

Treasurer's Report September 2019

Monthly Financial Analysis

September 2019 had expenditures of \$57,080.89 and revenues of \$45,080.71 for a monthly net negative of **12,008.18**. The year to date balance is negative **\$12,248.21**.

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 September is \$48,725.05. We are \$17,546.56 behind in our total giving per our budget plan through September.

Our spending is behind our plan, we are \$5,316.35 less than budgeted through September, however that assumes a linear spend rate and several expenses are paid quarterly.

The capital campaign balance as of October 17, 2019 is \$115,590.75. Since fall of 2017, we have received \$400,138.44. We have spent \$284,547.69 on smaller repairs, consultant fees, fellowship roof replacement, sanctuary lights, sanctuary roof repairs, cross cleaning, and many other items. In 2019 giving alone, as of October 17, 2019, we have received \$136,985.60.

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	45080.71	-5595.96	50676.67	57080.89	-6404.22	-12000.18
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	\$ 438,525.44	\$ (17,564.56)	\$456,090.00	\$450,773.65	\$ 5,316.35	\$ (12,248.21)
Annual Budget = 608,120.00							

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

Accounts	MTD Actual (2019)	YTD Actual (2019)	YTD Budget (2019)	Annual Budget (2019)	Annual Budget Remaining (2019)
Revenues					
Contributions & Revenue					
Contributions	\$45,080.71	\$438,525.44	\$456,089.94	\$608,120.00	\$169,594.56
Other Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Contributions & Revenue	<u>\$45,080.71</u>	<u>\$438,525.44</u>	<u>\$456,089.94</u>	<u>\$608,120.00</u>	<u>\$169,594.56</u>
Total Revenues	<u>\$45,080.71</u>	<u>\$438,525.44</u>	<u>\$456,089.94</u>	<u>\$608,120.00</u>	<u>\$169,594.56</u>
Expenses					
Administration/Personnel					
Office	\$4,791.57	\$24,497.05	\$19,012.50	\$25,350.00	\$852.95
Personnel					
Pastoral Staff					
Head of Staff	\$10,558.91	\$104,411.83	\$104,144.76	\$138,859.78	\$34,447.95
Associate Pastor	\$7,233.74	\$66,784.40	\$67,364.45	\$89,919.10	\$23,134.70
Total Pastoral Staff	<u>\$17,792.65</u>	<u>\$171,196.23</u>	<u>\$171,509.21</u>	<u>\$228,778.88</u>	<u>\$57,582.65</u>
Program Staff	\$7,887.47	\$66,636.05	\$66,209.22	\$88,279.00	\$21,642.95
Support Staff	\$3,963.41	\$36,460.00	\$35,777.25	\$47,703.00	\$11,243.00
General Personnel	\$1,086.41	\$9,693.07	\$9,524.97	\$12,700.00	\$3,006.93
Total Personnel	<u>\$30,729.94</u>	<u>\$283,985.35</u>	<u>\$283,020.65</u>	<u>\$377,460.88</u>	<u>\$93,475.53</u>
Total Administration/Personnel	<u>\$35,521.51</u>	<u>\$308,482.40</u>	<u>\$302,033.15</u>	<u>\$402,810.88</u>	<u>\$94,328.48</u>
Campus Management	\$8,957.74	\$65,017.88	\$61,762.59	\$82,350.00	\$17,332.12
Care					
Deacons	\$52.38	\$664.05	\$1,275.03	\$1,700.00	\$1,035.95
Ministry	\$50.00	\$50.00	\$1,312.56	\$1,750.00	\$1,700.00
Total Care	<u>\$102.38</u>	<u>\$714.05</u>	<u>\$2,587.59</u>	<u>\$3,450.00</u>	<u>\$2,735.95</u>
Communications	\$0.00	\$636.34	\$900.00	\$1,200.00	\$563.66
Fellowship	\$188.27	\$1,158.78	\$1,500.03	\$2,000.00	\$841.22
Mission	\$0.00	\$14,459.60	\$21,000.06	\$28,000.00	\$13,540.40
Nurture					
Family Ministry	\$191.93	\$1,637.74	\$2,729.34	\$3,639.12	\$2,001.38
Adult Ministry	\$722.08	\$4,049.79	\$3,375.00	\$4,500.00	\$450.21
Total Nurture	<u>\$914.01</u>	<u>\$5,687.53</u>	<u>\$6,104.34</u>	<u>\$8,139.12</u>	<u>\$2,451.59</u>
Stewardship	\$11,215.78	\$37,263.54	\$37,514.97	\$50,020.00	\$12,756.46
Welcoming	\$0.00	\$0.00	\$375.03	\$500.00	\$500.00
Worship and Music					
Worship	\$0.00	\$2,299.03	\$262.44	\$350.00	(\$1,949.03)
Music	\$181.20	\$15,054.50	\$21,974.85	\$29,300.00	\$14,245.50
Total Worship and Music	<u>\$181.20</u>	<u>\$17,353.53</u>	<u>\$22,237.29</u>	<u>\$29,650.00</u>	<u>\$12,296.47</u>
Total Expenses	<u>\$57,080.89</u>	<u>\$450,773.65</u>	<u>\$456,015.05</u>	<u>\$608,120.00</u>	<u>\$157,346.35</u>
Net Total	(\$12,000.18)	(\$12,248.21)	\$74.89	\$0.00	\$12,248.21

