

Treasurer's Report February 2018

Monthly Financial Analysis

February 2018 had expenditures of \$57,459.50 and revenues of \$43,417.61 for a monthly net of **negative \$14,041.89**. The year to date balance is **negative \$12,565.10**.

Our approved budget for 2018 is \$656,000.00. The 2018 monthly giving needs to average \$54,666.67 to meet our 2018 budget number, we fell \$11,249.06 short of that in January.

Capital Campaign - The contributions received from last year and through February 2018 total 202,260.39.

2018 WPC	Income Plan	Income Actual	Net Income (Actual - Plan)	Expenditures Plan	Expenditures Actual	Net Expenditures (Plan - Actual)	Net
January	54666.67	44054.11	-10612.56	54666.67	42577.32	12089.35	1476.79
February	54666.67	43417.61	-11249.06	54666.67	57459.50	-2792.83	-14041.89
March	54666.67	0.00	-54666.67	54666.67	0.00	54666.67	0.00
April	54666.67	0.00	-54666.67	54666.67	0.00	54666.67	0.00
May	54666.67	0.00	-54666.67	54666.67	0.00	54666.67	0.00
June	54666.67	0.00	-54666.67	54666.67	0.00	54666.67	0.00
July	54666.67	0.00	-54666.67	54666.67	0.00	54666.67	0.00
August	54666.67	0.00	-54666.67	54666.67	0.00	54666.67	0.00
September	54666.67	0.00	-54666.67	54666.67	0.00	54666.67	0.00
October	54666.67	0.00	-54666.67	54666.67	0.00	54666.67	0.00
November	54666.67	0.00	-54666.67	54666.67	0.00	54666.67	0.00
December	54666.67	0.00	-54666.67	54666.67	0.00	54666.67	0.00
YTD	656,000.00	87,471.72	-568,528.28	656,000.00	100,036.82	555,963.18	-12,565.10
Annual Budget = 656,000.00							

