

Treasurer's Report July 2017

Monthly Financial Analysis

July 2017 had expenditures of \$52,490.49 and revenues of \$52,309.84 for a monthly net of **negative \$180.65**. The year to date balance is now a positive **\$42,115.94**.

Our approved budget for 2017 is \$634,000.00. The 2017 budget average monthly revenue and expense amount is \$52,833.33. July was \$523.49 below the average revenue and \$342.84 below the average expense. With a positive year to date balance, we are still within expected projections. Adjustments were made to the month of June post closing of the month. The differences are noted below and an updated June report has been created.

The roof loan information below includes all payments through July.

It is once again time to start working on next year's budget. Jimmy will be preparing and distributing the information needed for everyone to start looking at his or her budget for next year.

As a reminder, session elders must approve all church expenditures for their ministry accounts. This includes expenditures using church bank accounts, credit card accounts, and reimbursements. Elders need to approve expenditures in advance and reimbursements prior to submitting them to the bookkeeper. Elders cannot approve their personal expenditures or reimbursements. Requests for transactions requiring special processing by a signer on our accounts must be sent to the bookkeeper and the Treasurer. Please include the Treasurer on all inquiries sent to the bookkeeper regarding church accounts.

Pat's email address is patf@websterpresby.org, Jimmy's email address is jspivey@websterpresby.org, and my email address is carla@websterpresby.org.

In your service,
Carla Yager
WPC Assistant Treasurer

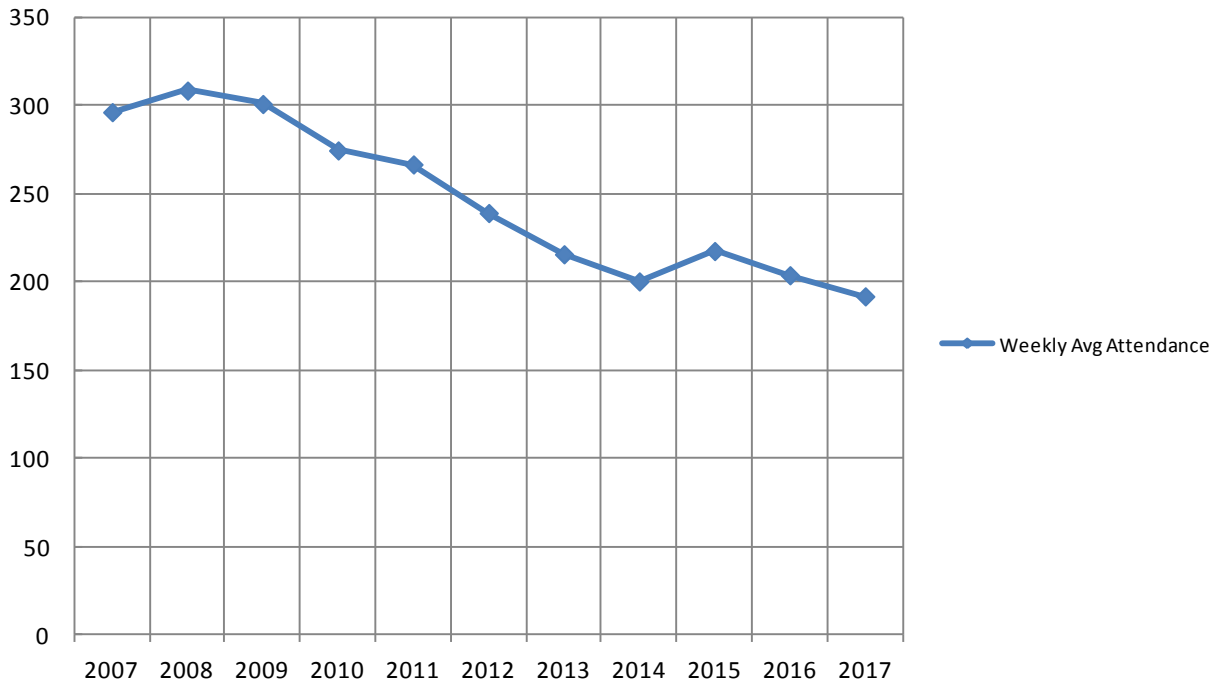
2017 WPC	Income Plan	Income Actual	Net Income (Actual - Plan)	Expenditures Plan	Expenditures Actual	Net Expenditures (Plan - Actual)	Net
January	52833.33	69307.99	16474.66	52833.33	44256.19	8577.14	25051.80
February	52833.33	43035.00	-9798.33	52833.33	46734.96	6098.37	-3699.96
March	52833.33	41869.86	-10963.47	52833.33	66912.40	-14079.07	-25042.54
April	52833.33	74859.03	22025.70	52833.33	56087.56	-3254.23	18771.47
May	52833.33	43941.00	-8892.33	52833.33	45230.01	7603.32	-1289.01
June-Reported*	52833.33	83291.70	30458.37	52833.33	54910.20	-2076.87	28381.50
June-Updated	52833.33	83291.70	30458.37	52833.33	54786.87	-1953.54	28504.83
July	52833.33	52309.84	-523.49	52833.33	52490.49	342.84	-180.65
August	52833.33			52833.33			0.00
September	52833.33			52833.33			0.00
October	52833.33			52833.33			0.00
November	52833.33			52833.33			0.00
December	52833.33			52833.33			0.00
YTD	634,000.00	408,614.42	38,781.09	634,000.00	366,498.48	3,334.85	42,115.94
Annual Budget = 634,000.00							

* June-Reported numbers are not included in totals.

