

Treasurer's Report September 2017

Monthly Financial Analysis

September 2017 had expenditures of \$60,130.96 and revenues of \$46,003.00 for a monthly net of **negative \$14,127.96**. The year to date balance is a positive **\$20,742.95**.

Our approved budget for 2017 is \$634,000.00. The 2017 budget average monthly revenue and expense amount is \$52,833.33. September was \$6830.33 below the average revenue and \$7297.63 above the average expense. To date, the average monthly income is \$54,834.71.

The roof loan information below includes all payments through September.

The 2018 budget process is underway. Budget inputs have been collected from elders and has been totaled. Session will review the budget at the September session meeting.

Your servant
Jimmy
WPC Treasurer

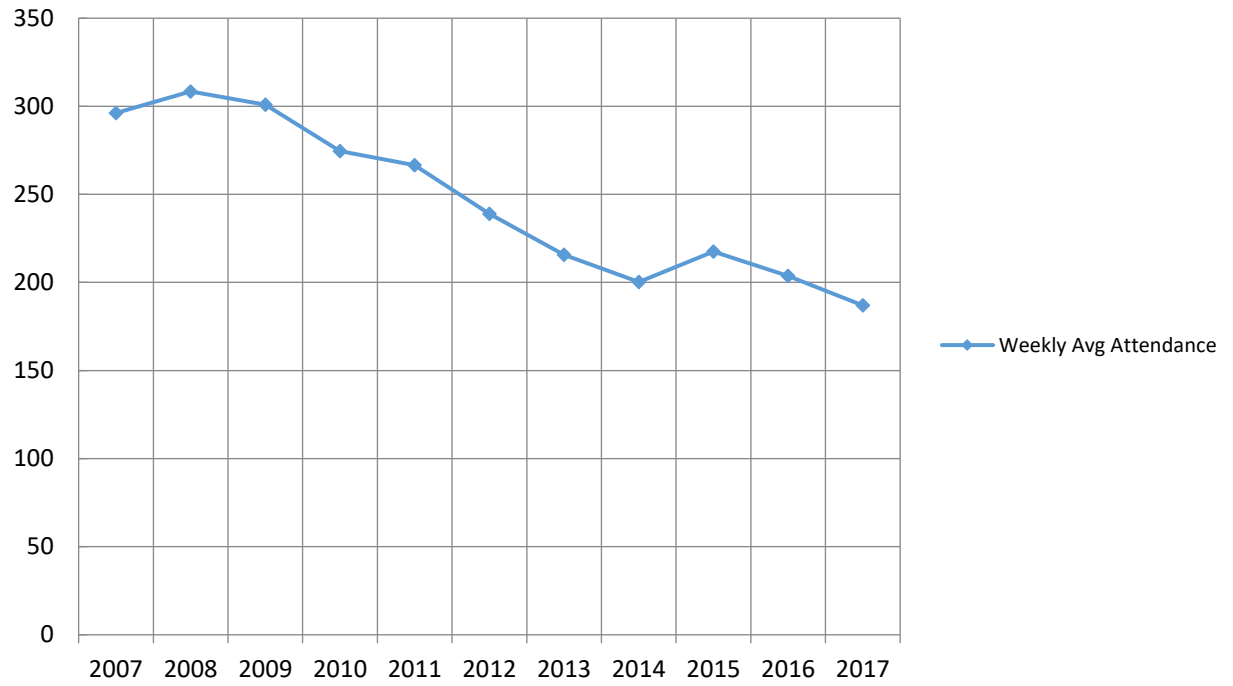
2017 WPC	Income Plan	Income Actual	Net Income (Actual - Plan)	Expenditures Plan	Expenditures Actual	Net Expenditures (Plan - Actual)	Net
January	52833.33	69307.99	16474.66	52833.33	44256.19	8577.14	25051.80
February	52833.33	43035.00	-9798.33	52833.33	46734.96	6098.37	-3699.96
March	52833.33	41869.86	-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	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	38895.00	-13938.33	52833.33	46240.03	6593.30	-7345.03
September	52833.33	46003.00	-6830.33	52833.33	60130.96	-7297.63	-14127.96
October							
November							
December							
YTD	475,500.00	493,512.42	18,012.42	475,500.00	472,869.47	2,630.53	20,642.95
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		\$ 1,493.28		\$ 10,301.98		\$ 4,652.39		\$ 16,447.65
Balance								
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
08/31/2017	Balance Due			\$ 8,072.31	\$ 114.47	\$ 2,118.50	\$ 121.11	\$ 10,190.81
09/30/2017	Balance Due			\$ 8,072.31	\$ 114.47	\$ 2,118.50	\$ 121.11	\$ 10,190.81
	PAID			\$ (749.31)	\$ 32.10	\$ (1,090.57)	\$ 24.49	