Your servant
 Jimmy
 WPC Treasurer

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

Accounts	MTD Actual (2018)	YTD Actual (2018)	YTD Budget (2018)	Annual Budget (2018)	Annual Budget Remaining (2018)
Revenues					
Contributions & Revenue					
Contributions	\$43,417.61	\$87,471.72	\$105,666.68	\$634,000.00	\$546,528.28
Other Revenue	\$0.00	\$0.00	\$3,666.66	\$22,000.00	\$22,000.00
Total Contributions & Revenue	<u>\$43,417.61</u>	<u>\$87,471.72</u>	<u>\$109,333.34</u>	<u>\$656,000.00</u>	<u>\$568,528.28</u>
Total Revenues	<u>\$43,417.61</u>	<u>\$87,471.72</u>	<u>\$109,333.34</u>	<u>\$656,000.00</u>	<u>\$568,528.28</u>
Expenses					
Administration/Personnel					
Office	\$4,226.84	\$5,807.00	\$4,225.00	\$25,350.00	\$19,543.00
Personnel					
Pastoral Staff					
Head of Staff	\$10,759.19	\$21,768.61	\$23,064.68	\$138,388.16	\$116,619.55
Associate Pastor	\$6,906.34	\$13,424.72	\$14,470.60	\$88,323.75	\$74,899.03
Total Pastoral Staff	<u>\$17,665.53</u>	<u>\$35,193.33</u>	<u>\$37,535.28</u>	<u>\$226,711.91</u>	<u>\$191,518.58</u>
Program Staff	\$7,800.76	\$15,551.52	\$15,909.84	\$95,459.00	\$79,907.48
Support Staff	\$3,790.86	\$7,880.94	\$7,806.70	\$46,840.20	\$38,959.26
General Personnel	\$1,012.15	\$2,318.33	\$2,483.34	\$14,900.00	\$12,581.67
Total Personnel	<u>\$30,269.30</u>	<u>\$60,944.12</u>	<u>\$63,735.16</u>	<u>\$383,911.11</u>	<u>\$322,966.99</u>
Total Administration/Personnel	<u>\$34,496.14</u>	<u>\$66,751.12</u>	<u>\$67,960.16</u>	<u>\$409,261.11</u>	<u>\$342,509.99</u>
Campus Management	\$16,829.15	\$21,565.46	\$13,183.32	\$79,100.00	\$57,534.54
Care					
Deacons	\$9.97	\$70.31	\$129.18	\$775.00	\$704.69
Total Care	<u>\$9.97</u>	<u>\$70.31</u>	<u>\$129.18</u>	<u>\$775.00</u>	<u>\$704.69</u>
Communications	\$58.50	\$58.50	\$366.66	\$2,200.00	\$2,141.50
Fellowship	\$202.72	\$202.72	\$212.50	\$1,275.00	\$1,072.28
Mission	\$0.00	\$0.00	\$4,666.68	\$28,000.00	\$28,000.00
Nurture					
Family Ministry	\$214.10	\$734.86	\$541.68	\$3,250.00	\$2,515.14
Adult Ministry	\$369.89	\$778.11	\$428.34	\$2,570.00	\$1,791.89
Total Nurture	<u>\$583.99</u>	<u>\$1,512.97</u>	<u>\$970.02</u>	<u>\$5,820.00</u>	<u>\$4,307.03</u>
Stewardship	\$5,264.09	\$9,725.80	\$11,027.32	\$116,218.89	\$106,493.09
Welcoming	\$0.00	\$0.00	\$83.34	\$500.00	\$500.00
Worship and Music					
Worship	\$0.00	\$40.00	\$300.00	\$1,800.00	\$1,760.00
Music	\$14.94	\$109.94	\$1,841.64	\$11,050.00	\$10,940.06
Total Worship and Music	<u>\$14.94</u>	<u>\$149.94</u>	<u>\$2,141.64</u>	<u>\$12,850.00</u>	<u>\$12,700.06</u>
Total Expenses	<u>\$57,459.50</u>	<u>\$100,036.82</u>	<u>\$100,740.82</u>	<u>\$656,000.00</u>	<u>\$555,963.18</u>
Net Total	(\$14,041.89)	(\$12,565.10)	\$8,592.52	\$0.00	\$12,565.10