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Webster Presbyterian Church
Analysis of Revenues & Expenses - 2019
January to September 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	\$38,443.00	\$357,630.79	\$381,089.97	\$508,120.00	\$150,489.21
4105 - Support - Non-pledged	\$6,637.71	\$80,844.65	\$74,999.97	\$100,000.00	\$19,155.35
4110 - Support - Prior Year	\$0.00	\$50.00	\$0.00	\$0.00	(\$50.00)
Total Contributions	<u>\$45,080.71</u>	<u>\$438,525.44</u>	<u>\$456,089.94</u>	<u>\$608,120.00</u>	<u>\$169,594.56</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>\$45,080.71</u>	<u>\$438,525.44</u>	<u>\$456,089.94</u>	<u>\$608,120.00</u>	<u>\$169,594.56</u>
Total Revenues	<u>\$45,080.71</u>	<u>\$438,525.44</u>	<u>\$456,089.94</u>	<u>\$608,120.00</u>	<u>\$169,594.56</u>
Expenses					
Administration/Personnel					
Office					
6120 - Computer Expenses	\$555.95	\$7,035.88	\$3,375.00	\$4,500.00	(\$2,535.88)
6130 - General & Administrative	\$174.86	\$927.80	\$675.00	\$900.00	(\$27.80)
6140 - Office Supplies	\$1,455.16	\$5,442.53	\$3,150.00	\$4,200.00	(\$1,242.53)
6145 - Postage	\$200.00	\$1,693.11	\$2,475.00	\$3,300.00	\$1,606.89
6149 - Stationery	\$1,317.08	\$1,397.52	\$1,087.47	\$1,450.00	\$52.48
6155 - Telephone	\$196.76	\$1,903.13	\$1,500.03	\$2,000.00	\$96.87
6165 - Copier Maint/Expenses	\$891.76	\$6,097.08	\$6,750.00	\$9,000.00	\$2,902.92
Total Office	<u>\$4,791.57</u>	<u>\$24,497.05</u>	<u>\$19,012.50</u>	<u>\$25,350.00</u>	<u>\$852.95</u>
Personnel					
Pastoral Staff					
Head of Staff					
5900 - Sr Pastor Compensation	\$4,962.50	\$44,412.92	\$44,662.50	\$59,550.00	\$15,137.08
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	\$178.00	\$1,188.32	\$1,350.00	\$1,800.00	\$611.68
5910 - Sr Pastor Pension/Ins	\$2,699.46	\$24,295.14	\$24,295.14	\$32,393.52	\$8,098.38
5911 - Sr Pastor Opt Life Ins	\$168.30	\$1,514.70	\$1,514.70	\$2,019.60	\$504.90
5912 - Sr Pastor Opt Dental Ins	\$17.31	\$155.79	\$155.88	\$207.84	\$52.05
5915 - Sr Pastor Profess Expense	\$0.00	\$318.97	\$749.97	\$1,000.00	\$681.03
5920 - Sr Pastor Discretionary	\$0.00	\$1,000.00	\$749.97	\$1,000.00	\$0.00
5925 - Sr Pastor Housing	\$2,333.34	\$21,249.64	\$20,999.97	\$28,000.00	\$6,750.36
5930 - Sr Pastor Car Allowance	\$0.00	\$4,359.72	\$3,750.03	\$5,000.00	\$640.28
5940 - Sr Pastor Cell Phone Allow	\$200.00	\$900.00	\$900.00	\$1,200.00	\$300.00
5941 - Sr Pastor Soc. Sec. Suppl.	\$0.00	\$5,016.63	\$5,016.60	\$6,688.82	\$1,672.19
Total Head of Staff	<u>\$10,558.91</u>	<u>\$104,411.83</u>	<u>\$104,144.76</u>	<u>\$138,859.78</u>	<u>\$34,447.95</u>
Associate Pastor					
5946 - Annual Cash Salary	\$2,672.92	\$24,056.28	\$23,981.30	\$32,075.00	\$8,018.72
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	\$0.00	\$581.59	\$296.55	\$395.35	(\$186.24)
5950 - Study Leave Allowance	\$222.00	\$979.97	\$2,175.03	\$2,900.00	\$1,920.03
5955 - Board of Pension Dues	\$1,667.31	\$15,005.79	\$15,005.79	\$20,007.75	\$5,001.96
5956 - Opt Vision Ins	\$3.89	\$31.12	\$35.01	\$46.68	\$15.56
5957 - Opt Dental Ins	\$9.25	\$83.25	\$83.25	\$111.00	\$27.75
5960 - Med Supplement Voucher	\$50.00	\$389.00	\$1,500.03	\$2,000.00	\$1,611.00
5961 - 403 (b) Retirement	\$48.61	\$437.49	\$437.49	\$583.32	\$145.83
5965 - Assoc Pastor Discretionary	\$0.00	\$479.48	\$749.97	\$1,000.00	\$520.52
5971 - Housing and Utility	\$1,666.66	\$14,999.94	\$15,000.03	\$20,000.00	\$5,000.06
5975 - Auto Allowance	\$793.10	\$8,840.49	\$7,200.00	\$9,600.00	\$759.51