Weekly Avg Attendance by Year



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

Accounts	MTD Actual (2017)	YTD Actual (2017)	YTD Budget (2017)	Annual Budget (2017)	Annual Budget Remaining (2017)
Revenues					
Contributions & Revenue					
Contributions	\$46,003.00	\$492,961.56	\$475,500.06	\$634,000.00	\$141,038.44
Other Revenue	\$0.00	\$650.86	\$381.64	\$381.64	(\$269.22)
Total Contributions & Revenue	<u>\$46,003.00</u>	<u>\$493,612.42</u>	<u>\$475,881.70</u>	<u>\$634,381.64</u>	<u>\$140,769.22</u>
Total Revenues	<u>\$46,003.00</u>	<u>\$493,612.42</u>	<u>\$475,881.70</u>	<u>\$634,381.64</u>	<u>\$140,769.22</u>
Expenses					
Administration/Personnel					
Office	\$1,017.19	\$17,499.09	\$17,514.00	\$23,352.00	\$5,852.91
Personnel					
Pastoral Staff					
Head of Staff	\$9,822.09	\$100,515.97	\$100,100.32	\$133,467.08	\$32,951.11
Associate Pastor	\$6,967.08	\$64,188.33	\$62,757.80	\$83,677.05	\$19,488.72
Total Pastoral Staff	<u>\$16,789.17</u>	<u>\$164,704.30</u>	<u>\$162,858.12</u>	<u>\$217,144.13</u>	<u>\$52,439.83</u>
Program Staff	\$8,078.90	\$68,878.90	\$68,040.00	\$90,720.00	\$21,841.10
Support Staff	\$3,944.66	\$34,393.09	\$33,056.28	\$44,075.00	\$9,681.91
General Personnel	\$1,093.84	\$9,923.02	\$10,724.94	\$14,300.00	\$4,376.98
Total Personnel	<u>\$29,906.57</u>	<u>\$277,899.31</u>	<u>\$274,679.34</u>	<u>\$366,239.13</u>	<u>\$88,339.82</u>
Total Administration/Personnel	<u>\$30,923.76</u>	<u>\$295,398.40</u>	<u>\$292,193.34</u>	<u>\$389,591.13</u>	<u>\$94,192.73</u>
Campus Management	\$5,107.25	\$53,407.27	\$59,182.65	\$78,910.00	\$25,502.73
Care					
Deacons	\$0.00	\$316.10	\$356.31	\$475.00	\$158.90
Total Care	<u>\$0.00</u>	<u>\$316.10</u>	<u>\$356.31</u>	<u>\$475.00</u>	<u>\$158.90</u>
Communications	\$32.50	\$1,315.50	\$1,649.97	\$2,200.00	\$884.50
Fellowship	\$259.26	\$1,030.58	\$956.25	\$1,275.00	\$244.42
Mission	\$2,500.00	\$17,500.00	\$18,000.00	\$24,000.00	\$6,500.00
Nurture					
Family Ministry	\$307.32	\$1,424.90	\$2,587.59	\$3,450.00	\$2,025.10
Adult Ministry	\$0.00	\$1,387.46	\$1,125.00	\$1,500.00	\$112.54
Total Nurture	<u>\$307.32</u>	<u>\$2,812.36</u>	<u>\$3,712.59</u>	<u>\$4,950.00</u>	<u>\$2,137.64</u>
Stewardship	\$20,824.02	\$97,368.91	\$94,761.75	\$126,348.87	\$28,979.96
Welcoming	\$37.35	\$37.35	\$375.03	\$500.00	\$462.65
Worship and Music					
Worship	\$0.00	\$34.36	\$1,387.44	\$1,850.00	\$1,815.64
Music	\$139.50	\$3,648.64	\$2,925.03	\$3,900.00	\$251.36
Total Worship and Music	<u>\$139.50</u>	<u>\$3,683.00</u>	<u>\$4,312.47</u>	<u>\$5,750.00</u>	<u>\$2,067.00</u>
Total Expenses	<u>\$60,130.96</u>	<u>\$472,869.47</u>	<u>\$475,500.36</u>	<u>\$634,000.00</u>	<u>\$161,130.53</u>
Net Total	(\$14,127.96)	\$20,742.95	\$381.34	\$381.64	(\$20,361.31)

