

Treasurer's Report October 2018

Monthly Financial Analysis

October 2018 had expenditures of \$55,570.65 and revenues of \$45,813.00 for a monthly net **negative of \$9,757.65**. The year to date balance **is negative \$22,404.71**. 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 negative \$4,071.38 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 \$50,535.06 per month through October. We are \$22,982.71 behind in planned giving through October.

Capital Campaign

Since the campaign donations started coming in fall of 2017, we have collected \$255,887.84 to date **(11/10/2018)**. The capital campaign donations in 2018 alone have been \$73,357.61. We have spent \$28,266.35 to date for a balance of \$227,621.49. 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
- Repair of dishwasher in Bouton Hall Kitchen

Mortgage

Mortgage Balance **as of October 1 was \$58,070.25** In October we made principal payments reducing it to 53,942.25. In early November we made a building fund payment of \$19,633 reducing our mortgage to \$34,279.25. With our monthly Nov/Dec principal payments our mortgaged should be ~26,000 at the end of 2018. That assumes no other gifts.

In 2018 we have received \$58,962.59 in mortgage payoff gifts.

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 3503.98, it will be paid off by December 2018.

Endowment Fund

Balance as of 9/31/2018 = \$134,034.24

Your servant
 Jimmy
 WPC Treasurer

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	52941.03	-1725.64	54666.67	55181.85	-515.18	-2240.82	-407.49
October	54666.67	45813.00	-8853.67	54666.67	55570.65	-903.98	-9757.65	-7924.32
November	54666.67	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	505,350.62	-41,316.05	546,666.67	527,755.33	18,911.34	-22,404.71	-4071.38
Annual Budget = 656,000.00								
Roll Thru from 2017 = 22,000								

Date : 11/14/2018
Time : 6:14:05 PM

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

Accounts	MTD Actual (2018)	YTD Actual (2018)	YTD Budget (2018)	Annual Budget (2018)	Annual Budget Remaining (2018)
Revenues					
Contributions & Revenue					
Contributions	\$45,813.00	\$505,350.62	\$528,333.40	\$634,000.00	\$128,649.38
Other Revenue	\$0.00	\$0.00	\$18,333.30	\$22,000.00	\$22,000.00
