - Prepaid Pledges-Prior Year	\$12,840.00		
Total Current Liabilities			<u>\$12,840.00</u>
Total Liabilities			<u>\$12,840.00</u>
Fund Principal			
4000 - Church Fund Balance	\$3,453,392.70		
Excess Cash Received	(\$248.03)		
Total Fund Principal and Excess Cash Received			<u>\$3,453,144.67</u>
Restricted Funds			
Total Temporarily Restricted	\$251,452.63		
Total Permanently Restricted	\$122,454.29		
Total Restricted Funds			<u>\$373,906.92</u>
Total Liabilities, Fund Principal, & Restricted Funds			<u><u>\$3,839,891.59</u></u>