

Treasurer's Report December 2017

Monthly Financial Analysis

December 2017 had expenditures of \$62,659.21 and revenues of \$66,232.02 for a monthly net of **positive \$3,572.81**. Our approved budget for 2017 is \$634,000.00. The 2017 budget average monthly revenue and expense amount is \$52,833.33. December was \$13,398.69 above the average revenue and \$9825.88 above the average expense. The end of year average monthly income is \$55,241.14.

The 2017 year ended with a total giving of \$662,773.62 and total expenses of \$630,780.15. This resulted in a yearly surplus of **\$31,993.47**

The roof loan balance as of December 31, 2017 is \$8643.10

\$7469.37 is owed to the Weaver-King loan and \$1173.53 is the endowment fund loan balance.

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	69407.99	16574.66	52833.33	44256.19	8577.14	25151.80
February	52833.33	44233.00	-8600.33	52833.33	46734.96	6098.37	-2501.96
March	52833.33	41869.86	-10963.47	52833.33	66912.40	-14079.07	-25042.54
April	52833.33	76261.03	23427.70	52833.33	56087.56	-3254.23	20173.47
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	52833.33	38158.18	-14675.15	52833.33	51564.79	1268.54	-13406.61
November	52833.33	62171.00	9337.67	52833.33	43686.68	9146.65	18484.32
December	52833.33	66232.02	13398.69	52833.33	62659.21	-9825.88	3572.81
YTD	634,000.00	662,773.62	28,773.62	634,000.00	630,780.15	3,219.85	31,993.47
Annual Budget = 634,000.00							

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

Accounts	MTD Actual (2017)	YTD Actual (2017)	YTD Budget (2017)	Annual Budget (2017)	Annual Budget Remaining (2017)
Revenues					
Contributions & Revenue					
Contributions	\$66,232.02	\$662,122.76	\$634,000.00	\$634,000.00	(\$28,122.76)
Other Revenue	\$0.00	\$650.86	\$381.64	\$381.64	(\$269.22)
Total Contributions & Revenue	<u>\$66,232.02</u>	<u>\$662,773.62</u>	<u>\$634,381.64</u>	<u>\$634,381.64</u>	<u>(\$28,391.98)</u>
Total Revenues	<u>\$66,232.02</u>	<u>\$662,773.62</u>	<u>\$634,381.64</u>	<u>\$634,381.64</u>	<u>(\$28,391.98)</u>
Expenses					
Administration/Personnel					
Office	\$2,955.71	\$24,315.13	\$23,352.00	\$23,352.00	(\$963.13)
Personnel					
Pastoral Staff					
Head of Staff	\$11,742.32	\$133,770.64	\$133,467.08	\$133,467.08	(\$303.56)
Associate Pastor	\$7,606.02	\$85,563.22	\$83,677.05	\$83,677.05	(\$1,886.17)
Total Pastoral Staff	<u>\$19,348.34</u>	<u>\$219,333.86</u>	<u>\$217,144.13</u>	<u>\$217,144.13</u>	<u>(\$2,189.73)</u>
Program Staff	\$7,525.00	\$91,453.90	\$90,720.00	\$90,720.00	(\$733.90)
Support Staff	\$3,588.95	\$45,683.17	\$44,075.00	\$44,075.00	(\$1,608.17)
General Personnel	\$971.99	\$12,930.28	\$14,300.00	\$14,300.00	\$1,369.72
Total Personnel	<u>\$31,434.28</u>	<u>\$369,401.21</u>	<u>\$366,239.13</u>	<u>\$366,239.13</u>	<u>(\$3,162.08)</u>
Total Administration/Personnel	<u>\$34,389.99</u>	<u>\$393,716.34</u>	<u>\$389,591.13</u>	<u>\$389,591.13</u>	<u>(\$4,125.21)</u>
Campus Management	\$8,811.64	\$75,159.29	\$78,910.00	\$78,910.00	\$3,750.71
Care					
Deacons	\$16.76	\$415.50	\$475.00	\$475.00	\$59.50
Total Care	<u>\$16.76</u>	<u>\$415.50</u>	<u>\$475.00</u>	<u>\$475.00</u>	<u>\$59.50</u>
Communications	\$749.50	\$2,227.00	\$2,200.00	\$2,200.00	(\$27.00)
Fellowship	\$135.57	\$1,422.57	\$1,275.00	\$1,275.00	(\$147.57)
Mission	\$2,500.00	\$24,000.00	\$24,000.00	\$24,000.00	\$0.00
Nurture					
Family Ministry	\$126.32	\$2,150.96	\$3,450.00	\$3,450.00	\$1,299.04
Adult Ministry	\$443.86	\$2,375.60	\$1,500.00	\$1,500.00	(\$875.60)
Total Nurture	<u>\$570.18</u>	<u>\$4,526.56</u>	<u>\$4,950.00</u>	<u>\$4,950.00</u>	<u>\$423.44</u>
Stewardship	\$14,820.28	\$123,928.75	\$126,348.87	\$126,348.87	\$2,420.12
Welcoming	\$0.00	\$37.35	\$500.00	\$500.00	\$462.65
Worship and Music					
Worship	\$4.29	\$586.65	\$1,850.00	\$1,850.00	\$1,263.35
Music	\$661.00	\$4,760.14	\$3,900.00	\$3,900.00	(\$860.14)
Total Worship and Music	<u>\$665.29</u>	<u>\$5,346.79</u>	<u>\$5,750.00</u>	<u>\$5,750.00</u>	<u>\$403.21</u>
Total Expenses	<u>\$62,659.21</u>	<u>\$630,780.15</u>	<u>\$634,000.00</u>	<u>\$634,000.00</u>	<u>\$3,219.85</u>
Net Total	\$3,572.81	\$31,993.47	\$381.64	\$381.64	(\$31,611.83)