Total Contributions & Revenue	<u>\$45,813.00</u>	<u>\$505,350.62</u>	<u>\$546,666.70</u>	<u>\$656,000.00</u>	<u>\$150,649.38</u>
Total Revenues	<u>\$45,813.00</u>	<u>\$505,350.62</u>	<u>\$546,666.70</u>	<u>\$656,000.00</u>	<u>\$150,649.38</u>
Expenses					
Administration/Personnel					
Office	\$2,466.60	\$21,370.76	\$21,125.00	\$25,350.00	\$3,979.24
Personnel					
Pastoral Staff					
Head of Staff	\$10,993.19	\$115,109.00	\$115,323.40	\$138,388.16	\$23,279.16
Associate Pastor	\$7,204.48	\$71,638.82	\$73,553.20	\$88,323.75	\$16,684.93
Total Pastoral Staff	<u>\$18,197.67</u>	<u>\$186,747.82</u>	<u>\$188,876.60</u>	<u>\$226,711.91</u>	<u>\$39,964.09</u>
Program Staff	\$7,750.76	\$78,544.10	\$79,549.20	\$95,459.00	\$16,914.90
Support Staff	\$4,120.10	\$39,280.19	\$39,033.50	\$46,840.20	\$7,560.01
General Personnel	\$1,004.01	\$9,764.59	\$12,416.70	\$14,900.00	\$5,135.41
Total Personnel	<u>\$31,072.54</u>	<u>\$314,336.70</u>	<u>\$319,876.00</u>	<u>\$383,911.11</u>	<u>\$69,574.41</u>
Total Administration/Personnel	<u>\$33,539.14</u>	<u>\$335,707.46</u>	<u>\$341,001.00</u>	<u>\$409,261.11</u>	<u>\$73,553.65</u>
Campus Management	\$6,261.37	\$64,774.15	\$65,916.60	\$79,100.00	\$14,325.85
Care					
Deacons	\$87.97	\$585.48	\$645.90	\$775.00	\$189.52
Total Care	<u>\$87.97</u>	<u>\$585.48</u>	<u>\$645.90</u>	<u>\$775.00</u>	<u>\$189.52</u>
Communications	\$26.00	\$978.50	\$1,833.30	\$2,200.00	\$1,221.50
Fellowship	\$32.35	\$823.67	\$1,062.50	\$1,275.00	\$451.33
Mission	\$1,306.25	\$20,221.25	\$23,333.50	\$28,000.00	\$7,778.75
Nurture					
Family Ministry	\$849.77	\$2,289.68	\$2,708.40	\$3,250.00	\$960.32
Adult Ministry	\$16.20	\$3,726.92	\$2,141.70	\$2,570.00	(\$1,156.92)
Total Nurture	<u>\$865.97</u>	<u>\$6,016.60</u>	<u>\$4,850.10</u>	<u>\$5,820.00</u>	<u>(\$196.60)</u>
Stewardship	\$10,392.40	\$90,119.73	\$93,177.85	\$116,218.89	\$26,099.16
Welcoming	\$0.00	\$104.91	\$416.70	\$500.00	\$395.09
Worship and Music					
Worship	\$229.92	\$524.72	\$1,500.00	\$1,800.00	\$1,275.28
Music	\$2,829.28	\$7,898.86	\$9,208.20	\$11,050.00	\$3,151.14
Total Worship and Music	<u>\$3,059.20</u>	<u>\$8,423.58</u>	<u>\$10,708.20</u>	<u>\$12,850.00</u>	<u>\$4,426.42</u>
Total Expenses	<u>\$55,570.65</u>	<u>\$527,755.33</u>	<u>\$542,945.65</u>	<u>\$656,000.00</u>	<u>\$128,244.67</u>
Net Total	(\$9,757.65)	(\$22,404.71)	\$3,721.05	\$0.00	\$22,404.71