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Webster Presbyterian Church
Analysis of Revenues & Expenses - 2017
January to September 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	\$38,187.00	\$416,621.70	\$416,793.78	\$555,725.00	\$139,103.30
4105 - Support - Non-pledged	\$7,816.00	\$76,279.86	\$58,706.28	\$78,275.00	\$1,995.14
4110 - Support - Prior Year	\$0.00	\$60.00	\$0.00	\$0.00	(\$60.00)
Total Contributions	<u>\$46,003.00</u>	<u>\$492,961.56</u>	<u>\$475,500.06</u>	<u>\$634,000.00</u>	<u>\$141,038.44</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>\$46,003.00</u>	<u>\$493,612.42</u>	<u>\$475,881.70</u>	<u>\$634,381.64</u>	<u>\$140,769.22</u>
Total Revenues	<u>\$46,003.00</u>	<u>\$493,612.42</u>	<u>\$475,881.70</u>	<u>\$634,381.64</u>	<u>\$140,769.22</u>
Expenses					
Administration/Personnel					
Office					
6120 - Computer Expenses	\$173.53	\$3,874.34	\$2,476.53	\$3,302.00	(\$572.34)
6130 - General & Administrative	\$0.00	\$303.05	\$675.00	\$900.00	\$596.95
6140 - Office Supplies	\$139.62	\$2,746.98	\$2,999.97	\$4,000.00	\$1,253.02
6145 - Postage	\$79.38	\$2,261.18	\$2,025.00	\$2,700.00	\$438.82
6149 - Stationery	\$0.00	\$740.00	\$1,087.47	\$1,450.00	\$710.00
6155 - Telephone	\$134.22	\$2,144.96	\$1,500.03	\$2,000.00	(\$144.96)
6165 - Copier Maint/Expenses	\$490.44	\$5,428.58	\$6,750.00	\$9,000.00	\$3,571.42
Total Office	<u>\$1,017.19</u>	<u>\$17,499.09</u>	<u>\$17,514.00</u>	<u>\$23,352.00</u>	<u>\$5,852.91</u>
Personnel					
Pastoral Staff					
Head of Staff					
5900 - Sr Pastor Compensation	\$4,333.34	\$39,000.06	\$39,000.00	\$52,000.00	\$12,999.94
5903 - Sr Pastor Cum SLA 2015	\$0.00	\$55.16	\$41.37	\$55.16	\$0.00
5904 - Sr Pastor Cum SLA 2016	\$0.00	\$152.81	\$114.61	\$152.81	\$0.00
5905 - Sr Pastor Study Leave Allo	\$0.00	\$1,612.26	\$1,275.00	\$1,700.00	\$87.74
5910 - Sr Pastor Pension/Ins	\$2,585.41	\$23,268.72	\$23,268.75	\$31,025.00	\$7,756.28
5911 - Sr Pastor Opt Life Ins	\$129.00	\$1,161.00	\$1,161.00	\$1,548.00	\$387.00
5912 - Sr Pastor Opt Dental Ins	\$24.34	\$219.06	\$219.09	\$292.11	\$73.05
5915 - Sr Pastor Profess Expense	\$0.00	\$779.31	\$750.00	\$1,000.00	\$220.69
5920 - Sr Pastor Discretionary	\$0.00	\$1,000.00	\$750.00	\$1,000.00	\$0.00
5925 - Sr Pastor Housing	\$2,750.00	\$24,750.00	\$24,750.00	\$33,000.00	\$8,250.00
5930 - Sr Pastor Car Allowance	\$0.00	\$2,947.09	\$3,000.00	\$4,000.00	\$1,052.91
5940 - Sr Pastor Cell Phone Allow	\$0.00	\$700.00	\$900.00	\$1,200.00	\$500.00
5941 - Sr Pastor Soc. Sec. Suppl.	\$0.00	\$4,870.50	\$4,870.50	\$6,494.00	\$1,623.50
Total Head of Staff	<u>\$9,822.09</u>	<u>\$100,515.97</u>	<u>\$100,100.32</u>	<u>\$133,467.08</u>	<u>\$32,951.11</u>
Associate Pastor					
5946 - Annual Cash Salary	\$2,500.00	\$22,500.00	\$22,500.00	\$30,000.00	\$7,500.00
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	\$130.26	\$173.67	\$0.00
5950 - Study Leave Allowance	\$15.00	\$1,561.17	\$1,275.00	\$1,700.00	\$138.83
5955 - Board of Pension Dues	\$1,596.88	\$14,371.92	\$14,371.88	\$19,162.50	\$4,790.58
5956 - Opt Life Ins	\$52.50	\$472.50	\$472.50	\$630.00	\$157.50
5957 - Opt Dental Ins	\$9.24	\$83.15	\$83.16	\$110.88	\$27.73
5960 - Med Supplement Voucher	\$0.00	\$1,608.04	\$1,875.00	\$2,500.00	\$891.96
5965 - Assoc Pastor Discretionary	\$118.65	\$825.24	\$750.00	\$1,000.00	\$174.76
5971 - Housing and Utility	\$1,666.66	\$14,999.94	\$15,000.00	\$20,000.00	\$5,000.06
5975 - Auto Allowance	\$908.15	\$6,692.70	\$5,400.00	\$7,200.00	\$507.30
6160 - Cell Phone Allowance	\$100.00	\$900.00	\$900.00	\$1,200.00	\$300.00
Total Associate Pastor	<u>\$6,967.08</u>	<u>\$64,188.33</u>	<u>\$62,757.80</u>	<u>\$83,677.05</u>	<u>\$19,488.72</u>