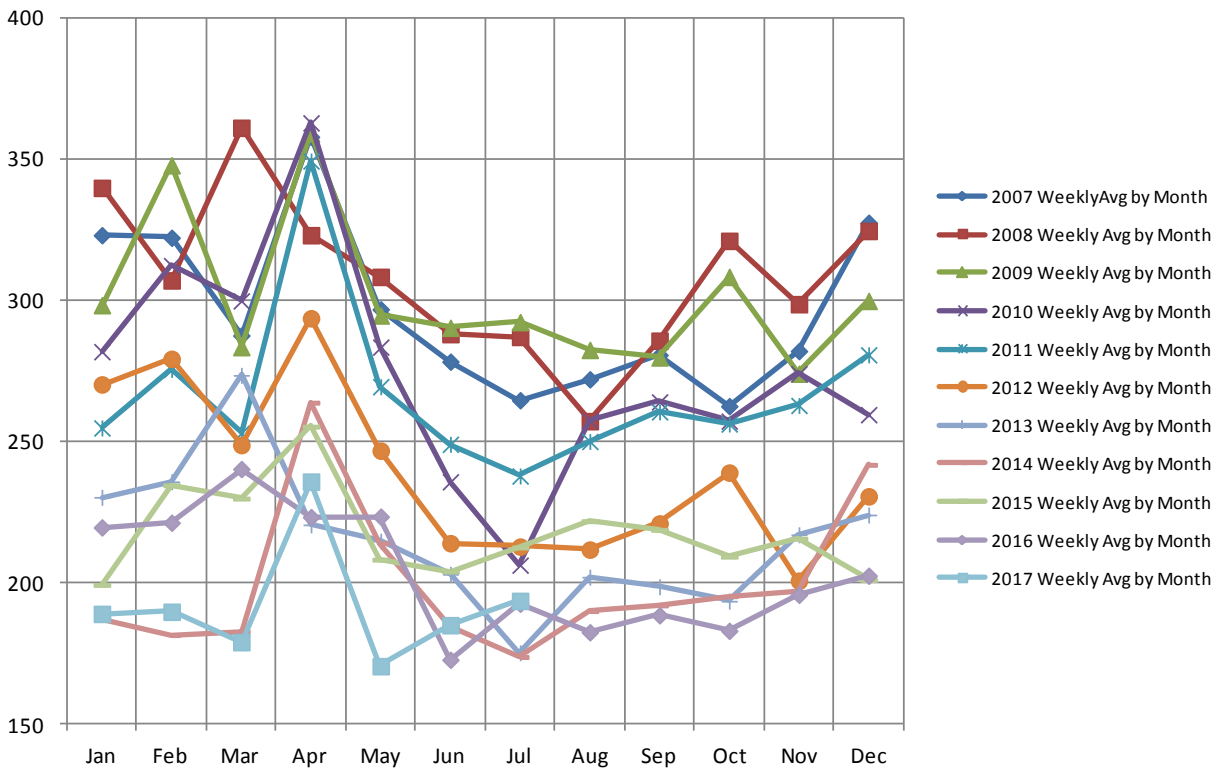
Roof Loan Information

		Amegy Line of Credit		Weaver-King Loan		Endowment Loan		Total Due
		Principal	Interest	Principal	Interest	Principal	Interest	Principal
2016 Year End Balance		\$ 1,493.28		\$ 10,301.98		\$ 4,652.39		\$ 16,447.65
01/05/2017	PAID			\$ (740.21)	\$ 41.17	\$ (834.87)	\$ 50.13	
01/31/2017	Balance Due	\$ 1,493.28		\$ 9,561.77	\$ 41.17	\$ 3,817.52	\$ 50.13	\$ 14,872.57
02/09/2017	PAID	\$ (846.74)						
02/13/2017	PAID		\$ 2.15					
02/28/2017	Balance Due	\$ 646.54	\$ 2.15	\$ 9,561.77	\$ 41.17	\$ 3,817.52	\$ 50.13	\$ 14,025.83
03/10/2017	PAID		\$ 2.48					
03/28/2017	PAID	\$ (646.54)						
03/31/2017	Balance Due	\$ 0.00	\$ 4.63	\$ 9,561.77	\$ 41.17	\$ 3,817.52	\$ 50.13	\$ 13,379.29
04/20/2017	PAID			\$ (743.22)	\$ 38.16	\$ (844.63)	\$ 40.37	
04/30/2017	Balance Due			\$ 8,818.55	\$ 79.33	\$ 2,972.89	\$ 90.50	\$ 11,791.44
05/31/2017	Balance Due			\$ 8,818.55	\$ 79.33	\$ 2,972.89	\$ 90.50	\$ 11,791.44
06/30/2017	Balance Due			\$ 8,818.55	\$ 79.33	\$ 2,972.89	\$ 90.50	\$ 11,791.44
07/11/2017	PAID			\$ (746.24)	\$ 35.14	\$ (854.39)	\$ 30.61	
07/31/2017	Balance Due			\$ 8,072.31	\$ 114.47	\$ 2,118.50	\$ 121.11	\$ 10,190.81