Date : 11/14/2018
Time : 6:22:35 PM

Webster Presbyterian Church
Analysis of Revenues & Expenses - 2018
January to October 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	\$35,044.00	\$430,712.00	\$441,526.70	\$529,832.00	\$99,120.00
4105 - Support - Non-pledged	\$10,769.00	\$73,638.62	\$86,806.70	\$104,168.00	\$30,529.38
4110 - Support - Prior Year	\$0.00	\$1,000.00	\$0.00	\$0.00	(\$1,000.00)
Total Contributions	<u>\$45,813.00</u>	<u>\$505,350.62</u>	<u>\$528,333.40</u>	<u>\$634,000.00</u>	<u>\$128,649.38</u>
Other Revenue					
4135 - Interest Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4140 - Other Income	\$0.00	\$0.00	\$18,333.30	\$22,000.00	\$22,000.00
Total Other Revenue	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$18,333.30</u>	<u>\$22,000.00</u>	<u>\$22,000.00</u>
Total Contributions & Revenue	<u>\$45,813.00</u>	<u>\$505,350.62</u>	<u>\$546,666.70</u>	<u>\$656,000.00</u>	<u>\$150,649.38</u>
Total Revenues	<u>\$45,813.00</u>	<u>\$505,350.62</u>	<u>\$546,666.70</u>	<u>\$656,000.00</u>	<u>\$150,649.38</u>
Expenses					
Administration/Personnel					
Office					
6120 - Computer Expenses	\$261.40	\$5,341.37	\$3,750.00	\$4,500.00	(\$841.37)
6130 - General & Administrative	\$0.00	\$558.12	\$750.00	\$900.00	\$341.88
6140 - Office Supplies	\$898.41	\$3,687.68	\$3,500.00	\$4,200.00	\$512.32
6145 - Postage	\$432.00	\$2,523.81	\$2,750.00	\$3,300.00	\$776.19
6149 - Stationery	\$0.00	\$828.74	\$1,208.30	\$1,450.00	\$621.26
6155 - Telephone	\$164.88	\$1,631.42	\$1,666.70	\$2,000.00	\$368.58
6165 - Copier Maint/Expenses	\$709.91	\$6,799.62	\$7,500.00	\$9,000.00	\$2,200.38
Total Office	<u>\$2,466.60</u>	<u>\$21,370.76</u>	<u>\$21,125.00</u>	<u>\$25,350.00</u>	<u>\$3,979.24</u>
Personnel					
Pastoral Staff					
Head of Staff					
5900 - Sr Pastor Compensation	\$4,463.34	\$44,633.40	\$44,633.30	\$53,560.00	\$8,926.60
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	\$254.96	\$1,417.96	\$1,500.00	\$1,800.00	\$382.04
5910 - Sr Pastor Pension/Ins	\$2,699.46	\$26,923.77	\$26,994.60	\$32,393.50	\$5,469.73
5911 - Sr Pastor Opt Life Ins	\$129.00	\$1,290.00	\$1,290.00	\$1,548.00	\$258.00
5912 - Sr Pastor Opt Dental Ins	\$17.31	\$180.14	\$173.20	\$207.84	\$27.70
5915 - Sr Pastor Profess Expense	\$80.90	\$893.58	\$833.30	\$1,000.00	\$106.42
5920 - Sr Pastor Discretionary	\$0.00	\$1,000.00	\$833.30	\$1,000.00	\$0.00
5925 - Sr Pastor Housing	\$2,832.50	\$28,325.00	\$28,325.00	\$33,990.00	\$5,665.00
5930 - Sr Pastor Car Allowance	\$515.72	\$4,477.23	\$4,166.70	\$5,000.00	\$522.77
5940 - Sr Pastor Cell Phone Allow	\$0.00	\$1,000.00	\$1,000.00	\$1,200.00	\$200.00
5941 - Sr Pastor Soc. Sec. Suppl.	\$0.00	\$4,967.92	\$5,574.00	\$6,688.82	\$1,720.90
Total Head of Staff	<u>\$10,993.19</u>	<u>\$115,109.00</u>	<u>\$115,323.40</u>	<u>\$138,388.16</u>	<u>\$23,279.16</u>
Associate Pastor					
5946 - Annual Cash Salary	\$2,672.92	\$26,729.36	\$26,679.20	\$32,075.00	\$5,345.64
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	\$362.34	\$1,218.10	\$1,416.70	\$1,700.00	\$481.90
5955 - Board of Pension Dues	\$1,622.25	\$16,268.87	\$16,673.10	\$20,007.75	\$3,738.88
5956 - Opt Life Ins	\$52.50	\$525.00	\$525.00	\$630.00	\$105.00
5957 - Opt Dental Ins	\$9.24	\$92.41	\$92.50	\$111.00	\$18.59
5960 - Med Supplement Voucher	\$0.00	\$1,311.97	\$1,666.70	\$2,000.00	\$688.03
5965 - Assoc Pastor Discretionary	\$219.06	\$765.46	\$833.30	\$1,000.00	\$234.54
5971 - Housing and Utility	\$1,666.66	\$16,666.60	\$16,666.70	\$20,000.00	\$3,333.40
5975 - Auto Allowance	\$499.51	\$7,061.05	\$8,000.00	\$9,600.00	\$2,538.95
6160 - Cell Phone Allowance	\$100.00	\$1,000.00	\$1,000.00	\$1,200.00	\$200.00