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

Accounts	MTD Actual (2017)	YTD Actual (2017)	YTD Budget (2017)	Annual Budget (2017)	Annual Budget Remaining (2017)
Total Pastoral Staff	\$16,789.17	\$164,704.30	\$162,858.12	\$217,144.13	\$52,439.83
Program Staff					
5179 - Professional Development	\$553.90	\$813.90	\$0.00	\$0.00	(\$813.90)
5180 - Professional Memberships	\$0.00	\$190.00	\$202.50	\$270.00	\$80.00
6024 - Assoc. Music Dir. Compens	\$1,358.34	\$12,225.06	\$12,224.97	\$16,300.00	\$4,074.94
6025 - Music Director Compens	\$2,075.00	\$18,675.00	\$18,675.00	\$24,900.00	\$6,225.00
6035 - Organist Compensation	\$1,591.66	\$14,324.94	\$14,325.03	\$19,100.00	\$4,775.06
6040 - Subst Organist Compens	\$0.00	\$150.00	\$112.50	\$150.00	\$0.00
6063 - Family Coordinator	\$2,500.00	\$22,500.00	\$22,500.00	\$30,000.00	\$7,500.00
Total Program Staff	<u>\$8,078.90</u>	<u>\$68,878.90</u>	<u>\$68,040.00</u>	<u>\$90,720.00</u>	<u>\$21,841.10</u>
Support Staff					
6020 - Ch. Secretary	\$2,346.00	\$21,454.00	\$19,800.00	\$26,400.00	\$4,946.00
6041 - Bookkeeper	\$1,050.00	\$9,450.00	\$9,450.00	\$12,600.00	\$3,150.00
6055 - Nursery Staff	\$548.66	\$3,489.09	\$3,750.03	\$5,000.00	\$1,510.91
6080 - Support Staff Training	\$0.00	\$0.00	\$56.25	\$75.00	\$75.00
Total Support Staff	<u>\$3,944.66</u>	<u>\$34,393.09</u>	<u>\$33,056.28</u>	<u>\$44,075.00</u>	<u>\$9,681.91</u>
General Personnel					
5209 - Background Checks	\$96.00	\$286.00	\$225.00	\$300.00	\$14.00
6060 - Payroll Taxes	\$798.82	\$7,197.15	\$7,499.97	\$10,000.00	\$2,802.85
6131 - Payroll expenses	\$199.02	\$2,439.87	\$2,999.97	\$4,000.00	\$1,560.13
Total General Personnel	<u>\$1,093.84</u>	<u>\$9,923.02</u>	<u>\$10,724.94</u>	<u>\$14,300.00</u>	<u>\$4,376.98</u>
Total Personnel	<u>\$29,906.57</u>	<u>\$277,899.31</u>	<u>\$274,679.34</u>	<u>\$366,239.13</u>	<u>\$88,339.82</u>
Total Administration/Personnel	<u>\$30,923.76</u>	<u>\$295,398.40</u>	<u>\$292,193.34</u>	<u>\$389,591.13</u>	<u>\$94,192.73</u>
Campus Management					