Weekly Avg Attendance by Year



WPC Weekly Avg. Attendance by Month (2007-2017)



Webster Presbyterian Church
Analysis of Revenues & Expenses - Summary
Operating Account
January to July 2017

Accounts	MTD Actual (2017)	YTD Actual (2017)	YTD Budget (2017)	Annual Budget (2017)	Annual Budget Remaining (2017)
Revenues					
Contributions & Revenue					
Contributions	\$52,309.84	\$407,963.56	\$369,833.38	\$634,000.00	\$226,036.44
Other Revenue	\$0.00	\$650.86	\$381.64	\$381.64	(\$269.22)
Total Contributions & Revenue	<u>\$52,309.84</u>	<u>\$408,614.42</u>	<u>\$370,215.02</u>	<u>\$634,381.64</u>	<u>\$225,767.22</u>
Total Revenues	<u><u>\$52,309.84</u></u>	<u><u>\$408,614.42</u></u>	<u><u>\$370,215.02</u></u>	<u><u>\$634,381.64</u></u>	<u><u>\$225,767.22</u></u>
Expenses					
Administration/Personnel					
Office	\$1,973.29	\$15,378.84	\$13,622.00	\$23,352.00	\$7,973.16
Personnel					
Pastoral Staff					
Head of Staff	\$10,487.76	\$78,164.78	\$77,314.63	\$133,467.08	\$55,302.30
Associate Pastor	\$7,716.90	\$49,655.75	\$48,811.62	\$83,677.05	\$34,021.30
Total Pastoral Staff	<u>\$18,204.66</u>	<u>\$127,820.53</u>	<u>\$126,126.25</u>	<u>\$217,144.13</u>	<u>\$89,323.60</u>
Program Staff	\$7,675.00	\$53,275.00	\$52,920.00	\$90,720.00	\$37,445.00
Support Staff	\$3,671.38	\$26,454.38	\$25,710.44	\$44,075.00	\$17,620.62
General Personnel	\$1,001.85	\$7,747.70	\$8,341.62	\$14,300.00	\$6,552.30
Total Personnel	<u>\$30,552.89</u>	<u>\$215,297.61</u>	<u>\$213,098.31</u>	<u>\$366,239.13</u>	<u>\$150,941.52</u>
Total Administration/Personnel	<u>\$32,526.18</u>	<u>\$230,676.45</u>	<u>\$226,720.31</u>	<u>\$389,591.13</u>	<u>\$158,914.68</u>
Campus Management					
Care	\$8,155.37	\$40,933.32	\$46,030.95	\$78,910.00	\$37,976.68
Deacons					
Deacons	\$16.05	\$220.03	\$277.13	\$475.00	\$254.97
Total Care	<u>\$16.05</u>	<u>\$220.03</u>	<u>\$277.13</u>	<u>\$475.00</u>	<u>\$254.97</u>
Communications					
Communications	\$26.00	\$1,257.00	\$1,283.31	\$2,200.00	\$943.00
Fellowship					
Fellowship	\$78.17	\$531.39	\$743.75	\$1,275.00	\$743.61
Mission					
Mission	\$4,500.00	\$15,000.00	\$14,000.00	\$24,000.00	\$9,000.00
Nurture					
Family Ministry					
Family Ministry	\$262.15	\$909.80	\$2,012.57	\$3,450.00	\$2,540.20
Adult Ministry					
Adult Ministry	\$76.40	\$1,368.21	\$875.00	\$1,500.00	\$131.79
Total Nurture	<u>\$338.55</u>	<u>\$2,278.01</u>	<u>\$2,887.57</u>	<u>\$4,950.00</u>	<u>\$2,671.99</u>
Stewardship					
Stewardship	\$6,445.59	\$72,117.72	\$69,270.25	\$126,348.87	\$54,231.15
Welcoming					
Welcoming	\$0.00	\$0.00	\$291.69	\$500.00	\$500.00
Worship and Music					
Worship					
Worship	\$0.00	\$34.36	\$1,079.12	\$1,850.00	\$1,815.64
Music					
Music	\$404.58	\$3,450.20	\$2,275.02	\$3,900.00	\$449.80
Total Worship and Music	<u>\$404.58</u>	<u>\$3,484.56</u>	<u>\$3,354.14</u>	<u>\$5,750.00</u>	<u>\$2,265.44</u>
Total Expenses	<u><u>\$52,490.49</u></u>	<u><u>\$366,498.48</u></u>	<u><u>\$364,859.10</u></u>	<u><u>\$634,000.00</u></u>	<u><u>\$267,501.52</u></u>
Net Total	(\$180.65)	\$42,115.94	\$5,355.92	\$381.64	(\$41,734.30)

Webster Presbyterian Church
Analysis of Revenues & Expenses - 2017
January to July 2017