Date : 11/14/2018
 Time : 6:22:36 PM

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

Accounts	MTD Actual (2018)	YTD Actual (2018)	YTD Budget (2018)	Annual Budget (2018)	Annual Budget Remaining (2018)
Total Associate Pastor	\$7,204.48	\$71,638.82	\$73,553.20	\$88,323.75	\$16,684.93
Total Pastoral Staff	\$18,197.67	\$186,747.82	\$188,876.60	\$226,711.91	\$39,964.09
Program Staff					
5179 - Professional Development	\$0.00	\$841.50	\$1,666.70	\$2,000.00	\$1,158.50
5180 - Professional Memberships	\$0.00	\$195.00	\$250.00	\$300.00	\$105.00
6024 - Assoc. Music Dir. Compens	\$1,399.08	\$13,990.80	\$13,990.80	\$16,789.00	\$2,798.20
6025 - Music Director Compens	\$2,137.26	\$21,372.60	\$21,372.50	\$25,647.00	\$4,274.40
6035 - Organist Compensation	\$1,639.42	\$16,394.20	\$16,394.20	\$19,673.00	\$3,278.80
6040 - Subst Organist Compens	\$0.00	\$0.00	\$125.00	\$150.00	\$150.00
6063 - Family Coordinator	\$2,575.00	\$25,750.00	\$25,750.00	\$30,900.00	\$5,150.00
Total Program Staff	\$7,750.76	\$78,544.10	\$79,549.20	\$95,459.00	\$16,914.90
Support Staff					
6020 - Ch. Secretary	\$2,664.20	\$24,909.98	\$23,989.30	\$28,787.20	\$3,877.22
6041 - Bookkeeper	\$1,081.50	\$10,814.95	\$10,815.00	\$12,978.00	\$2,163.05
6055 - Nursery Staff	\$374.40	\$3,555.26	\$4,166.70	\$5,000.00	\$1,444.74
6080 - Support Staff Training	\$0.00	\$0.00	\$62.50	\$75.00	\$75.00
Total Support Staff	\$4,120.10	\$39,280.19	\$39,033.50	\$46,840.20	\$7,560.01
General Personnel					
5209 - Background Checks	\$0.00	\$55.00	\$250.00	\$300.00	\$245.00
6060 - Payroll Taxes	\$825.43	\$8,131.69	\$8,500.00	\$10,200.00	\$2,068.31
6131 - Payroll expenses	\$178.58	\$1,577.90	\$3,666.70	\$4,400.00	\$2,822.10
Total General Personnel	\$1,004.01	\$9,764.59	\$12,416.70	\$14,900.00	\$5,135.41
Total Personnel	\$31,072.54	\$314,336.70	\$319,876.00	\$383,911.11	\$69,574.41
Total Administration/Personnel	\$33,539.14	\$335,707.46	\$341,001.00	\$409,261.11	\$73,553.65
Campus Management					
6045 - Janitorial Services	\$1,500.00	\$15,000.00	\$15,416.70	\$18,500.00	\$3,500.00
6215 - Fire Alarm	\$0.00	\$0.00	\$1,458.30	\$1,750.00	\$1,750.00
6220 - Paper Supplies	\$45.47	\$1,077.77	\$1,416.70	\$1,700.00	\$622.23
6225 - Repairs and Maintenance	\$483.82	\$12,066.22	\$15,000.00	\$18,000.00	\$5,933.78
6230 - Lawn Maintenance	\$675.00	\$5,738.40	\$5,500.00	\$6,600.00	\$861.60
6240 - Util - Electricity	\$3,117.67	\$27,196.67	\$23,750.00	\$28,500.00	\$1,303.33
6245 - Util - Gas	\$46.64	\$570.09	\$583.30	\$700.00	\$129.91
6250 - Util - Trash	\$96.73	\$1,012.40	\$958.30	\$1,150.00	\$137.60
6255 - Util - Water	\$296.04	\$2,112.60	\$1,833.30	\$2,200.00	\$87.40
Total Campus Management	\$6,261.37	\$64,774.15	\$65,916.60	\$79,100.00	\$14,325.85
Care					
Deacons					
5505 - Deacon Supplies	\$78.98	\$285.23	\$416.70	\$500.00	\$214.77
5515 - Memorial Receptions	\$0.00	\$96.30	\$166.70	\$200.00	\$103.70
5525 - Pastoral Care Discretionar	\$8.99	\$203.95	\$62.50	\$75.00	(\$128.95)
Total Deacons	\$87.97	\$585.48	\$645.90	\$775.00	\$189.52
Total Care	\$87.97	\$585.48	\$645.90	\$775.00	\$189.52
Communications					
5332 - Newspaper Advertising	\$26.00	\$978.50	\$1,833.30	\$2,200.00	\$1,221.50
Total Communications	\$26.00	\$978.50	\$1,833.30	\$2,200.00	\$1,221.50
Fellowship					
5300 - Kitchen and Fellowship Su	\$32.35	\$783.83	\$791.70	\$950.00	\$166.17
5320 - Fellowship Events	\$0.00	\$39.84	\$270.80	\$325.00	\$285.16
Total Fellowship	\$32.35	\$823.67	\$1,062.50	\$1,275.00	\$451.33
Mission					
5700 - WPC Missions	\$0.00	\$115.00	\$1,416.70	\$1,700.00	\$1,585.00
5705 - Free the Captives	\$0.00	\$1,500.00	\$1,250.00	\$1,500.00	\$0.00
5735 - Community Assistance	\$0.00	\$11,000.00	\$9,166.70	\$11,000.00	\$0.00
5736 - Family Promise	\$500.00	\$500.00	\$416.70	\$500.00	\$0.00
5740 - Habitat for Humanity	\$0.00	\$0.00	\$833.30	\$1,000.00	\$1,000.00
5749 - Institute for Civility	\$0.00	\$300.00	\$250.00	\$300.00	\$0.00