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

Accounts	MTD Actual (2019)	YTD Actual (2019)	YTD Budget (2019)	Annual Budget (2019)	Annual Budget Remaining (2019)
6160 - Cell Phone Allowance	\$100.00	\$900.00	\$900.00	\$1,200.00	\$300.00
Total Associate Pastor	\$7,233.74	\$66,784.40	\$67,364.45	\$89,919.10	\$23,134.70
Total Pastoral Staff	\$17,792.65	\$171,196.23	\$171,509.21	\$228,778.88	\$57,582.65
Program Staff					
5179 - Professional Development	\$651.71	\$911.71	\$900.00	\$1,200.00	\$288.29
5180 - Professional Memberships	\$0.00	\$195.00	\$74.97	\$100.00	(\$95.00)
6024 - Assoc. Music Dir. Compens	\$1,399.08	\$12,591.72	\$12,591.72	\$16,789.00	\$4,197.28
6025 - Music Director Compens	\$2,137.26	\$19,235.34	\$19,235.25	\$25,647.00	\$6,411.66
6035 - Organist Compensation	\$1,639.42	\$14,754.78	\$14,754.78	\$19,673.00	\$4,918.22
6040 - Subst Organist Compens	\$0.00	\$150.00	\$112.50	\$150.00	\$0.00
6063 - Family Coordinator	\$2,060.00	\$18,797.50	\$18,540.00	\$24,720.00	\$5,922.50
Total Program Staff	\$7,887.47	\$66,636.05	\$66,209.22	\$88,279.00	\$21,642.95
Support Staff					
6020 - Ch. Secretary	\$2,439.91	\$22,653.96	\$22,237.47	\$29,650.00	\$6,996.04
6041 - Bookkeeper	\$1,081.50	\$9,733.50	\$9,733.50	\$12,978.00	\$3,244.50
6055 - Nursery Staff	\$442.00	\$4,072.54	\$3,750.03	\$5,000.00	\$927.46
6080 - Support Staff Training	\$0.00	\$0.00	\$56.25	\$75.00	\$75.00
Total Support Staff	\$3,963.41	\$36,460.00	\$35,777.25	\$47,703.00	\$11,243.00
General Personnel					
5209 - Background Checks	\$0.00	\$8.00	\$150.03	\$200.00	\$192.00
6060 - Payroll Taxes	\$774.01	\$7,046.39	\$7,499.97	\$10,000.00	\$2,953.61
6131 - Payroll expenses	\$312.40	\$2,638.68	\$1,874.97	\$2,500.00	(\$138.68)
Total General Personnel	\$1,086.41	\$9,693.07	\$9,524.97	\$12,700.00	\$3,006.93
Total Personnel	\$30,729.94	\$283,985.35	\$283,020.65	\$377,460.88	\$93,475.53
Total Administration/Personnel	\$35,521.51	\$308,482.40	\$302,033.15	\$402,810.88	\$94,328.48