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Webster Presbyterian Church
Analysis of Revenues & Expenses - 2018
January to February 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	\$36,374.00	\$72,538.00	\$88,305.34	\$529,832.00	\$457,294.00
4105 - Support - Non-pledged	\$7,043.61	\$14,933.72	\$17,361.34	\$104,168.00	\$89,234.28
4110 - Support - Prior Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Contributions	<u>\$43,417.61</u>	<u>\$87,471.72</u>	<u>\$105,666.68</u>	<u>\$634,000.00</u>	<u>\$546,528.28</u>
Other Revenue					
4135 - Interest Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4140 - Other Income	\$0.00	\$0.00	\$3,666.66	\$22,000.00	\$22,000.00
Total Other Revenue	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$3,666.66</u>	<u>\$22,000.00</u>	<u>\$22,000.00</u>
Total Contributions & Revenue	<u>\$43,417.61</u>	<u>\$87,471.72</u>	<u>\$109,333.34</u>	<u>\$656,000.00</u>	<u>\$568,528.28</u>
Total Revenues	<u>\$43,417.61</u>	<u>\$87,471.72</u>	<u>\$109,333.34</u>	<u>\$656,000.00</u>	<u>\$568,528.28</u>
Expenses					
Administration/Personnel					
Office					
6120 - Computer Expenses	\$2,638.90	\$2,904.45	\$750.00	\$4,500.00	\$1,595.55
6130 - General & Administrative	\$87.61	\$279.95	\$150.00	\$900.00	\$620.05
6140 - Office Supplies	\$444.17	\$444.17	\$700.00	\$4,200.00	\$3,755.83
6145 - Postage	\$200.00	\$722.00	\$550.00	\$3,300.00	\$2,578.00
6149 - Stationery	\$0.00	\$0.00	\$241.66	\$1,450.00	\$1,450.00
6155 - Telephone	\$163.18	\$326.28	\$333.34	\$2,000.00	\$1,673.72
6165 - Copier Maint/Expenses	\$692.98	\$1,130.15	\$1,500.00	\$9,000.00	\$7,869.85
Total Office	<u>\$4,226.84</u>	<u>\$5,807.00</u>	<u>\$4,225.00</u>	<u>\$25,350.00</u>	<u>\$19,543.00</u>
Personnel					
Pastoral Staff					
Head of Staff					
5900 - Sr Pastor Compensation	\$4,463.34	\$8,926.68	\$8,926.66	\$53,560.00	\$44,633.32
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	\$324.96	\$300.00	\$1,800.00	\$1,475.04
5910 - Sr Pastor Pension/Ins	\$2,778.09	\$5,328.09	\$5,398.92	\$32,393.50	\$27,065.41
5911 - Sr Pastor Opt Life Ins	\$129.00	\$258.00	\$258.00	\$1,548.00	\$1,290.00
5912 - Sr Pastor Opt Dental Ins	\$17.32	\$41.66	\$34.64	\$207.84	\$166.18
5915 - Sr Pastor Profess Expense	\$0.00	\$0.00	\$166.66	\$1,000.00	\$1,000.00
5920 - Sr Pastor Discretionary	\$0.00	\$0.00	\$166.66	\$1,000.00	\$1,000.00
5925 - Sr Pastor Housing	\$2,832.50	\$5,665.00	\$5,665.00	\$33,990.00	\$28,325.00
5930 - Sr Pastor Car Allowance	\$438.94	\$1,024.22	\$833.34	\$5,000.00	\$3,975.78
5940 - Sr Pastor Cell Phone Allow	\$100.00	\$200.00	\$200.00	\$1,200.00	\$1,000.00
5941 - Sr Pastor Soc. Sec. Suppl.	\$0.00	\$0.00	\$1,114.80	\$6,688.82	\$6,688.82
Total Head of Staff	<u>\$10,759.19</u>	<u>\$21,768.61</u>	<u>\$23,064.68</u>	<u>\$138,388.16</u>	<u>\$116,619.55</u>
Associate Pastor					
5946 - Annual Cash Salary	\$2,548.00	\$5,096.00	\$5,095.80	\$32,075.00	\$26,979.00
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	\$123.25	\$123.25	\$283.34	\$1,700.00	\$1,576.75
5955 - Board of Pension Dues	\$1,715.87	\$3,290.87	\$3,334.62	\$20,007.75	\$16,716.88
5956 - Opt Life Ins	\$52.50	\$105.00	\$105.00	\$630.00	\$525.00
5957 - Opt Dental Ins	\$9.25	\$18.49	\$18.50	\$111.00	\$92.51
5960 - Med Supplement Voucher	\$0.00	\$0.00	\$333.34	\$2,000.00	\$2,000.00
5965 - Assoc Pastor Discretionary	\$135.32	\$204.37	\$166.66	\$1,000.00	\$795.63
5971 - Housing and Utility	\$1,666.66	\$3,333.32	\$3,333.34	\$20,000.00	\$16,666.68
5975 - Auto Allowance	\$555.49	\$1,053.42	\$1,600.00	\$9,600.00	\$8,546.58
6160 - Cell Phone Allowance	\$100.00	\$200.00	\$200.00	\$1,200.00	\$1,000.00

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Analysis of Revenues & Expenses - 2018
January to February 2018