Date : 11/14/2018
Time : 6:22:36 PM

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

Accounts	MTD Actual (2018)	YTD Actual (2018)	YTD Budget (2018)	Annual Budget (2018)	Annual Budget Remaining (2018)
5750 - ICM	\$0.00	\$0.00	\$1,666.70	\$2,000.00	\$2,000.00
5755 - Meals on Wheels	\$500.00	\$500.00	\$416.70	\$500.00	\$0.00
5785 - Presbytery	\$0.00	\$6,000.00	\$6,666.70	\$8,000.00	\$2,000.00
5790 - Mental Health Ministry Team	\$0.00	\$0.00	\$416.70	\$500.00	\$500.00
5796 - Fuller - Harvey Meals	\$306.25	\$306.25	\$833.30	\$1,000.00	\$693.75
Total Mission	\$1,306.25	\$20,221.25	\$23,333.50	\$28,000.00	\$7,778.75
Nurture					
Family Ministry					
5201 - Bibles	\$0.00	\$0.00	\$83.30	\$100.00	\$100.00
5205 - Children's Supplies	\$11.87	\$661.88	\$625.00	\$750.00	\$88.12
5220 - Music Ministry	\$0.00	\$0.00	\$125.00	\$150.00	\$150.00
5225 - Children's Curriculum	\$0.00	\$192.51	\$416.70	\$500.00	\$307.49
5257 - Youth Special Events	\$0.00	\$295.29	\$208.30	\$250.00	(\$45.29)
5258 - Youth CE Supplies	\$500.00	\$500.00	\$416.70	\$500.00	\$0.00
5260 - Vacation Bible School	\$337.90	\$337.90	\$416.70	\$500.00	\$162.10
5265 - Youth Curriculum	\$0.00	\$302.10	\$416.70	\$500.00	\$197.90
Total Family Ministry	\$849.77	\$2,289.68	\$2,708.40	\$3,250.00	\$960.32
Adult Ministry					
5200 - Adult Education	\$16.20	\$3,726.92	\$2,141.70	\$2,570.00	(\$1,156.92)
Total Adult Ministry	\$16.20	\$3,726.92	\$2,141.70	\$2,570.00	(\$1,156.92)
Total Nurture	\$865.97	\$6,016.60	\$4,850.10	\$5,820.00	(\$196.60)
Stewardship					
6109 - Presbytery per capita	\$0.00	\$2,640.00	\$2,933.30	\$3,520.00	\$880.00
6110 - Bank Charges	\$140.48	\$563.34	\$1,250.00	\$1,500.00	\$936.66
6115 - Interest - Mortgage	\$224.31	\$4,128.91	\$12,729.20	\$15,275.00	\$11,146.09
6135 - Insurance	\$4,728.25	\$37,287.50	\$38,041.25	\$50,055.00	\$12,767.50
6285 - Roof Loan Payback	\$1,171.21	\$6,104.29	\$7,427.80	\$8,913.38	\$2,809.09
6290 - Mortgage Principal	\$4,128.15	\$39,395.69	\$30,796.30	\$36,955.51	(\$2,440.18)
Total Stewardship	\$10,392.40	\$90,119.73	\$93,177.85	\$116,218.89	\$26,099.16
Welcoming					
5326 - Connecting	\$0.00	\$104.91	\$166.70	\$200.00	\$95.09
5328 - Engaging	\$0.00	\$0.00	\$166.70	\$200.00	\$200.00