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Webster Presbyterian Church
Analysis of Revenues & Expenses - 2017
January to December 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	\$54,493.02	\$549,289.72	\$555,725.00	\$555,725.00	\$6,435.28
4105 - Support - Non-pledged	\$11,739.00	\$112,773.04	\$78,275.00	\$78,275.00	(\$34,498.04)
4110 - Support - Prior Year	\$0.00	\$60.00	\$0.00	\$0.00	(\$60.00)
Total Contributions	<u>\$66,232.02</u>	<u>\$662,122.76</u>	<u>\$634,000.00</u>	<u>\$634,000.00</u>	<u>(\$28,122.76)</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>\$66,232.02</u>	<u>\$662,773.62</u>	<u>\$634,381.64</u>	<u>\$634,381.64</u>	<u>(\$28,391.98)</u>
Total Revenues	<u>\$66,232.02</u>	<u>\$662,773.62</u>	<u>\$634,381.64</u>	<u>\$634,381.64</u>	<u>(\$28,391.98)</u>
Expenses					
Administration/Personnel					
Office					
6120 - Computer Expenses	\$1,438.80	\$6,173.49	\$3,302.00	\$3,302.00	(\$2,871.49)
6130 - General & Administrative	\$111.39	\$435.53	\$900.00	\$900.00	\$464.47
6140 - Office Supplies	\$455.83	\$4,345.89	\$4,000.00	\$4,000.00	(\$345.89)
6145 - Postage	\$200.00	\$2,816.72	\$2,700.00	\$2,700.00	(\$116.72)
6149 - Stationery	\$0.00	\$740.00	\$1,450.00	\$1,450.00	\$710.00
6155 - Telephone	\$0.00	\$2,588.24	\$2,000.00	\$2,000.00	(\$588.24)
6165 - Copier Maint/Expenses	\$749.69	\$7,215.26	\$9,000.00	\$9,000.00	\$1,784.74
Total Office	<u>\$2,955.71</u>	<u>\$24,315.13</u>	<u>\$23,352.00</u>	<u>\$23,352.00</u>	<u>(\$963.13)</u>
Personnel					
Pastoral Staff					
Head of Staff					
5900 - Sr Pastor Compensation	\$4,333.34	\$52,000.08	\$52,000.00	\$52,000.00	(\$0.08)
5903 - Sr Pastor Cum SLA 2015	\$0.00	\$55.16	\$55.16	\$55.16	\$0.00
5904 - Sr Pastor Cum SLA 2016	\$0.00	\$152.81	\$152.81	\$152.81	\$0.00
5905 - Sr Pastor Study Leave Allo	\$0.00	\$1,838.22	\$1,700.00	\$1,700.00	(\$138.22)
5910 - Sr Pastor Pension/Ins	\$2,585.41	\$31,024.95	\$31,025.00	\$31,025.00	\$0.05
5911 - Sr Pastor Opt Life Ins	\$129.00	\$1,548.00	\$1,548.00	\$1,548.00	\$0.00
5912 - Sr Pastor Opt Dental Ins	\$24.34	\$292.08	\$292.11	\$292.11	\$0.03
5915 - Sr Pastor Profess Expense	\$0.00	\$997.31	\$1,000.00	\$1,000.00	\$2.69
5920 - Sr Pastor Discretionary	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
5925 - Sr Pastor Housing	\$2,750.00	\$33,000.00	\$33,000.00	\$33,000.00	\$0.00
5930 - Sr Pastor Car Allowance	\$296.73	\$4,168.03	\$4,000.00	\$4,000.00	(\$168.03)
5940 - Sr Pastor Cell Phone Allow	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00
5941 - Sr Pastor Soc. Sec. Suppl.	\$1,623.50	\$6,494.00	\$6,494.00	\$6,494.00	\$0.00
Total Head of Staff	<u>\$11,742.32</u>	<u>\$133,770.64</u>	<u>\$133,467.08</u>	<u>\$133,467.08</u>	<u>(\$303.56)</u>
Associate Pastor					
5946 - Annual Cash Salary	\$2,500.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00
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	\$173.67	\$173.67	\$0.00
5950 - Study Leave Allowance	\$0.00	\$1,759.09	\$1,700.00	\$1,700.00	(\$59.09)
5955 - Board of Pension Dues	\$1,596.88	\$19,162.56	\$19,162.50	\$19,162.50	(\$0.06)
5956 - Opt Life Ins	\$52.50	\$630.00	\$630.00	\$630.00	\$0.00
5957 - Opt Dental Ins	\$9.24	\$110.87	\$110.88	\$110.88	\$0.01
5960 - Med Supplement Voucher	\$840.57	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00
5965 - Assoc Pastor Discretionary	\$60.54	\$983.48	\$1,000.00	\$1,000.00	\$16.52
5971 - Housing and Utility	\$1,666.66	\$19,999.92	\$20,000.00	\$20,000.00	\$0.08
5975 - Auto Allowance	\$779.63	\$9,043.63	\$7,200.00	\$7,200.00	(\$1,843.63)
6160 - Cell Phone Allowance	\$100.00	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00
Total Associate Pastor	<u>\$7,606.02</u>	<u>\$85,563.22</u>	<u>\$83,677.05</u>	<u>\$83,677.05</u>	<u>(\$1,886.17)</u>