Accounts	MTD Actual (2017)	YTD Actual (2017)	YTD Budget (2017)	Annual Budget (2017)	Annual Budget Remaining (2017)
Revenues					
Contributions & Revenue					
Contributions					
4100 - Support - Pledged	\$44,957.98	\$346,887.70	\$324,172.94	\$555,725.00	\$208,837.30
4105 - Support - Non-pledged	\$7,351.86	\$61,015.86	\$45,660.44	\$78,275.00	\$17,259.14
4110 - Support - Prior Year	\$0.00	\$60.00	\$0.00	\$0.00	(\$60.00)
Total Contributions	<u>\$52,309.84</u>	<u>\$407,963.56</u>	<u>\$369,833.38</u>	<u>\$634,000.00</u>	<u>\$226,036.44</u>
Other Revenue					
4135 - Interest Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4140 - Other Income	\$0.00	\$650.86	\$381.64	\$381.64	(\$269.22)
Total Other Revenue	<u>\$0.00</u>	<u>\$650.86</u>	<u>\$381.64</u>	<u>\$381.64</u>	<u>(\$269.22)</u>
Total Contributions & Revenue	<u>\$52,309.84</u>	<u>\$408,614.42</u>	<u>\$370,215.02</u>	<u>\$634,381.64</u>	<u>\$225,767.22</u>
Total Revenues	<u>\$52,309.84</u>	<u>\$408,614.42</u>	<u>\$370,215.02</u>	<u>\$634,381.64</u>	<u>\$225,767.22</u>
Expenses					
Administration/Personnel					
Office					
6120 - Computer Expenses	\$586.89	\$3,223.68	\$1,926.19	\$3,302.00	\$78.32
6130 - General & Administrative	\$56.38	\$192.60	\$525.00	\$900.00	\$707.40
6140 - Office Supplies	\$497.25	\$2,607.36	\$2,333.31	\$4,000.00	\$1,392.64
6145 - Postage	\$322.00	\$1,834.80	\$1,575.00	\$2,700.00	\$865.20
6149 - Stationery	\$0.00	\$740.00	\$845.81	\$1,450.00	\$710.00
6155 - Telephone	\$131.80	\$1,842.26	\$1,166.69	\$2,000.00	\$157.74
6165 - Copier Maint/Expenses	\$378.97	\$4,938.14	\$5,250.00	\$9,000.00	\$4,061.86
Total Office	<u>\$1,973.29</u>	<u>\$15,378.84</u>	<u>\$13,622.00</u>	<u>\$23,352.00</u>	<u>\$7,973.16</u>
Personnel					
Pastoral Staff					
Head of Staff					
5900 - Sr Pastor Compensation	\$4,333.34	\$30,333.38	\$30,333.33	\$52,000.00	\$21,666.62
5903 - Sr Pastor Cum SLA 2015	\$0.00	\$55.16	\$32.18	\$55.16	\$0.00
5904 - Sr Pastor Cum SLA 2016	\$0.00	\$152.81	\$89.14	\$152.81	\$0.00
5905 - Sr Pastor Study Leave Allow	\$165.98	\$1,238.97	\$991.67	\$1,700.00	\$461.03
5910 - Sr Pastor Pension/Ins	\$2,585.41	\$18,097.90	\$18,097.92	\$31,025.00	\$12,927.10
5911 - Sr Pastor Opt Life Ins	\$129.00	\$903.00	\$903.00	\$1,548.00	\$645.00
5912 - Sr Pastor Opt Dental Ins	\$24.34	\$170.38	\$170.40	\$292.11	\$121.73
5915 - Sr Pastor Profess Expense	\$0.00	\$575.25	\$583.33	\$1,000.00	\$424.75
5920 - Sr Pastor Discretionary	\$0.00	\$1,000.00	\$583.33	\$1,000.00	\$0.00
5925 - Sr Pastor Housing	\$2,750.00	\$19,250.00	\$19,250.00	\$33,000.00	\$13,750.00
5930 - Sr Pastor Car Allowance	\$399.69	\$2,540.93	\$2,333.33	\$4,000.00	\$1,459.07
5940 - Sr Pastor Cell Phone Allowa	\$100.00	\$600.00	\$700.00	\$1,200.00	\$600.00
5941 - Sr Pastor Soc. Sec. Suppl.	\$0.00	\$3,247.00	\$3,247.00	\$6,494.00	\$3,247.00
Total Head of Staff	<u>\$10,487.76</u>	<u>\$78,164.78</u>	<u>\$77,314.63</u>	<u>\$133,467.08</u>	<u>\$55,302.30</u>
Associate Pastor					
5946 - Annual Cash Salary	\$2,500.00	\$17,500.00	\$17,500.00	\$30,000.00	\$12,500.00
5947 - Cumulative SLA 2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5948 - Cumulative SLA 2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5949 - Cumulative SLA 2016	\$0.00	\$173.67	\$101.31	\$173.67	\$0.00
5950 - Study Leave Allowance	\$577.19	\$1,148.00	\$991.67	\$1,700.00	\$552.00
5955 - Board of Pension Dues	\$1,596.88	\$11,178.16	\$11,178.13	\$19,162.50	\$7,984.34
5956 - Opt Life Ins	\$52.50	\$367.50	\$367.50	\$630.00	\$262.50
5957 - Opt Dental Ins	\$9.24	\$64.67	\$64.68	\$110.88	\$46.21
5960 - Med Supplement Voucher	\$51.66	\$1,091.91	\$1,458.33	\$2,500.00	\$1,408.09
5965 - Assoc Pastor Discretionary	\$300.24	\$640.20	\$583.33	\$1,000.00	\$359.80
5971 - Housing and Utility	\$1,666.66	\$11,666.62	\$11,666.67	\$20,000.00	\$8,333.38
5975 - Auto Allowance	\$862.53	\$5,125.02	\$4,200.00	\$7,200.00	\$2,074.98
6160 - Cell Phone Allowance	\$100.00	\$700.00	\$700.00	\$1,200.00	\$500.00
Total Associate Pastor	<u>\$7,716.90</u>	<u>\$49,655.75</u>	<u>\$48,811.62</u>	<u>\$83,677.05</u>	<u>\$34,021.30</u>