5331 - Hosting	\$0.00	\$0.00	\$83.30	\$100.00	\$100.00
Total Welcoming	\$0.00	\$104.91	\$416.70	\$500.00	\$395.09
Worship and Music					
Worship					
5108 - Honoraia for Pastors (2)	\$0.00	\$0.00	\$416.70	\$500.00	\$500.00
5109 - Audio-Visual Maintenance	\$122.51	\$149.56	\$833.30	\$1,000.00	\$850.44
5185 - Worship Supplies-General	\$107.41	\$323.14	\$166.70	\$200.00	(\$123.14)
5190 - Worship Supply-Communio	\$0.00	\$52.02	\$83.30	\$100.00	\$47.98
Total Worship	\$229.92	\$524.72	\$1,500.00	\$1,800.00	\$1,275.28
Music					
5110 - Music Volunteer Developme	\$72.00	\$326.79	\$208.30	\$250.00	(\$76.79)
5115 - Clinicians	\$225.00	\$225.00	\$208.30	\$250.00	\$25.00
5116 - Choir Support Scholarships	\$2,340.00	\$2,340.00	\$0.00	\$0.00	(\$2,340.00)
5130 - Handbell Repair/Pads	\$0.00	\$0.00	\$333.30	\$400.00	\$400.00
5135 - Licensing	\$0.00	\$840.00	\$666.70	\$800.00	(\$40.00)
5140 - Music - Choirs/Voice	\$0.00	\$876.80	\$833.30	\$1,000.00	\$123.20
5145 - Music - Handbells	\$0.00	\$299.18	\$208.30	\$250.00	(\$49.18)
5147 - Music-Instrumental	\$192.28	\$526.10	\$833.30	\$1,000.00	\$473.90
5150 - Music Software	\$0.00	\$19.99	\$125.00	\$150.00	\$130.01
5155 - Music - Recorder	\$0.00	\$0.00	\$41.70	\$50.00	\$50.00
5165 - Organ Maintenance	\$0.00	\$361.00	\$1,666.70	\$2,000.00	\$1,639.00
5170 - Organ Tuning	\$0.00	\$0.00	\$1,000.00	\$1,200.00	\$1,200.00
5175 - Piano Tuning	\$0.00	\$95.00	\$333.30	\$400.00	\$305.00
5182 - Special Service Musicians	\$0.00	\$1,975.00	\$2,500.00	\$3,000.00	\$1,025.00
5195 - Praise Band	\$0.00	\$14.00	\$250.00	\$300.00	\$286.00

Date : 11/14/2018
Time : 6:22:36 PM

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

Accounts	MTD Actual (2018)	YTD Actual (2018)	YTD Budget (2018)	Annual Budget (2018)	Annual Budget Remaining (2018)
Total Music	<u>\$2,829.28</u>	<u>\$7,898.86</u>	<u>\$9,208.20</u>	<u>\$11,050.00</u>	<u>\$3,151.14</u>
Total Worship and Music	<u>\$3,059.20</u>	<u>\$8,423.58</u>	<u>\$10,708.20</u>	<u>\$12,850.00</u>	<u>\$4,426.42</u>
Total Expenses	<u>\$55,570.65</u>	<u>\$527,755.33</u>	<u>\$542,945.65</u>	<u>\$656,000.00</u>	<u>\$128,244.67</u>
Net Total	(\$9,757.65)	(\$22,404.71)	\$3,721.05	\$0.00	\$22,404.71

