

Treasurer's Report September 2018

Monthly Financial Analysis

September 2018 had expenditures of \$55,181.85 and revenues of \$52,941.03 for a monthly net **negative** of \$2,240.82. The year to date balance is negative \$12,647.06. However, remember session voted to roll through surplus from 2017 dollars, that amount was \$22,000. Similar to all pre-pays, 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 positive \$3,852.94 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 \$51,019.74 per month through September

Capital Campaign

Since the campaign donations started coming in fall of 2017, we have collected \$254,032.84 to date **(10/15/2018)**. The capital campaign donations in 2018 alone have been \$81,751.61. We have spent \$28,266.35 to date for a balance of \$225,766.49. 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 is ~\$47,500.00 after principal and mortgage fund payments through **October 15**. We have received donations in 2018 totaling \$45,572.59 to the Mortgage Fund. My end of year estimate for a mortgage balance is now approximately 40K.

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

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	459,537.62	-32,462.38	492,000.00	472,184.68	19,815.32	-12,647.06	3852.94
Annual Budget = 656,000.00								
Roll Thru from 2017 = 22,000								

Your servant
Jimmy
WPC Treasurer

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

Accounts	MTD Actual (2018)	YTD Actual (2018)	YTD Budget (2018)	Annual Budget (2018)	Annual Budget Remaining (2018)
Revenues					
Contributions & Revenue					
Contributions	\$52,941.03	\$459,537.62	\$475,500.06	\$634,000.00	\$174,462.38
Other Revenue	\$0.00	\$0.00	\$16,499.97	\$22,000.00	\$22,000.00
Total Contributions & Revenue	<u>\$52,941.03</u>	<u>\$459,537.62</u>	<u>\$492,000.03</u>	<u>\$656,000.00</u>	<u>\$196,462.38</u>
Total Revenues	<u>\$52,941.03</u>	<u>\$459,537.62</u>	<u>\$492,000.03</u>	<u>\$656,000.00</u>	<u>\$196,462.38</u>
Expenses					
Administration/Personnel					
Office	\$1,638.13	\$18,904.16	\$19,012.50	\$25,350.00	\$6,445.84
Personnel					