Webster Presbyterian Church
Analysis of Revenues & Expenses - 2017
January to July 2017

Accounts	MTD Actual (2017)	YTD Actual (2017)	YTD Budget (2017)	Annual Budget (2017)	Annual Budget Remaining (2017)
Total Pastoral Staff	\$18,204.66	\$127,820.53	\$126,126.25	\$217,144.13	\$89,323.60
Program Staff					
5179 - Professional Development -	\$0.00	\$260.00	\$0.00	\$0.00	(\$260.00)
5180 - Professional Memberships	\$0.00	\$190.00	\$157.50	\$270.00	\$80.00
6024 - Assoc. Music Dir. Compens	\$1,358.34	\$9,508.38	\$9,508.31	\$16,300.00	\$6,791.62
6025 - Music Director Compens	\$2,075.00	\$14,525.00	\$14,525.00	\$24,900.00	\$10,375.00
6035 - Organist Compensation	\$1,591.66	\$11,141.62	\$11,141.69	\$19,100.00	\$7,958.38
6040 - Subst Organist Compens	\$150.00	\$150.00	\$87.50	\$150.00	\$0.00
6063 - Family Coordinator	\$2,500.00	\$17,500.00	\$17,500.00	\$30,000.00	\$12,500.00
Total Program Staff	<u>\$7,675.00</u>	<u>\$53,275.00</u>	<u>\$52,920.00</u>	<u>\$90,720.00</u>	<u>\$37,445.00</u>
Support Staff					
6020 - Ch. Secretary	\$2,324.75	\$16,655.75	\$15,400.00	\$26,400.00	\$9,744.25
6041 - Bookkeeper	\$1,050.00	\$7,350.00	\$7,350.00	\$12,600.00	\$5,250.00
6055 - Nursery Staff	\$296.63	\$2,448.63	\$2,916.69	\$5,000.00	\$2,551.37
6080 - Support Staff Training	\$0.00	\$0.00	\$43.75	\$75.00	\$75.00
Total Support Staff	<u>\$3,671.38</u>	<u>\$26,454.38</u>	<u>\$25,710.44</u>	<u>\$44,075.00</u>	<u>\$17,620.62</u>
General Personnel					
5209 - Background Checks	\$0.00	\$134.00	\$175.00	\$300.00	\$166.00
6060 - Payroll Taxes	\$791.10	\$5,592.30	\$5,833.31	\$10,000.00	\$4,407.70
6131 - Payroll expenses	\$210.75	\$2,021.40	\$2,333.31	\$4,000.00	\$1,978.60
Total General Personnel	<u>\$1,001.85</u>	<u>\$7,747.70</u>	<u>\$8,341.62</u>	<u>\$14,300.00</u>	<u>\$6,552.30</u>
Total Personnel	<u>\$30,552.89</u>	<u>\$215,297.61</u>	<u>\$213,098.31</u>	<u>\$366,239.13</u>	<u>\$150,941.52</u>
Total Administration/Personnel	<u>\$32,526.18</u>	<u>\$230,676.45</u>	<u>\$226,720.31</u>	<u>\$389,591.13</u>	<u>\$158,914.68</u>
Campus Management					
6045 - Janitorial Services	\$1,500.00	\$10,500.00	\$10,500.00	\$18,000.00	\$7,500.00
6215 - Fire Alarm	\$114.00	\$674.50	\$501.69	\$860.00	\$185.50
6220 - Paper Supplies	\$323.22	\$819.87	\$991.69	\$1,700.00	\$880.13
6225 - Repairs and Maintenance	\$2,197.16	\$6,423.81	\$10,500.00	\$18,000.00	\$11,576.19
6230 - Lawn Maintenance	\$630.72	\$3,402.34	\$3,850.00	\$6,600.00	\$3,197.66
6240 - Util - Electricity	\$3,055.67	\$16,932.21	\$17,500.00	\$30,000.00	\$13,067.79
6245 - Util - Gas	\$56.40	\$398.18	\$379.19	\$650.00	\$251.82
6250 - Util - Trash	\$93.91	\$660.11	\$641.69	\$1,100.00	\$439.89
6255 - Util - Water	\$184.29	\$1,122.30	\$1,166.69	\$2,000.00	\$877.70
Total Campus Management	<u>\$8,155.37</u>	<u>\$40,933.32</u>	<u>\$46,030.95</u>	<u>\$78,910.00</u>	<u>\$37,976.68</u>
Care					
Deacons					
5505 - Deacon Supplies	\$16.05	\$140.37	\$175.00	\$300.00	\$159.63
5515 - Memorial Receptions	\$0.00	\$64.84	\$72.94	\$125.00	\$60.16
5525 - Pastoral Care Discretionary	\$0.00	\$14.82	\$29.19	\$50.00	\$35.18
Total Deacons	<u>\$16.05</u>	<u>\$220.03</u>	<u>\$277.13</u>	<u>\$475.00</u>	<u>\$254.97</u>
Total Care	<u>\$16.05</u>	<u>\$220.03</u>	<u>\$277.13</u>	<u>\$475.00</u>	<u>\$254.97</u>
Communications					
5332 - Newspaper Advertising	\$26.00	\$1,257.00	\$1,283.31	\$2,200.00	\$943.00
Total Communications	<u>\$26.00</u>	<u>\$1,257.00</u>	<u>\$1,283.31</u>	<u>\$2,200.00</u>	<u>\$943.00</u>
Fellowship					
5300 - Kitchen and Fellowship Sup	\$78.17	\$439.20	\$554.19	\$950.00	\$510.80
5320 - Fellowship Events	\$0.00	\$92.19	\$189.56	\$325.00	\$232.81
Total Fellowship	<u>\$78.17</u>	<u>\$531.39</u>	<u>\$743.75</u>	<u>\$1,275.00</u>	<u>\$743.61</u>
Mission					
5700 - WPC Missions	\$4,500.00	\$15,000.00	\$14,000.00	\$24,000.00	\$9,000.00
Total Mission	<u>\$4,500.00</u>	<u>\$15,000.00</u>	<u>\$14,000.00</u>	<u>\$24,000.00</u>	<u>\$9,000.00</u>
Nurture					
Family Ministry					
5201 - Bibles	\$35.24	\$79.96	\$43.75	\$75.00	(\$4.96)
5205 - Children's Supplies	\$99.90	\$286.82	\$437.50	\$750.00	\$463.18
5220 - Music Ministry	\$0.00	\$0.00	\$87.50	\$150.00	\$150.00