6045 - Janitorial Services	\$1,650.00	\$13,650.00	\$13,500.00	\$18,000.00	\$4,350.00
6215 - Fire Alarm	\$0.00	\$674.50	\$645.03	\$860.00	\$185.50
6220 - Paper Supplies	\$14.98	\$834.85	\$1,275.03	\$1,700.00	\$865.15
6225 - Repairs and Maintenance	\$58.36	\$7,946.53	\$13,500.00	\$18,000.00	\$10,053.47
6230 - Lawn Maintenance	\$315.36	\$4,348.42	\$4,950.00	\$6,600.00	\$2,251.58
6240 - Util - Electricity	\$2,923.41	\$23,124.30	\$22,500.00	\$30,000.00	\$6,875.70
6245 - Util - Gas	\$51.23	\$504.54	\$487.53	\$650.00	\$145.46
6250 - Util - Trash	\$93.91	\$847.93	\$825.03	\$1,100.00	\$252.07
6255 - Util - Water	\$0.00	\$1,476.20	\$1,500.03	\$2,000.00	\$523.80
Total Campus Management	<u>\$5,107.25</u>	<u>\$53,407.27</u>	<u>\$59,182.65</u>	<u>\$78,910.00</u>	<u>\$25,502.73</u>
Care					
Deacons					
5505 - Deacon Supplies	\$0.00	\$222.87	\$225.00	\$300.00	\$77.13
5515 - Memorial Receptions	\$0.00	\$64.84	\$93.78	\$125.00	\$60.16
5525 - Pastoral Care Discretionar	\$0.00	\$28.39	\$37.53	\$50.00	\$21.61
Total Deacons	<u>\$0.00</u>	<u>\$316.10</u>	<u>\$356.31</u>	<u>\$475.00</u>	<u>\$158.90</u>
Total Care	<u>\$0.00</u>	<u>\$316.10</u>	<u>\$356.31</u>	<u>\$475.00</u>	<u>\$158.90</u>
Communications					
5332 - Newspaper Advertising	\$32.50	\$1,315.50	\$1,649.97	\$2,200.00	\$884.50
Total Communications	<u>\$32.50</u>	<u>\$1,315.50</u>	<u>\$1,649.97</u>	<u>\$2,200.00</u>	<u>\$884.50</u>
Fellowship					
5300 - Kitchen and Fellowship Su	\$259.26	\$882.86	\$712.53	\$950.00	\$67.14
5320 - Fellowship Events	\$0.00	\$147.72	\$243.72	\$325.00	\$177.28
Total Fellowship	<u>\$259.26</u>	<u>\$1,030.58</u>	<u>\$956.25</u>	<u>\$1,275.00</u>	<u>\$244.42</u>
Mission					
5700 - WPC Missions	\$2,500.00	\$17,500.00	\$18,000.00	\$24,000.00	\$6,500.00
Total Mission	<u>\$2,500.00</u>	<u>\$17,500.00</u>	<u>\$18,000.00</u>	<u>\$24,000.00</u>	<u>\$6,500.00</u>
Nurture					
Family Ministry					
5201 - Bibles	\$0.00	\$79.96	\$56.25	\$75.00	(\$4.96)
5205 - Children's Supplies	\$279.29	\$599.55	\$562.50	\$750.00	\$150.45
5220 - Music Ministry	\$0.00	\$0.00	\$112.50	\$150.00	\$150.00