Pastoral Staff					
Head of Staff	\$11,169.20	\$104,115.81	\$103,791.06	\$138,388.16	\$34,272.35
Associate Pastor	\$7,062.94	\$64,434.34	\$66,167.90	\$88,323.75	\$23,889.41
Total Pastoral Staff	<u>\$18,232.14</u>	<u>\$168,550.15</u>	<u>\$169,958.96</u>	<u>\$226,711.91</u>	<u>\$58,161.76</u>
Program Staff	\$8,311.26	\$70,793.34	\$71,594.28	\$95,459.00	\$24,665.66
Support Staff	\$3,646.00	\$35,160.09	\$35,130.15	\$46,840.20	\$11,680.11
General Personnel	\$1,011.74	\$8,760.58	\$11,175.03	\$14,900.00	\$6,139.42
Total Personnel	<u>\$31,201.14</u>	<u>\$283,264.16</u>	<u>\$287,858.42</u>	<u>\$383,911.11</u>	<u>\$100,646.95</u>
Total Administration/Personnel	<u>\$32,839.27</u>	<u>\$302,168.32</u>	<u>\$306,870.92</u>	<u>\$409,261.11</u>	<u>\$107,092.79</u>
Campus Management					
Care	\$6,559.38	\$58,512.78	\$59,324.94	\$79,100.00	\$20,587.22
Care					
Deacons	\$247.87	\$497.51	\$581.31	\$775.00	\$277.49
Total Care	<u>\$247.87</u>	<u>\$497.51</u>	<u>\$581.31</u>	<u>\$775.00</u>	<u>\$277.49</u>
Communications					
Communications	\$0.00	\$952.50	\$1,649.97	\$2,200.00	\$1,247.50
Fellowship					
Fellowship	\$163.21	\$791.32	\$956.25	\$1,275.00	\$483.68
Mission					
Mission	\$3,050.00	\$18,915.00	\$21,000.15	\$28,000.00	\$9,085.00
Nurture					
Family Ministry	\$0.00	\$1,439.91	\$2,437.56	\$3,250.00	\$1,810.09
Adult Ministry	\$0.00	\$3,710.72	\$1,927.53	\$2,570.00	(\$1,140.72)
Total Nurture	<u>\$0.00</u>	<u>\$5,150.63</u>	<u>\$4,365.09</u>	<u>\$5,820.00</u>	<u>\$669.37</u>
Stewardship					
Stewardship	\$11,131.14	\$79,727.33	\$87,664.19	\$116,218.89	\$36,491.56
Welcoming					
Welcoming	\$0.00	\$104.91	\$375.03	\$500.00	\$395.09
Worship and Music					
Worship					
Worship	\$0.00	\$294.80	\$1,350.00	\$1,800.00	\$1,505.20
Music					
Music	\$1,190.98	\$5,069.58	\$8,287.38	\$11,050.00	\$5,980.42
Total Worship and Music	<u>\$1,190.98</u>	<u>\$5,364.38</u>	<u>\$9,637.38</u>	<u>\$12,850.00</u>	<u>\$7,485.62</u>
Total Expenses	<u>\$55,181.85</u>	<u>\$472,184.68</u>	<u>\$492,425.23</u>	<u>\$656,000.00</u>	<u>\$183,815.32</u>
Net Total	(\$2,240.82)	(\$12,647.06)	(\$425.20)	\$0.00	\$12,647.06