Webster Presbyterian Church
Analysis of Revenues & Expenses - 2017
January to July 2017

Accounts	MTD Actual (2017)	YTD Actual (2017)	YTD Budget (2017)	Annual Budget (2017)	Annual Budget Remaining (2017)
5225 - Children's Curriculum	\$85.00	\$254.06	\$466.69	\$800.00	\$545.94
5257 - Youth Special Events	\$37.68	\$125.28	\$72.94	\$125.00	(\$0.28)
5258 - Youth CE Supplies	\$4.33	\$4.33	\$291.69	\$500.00	\$495.67
5260 - Vacation Bible School	\$0.00	\$0.00	\$408.31	\$700.00	\$700.00
5265 - Youth Curriculum	\$0.00	\$159.35	\$204.19	\$350.00	\$190.65
Total Family Ministry	<u>\$262.15</u>	<u>\$909.80</u>	<u>\$2,012.57</u>	<u>\$3,450.00</u>	<u>\$2,540.20</u>
Adult Ministry					
5200 - Adult Education	\$76.40	\$1,368.21	\$875.00	\$1,500.00	\$131.79
Total Adult Ministry	<u>\$76.40</u>	<u>\$1,368.21</u>	<u>\$875.00</u>	<u>\$1,500.00</u>	<u>\$131.79</u>
Total Nurture	<u>\$338.55</u>	<u>\$2,278.01</u>	<u>\$2,887.57</u>	<u>\$4,950.00</u>	<u>\$2,671.99</u>
Stewardship					
6109 - Presbytery per capita	\$850.00	\$2,550.00	\$2,550.00	\$3,400.00	\$850.00
6110 - Bank Charges	\$100.55	\$655.25	\$875.00	\$1,500.00	\$844.75
6115 - Interest - Mortgage	\$1,121.83	\$8,354.02	\$8,910.44	\$15,275.00	\$6,920.98
6135 - Insurance	\$0.00	\$32,472.00	\$30,000.00	\$60,000.00	\$27,528.00
6285 - Roof Loan Payback	\$1,142.58	\$5,973.25	\$5,377.40	\$9,218.36	\$3,245.11
6290 - Mortgage Principal	\$3,230.63	\$22,113.20	\$21,557.41	\$36,955.51	\$14,842.31
Total Stewardship	<u>\$6,445.59</u>	<u>\$72,117.72</u>	<u>\$69,270.25</u>	<u>\$126,348.87</u>	<u>\$54,231.15</u>
Welcoming					
5326 - Connecting	\$0.00	\$0.00	\$116.69	\$200.00	\$200.00
5328 - Engaging	\$0.00	\$0.00	\$116.69	\$200.00	\$200.00
5331 - Hosting	\$0.00	\$0.00	\$58.31	\$100.00	\$100.00
Total Welcoming	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$291.69</u>	<u>\$500.00</u>	<u>\$500.00</u>
Worship and Music					
Worship					
5108 - Honoraia for Pastors (2)	\$0.00	\$0.00	\$291.67	\$500.00	\$500.00
5109 - Audio-Visual Maintenance	\$0.00	\$0.00	\$583.33	\$1,000.00	\$1,000.00
5185 - Worship Supplies-General	\$0.00	\$34.36	\$145.81	\$250.00	\$215.64
5190 - Worship Supply-Communion	\$0.00	\$0.00	\$58.31	\$100.00	\$100.00
Total Worship	<u>\$0.00</u>	<u>\$34.36</u>	<u>\$1,079.12</u>	<u>\$1,850.00</u>	<u>\$1,815.64</u>
Music					
5110 - Music Volunteer Developme	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5130 - Handbell Repair/Pads	\$0.00	\$0.00	\$233.33	\$400.00	\$400.00
5135 - Licensing	\$335.00	\$800.00	\$437.50	\$750.00	(\$50.00)
5140 - Music - Choirs/Voice	\$63.63	\$438.75	\$116.69	\$200.00	(\$238.75)
5145 - Music - Handbells	\$0.00	\$0.00	\$87.50	\$150.00	\$150.00
5147 - Music-Instrumental	\$0.00	\$225.00	\$58.31	\$100.00	(\$125.00)
5155 - Music - Recorder	\$0.00	\$50.00	\$0.00	\$0.00	(\$50.00)
5170 - Organ Tuning	\$0.00	\$0.00	\$204.19	\$350.00	\$350.00
5175 - Piano Tuning	\$0.00	\$0.00	\$116.69	\$200.00	\$200.00
5182 - Special Service Musicians	\$0.00	\$1,925.00	\$1,020.81	\$1,750.00	(\$175.00)
5195 - Praise Band	\$5.95	\$11.45	\$0.00	\$0.00	(\$11.45)
Total Music	<u>\$404.58</u>	<u>\$3,450.20</u>	<u>\$2,275.02</u>	<u>\$3,900.00</u>	<u>\$449.80</u>
Total Worship and Music	<u>\$404.58</u>	<u>\$3,484.56</u>	<u>\$3,354.14</u>	<u>\$5,750.00</u>	<u>\$2,265.44</u>
Total Expenses	<u>\$52,490.49</u>	<u>\$366,498.48</u>	<u>\$364,859.10</u>	<u>\$634,000.00</u>	<u>\$267,501.52</u>
Net Total	(\$180.65)	\$42,115.94	\$5,355.92	\$381.64	(\$41,734.30)