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

Accounts	MTD Actual (2017)	YTD Actual (2017)	YTD Budget (2017)	Annual Budget (2017)	Annual Budget Remaining (2017)
5225 - Children's Curriculum	\$0.00	\$254.06	\$600.03	\$800.00	\$545.94
5257 - Youth Special Events	\$28.03	\$153.31	\$93.78	\$125.00	(\$28.31)
5258 - Youth CE Supplies	\$0.00	\$4.33	\$375.03	\$500.00	\$495.67
5260 - Vacation Bible School	\$0.00	\$174.34	\$524.97	\$700.00	\$525.66
5265 - Youth Curriculum	\$0.00	\$159.35	\$262.53	\$350.00	\$190.65
Total Family Ministry	<u>\$307.32</u>	<u>\$1,424.90</u>	<u>\$2,587.59</u>	<u>\$3,450.00</u>	<u>\$2,025.10</u>
Adult Ministry					
5200 - Adult Education	\$0.00	\$1,387.46	\$1,125.00	\$1,500.00	\$112.54
Total Adult Ministry	<u>\$0.00</u>	<u>\$1,387.46</u>	<u>\$1,125.00</u>	<u>\$1,500.00</u>	<u>\$112.54</u>
Total Nurture	<u>\$307.32</u>	<u>\$2,812.36</u>	<u>\$3,712.59</u>	<u>\$4,950.00</u>	<u>\$2,137.64</u>
Stewardship					
6109 - Presbytery per capita	\$0.00	\$2,550.00	\$2,550.00	\$3,400.00	\$850.00
6110 - Bank Charges	(\$2.94)	\$727.02	\$1,125.00	\$1,500.00	\$772.98
6115 - Interest - Mortgage	\$1,074.84	\$10,516.04	\$11,456.28	\$15,275.00	\$4,758.96
6135 - Insurance	\$16,474.50	\$48,946.50	\$45,000.00	\$60,000.00	\$11,053.50
6285 - Roof Loan Payback	\$0.00	\$5,973.25	\$6,913.80	\$9,218.36	\$3,245.11
6290 - Mortgage Principal	\$3,277.62	\$28,656.10	\$27,716.67	\$36,955.51	\$8,299.41
Total Stewardship	<u>\$20,824.02</u>	<u>\$97,368.91</u>	<u>\$94,761.75</u>	<u>\$126,348.87</u>	<u>\$28,979.96</u>
Welcoming					
5326 - Connecting	\$37.35	\$37.35	\$150.03	\$200.00	\$162.65
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	<u>\$37.35</u>	<u>\$37.35</u>	<u>\$375.03</u>	<u>\$500.00</u>	<u>\$462.65</u>
Worship and Music					
Worship					
5108 - Honoraia for Pastors (2)	\$0.00	\$0.00	\$375.00	\$500.00	\$500.00
5109 - Audio-Visual Maintenance	\$0.00	\$0.00	\$750.00	\$1,000.00	\$1,000.00
5185 - Worship Supplies-General	\$0.00	\$34.36	\$187.47	\$250.00	\$215.64
5190 - Worship Supply-Communio	\$0.00	\$0.00	\$74.97	\$100.00	\$100.00
Total Worship	<u>\$0.00</u>	<u>\$34.36</u>	<u>\$1,387.44</u>	<u>\$1,850.00</u>	<u>\$1,815.64</u>
Music					
5110 - Music Volunteer Developme	\$0.00	\$58.94	\$0.00	\$0.00	(\$58.94)
5115 - Clinicians	\$15.00	\$15.00	\$0.00	\$0.00	(\$15.00)
5116 - Choir Support Scholarships	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5130 - Handbell Repair/Pads	\$124.50	\$124.50	\$300.00	\$400.00	\$275.50
5135 - Licensing	\$0.00	\$800.00	\$562.50	\$750.00	(\$50.00)
5140 - Music - Choirs/Voice	\$0.00	\$438.75	\$150.03	\$200.00	(\$238.75)
5145 - Music - Handbells	\$0.00	\$0.00	\$112.50	\$150.00	\$150.00
5147 - Music-Instrumental	\$0.00	\$225.00	\$74.97	\$100.00	(\$125.00)
5150 - Music Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5155 - Music - Recorder	\$0.00	\$50.00	\$0.00	\$0.00	(\$50.00)
5165 - Organ Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5170 - Organ Tuning	\$0.00	\$0.00	\$262.53	\$350.00	\$350.00
5175 - Piano Tuning	\$0.00	\$0.00	\$150.03	\$200.00	\$200.00
5182 - Special Service Musicians	\$0.00	\$1,925.00	\$1,312.47	\$1,750.00	(\$175.00)
5195 - Praise Band	\$0.00	\$11.45	\$0.00	\$0.00	(\$11.45)
Total Music	<u>\$139.50</u>	<u>\$3,648.64</u>	<u>\$2,925.03</u>	<u>\$3,900.00</u>	<u>\$251.36</u>
Total Worship and Music	<u>\$139.50</u>	<u>\$3,683.00</u>	<u>\$4,312.47</u>	<u>\$5,750.00</u>	<u>\$2,067.00</u>
Total Expenses	<u>\$60,130.96</u>	<u>\$472,869.47</u>	<u>\$475,500.36</u>	<u>\$634,000.00</u>	<u>\$161,130.53</u>
Net Total	(\$14,127.96)	\$20,742.95	\$381.34	\$381.64	(\$20,361.31)