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Webster Presbyterian Church
Analysis of Revenues & Expenses - 2018
January to September 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	\$46,152.00	\$395,668.00	\$397,374.03	\$529,832.00	\$134,164.00
4105 - Support - Non-pledged	\$6,789.03	\$62,869.62	\$78,126.03	\$104,168.00	\$41,298.38
4110 - Support - Prior Year	\$0.00	\$1,000.00	\$0.00	\$0.00	(\$1,000.00)
Total Contributions	<u>\$52,941.03</u>	<u>\$459,537.62</u>	<u>\$475,500.06</u>	<u>\$634,000.00</u>	<u>\$174,462.38</u>
Other Revenue					
4135 - Interest Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4140 - Other Income	\$0.00	\$0.00	\$16,499.97	\$22,000.00	\$22,000.00
Total Other Revenue	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$16,499.97</u>	<u>\$22,000.00</u>	<u>\$22,000.00</u>
Total Contributions & Revenue	<u>\$52,941.03</u>	<u>\$459,537.62</u>	<u>\$492,000.03</u>	<u>\$656,000.00</u>	<u>\$196,462.38</u>
Total Revenues	<u>\$52,941.03</u>	<u>\$459,537.62</u>	<u>\$492,000.03</u>	<u>\$656,000.00</u>	<u>\$196,462.38</u>
Expenses					
Administration/Personnel					
Office					
6120 - Computer Expenses	\$186.79	\$5,079.97	\$3,375.00	\$4,500.00	(\$579.97)
6130 - General & Administrative	\$85.00	\$558.12	\$675.00	\$900.00	\$341.88
6140 - Office Supplies	\$372.68	\$2,789.27	\$3,150.00	\$4,200.00	\$1,410.73
6145 - Postage	\$0.00	\$2,091.81	\$2,475.00	\$3,300.00	\$1,208.19
6149 - Stationery	\$0.00	\$828.74	\$1,087.47	\$1,450.00	\$621.26
6155 - Telephone	\$162.46	\$1,466.54	\$1,500.03	\$2,000.00	\$533.46
6165 - Copier Maint/Expenses	\$831.20	\$6,089.71	\$6,750.00	\$9,000.00	\$2,910.29
Total Office	<u>\$1,638.13</u>	<u>\$18,904.16</u>	<u>\$19,012.50</u>	<u>\$25,350.00</u>	<u>\$6,445.84</u>
Personnel					
Pastoral Staff					
Head of Staff					
5900 - Sr Pastor Compensation	\$4,463.34	\$40,170.06	\$40,169.97	\$53,560.00	\$13,389.94
5902 - Sr Pastor Cum SLA 2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5903 - Sr Pastor Cum SLA 2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5904 - Sr Pastor Cum SLA 2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5905 - Sr Pastor Study Leave Allo	\$0.00	\$1,163.00	\$1,350.00	\$1,800.00	\$637.00
5910 - Sr Pastor Pension/Ins	\$2,699.46	\$24,224.31	\$24,295.14	\$32,393.50	\$8,169.19
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	\$17.31	\$162.83	\$155.88	\$207.84	\$45.01
5915 - Sr Pastor Profess Expense	\$231.78	\$812.68	\$749.97	\$1,000.00	\$187.32
5920 - Sr Pastor Discretionary	\$0.00	\$1,000.00	\$749.97	\$1,000.00	\$0.00
5925 - Sr Pastor Housing	\$2,832.50	\$25,492.50	\$25,492.50	\$33,990.00	\$8,497.50
5930 - Sr Pastor Car Allowance	\$695.81	\$3,961.51	\$3,750.03	\$5,000.00	\$1,038.49
5940 - Sr Pastor Cell Phone Allow	\$100.00	\$1,000.00	\$900.00	\$1,200.00	\$200.00
5941 - Sr Pastor Soc. Sec. Suppl.	\$0.00	\$4,967.92	\$5,016.60	\$6,688.82	\$1,720.90
Total Head of Staff	<u>\$11,169.20</u>	<u>\$104,115.81</u>	<u>\$103,791.06</u>	<u>\$138,388.16</u>	<u>\$34,272.35</u>
Associate Pastor					
5946 - Annual Cash Salary	\$2,672.92	\$24,056.44	\$23,981.30	\$32,075.00	\$8,018.56
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	\$0.00	\$855.76	\$1,275.03	\$1,700.00	\$844.24
5955 - Board of Pension Dues	\$1,622.25	\$14,646.62	\$15,005.79	\$20,007.75	\$5,361.13
5956 - Opt Life Ins	\$52.50	\$472.50	\$472.50	\$630.00	\$157.50
5957 - Opt Dental Ins	\$9.24	\$83.17	\$83.25	\$111.00	\$27.83
5960 - Med Supplement Voucher	\$54.15	\$1,311.97	\$1,500.03	\$2,000.00	\$688.03
5965 - Assoc Pastor Discretionary	\$68.48	\$546.40	\$749.97	\$1,000.00	\$453.60
5971 - Housing and Utility	\$1,666.66	\$14,999.94	\$15,000.03	\$20,000.00	\$5,000.06
5975 - Auto Allowance	\$816.74	\$6,561.54	\$7,200.00	\$9,600.00	\$3,038.46
6160 - Cell Phone Allowance	\$100.00	\$900.00	\$900.00	\$1,200.00	\$300.00