Webster Presbyterian Church
Summary of Restricted Accounts
July 2017

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	\$0.00	\$113.86
8034 - Family Ministry	\$504.95	\$0.00	\$0.00	\$504.95
8052 - Deacon's Reception	\$439.52	\$0.00	\$0.00	\$439.52
8056 - AV upgrades	\$50.00	\$0.00	\$0.00	\$50.00
8077 - Joyful Noyz	\$2,106.05	\$0.00	\$0.00	\$2,106.05
8090 - Library	\$54.09	\$0.00	\$0.00	\$54.09
8099 - Pending Designation	\$5,870.00	\$2,175.00	\$2,600.00	\$5,445.00
8105 - Maintenance (capital) Fund	\$1,671.27	\$0.00	\$0.00	\$1,671.27
8160 - Music - Bells	\$188.48	\$0.00	\$0.00	\$188.48
8165 - Music - Choir	\$973.29	\$0.00	\$0.00	\$973.29
8170 - Music - Organ Enhancement	\$2,736.30	\$0.00	\$0.00	\$2,736.30
8175 - Music - Special	\$2,104.43	\$0.00	\$0.00	\$2,104.43
Total Designated Funds	\$17,861.71	\$2,175.00	\$2,600.00	\$17,436.71
Memorials				
8115 - Memorial/Endowment Contributions	\$875.00	\$0.00	\$875.00	\$0.00
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	\$14,490.00	\$0.00	\$875.00	\$13,615.00
Desig Gifts: Mission				
8151 - Mission Development	\$0.15	\$0.00	\$0.00	\$0.15
8152 - Disaster Relief-Baton Rouge	\$542.50	\$0.00	\$0.00	\$542.50
8153 - Mission Trip - Adult	\$5,358.93	\$0.00	\$1,000.00	\$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.	\$142.72	\$2,500.00	\$1,386.18	\$1,256.54
8323 - Ayaviri Adult Mission	\$13,933.86	\$200.00	\$7,610.00	\$6,523.86
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	\$169.35	\$0.00	\$0.00	\$169.35
8335 - Habitat for Humanity	\$0.00	\$0.00	\$0.00	\$0.00
8336 - Free The Captives	\$217.00	\$0.00	\$0.00	\$217.00
8345 - ICM	\$0.00	\$0.00	\$0.00	\$0.00
8350 - Joy Offering	\$0.00	\$0.00	\$0.00	\$0.00
8351 - McWhirter Supplies	\$0.00	\$0.00	\$0.00	\$0.00
8360 - Missions	\$4,741.97	\$0.00	\$0.00	\$4,741.97
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 Matthew	\$250.00	\$0.00	\$0.00	\$250.00
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	\$8,994.97	\$500.00	\$1,112.99	\$8,381.98
8397 - EarthCare	\$1,225.00	\$0.00	\$110.95	\$1,114.05
8567 - Children Migrants	\$0.00	\$0.00	\$0.00	\$0.00
Total Desig Gifts: Mission	\$37,056.95	\$3,200.00	\$11,220.12	\$29,036.83
Building Fund				
8401 - Building Fund Balance	\$0.00	\$1,737.00	\$0.00	\$1,737.00
Total Building Fund	\$0.00	\$1,737.00	\$0.00	\$1,737.00
Exchange Funds				
8055 - Flowers	\$1,138.72	\$55.00	\$45.00	\$1,148.72