Date : 11/14/2018
 Time : 6:23:00 PM

Webster Presbyterian Church
Summary of Restricted Accounts
January to October 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	\$8,563.21	\$3,161.59
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	\$455.97	\$1,237.17
Total Designated Funds	\$14,651.69	\$13,223.01	\$11,921.71	\$15,952.99
Memorials				
8115 - Memorial/Endowment Contributions	\$16,045.00	\$2,100.00	\$0.00	\$18,145.00
8143 - Memorial - Wilson, Greg	\$2,145.00	\$0.00	\$0.00	\$2,145.00
Total Memorials	\$18,190.00	\$2,100.00	\$0.00	\$20,290.00
Desig Gifts: Mission				
8151 - Mission Development	\$0.15	\$0.00	(\$500.00)	\$500.15
8152 - Community Assistance-Harvey	\$77.48	\$17,630.00	\$15,864.65	\$1,842.83
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	\$13,905.00	\$14,867.11	\$1,535.33
8323 - Ayaviri Adult Mission	\$4,976.38	\$9,324.00	\$12,340.76	\$1,959.62
8324 - Community Assistance - Family	\$0.00	\$7,040.00	\$6,200.00	\$840.00
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	\$1,750.00	\$1,500.00	\$250.00
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	\$855.00	\$0.00
8360 - Missions	\$2,263.94	\$1,510.35	(\$500.00)	\$4,274.29
8363 - Mission at Santa Rosa	\$0.00	\$0.00	\$0.00	\$0.00
8364 - Mission - Philippines	\$0.00	\$1,124.00	\$1,124.00	\$0.00
8365 - One Great Hour of Sharing	\$109.38	\$2,770.00	\$0.00	\$2,879.38
8370 - Peacemaking Offering	\$0.00	\$1,188.00	\$0.00	\$1,188.00
8373 - PDA-Hurricane Harvey	\$3,555.01	\$1,225.00	\$0.00	\$4,780.01
8374 - Pentecost Offering	\$0.00	\$2,057.50	\$2,037.50	\$20.00
8379 - Presbytery	\$0.00	\$0.00	\$0.00	\$0.00
8383 - Women's Annual Conference	\$474.12	\$0.00	\$0.00	\$474.12
8386 - SeafarerCenter	\$0.00	\$0.00	\$0.00	\$0.00
8387 - Souper Bowl	\$0.00	\$0.00	\$0.00	\$0.00
8388 - Mission Trip - Stephen Jacobo	\$0.00	\$500.00	\$500.00	\$0.00
8391 - Vellore, India Hosp. & College	\$0.00	\$0.00	\$0.00	\$0.00
8394 - Summer Enrichment Series	\$7,997.44	\$0.00	\$0.00	\$7,997.44
8397 - EarthCare	\$2,262.87	\$150.00	\$578.95	\$1,833.92
8567 - Children Migrants	\$0.00	\$0.00	\$0.00	\$0.00
Total Desig Gifts: Mission	\$37,134.67	\$62,493.85	\$63,269.97	\$36,358.55
Building Fund				
8401 - Building Fund Balance	\$9,255.00	\$58,767.59	\$48,359.59	\$19,663.00
Total Building Fund	\$9,255.00	\$58,767.59	\$48,359.59	\$19,663.00
Exchange Funds				
8054 - Fuller-Harvey Meals	\$190.00	\$1,800.00	\$649.92	\$1,340.08
8055 - Flowers	\$1,304.52	\$1,370.00	\$1,464.20	\$1,210.32

Date : 11/14/2018
 Time : 6:23:00 PM

Webster Presbyterian Church
Summary of Restricted Accounts
January to October 2018