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

Accounts	MTD Actual (2018)	YTD Actual (2018)	YTD Budget (2018)	Annual Budget (2018)	Annual Budget Remaining (2018)
Total Associate Pastor	\$7,062.94	\$64,434.34	\$66,167.90	\$88,323.75	\$23,889.41
Total Pastoral Staff	\$18,232.14	\$168,550.15	\$169,958.96	\$226,711.91	\$58,161.76
Program Staff					
5179 - Professional Development	\$560.50	\$841.50	\$1,500.03	\$2,000.00	\$1,158.50
5180 - Professional Memberships	\$0.00	\$195.00	\$225.00	\$300.00	\$105.00
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	\$0.00	\$112.50	\$150.00	\$150.00
6063 - Family Coordinator	\$2,575.00	\$23,175.00	\$23,175.00	\$30,900.00	\$7,725.00
Total Program Staff	\$8,311.26	\$70,793.34	\$71,594.28	\$95,459.00	\$24,665.66
Support Staff					
6020 - Ch. Secretary	\$2,231.70	\$22,245.78	\$21,590.37	\$28,787.20	\$6,541.42
6041 - Bookkeeper	\$1,081.50	\$9,733.45	\$9,733.50	\$12,978.00	\$3,244.55
6055 - Nursery Staff	\$332.80	\$3,180.86	\$3,750.03	\$5,000.00	\$1,819.14
6080 - Support Staff Training	\$0.00	\$0.00	\$56.25	\$75.00	\$75.00
Total Support Staff	\$3,646.00	\$35,160.09	\$35,130.15	\$46,840.20	\$11,680.11
General Personnel					
5209 - Background Checks	\$55.00	\$55.00	\$225.00	\$300.00	\$245.00
6060 - Payroll Taxes	\$789.16	\$7,306.26	\$7,650.00	\$10,200.00	\$2,893.74
6131 - Payroll expenses	\$167.58	\$1,399.32	\$3,300.03	\$4,400.00	\$3,000.68
Total General Personnel	\$1,011.74	\$8,760.58	\$11,175.03	\$14,900.00	\$6,139.42
Total Personnel	\$31,201.14	\$283,264.16	\$287,858.42	\$383,911.11	\$100,646.95
Total Administration/Personnel	\$32,839.27	\$302,168.32	\$306,870.92	\$409,261.11	\$107,092.79
Campus Management					
6045 - Janitorial Services	\$1,500.00	\$13,500.00	\$13,875.03	\$18,500.00	\$5,000.00
6215 - Fire Alarm	\$0.00	\$0.00	\$1,312.47	\$1,750.00	\$1,750.00
6220 - Paper Supplies	\$14.06	\$1,032.30	\$1,275.03	\$1,700.00	\$667.70
6225 - Repairs and Maintenance	\$401.25	\$11,582.40	\$13,500.00	\$18,000.00	\$6,417.60
6230 - Lawn Maintenance	\$1,125.00	\$5,063.40	\$4,950.00	\$6,600.00	\$1,536.60
6240 - Util - Electricity	\$3,169.92	\$24,079.00	\$21,375.00	\$28,500.00	\$4,421.00
6245 - Util - Gas	\$50.58	\$523.45	\$524.97	\$700.00	\$176.55
6250 - Util - Trash	\$96.73	\$915.67	\$862.47	\$1,150.00	\$234.33
6255 - Util - Water	\$201.84	\$1,816.56	\$1,649.97	\$2,200.00	\$383.44
Total Campus Management	\$6,559.38	\$58,512.78	\$59,324.94	\$79,100.00	\$20,587.22
Care					
Deacons					
5505 - Deacon Supplies	\$82.50	\$206.25	\$375.03	\$500.00	\$293.75
5515 - Memorial Receptions	\$96.30	\$96.30	\$150.03	\$200.00	\$103.70
5525 - Pastoral Care Discretionar	\$69.07	\$194.96	\$56.25	\$75.00	(\$119.96)
Total Deacons	\$247.87	\$497.51	\$581.31	\$775.00	\$277.49
Total Care	\$247.87	\$497.51	\$581.31	\$775.00	\$277.49
Communications					
5332 - Newspaper Advertising	\$0.00	\$952.50	\$1,649.97	\$2,200.00	\$1,247.50
Total Communications	\$0.00	\$952.50	\$1,649.97	\$2,200.00	\$1,247.50
Fellowship					
5300 - Kitchen and Fellowship Su	\$163.21	\$751.48	\$712.53	\$950.00	\$198.52
5320 - Fellowship Events	\$0.00	\$39.84	\$243.72	\$325.00	\$285.16
Total Fellowship	\$163.21	\$791.32	\$956.25	\$1,275.00	\$483.68
Mission					
5700 - WPC Missions	\$0.00	\$115.00	\$1,275.03	\$1,700.00	\$1,585.00
5705 - Free the Captives	\$0.00	\$1,500.00	\$1,125.00	\$1,500.00	\$0.00
5735 - Community Assistance	\$2,750.00	\$11,000.00	\$8,250.03	\$11,000.00	\$0.00
5736 - Family Promise	\$0.00	\$0.00	\$375.03	\$500.00	\$500.00
5740 - Habitat for Humanity	\$0.00	\$0.00	\$749.97	\$1,000.00	\$1,000.00
5749 - Institute for Civility	\$300.00	\$300.00	\$225.00	\$300.00	\$0.00