Accounts	MTD Actual (2018)	YTD Actual (2018)	YTD Budget (2018)	Annual Budget (2018)	Annual Budget Remaining (2018)
Total Associate Pastor	\$6,906.34	\$13,424.72	\$14,470.60	\$88,323.75	\$74,899.03
Total Pastoral Staff	\$17,665.53	\$35,193.33	\$37,535.28	\$226,711.91	\$191,518.58
Program Staff					
5179 - Professional Development	\$0.00	\$0.00	\$333.34	\$2,000.00	\$2,000.00
5180 - Professional Memberships	\$50.00	\$50.00	\$50.00	\$300.00	\$250.00
6024 - Assoc. Music Dir. Compens	\$1,399.08	\$2,798.16	\$2,798.16	\$16,789.00	\$13,990.84
6025 - Music Director Compens	\$2,137.26	\$4,274.52	\$4,274.50	\$25,647.00	\$21,372.48
6035 - Organist Compensation	\$1,639.42	\$3,278.84	\$3,278.84	\$19,673.00	\$16,394.16
6040 - Subst Organist Compens	\$0.00	\$0.00	\$25.00	\$150.00	\$150.00
6063 - Family Coordinator	\$2,575.00	\$5,150.00	\$5,150.00	\$30,900.00	\$25,750.00
Total Program Staff	\$7,800.76	\$15,551.52	\$15,909.84	\$95,459.00	\$79,907.48
Support Staff					
6020 - Ch. Secretary	\$2,356.70	\$4,999.28	\$4,797.86	\$28,787.20	\$23,787.92
6041 - Bookkeeper	\$1,081.50	\$2,163.00	\$2,163.00	\$12,978.00	\$10,815.00
6055 - Nursery Staff	\$352.66	\$718.66	\$833.34	\$5,000.00	\$4,281.34
6080 - Support Staff Training	\$0.00	\$0.00	\$12.50	\$75.00	\$75.00
Total Support Staff	\$3,790.86	\$7,880.94	\$7,806.70	\$46,840.20	\$38,959.26
General Personnel					
5209 - Background Checks	\$0.00	\$0.00	\$50.00	\$300.00	\$300.00
6060 - Payroll Taxes	\$811.67	\$1,638.19	\$1,700.00	\$10,200.00	\$8,561.81
6131 - Payroll expenses	\$200.48	\$680.14	\$733.34	\$4,400.00	\$3,719.86
Total General Personnel	\$1,012.15	\$2,318.33	\$2,483.34	\$14,900.00	\$12,581.67
Total Personnel	\$30,269.30	\$60,944.12	\$63,735.16	\$383,911.11	\$322,966.99
Total Administration/Personnel	\$34,496.14	\$66,751.12	\$67,960.16	\$409,261.11	\$342,509.99
Campus Management					