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
8180 - Senior Ministry	\$397.00	\$435.00	\$153.22	\$678.78
8182 - Special Events	\$1,946.75	\$210.00	\$754.44	\$1,402.31
8185 - Weddings, Funerals, etc.	\$6,721.00	\$725.00	\$1,771.97	\$5,674.03
8186 - Ex Fund-Wednesday Night Dinner	\$108.31	\$3,586.75	\$3,492.62	\$202.44
8500 - Ex Fund-Team: Resources	\$194.16	\$0.00	\$0.00	\$194.16
8502 - Louisiana Adult Mission Trip	\$0.00	\$0.00	\$0.00	\$0.00
8505 - Ex Fund-Team: Fellowship Events	\$164.00	\$1,058.00	\$824.50	\$397.50
8506 - Ex Fund-Team: Education	\$96.00	\$117.00	\$117.00	\$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	\$2,913.26	\$2,890.37	\$65.16
8560 - Ex Fund-Conclaves Mission (Youth)	\$100.00	\$0.00	\$0.00	\$100.00
8565 - Ex Fund-Mental Health	\$0.00	\$1,500.00	\$50.00	\$1,450.00
8570 - Ex Fund-Shrimp Boil	\$184.27	\$1,029.00	\$1,037.45	\$175.82
8573 - Ex Fund-Campus Mgmt	\$246.55	\$255.93	(\$520.98)	\$1,023.46
8575 - Ex Fund-Roof Repair 2015	\$0.00	\$0.00	\$0.00	\$0.00
8578 - Ex Fund-Adult Seminar	\$270.75	\$0.00	\$0.00	\$270.75
8580 - Ex Fund-Women's Retreat	\$7,475.28	\$5,446.00	\$9,579.90	\$3,341.38
8581 - Ex Fund-Sisters-in-Faith	\$0.00	\$10.00	\$0.00	\$10.00
8583 - Ex Fund-Grief Share	\$290.00	\$0.00	\$0.00	\$290.00
8585 - Designated Gift	\$0.00	\$5,538.43	\$2,291.23	\$3,247.20
8586 - Ex Fund-Youth Fund Raisers	\$13,575.44	\$1,625.00	\$3,758.69	\$11,441.75
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	\$5,044.94	\$5,124.77	\$393.42
8594 - Wellness Class	\$988.60	\$330.00	\$44.80	\$1,273.80
Total Exchange Funds	\$35,608.27	\$33,169.31	\$33,520.58	\$35,257.00
Capital Campaign				
8403 - Capital Campaign	\$182,530.23	\$83,301.61	\$38,515.35	\$227,316.49
Total Capital Campaign	\$182,530.23	\$83,301.61	\$38,515.35	\$227,316.49
Total Temporary Restricted	\$297,369.86	\$253,055.37	\$195,587.20	\$354,838.03
Permanent Restricted				
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

Date : 11/14/2018
Time : 6:37:17 PM

Webster Presbyterian Church
Balance Sheet
October 2018

Accounts

		<u>Assets</u>	
Current Assets			
Cash			
1010 - Cash - Amegy - Operating Acct.	\$360,071.41		
1030 - Cash - Frost Bank - Debit card	\$2,375.23		
Total Cash	\$362,446.64		
Endowment			
1165 - Invest - TX Pres. Foundation	\$129,168.47		
Total Endowment	\$129,168.47		
Total Current Assets			\$491,615.11
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			\$3,468,738.33
Total Assets			\$3,960,353.44
<hr/>			
		<u>Liabilities, Fund Principal, & Restricted Funds</u>	
Liabilities			
Non-Current Liabilities			
3031 - Mortgage Balance	\$76,762.97		
Total Non-Current Liabilities			\$76,762.97
Total Liabilities			\$76,762.97
Fund Principal			
4000 - Church Fund Balance	\$3,421,988.68		
Excess Cash Received	(\$22,404.71)		
Total Fund Principal and Excess Cash Received			\$3,399,583.97
Restricted Funds			
Total Temporarily Restricted	\$354,838.03		
Total Permanently Restricted	\$129,168.47		
Total Restricted Funds			\$484,006.50
Total Liabilities, Fund Principal, & Restricted Funds			\$3,960,353.44