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Webster Presbyterian Church
Summary of Restricted Accounts
January to September 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	\$230.00	\$80.00	\$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	\$1,319.73	\$0.00	\$814.78	\$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	\$750.00	\$10,439.99	\$10,429.99	\$760.00
8105 - Maintenance (capital) Fund	\$716.36	\$954.91	\$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	\$2,202.46	\$50.00	\$98.03	\$2,154.43
Total Designated Funds	\$12,619.61	\$11,524.90	\$11,342.80	\$12,801.71
Memorials				
8115 - Memorial/Endowment Contributions	\$0.00	\$1,050.00	\$875.00	\$175.00
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	\$100.00	\$1,370.00	\$0.00	\$1,470.00
Total Memorials	\$12,245.00	\$2,420.00	\$875.00	\$13,790.00
Desig Gifts: Mission				
8151 - Mission Development	\$0.15	\$0.00	\$0.00	\$0.15
8152 - Community Assistance-Harvey	\$2,042.50	\$9,147.00	\$6,908.97	\$4,280.53
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.	\$0.00	\$11,250.00	\$9,979.57	\$1,270.43
8323 - Ayaviri Adult Mission	\$3,089.86	\$15,650.00	\$13,996.04	\$4,743.82
8325 - CROP Walk	\$0.00	\$0.00	\$0.00	\$0.00
8330 - Family Promise	\$470.00	\$207.00	\$30.00	\$647.00
8331 - Mission to McWhirter	\$0.00	\$1,885.00	\$1,635.00	\$250.00
8332 - Gifts of Joy	\$169.35	\$0.00	\$0.00	\$169.35
8335 - Habitat for Humanity	\$1,000.00	\$0.00	\$1,000.00	\$0.00
8336 - Free The Captives	\$200.00	\$1,733.15	\$791.15	\$1,142.00
8345 - ICM	\$0.00	\$50.00	\$0.00	\$50.00
8350 - Joy Offering	\$0.00	\$0.00	\$0.00	\$0.00
8351 - McWhirter Supplies	\$0.00	\$785.00	\$710.00	\$75.00
8360 - Missions	\$4,016.73	\$997.21	\$250.00	\$4,763.94
8363 - Mission at Santa Rosa	\$0.00	\$0.00	\$0.00	\$0.00
8365 - One Great Hour of Sharing	\$0.00	\$3,244.38	\$3,135.00	\$109.38
8370 - Peacemaking Offering	\$0.00	\$145.00	\$0.00	\$145.00
8373 - PDA-Hurricane Harvey	\$250.00	\$12,526.89	\$0.00	\$12,776.89
8374 - Pentecost Offering	\$0.00	\$2,653.00	\$2,653.00	\$0.00
8379 - Presbytery	\$0.00	\$0.00	\$0.00	\$0.00
8383 - Women's Annual Conference	\$100.00	\$1,314.34	\$940.22	\$474.12
8386 - SeafarerCenter	\$0.00	\$0.00	\$0.00	\$0.00
8387 - Souper Bowl	\$820.00	\$25.00	\$845.00	\$0.00
8391 - Vellore, India Hosp. & College	\$0.00	\$0.00	\$0.00	\$0.00
8394 - Summer Enrichment Series	\$7,933.77	\$1,561.20	\$1,488.17	\$8,006.80
8397 - EarthCare	\$0.00	\$1,225.00	\$110.95	\$1,114.05
8567 - Children Migrants	\$0.00	\$0.00	\$0.00	\$0.00
Total Desig Gifts: Mission	\$25,451.29	\$64,399.17	\$45,473.07	\$44,377.39
Building Fund				
8401 - Building Fund Balance	\$0.00	\$30,712.78	\$24,246.78	\$6,466.00
Total Building Fund	\$0.00	\$30,712.78	\$24,246.78	\$6,466.00
Exchange Funds				
8055 - Flowers	\$1,277.95	\$1,199.00	\$1,329.23	\$1,147.72

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**Webster Presbyterian Church
 Summary of Restricted Accounts
 January to September 2017**