6045 - Janitorial Services	\$1,500.00	\$3,000.00	\$3,083.34	\$18,500.00	\$15,500.00
6215 - Fire Alarm	\$0.00	\$0.00	\$291.66	\$1,750.00	\$1,750.00
6220 - Paper Supplies	\$167.35	\$167.35	\$283.34	\$1,700.00	\$1,532.65
6225 - Repairs and Maintenance	\$11,247.26	\$11,771.75	\$3,000.00	\$18,000.00	\$6,228.25
6230 - Lawn Maintenance	\$0.00	\$0.00	\$1,100.00	\$6,600.00	\$6,600.00
6240 - Util - Electricity	\$3,506.46	\$5,890.01	\$4,750.00	\$28,500.00	\$22,609.99
6245 - Util - Gas	\$71.83	\$129.79	\$116.66	\$700.00	\$570.21
6250 - Util - Trash	\$96.73	\$193.46	\$191.66	\$1,150.00	\$956.54
6255 - Util - Water	\$239.52	\$413.10	\$366.66	\$2,200.00	\$1,786.90
Total Campus Management	\$16,829.15	\$21,565.46	\$13,183.32	\$79,100.00	\$57,534.54
Care					
Deacons					
5505 - Deacon Supplies	\$0.00	\$41.25	\$83.34	\$500.00	\$458.75
5515 - Memorial Receptions	\$0.00	\$0.00	\$33.34	\$200.00	\$200.00
5525 - Pastoral Care Discretionar	\$9.97	\$29.06	\$12.50	\$75.00	\$45.94
Total Deacons	\$9.97	\$70.31	\$129.18	\$775.00	\$704.69
Total Care	\$9.97	\$70.31	\$129.18	\$775.00	\$704.69
Communications					
5332 - Newspaper Advertising	\$58.50	\$58.50	\$366.66	\$2,200.00	\$2,141.50
Total Communications	\$58.50	\$58.50	\$366.66	\$2,200.00	\$2,141.50
Fellowship					
5300 - Kitchen and Fellowship Su	\$202.72	\$202.72	\$158.34	\$950.00	\$747.28
5320 - Fellowship Events	\$0.00	\$0.00	\$54.16	\$325.00	\$325.00
Total Fellowship	\$202.72	\$202.72	\$212.50	\$1,275.00	\$1,072.28
Mission					
5700 - WPC Missions	\$0.00	\$0.00	\$283.34	\$1,700.00	\$1,700.00
5705 - Free the Captives	\$0.00	\$0.00	\$250.00	\$1,500.00	\$1,500.00
5735 - Community Assistance	\$0.00	\$0.00	\$1,833.34	\$11,000.00	\$11,000.00
5736 - Family Promise	\$0.00	\$0.00	\$83.34	\$500.00	\$500.00
5740 - Habitat for Humanity	\$0.00	\$0.00	\$166.66	\$1,000.00	\$1,000.00
5749 - Institute for Civility	\$0.00	\$0.00	\$50.00	\$300.00	\$300.00