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

Accounts	MTD Actual (2018)	YTD Actual (2018)	YTD Budget (2018)	Annual Budget (2018)	Annual Budget Remaining (2018)
5750 - ICM	\$0.00	\$0.00	\$1,500.03	\$2,000.00	\$2,000.00
5755 - Meals on Wheels	\$0.00	\$0.00	\$375.03	\$500.00	\$500.00
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	\$749.97	\$1,000.00	\$1,000.00
Total Mission	\$3,050.00	\$18,915.00	\$21,000.15	\$28,000.00	\$9,085.00
Nurture					
Family Ministry					
5201 - Bibles	\$0.00	\$0.00	\$74.97	\$100.00	\$100.00
5205 - Children's Supplies	\$0.00	\$650.01	\$562.50	\$750.00	\$99.99
5220 - Music Ministry	\$0.00	\$0.00	\$112.50	\$150.00	\$150.00
5225 - Children's Curriculum	\$0.00	\$192.51	\$375.03	\$500.00	\$307.49
5257 - Youth Special Events	\$0.00	\$295.29	\$187.47	\$250.00	(\$45.29)
5258 - Youth CE Supplies	\$0.00	\$0.00	\$375.03	\$500.00	\$500.00
5260 - Vacation Bible School	\$0.00	\$0.00	\$375.03	\$500.00	\$500.00
5265 - Youth Curriculum	\$0.00	\$302.10	\$375.03	\$500.00	\$197.90
Total Family Ministry	\$0.00	\$1,439.91	\$2,437.56	\$3,250.00	\$1,810.09
Adult Ministry					
5200 - Adult Education	\$0.00	\$3,710.72	\$1,927.53	\$2,570.00	(\$1,140.72)
Total Adult Ministry	\$0.00	\$3,710.72	\$1,927.53	\$2,570.00	(\$1,140.72)
Total Nurture	\$0.00	\$5,150.63	\$4,365.09	\$5,820.00	\$669.37
Stewardship					
6109 - Presbytery per capita	\$0.00	\$2,640.00	\$2,639.97	\$3,520.00	\$880.00
6110 - Bank Charges	\$36.01	\$422.86	\$1,125.00	\$1,500.00	\$1,077.14
6115 - Interest - Mortgage	\$259.56	\$3,904.60	\$11,456.28	\$15,275.00	\$11,370.40
6135 - Insurance	\$5,340.25	\$32,559.25	\$38,041.25	\$50,055.00	\$17,495.75
6285 - Roof Loan Payback	\$1,402.42	\$4,933.08	\$6,685.02	\$8,913.38	\$3,980.30
6290 - Mortgage Principal	\$4,092.90	\$35,267.54	\$27,716.67	\$36,955.51	\$1,687.97
Total Stewardship	\$11,131.14	\$79,727.33	\$87,664.19	\$116,218.89	\$36,491.56
Welcoming					
5326 - Connecting	\$0.00	\$104.91	\$150.03	\$200.00	\$95.09
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	\$104.91	\$375.03	\$500.00	\$395.09
Worship and Music					
Worship					
5108 - Honoraia for Pastors (2)	\$0.00	\$0.00	\$375.03	\$500.00	\$500.00
5109 - Audio-Visual Maintenance	\$0.00	\$27.05	\$749.97	\$1,000.00	\$972.95
5185 - Worship Supplies-General	\$0.00	\$215.73	\$150.03	\$200.00	(\$15.73)
5190 - Worship Supply-Communio	\$0.00	\$52.02	\$74.97	\$100.00	\$47.98
Total Worship	\$0.00	\$294.80	\$1,350.00	\$1,800.00	\$1,505.20
Music					
5110 - Music Volunteer Developme	\$0.00	\$254.79	\$187.47	\$250.00	(\$4.79)
5115 - Clinicians	\$0.00	\$0.00	\$187.47	\$250.00	\$250.00
5116 - Choir Support Scholarships	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5130 - Handbell Repair/Pads	\$0.00	\$0.00	\$299.97	\$400.00	\$400.00
5135 - Licensing	\$0.00	\$840.00	\$600.03	\$800.00	(\$40.00)
5140 - Music - Choirs/Voice	\$735.35	\$876.80	\$749.97	\$1,000.00	\$123.20
5145 - Music - Handbells	\$196.80	\$299.18	\$187.47	\$250.00	(\$49.18)
5147 - Music-Instrumental	\$258.83	\$333.82	\$749.97	\$1,000.00	\$666.18
5150 - Music Software	\$0.00	\$19.99	\$112.50	\$150.00	\$130.01
5155 - Music - Recorder	\$0.00	\$0.00	\$37.53	\$50.00	\$50.00
5165 - Organ Maintenance	\$0.00	\$361.00	\$1,500.03	\$2,000.00	\$1,639.00
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	\$1,975.00	\$2,250.00	\$3,000.00	\$1,025.00
5195 - Praise Band	\$0.00	\$14.00	\$225.00	\$300.00	\$286.00