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Webster Presbyterian Church
Summary of Restricted Accounts
July 2017

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
8180 - Senior Ministry	\$229.07	\$0.00	\$0.00	\$229.07
8182 - Special Events	\$399.66	\$2,100.00	\$195.06	\$2,304.60
8185 - Weddings, Funerals, etc.	\$6,594.30	\$0.00	\$250.00	\$6,344.30
8186 - Ex Fund-Wednesday Night Dinner	\$395.02	\$0.00	\$0.00	\$395.02
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	\$80.40	\$0.00	\$302.78	(\$222.38)
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	\$20.31	\$0.00	\$0.00	\$20.31
8560 - Ex Fund-Conclaves Mission (Youth)	\$100.00	\$0.00	\$0.00	\$100.00
8570 - Ex Fund-Shrimp Boil	\$46.41	\$0.00	\$0.00	\$46.41
8573 - Ex Fund-Campus Mgmt	\$32.00	\$0.00	\$0.00	\$32.00
8575 - Ex Fund-Roof Repair 2015	\$523.80	\$257.60	\$781.40	\$0.00
8578 - Ex Fund-Adult Seminar	\$270.75	\$0.00	\$0.00	\$270.75
8580 - Ex Fund-Women's Retreat	\$4,157.73	\$0.00	\$0.00	\$4,157.73
8581 - Ex Fund-Sisters-in-Faith	\$0.00	\$0.00	\$0.00	\$0.00
8583 - Ex Fund-Grief Share	\$195.00	\$0.00	\$0.00	\$195.00
8586 - Ex Fund-Youth Fund Raisers	\$16,925.44	\$0.00	\$2,500.00	\$14,425.44
8590 - Ex Fund-Early Risers Breakfast	\$259.76	\$0.00	\$89.94	\$169.82
8591 - Ex Fund-Vacation Bible School	\$675.87	\$0.00	\$0.00	\$675.87
8593 - Pastor Deductions/Optional Benefits	\$487.05	\$100.76	\$100.75	\$487.06
8594 - Wellness Class	\$652.40	\$85.00	\$44.80	\$692.60
Total Exchange Funds	\$44,459.60	\$2,598.36	\$4,309.73	\$42,748.23
Total Temporary Restricted	\$113,868.26	\$9,710.36	\$19,004.85	\$104,573.77
<u>Permanent Restricted</u>				
8900 - Endowment Fund	\$112,549.78	\$5,653.38	\$0.68	\$118,202.48
Total Permanent Restricted	\$112,549.78	\$5,653.38	\$0.68	\$118,202.48

Webster Presbyterian Church
Balance Sheet
July 2017

Accounts

Assets		
Current Assets		
Cash		
1010 - Cash - Amegy - Operating Acct.	\$144,481.33	
1020 - Cash - Frost Bank - Operating Acct.	\$5.00	
1030 - Cash - Frost Bank - Debit card	\$9,941.43	
Total Cash	\$154,427.76	
Endowment		
1165 - Invest - TX Pres. Foundation	\$118,202.48	
Total Endowment	\$118,202.48	
Total Current Assets		\$272,630.24
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	\$3,478,028.40	
Total Assets		\$3,750,658.64
Liabilities, Fund Principal, & Restricted Funds		
Liabilities		
Current Liabilities		
3014 - Notes payable - Mort. Prin. Amegy	\$24,435.25	
Total Current Liabilities		\$24,435.25
Non-Current Liabilities		
3031 - Mortgage Balance	\$360,115.05	
Total Non-Current Liabilities		\$360,115.05
Total Liabilities		\$384,550.30
Fund Principal and Excess Cash Received		
Fund Principal		
4000 - Church Fund Balance	\$3,106,206.40	
4005 - Unused Accts Fund Balance	(\$4,605.00)	
Total Fund Principal	\$3,101,601.40	
Excess Cash Received		
Excess Cash Received - 2 Building Fund	\$0.00	
Excess Cash Received - 1 Church Fund	\$42,115.94	
Excess Cash Received - Fund for Unused Account	(\$385.25)	
Total Excess Cash Received	\$41,730.69	
Total Fund Principal and Excess Cash Received		\$3,143,332.09
Restricted Funds		
Total Temporarily Restricted	\$104,573.77	
Total Permanently Restricted	\$118,202.48	
Total Restricted Funds	\$222,776.25	
Total Liabilities, Fund Principal, & Restricted Funds		\$3,750,658.64