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

Accounts	MTD Actual (2018)	YTD Actual (2018)	YTD Budget (2018)	Annual Budget (2018)	Annual Budget Remaining (2018)
5750 - ICM	\$0.00	\$0.00	\$333.34	\$2,000.00	\$2,000.00
5755 - Meals on Wheels	\$0.00	\$0.00	\$83.34	\$500.00	\$500.00
5785 - Presbytery	\$0.00	\$0.00	\$1,333.34	\$8,000.00	\$8,000.00
5790 - Mental Health Ministry Team	\$0.00	\$0.00	\$83.34	\$500.00	\$500.00
5796 - Fuller - Harvey Meals	\$0.00	\$0.00	\$166.66	\$1,000.00	\$1,000.00
Total Mission	\$0.00	\$0.00	\$4,666.70	\$28,000.00	\$28,000.00
Nurture					
Family Ministry					
5201 - Bibles	\$0.00	\$0.00	\$16.66	\$100.00	\$100.00
5205 - Children's Supplies	\$53.44	\$228.51	\$125.00	\$750.00	\$521.49
5220 - Music Ministry	\$0.00	\$0.00	\$25.00	\$150.00	\$150.00
5225 - Children's Curriculum	\$26.41	\$26.41	\$83.34	\$500.00	\$473.59
5257 - Youth Special Events	\$134.25	\$177.84	\$41.66	\$250.00	\$72.16
5258 - Youth CE Supplies	\$0.00	\$0.00	\$83.34	\$500.00	\$500.00
5260 - Vacation Bible School	\$0.00	\$0.00	\$83.34	\$500.00	\$500.00
5265 - Youth Curriculum	\$0.00	\$302.10	\$83.34	\$500.00	\$197.90
Total Family Ministry	\$214.10	\$734.86	\$541.68	\$3,250.00	\$2,515.14
Adult Ministry					
5200 - Adult Education	\$369.89	\$778.11	\$428.34	\$2,570.00	\$1,791.89
Total Adult Ministry	\$369.89	\$778.11	\$428.34	\$2,570.00	\$1,791.89
Total Nurture	\$583.99	\$1,512.97	\$970.02	\$5,820.00	\$4,307.03
Stewardship					
6109 - Presbytery per capita	\$880.00	\$880.00	\$586.66	\$3,520.00	\$2,640.00
6110 - Bank Charges	\$31.63	\$100.88	\$250.00	\$1,500.00	\$1,399.12
6115 - Interest - Mortgage	\$521.96	\$1,282.31	\$2,545.84	\$15,275.00	\$13,992.69
6135 - Insurance	\$0.00	\$40.00	\$0.00	\$50,055.00	\$50,015.00
6285 - Roof Loan Payback	\$0.00	\$0.00	\$1,485.56	\$8,913.38	\$8,913.38
6290 - Mortgage Principal	\$3,830.50	\$7,422.61	\$6,159.26	\$36,955.51	\$29,532.90
Total Stewardship	\$5,264.09	\$9,725.80	\$11,027.32	\$116,218.89	\$106,493.09
Welcoming					
5326 - Connecting	\$0.00	\$0.00	\$33.34	\$200.00	\$200.00
5328 - Engaging	\$0.00	\$0.00	\$33.34	\$200.00	\$200.00
5331 - Hosting	\$0.00	\$0.00	\$16.66	\$100.00	\$100.00
Total Welcoming	\$0.00	\$0.00	\$83.34	\$500.00	\$500.00
Worship and Music					
Worship					
5108 - Honoraia for Pastors (2)	\$0.00	\$0.00	\$83.34	\$500.00	\$500.00
5109 - Audio-Visual Maintenance	\$0.00	\$0.00	\$166.66	\$1,000.00	\$1,000.00
5185 - Worship Supplies-General	\$0.00	\$40.00	\$33.34	\$200.00	\$160.00
5190 - Worship Supply-Communio	\$0.00	\$0.00	\$16.66	\$100.00	\$100.00
Total Worship	\$0.00	\$40.00	\$300.00	\$1,800.00	\$1,760.00
Music					
5110 - Music Volunteer Developme	\$0.00	\$0.00	\$41.66	\$250.00	\$250.00
5115 - Clinicians	\$0.00	\$0.00	\$41.66	\$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	\$66.66	\$400.00	\$400.00
5135 - Licensing	\$0.00	\$0.00	\$133.34	\$800.00	\$800.00
5140 - Music - Choirs/Voice	\$0.00	\$0.00	\$166.66	\$1,000.00	\$1,000.00
5145 - Music - Handbells	\$14.94	\$14.94	\$41.66	\$250.00	\$235.06
5147 - Music-Instrumental	\$0.00	\$0.00	\$166.66	\$1,000.00	\$1,000.00
5150 - Music Software	\$0.00	\$0.00	\$25.00	\$150.00	\$150.00
5155 - Music - Recorder	\$0.00	\$0.00	\$8.34	\$50.00	\$50.00
5165 - Organ Maintenance	\$0.00	\$0.00	\$333.34	\$2,000.00	\$2,000.00
5170 - Organ Tuning	\$0.00	\$0.00	\$200.00	\$1,200.00	\$1,200.00
5175 - Piano Tuning	\$0.00	\$95.00	\$66.66	\$400.00	\$305.00
5182 - Special Service Musicians	\$0.00	\$0.00	\$500.00	\$3,000.00	\$3,000.00
5195 - Praise Band	\$0.00	\$0.00	\$50.00	\$300.00	\$300.00