Campus Management					
6045 - Janitorial Services	\$1,500.00	\$14,150.00	\$13,875.03	\$18,500.00	\$4,350.00
6215 - Fire Alarm	\$0.00	\$1,324.50	\$1,312.47	\$1,750.00	\$425.50
6220 - Paper Supplies	\$0.00	\$948.87	\$1,275.03	\$1,700.00	\$751.13
6225 - Repairs and Maintenance	\$3,115.91	\$18,470.27	\$12,750.03	\$17,000.00	(\$1,470.27)
6230 - Lawn Maintenance	\$1,125.00	\$5,850.00	\$5,325.03	\$7,100.00	\$1,250.00
6240 - Util - Electricity	\$2,899.25	\$20,900.30	\$24,000.03	\$32,000.00	\$11,099.70
6245 - Util - Gas	\$24.55	\$491.75	\$524.97	\$700.00	\$208.25
6250 - Util - Trash	\$99.63	\$896.67	\$900.00	\$1,200.00	\$303.33
6255 - Util - Water	\$193.40	\$1,985.52	\$1,800.00	\$2,400.00	\$414.48
Total Campus Management	\$8,957.74	\$65,017.88	\$61,762.59	\$82,350.00	\$17,332.12
Care					
Deacons					
5505 - Deacon Supplies	\$0.00	\$0.00	\$375.03	\$500.00	\$500.00
5515 - Memorial Receptions	\$0.00	\$0.00	\$749.97	\$1,000.00	\$1,000.00
5525 - Pastoral Care Discretionar	\$52.38	\$664.05	\$150.03	\$200.00	(\$464.05)
Total Deacons	\$52.38	\$664.05	\$1,275.03	\$1,700.00	\$1,035.95
Ministry					
5512 - Mental Health Counseling	\$50.00	\$50.00	\$562.50	\$750.00	\$700.00
5526 - Powerful Tools Ministry	\$0.00	\$0.00	\$150.03	\$200.00	\$200.00
5535 - Senior Ministry - Speakers	\$0.00	\$0.00	\$375.03	\$500.00	\$500.00
5585 - Grief Share	\$0.00	\$0.00	\$225.00	\$300.00	\$300.00
Total Ministry	\$50.00	\$50.00	\$1,312.56	\$1,750.00	\$1,700.00
Total Care	\$102.38	\$714.05	\$2,587.59	\$3,450.00	\$2,735.95
Communications					
5332 - Newspaper Advertising	\$0.00	\$636.34	\$900.00	\$1,200.00	\$563.66
Total Communications	\$0.00	\$636.34	\$900.00	\$1,200.00	\$563.66
Fellowship					
5300 - Kitchen and Fellowship Su	\$177.95	\$969.77	\$825.03	\$1,100.00	\$130.23
5320 - Fellowship Events	\$10.32	\$189.01	\$299.97	\$400.00	\$210.99
5322 - Wednesday Night Dinner	\$0.00	\$0.00	\$375.03	\$500.00	\$500.00