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

Accounts	MTD Actual (2018)	YTD Actual (2018)	YTD Budget (2018)	Annual Budget (2018)	Annual Budget Remaining (2018)
Total Music	<u>\$1,190.98</u>	<u>\$5,069.58</u>	<u>\$8,287.38</u>	<u>\$11,050.00</u>	<u>\$5,980.42</u>
Total Worship and Music	<u>\$1,190.98</u>	<u>\$5,364.38</u>	<u>\$9,637.38</u>	<u>\$12,850.00</u>	<u>\$7,485.62</u>
Total Expenses	<u>\$55,181.85</u>	<u>\$472,184.68</u>	<u>\$492,425.23</u>	<u>\$656,000.00</u>	<u>\$183,815.32</u>
Net Total	(\$2,240.82)	(\$12,647.06)	(\$425.20)	\$0.00	\$12,647.06

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Webster Presbyterian Church
Summary of Restricted Accounts
January to September 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	\$7,524.80	\$4,200.00
8105 - Maintenance (capital) Fund	\$1,671.27	\$1,445.18	\$317.45	\$2,799.00
8160 - Music - Bells	\$113.26	\$0.00	\$0.00	\$113.26
8165 - Music - Choir	\$481.80	\$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	\$180.97	\$1,512.17
Total Designated Funds	\$14,651.69	\$13,223.01	\$10,608.30	\$17,266.40
Memorials				
8115 - Memorial/Endowment Contributions	\$16,045.00	\$2,050.00	\$0.00	\$18,095.00
8143 - Memorial - Wilson, Greg	\$2,145.00	\$0.00	\$0.00	\$2,145.00
Total Memorials	\$18,190.00	\$2,050.00	\$0.00	\$20,240.00
Desig Gifts: Mission				
8151 - Mission Development	\$0.15	\$0.00	(\$500.00)	\$500.15
8152 - Community Assistance-Harvey	\$77.48	\$17,030.00	\$15,664.65	\$1,442.83
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	\$13,055.00	\$13,830.52	\$1,721.92
8323 - Ayaviri Adult Mission	\$4,976.38	\$9,324.00	\$11,946.00	\$2,354.38
8324 - Community Assistance - Family	\$0.00	\$6,215.00	\$4,400.00	\$1,815.00
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	\$1,494.53	(\$500.00)	\$4,258.47
8363 - Mission at Santa Rosa	\$0.00	\$0.00	\$0.00	\$0.00
8365 - One Great Hour of Sharing	\$109.38	\$2,770.00	\$0.00	\$2,879.38
8370 - Peacemaking Offering	\$0.00	\$0.00	\$0.00	\$0.00
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	\$57,891.03	\$58,714.62	\$36,311.08
Building Fund				
8401 - Building Fund Balance	\$9,255.00	\$39,794.59	\$48,359.59	\$690.00
Total Building Fund	\$9,255.00	\$39,794.59	\$48,359.59	\$690.00
Exchange Funds				
8054 - Fuller-Harvey Meals	\$190.00	\$1,800.00	\$300.00	\$1,690.00
8055 - Flowers	\$1,304.52	\$1,260.00	\$1,419.20	\$1,145.32
8180 - Senior Ministry	\$397.00	\$323.00	\$55.27	\$664.73