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
8180 - Senior Ministry	\$241.71	\$439.32	\$431.42	\$249.61
8182 - Special Events	\$399.66	\$2,105.00	\$467.58	\$2,037.08
8185 - Weddings, Funerals, etc.	\$4,633.09	\$4,000.00	\$1,477.09	\$7,156.00
8186 - Ex Fund-Wednesday Night Dinner	\$383.63	\$3,301.90	\$3,077.42	\$608.11
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	\$79.51	\$711.00	\$618.38	\$172.13
8506 - Ex Fund-Team: Education	\$0.00	\$96.00	\$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	\$0.00	\$1,952.10	\$1,909.83	\$42.27
8560 - Ex Fund-Conclaves Mission (Youth)	\$100.00	\$0.00	\$0.00	\$100.00
8570 - Ex Fund-Shrimp Boil	\$96.41	\$0.00	\$76.99	\$19.42
8573 - Ex Fund-Campus Mgmt	\$0.00	\$12,009.00	\$26.84	\$11,982.16
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	\$6,129.47	\$2,882.00	\$7,213.74	\$1,797.73
8581 - Ex Fund-Sisters-in-Faith	\$0.00	\$0.00	\$0.00	\$0.00
8583 - Ex Fund-Grief Share	\$0.00	\$195.00	\$0.00	\$195.00
8586 - Ex Fund-Youth Fund Raisers	\$15,565.44	\$2,360.00	\$4,350.00	\$13,575.44
8590 - Ex Fund-Early Risers Breakfast	\$353.72	\$0.00	\$183.90	\$169.82
8591 - Ex Fund-Vacation Bible School	\$675.87	\$0.00	\$0.00	\$675.87
8593 - Pastor Deductions/Optional Benefits	\$487.00	\$1,263.37	\$1,277.15	\$473.22
8594 - Wellness Class	\$720.00	\$1,075.00	\$962.00	\$833.00
Total Exchange Funds	\$43,117.92	\$33,846.29	\$24,182.97	\$52,781.24
Total Temporary Restricted	\$93,433.82	\$142,903.14	\$106,120.62	\$130,216.34
Permanent Restricted				
8900 - Endowment Fund	\$107,136.91	\$11,066.25	\$0.68	\$118,202.48
Total Permanent Restricted	\$107,136.91	\$11,066.25	\$0.68	\$118,202.48

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Webster Presbyterian Church
Balance Sheet
September 2017

Accounts

		<u>Assets</u>	
Current Assets			
Cash			
1010 - Cash - Amegy - Operating Acct.		\$149,937.35	
1020 - Cash - Frost Bank - Operating Acct.		\$5.00	
1030 - Cash - Frost Bank - Debit card		\$8,772.88	
Total Cash		<u>\$158,715.23</u>	
Endowment			
1165 - Invest - TX Pres. Foundation		\$118,202.48	
Total Endowment		<u>\$118,202.48</u>	
Total Current Assets			\$276,917.71
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>\$3,754,946.11</u></u>
<hr/>			
Liabilities, Fund Principal, & Restricted Funds			
Liabilities			
Current Liabilities			
3014 - Notes payable - Mort. Prin. Amegy		\$24,435.25	
Total Current Liabilities			<u>\$24,435.25</u>
Non-Current Liabilities			
3031 - Mortgage Balance		\$360,115.05	
Total Non-Current Liabilities			<u>\$360,115.05</u>
Total Liabilities			<u>\$384,550.30</u>
Fund Principal and Excess Cash Received			
Fund Principal			
4000 - Church Fund Balance		\$3,106,224.29	
4005 - Unused Accts Fund Balance		(\$4,605.00)	
Total Fund Principal		<u>\$3,101,619.29</u>	
Excess Cash Received			
Excess Cash Received - 2 Building Fund		\$0.00	
Excess Cash Received - 1 Church Fund		\$20,742.95	
Excess Cash Received - Fund for Unused Accoun		(\$385.25)	
Total Excess Cash Received		<u>\$20,357.70</u>	
Total Fund Principal and Excess Cash Received			<u>\$3,121,976.99</u>
Restricted Funds			
Total Temporarily Restricted		\$130,216.34	
Total Permanently Restricted		\$118,202.48	
Total Restricted Funds			<u>\$248,418.82</u>
Total Liabilities, Fund Principal, & Restricted Funds			<u><u>\$3,754,946.11</u></u>