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Analysis of Revenues & Expenses - 2018
January to February 2018

Accounts	MTD Actual (2018)	YTD Actual (2018)	YTD Budget (2018)	Annual Budget (2018)	Annual Budget Remaining (2018)
Total Music	<u>\$14.94</u>	<u>\$109.94</u>	<u>\$1,841.64</u>	<u>\$11,050.00</u>	<u>\$10,940.06</u>
Total Worship and Music	<u>\$14.94</u>	<u>\$149.94</u>	<u>\$2,141.64</u>	<u>\$12,850.00</u>	<u>\$12,700.06</u>
Total Expenses	<u>\$57,459.50</u>	<u>\$100,036.82</u>	<u>\$100,740.84</u>	<u>\$656,000.00</u>	<u>\$555,963.18</u>
Net Total	(\$14,041.89)	(\$12,565.10)	\$8,592.50	\$0.00	\$12,565.10

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Webster Presbyterian Church
Summary of Restricted Accounts
January to February 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	\$0.00	\$110.00
8012 - Bouton Hall Improvements	\$89.47	\$0.00	\$0.00	\$89.47
8017 - Bridal Suite-New Sanctuary	\$240.00	\$0.00	\$0.00	\$240.00
8023 - Care Baskets	\$310.00	\$0.00	\$0.00	\$310.00
8027 - Children's Ministry Team - Sun.	\$300.00	\$0.00	\$0.00	\$300.00
8030 - Children/Youth Music	\$113.86	\$0.00	\$770.00	(\$656.14)
8034 - Family Ministry	\$504.95	\$220.00	\$0.00	\$724.95
8052 - Deacon's Reception	\$439.52	\$625.00	\$277.20	\$787.32
8056 - AV upgrades	\$50.00	\$0.00	\$0.00	\$50.00
8077 - Joyful Noyz	\$2,013.50	\$0.00	\$0.00	\$2,013.50
8090 - Library	\$54.09	\$0.00	\$0.00	\$54.09
8099 - Pending Designation	\$4,260.00	\$0.00	\$0.00	\$4,260.00
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	\$0.00	\$188.49	\$293.31
8170 - Music - Organ Enhancement	\$2,736.30	\$0.00	\$0.00	\$2,736.30
8175 - Music - Special	\$1,493.14	\$0.00	\$82.94	\$1,410.20
Total Designated Funds	\$14,981.16	\$2,290.18	\$1,636.08	\$15,635.26
Memorials				
8115 - Memorial/Endowment Contributions	\$16,045.00	\$1,835.00	\$0.00	\$17,880.00
8141 - Memorial - Ramsey, Judy	\$10,000.00	\$0.00	\$0.00	\$10,000.00
8143 - Memorial - Wilson, Greg	\$2,145.00	\$0.00	\$0.00	\$2,145.00
8145 - Memorial - Sumrall-Sydnor, Mary	\$1,470.00	\$0.00	\$0.00	\$1,470.00
Total Memorials	\$29,660.00	\$1,835.00	\$0.00	\$31,495.00
Desig Gifts: Mission				
8151 - Mission Development	\$0.15	\$0.00	\$0.00	\$0.15
8152 - Community Assistance-Harvey	\$77.48	\$0.00	\$0.00	\$77.48
8153 - Mission Trip - Adult	\$4,358.93	\$0.00	\$0.00	\$4,358.93
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	\$1,280.00	\$3,890.49	(\$113.05)
8323 - Ayaviri Adult Mission	\$4,976.38	\$0.00	\$256.00	\$4,720.38
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	\$0.00	\$0.00	\$250.00
8332 - Gifts of Joy	\$202.53	\$0.00	\$0.00	\$202.53
8335 - Habitat for Humanity	\$0.00	\$0.00	\$0.00	\$0.00
8336 - Free The Captives	\$0.00	\$0.00	\$0.00	\$0.00
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	\$0.00	\$0.00	\$75.00
8360 - Missions	\$2,263.94	\$1,445.19	\$0.00	\$3,709.13
8363 - Mission at Santa Rosa	\$0.00	\$0.00	\$0.00	\$0.00
8365 - One Great Hour of Sharing	\$109.38	\$0.00	\$0.00	\$109.38
8370 - Peacemaking Offering	\$0.00	\$0.00	\$0.00	\$0.00
8373 - PDA-Hurricane Harvey	\$3,555.01	\$25.00	\$0.00	\$3,580.01
8374 - Pentecost Offering	\$0.00	\$0.00	\$0.00	\$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
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	\$0.00	\$0.00	\$2,262.87
8567 - Children Migrants	\$0.00	\$0.00	\$0.00	\$0.00
Total Desig Gifts: Mission	\$37,134.67	\$2,750.19	\$10,483.49	\$29,401.37
Building Fund				
8401 - Building Fund Balance	\$9,255.00	\$4,396.00	\$0.00	\$13,651.00
8403 - Capital Campaign	\$182,530.23	\$30,079.16	\$10,249.00	\$202,360.39
Total Building Fund	\$191,785.23	\$34,475.16	\$10,249.00	\$216,011.39
Exchange Funds				

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Webster Presbyterian Church
Summary of Restricted Accounts
January to February 2018