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

Accounts	MTD Actual (2019)	YTD Actual (2019)	YTD Budget (2019)	Annual Budget (2019)	Annual Budget Remaining (2019)
Total Fellowship	\$188.27	\$1,158.78	\$1,500.03	\$2,000.00	\$841.22
Mission					
5700 - WPC Missions	\$0.00	\$209.60	\$1,874.97	\$2,500.00	\$2,290.40
5705 - Free the Captives	\$0.00	\$0.00	\$1,125.00	\$1,500.00	\$1,500.00
5735 - Community Assistance	\$0.00	\$8,250.00	\$8,250.03	\$11,000.00	\$2,750.00
5736 - Family Promise	\$0.00	\$0.00	\$524.97	\$700.00	\$700.00
5740 - Habitat for Humanity	\$0.00	\$0.00	\$1,500.03	\$2,000.00	\$2,000.00
5749 - Institute for Civility	\$0.00	\$0.00	\$225.00	\$300.00	\$300.00
5750 - ICM	\$0.00	\$0.00	\$749.97	\$1,000.00	\$1,000.00
5785 - Presbytery	\$0.00	\$6,000.00	\$6,000.03	\$8,000.00	\$2,000.00
5790 - Mental Health Ministry Team	\$0.00	\$0.00	\$375.03	\$500.00	\$500.00
5796 - Fuller - Harvey Meals	\$0.00	\$0.00	\$375.03	\$500.00	\$500.00
Total Mission	\$0.00	\$14,459.60	\$21,000.06	\$28,000.00	\$13,540.40
Nurture					
Family Ministry					
5201 - Bibles	\$0.00	\$118.27	\$2,729.34	\$3,639.12	\$3,520.85
5205 - Children's Supplies	\$191.93	\$768.69	\$0.00	\$0.00	(\$768.69)
5220 - Music Ministry	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5225 - Children's Curriculum	\$0.00	\$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	\$191.93	\$1,637.74	\$2,729.34	\$3,639.12	\$2,001.38
Adult Ministry					
5200 - Adult Education	\$722.08	\$4,049.79	\$3,375.00	\$4,500.00	\$450.21
Total Adult Ministry	\$722.08	\$4,049.79	\$3,375.00	\$4,500.00	\$450.21
Total Nurture	\$914.01	\$5,687.53	\$6,104.34	\$8,139.12	\$2,451.59
Stewardship					
6109 - Presbytery per capita	\$0.00	\$2,785.68	\$2,639.97	\$3,520.00	\$734.32
6110 - Bank Charges	\$177.53	\$411.61	\$1,125.00	\$1,500.00	\$1,088.39
6135 - Insurance	\$11,038.25	\$34,066.25	\$33,750.00	\$45,000.00	\$10,933.75
Total Stewardship	\$11,215.78	\$37,263.54	\$37,514.97	\$50,020.00	\$12,756.46
Welcoming					
5326 - Connecting	\$0.00	\$0.00	\$150.03	\$200.00	\$200.00
5328 - Engaging	\$0.00	\$0.00	\$150.03	\$200.00	\$200.00
5331 - Hosting	\$0.00	\$0.00	\$74.97	\$100.00	\$100.00
Total Welcoming	\$0.00	\$0.00	\$375.03	\$500.00	\$500.00
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	\$187.47	\$250.00	(\$1,569.58)
5190 - Worship Supply-Communio	\$0.00	\$37.31	\$74.97	\$100.00	\$62.69
Total Worship	\$0.00	\$2,299.03	\$262.44	\$350.00	(\$1,949.03)
Music					
5110 - Music Volunteer Developme	\$0.00	\$0.00	\$187.47	\$250.00	\$250.00
5115 - Clinicians	\$0.00	\$0.00	\$15.03	\$20.00	\$20.00
5116 - Choir Support Scholarships	\$0.00	\$12,280.00	\$13,860.00	\$18,480.00	\$6,200.00
5130 - Handbell Repair/Pads	\$0.00	\$0.00	\$299.97	\$400.00	\$400.00
5135 - Licensing	\$0.00	\$870.00	\$637.47	\$850.00	(\$20.00)
5140 - Music - Choirs/Voice	\$0.00	\$606.35	\$749.97	\$1,000.00	\$393.65
5145 - Music - Handbells	\$173.25	\$173.25	\$187.47	\$250.00	\$76.75
5147 - Music-Instrumental	\$0.00	\$140.96	\$749.97	\$1,000.00	\$859.04
5150 - Music Software	\$0.00	\$56.04	\$112.50	\$150.00	\$93.96
5155 - Music - Recorder	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5165 - Organ Maintenance	\$0.00	\$0.00	\$1,500.03	\$2,000.00	\$2,000.00

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Webster Presbyterian Church
Analysis of Revenues & Expenses - 2019
January to September 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	\$900.00	\$1,200.00	\$1,200.00
5175 - Piano Tuning	\$0.00	\$95.00	\$299.97	\$400.00	\$305.00
5182 - Special Service Musicians	\$0.00	\$775.00	\$2,250.00	\$3,000.00	\$2,225.00
5195 - Praise Band	\$7.95	\$57.90	\$225.00	\$300.00	\$242.10
Total Music	<u>\$181.20</u>	<u>\$15,054.50</u>	<u>\$21,974.85</u>	<u>\$29,300.00</u>	<u>\$14,245.50</u>
Total Worship and Music	<u>\$181.20</u>	<u>\$17,353.53</u>	<u>\$22,237.29</u>	<u>\$29,650.00</u>	<u>\$12,296.47</u>
Total Expenses	<u>\$57,080.89</u>	<u>\$450,773.65</u>	<u>\$456,015.05</u>	<u>\$608,120.00</u>	<u>\$157,346.35</u>
Net Total	(\$12,000.18)	(\$12,248.21)	\$74.89	\$0.00	\$12,248.21