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Webster Presbyterian Church
Summary of Restricted Accounts
January to September 2018

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
8182 - Special Events	\$1,946.75	\$210.00	\$754.44	\$1,402.31
8185 - Weddings, Funerals, etc.	\$6,721.00	\$575.00	\$1,771.97	\$5,524.03
8186 - Ex Fund-Wednesday Night Dinner	\$108.31	\$2,917.75	\$2,666.18	\$359.88
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	\$0.00	\$213.00
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	\$2,897.44	\$2,890.37	\$49.34
8560 - Ex Fund-Conclaves Mission (Youth)	\$100.00	\$0.00	\$0.00	\$100.00
8565 - Ex Fund-Mental Health	\$0.00	\$1,500.00	\$0.00	\$1,500.00
8570 - Ex Fund-Shrimp Boil	\$184.27	\$0.00	\$150.00	\$34.27
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	\$4,471.00	\$9,448.01	\$2,498.27
8581 - Ex Fund-Sisters-in-Faith	\$0.00	\$0.00	\$0.00	\$0.00
8583 - Ex Fund-Grief Share	\$290.00	\$0.00	\$0.00	\$290.00
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	\$4,828.92	\$5,000.07	\$302.10
8594 - Wellness Class	\$988.60	\$330.00	\$44.80	\$1,273.80
Total Exchange Funds	\$35,608.27	\$29,882.47	\$30,890.23	\$34,600.51
Capital Campaign				
8403 - Capital Campaign	\$182,530.23	\$81,131.61	\$38,515.35	\$225,146.49
Total Capital Campaign	\$182,530.23	\$81,131.61	\$38,515.35	\$225,146.49
Total Temporary Restricted	\$297,369.86	\$223,972.71	\$187,088.09	\$334,254.48
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

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Webster Presbyterian Church
Balance Sheet
September 2018

Accounts

		<u>Assets</u>	
Current Assets			
Cash			
1010 - Cash - Amegy - Operating Acct.	\$351,062.09		
1030 - Cash - Frost Bank - Debit card	\$3,668.65		
Total Cash	<u>\$354,730.74</u>		
Endowment			
1165 - Invest - TX Pres. Foundation	\$129,168.47		
Total Endowment	<u>\$129,168.47</u>		
Total Current Assets			\$483,899.21
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			<u>\$3,468,738.33</u>
Total Assets			<u><u>\$3,952,637.54</u></u>
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Liabilities, Fund Principal, & Restricted Funds			
Liabilities			
Current Liabilities			
3025 - Prepaid Pledges-Prior Year	\$3,110.00		
Total Current Liabilities			\$3,110.00
Non-Current Liabilities			
3031 - Mortgage Balance	\$76,762.97		
Total Non-Current Liabilities			<u>\$76,762.97</u>
Total Liabilities			<u>\$79,872.97</u>
Fund Principal			
4000 - Church Fund Balance	\$3,421,988.68		
Excess Cash Received	(\$12,647.06)		
Total Fund Principal and Excess Cash Received			\$3,409,341.62
Restricted Funds			
Total Temporarily Restricted	\$334,254.48		
Total Permanently Restricted	\$129,168.47		
Total Restricted Funds			<u>\$463,422.95</u>
Total Liabilities, Fund Principal, & Restricted Funds			<u><u>\$3,952,637.54</u></u>