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
8054 - Fuller-Harvey Meals	\$190.00	\$1,400.00	\$100.00	\$1,490.00
8055 - Flowers	\$1,304.52	\$220.00	\$90.00	\$1,434.52
8180 - Senior Ministry	\$397.00	\$107.00	\$0.00	\$504.00
8182 - Special Events	\$1,946.75	\$0.00	\$0.00	\$1,946.75
8185 - Weddings, Funerals, etc.	\$6,721.00	\$575.00	\$450.00	\$6,846.00
8186 - Ex Fund-Wednesday Night Dinner	\$108.31	\$714.00	\$814.83	\$7.48
8500 - Ex Fund-Team: Resources	\$194.16	\$0.00	\$0.00	\$194.16
8501 - Kidney Transplant	\$10,857.98	\$0.00	\$0.00	\$10,857.98
8502 - Louisiana Adult Mission Trip	\$0.00	\$0.00	\$0.00	\$0.00
8505 - Ex Fund-Team: Fellowship Events	\$164.00	\$0.00	\$137.13	\$26.87
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	\$0.00	\$0.00	\$0.77
8555 - Ex Fund-Young-at-Heart	\$127.00	\$0.00	\$0.00	\$127.00
8557 - Ex Fund-Endowment Income	\$42.27	\$2,848.10	\$2,890.37	\$0.00
8560 - Ex Fund-Conclaves Mission (Youth)	\$100.00	\$0.00	\$0.00	\$100.00
8570 - Ex Fund-Shrimp Boil	\$184.27	\$0.00	\$0.00	\$184.27
8573 - Ex Fund-Campus Mgmt	\$246.55	\$255.93	\$502.48	\$0.00
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	\$4,050.00	\$512.01	\$11,013.27
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
8586 - Ex Fund-Youth Fund Raisers	\$13,575.44	\$0.00	\$350.00	\$13,225.44
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	\$316.78	\$309.01	\$481.02
8594 - Wellness Class	\$988.60	\$130.00	\$44.80	\$1,073.80
Total Exchange Funds	\$46,466.25	\$10,616.81	\$6,237.11	\$50,845.95
Total Temporary Restricted	\$320,027.31	\$51,967.34	\$28,605.68	\$343,388.97
<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
February 2018

Accounts

		<u>Assets</u>	
Current Assets			
Cash			
1010 - Cash - Amegy - Operating Acct.	\$390,740.25		
1020 - Cash - Frost Bank - Operating Acct.	\$5.00		
1030 - Cash - Frost Bank - Debit card	\$8,411.67		
Total Cash	<u>\$399,156.92</u>		
Endowment			
1165 - Invest - TX Pres. Foundation	\$129,168.47		
Total Endowment	<u>\$129,168.47</u>		
Total Current Assets			\$528,325.39
Other Current Assets			
1223 - Accts Rec.- Moore	\$136.36		
Total Other Current Assets			<u>\$136.36</u>
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		
2160 - Playground Equipment	\$9,290.07		
2163 - Computer Equipment	\$21,589.88		
2165 - Equipment - Other	\$5,895.33		
2300 - Accumulated Depreciation	(\$1,619,896.56)		
Total Property and Equipment			<u>\$3,478,028.40</u>
Total Assets			<u><u>\$4,006,490.15</u></u>
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Liabilities, Fund Principal, & Restricted Funds			
Liabilities			
Current Liabilities			
3014 - Notes payable - Mort. Prin. Amegy	\$24,435.25		
3025 - Prepaid Pledges-Prior Year	\$28,720.00		
Total Current Liabilities			<u>\$53,155.25</u>
Non-Current Liabilities			
3031 - Mortgage Balance	\$141,697.38		
Total Non-Current Liabilities			<u>\$141,697.38</u>
Total Liabilities			<u>\$194,852.63</u>
Fund Principal			
4000 - Church Fund Balance	\$3,356,635.43		
4005 - Unused Accts Fund Balance	(\$4,990.25)		
Excess Cash Received	(\$12,565.10)		
Total Fund Principal and Excess Cash Received			<u>\$3,339,080.08</u>
Restricted Funds			
Total Temporarily Restricted	\$343,388.97		
Total Permanently Restricted	\$129,168.47		
Total Restricted Funds			<u>\$472,557.44</u>
Total Liabilities, Fund Principal, & Restricted Funds			<u><u>\$4,006,490.15</u></u>