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Webster Presbyterian Church
Summary of Restricted Accounts
January to September 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	\$7,650.00	\$1,150.00	\$10,595.00
8143 - Memorial - Wilson, Greg	\$2,145.00	\$0.00	\$0.00	\$2,145.00
Total Memorials	\$6,240.00	\$7,650.00	\$1,150.00	\$12,740.00
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	\$1,279.99	\$2,093.94
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)	\$13,263.42	\$15,083.36	(\$1,822.19)
8323 - Ayaviri Adult Mission	\$1,959.62	\$0.00	\$870.00	\$1,089.62
8324 - Community Assistance - Family	\$2,795.00	\$8,600.00	\$6,174.62	\$5,220.38
8325 - CROP Walk	\$0.00	\$0.00	\$0.00	\$0.00
8326 - Peru Network Meeting	\$0.00	\$6,120.00	\$200.00	\$5,920.00
8330 - Family Promise	\$747.00	\$3,687.00	\$2,487.00	\$1,947.00
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	\$50.00	\$0.00
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	\$4,930.00	\$0.00	\$4,930.00
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	\$49,520.14	\$47,624.85	\$38,111.94
Exchange Funds				
8054 - Fuller-Harvey Meals	\$1,340.08	\$0.00	\$0.00	\$1,340.08
8055 - Flowers	\$831.12	\$795.00	\$898.38	\$727.74
8180 - Senior Ministry	\$740.78	\$444.50	\$311.00	\$874.28

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Webster Presbyterian Church
Summary of Restricted Accounts
January to September 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	\$1,804.18	\$5,342.85
8186 - Ex Fund-Wednesday Night Dinner	\$334.36	\$2,507.00	\$3,141.68	(\$300.32)
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	\$196.00	\$190.87	\$50.74
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	\$750.00	\$2,370.00
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	\$18,891.00	\$25,545.30	\$3,392.74
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	\$10,350.77	\$9,597.97	\$2,000.00
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	\$1,944.18	\$1,947.80	\$27.00
8594 - Wellness Class	\$1,273.80	\$0.00	\$0.00	\$1,273.80
8605 - 50th Lunar Communion	\$1,999.26	\$1,093.20	\$2,785.23	\$307.23
Total Exchange Funds	\$42,106.90	\$42,930.62	\$50,277.68	\$34,759.84
Capital Campaign				
8403 - Capital Campaign	\$230,749.55	\$135,577.60	\$252,144.40	\$114,182.75
Total Capital Campaign	\$230,749.55	\$135,577.60	\$252,144.40	\$114,182.75
Total Temporary Restricted	\$346,832.74	\$258,128.36	\$351,323.16	\$253,637.94
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
September 2019

Accounts

		Assets	
Current Assets			
Cash			
1010 - Cash - Amegy - Operating Acct.	\$256,274.17		
1030 - Cash - Frost Bank - Debit card	\$13,989.93		
Total Cash	\$270,264.10		
Endowment			
1165 - Invest - TX Pres. Foundation	\$122,454.29		
Total Endowment	\$122,454.29		
Total Current Assets			\$392,718.39
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			\$3,433,738.33
Total Assets			\$3,826,456.72
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Liabilities, Fund Principal, & Restricted Funds			
Liabilities			
Current Liabilities			
3025 - Prepaid Pledges-Prior Year	\$9,220.00		
Total Current Liabilities			\$9,220.00
Total Liabilities			\$9,220.00
Fund Principal			
4000 - Church Fund Balance	\$3,453,392.70		
Excess Cash Received	(\$12,248.21)		
Total Fund Principal and Excess Cash Received			\$3,441,144.49
Restricted Funds			
Total Temporarily Restricted	\$253,637.94		
Total Permanently Restricted	\$122,454.29		
Total Restricted Funds			\$376,092.23
Total Liabilities, Fund Principal, & Restricted Funds			\$3,826,456.72