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January to December 2017

Accounts	MTD Actual (2017)	YTD Actual (2017)	YTD Budget (2017)	Annual Budget (2017)	Annual Budget Remaining (2017)
Total Pastoral Staff	\$19,348.34	\$219,333.86	\$217,144.13	\$217,144.13	(\$2,189.73)
Program Staff					
5179 - Professional Development	\$0.00	\$813.90	\$0.00	\$0.00	(\$813.90)
5180 - Professional Memberships	\$0.00	\$190.00	\$270.00	\$270.00	\$80.00
6024 - Assoc. Music Dir. Compens	\$1,358.34	\$16,300.08	\$16,300.00	\$16,300.00	(\$0.08)
6025 - Music Director Compens	\$2,075.00	\$24,900.00	\$24,900.00	\$24,900.00	\$0.00
6035 - Organist Compensation	\$1,591.66	\$19,099.92	\$19,100.00	\$19,100.00	\$0.08
6040 - Subst Organist Compens	\$0.00	\$150.00	\$150.00	\$150.00	\$0.00
6063 - Family Coordinator	\$2,500.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00
Total Program Staff	<u>\$7,525.00</u>	<u>\$91,453.90</u>	<u>\$90,720.00</u>	<u>\$90,720.00</u>	<u>(\$733.90)</u>
Support Staff					
6020 - Ch. Secretary	\$2,205.75	\$28,581.25	\$26,400.00	\$26,400.00	(\$2,181.25)
6041 - Bookkeeper	\$1,050.00	\$12,600.00	\$12,600.00	\$12,600.00	\$0.00
6055 - Nursery Staff	\$333.20	\$4,501.92	\$5,000.00	\$5,000.00	\$498.08
6080 - Support Staff Training	\$0.00	\$0.00	\$75.00	\$75.00	\$75.00
Total Support Staff	<u>\$3,588.95</u>	<u>\$45,683.17</u>	<u>\$44,075.00</u>	<u>\$44,075.00</u>	<u>(\$1,608.17)</u>
General Personnel					
5209 - Background Checks	\$0.00	\$318.00	\$300.00	\$300.00	(\$18.00)
6060 - Payroll Taxes	\$775.05	\$9,565.70	\$10,000.00	\$10,000.00	\$434.30
6131 - Payroll expenses	\$196.94	\$3,046.58	\$4,000.00	\$4,000.00	\$953.42
Total General Personnel	<u>\$971.99</u>	<u>\$12,930.28</u>	<u>\$14,300.00</u>	<u>\$14,300.00</u>	<u>\$1,369.72</u>
Total Personnel	<u>\$31,434.28</u>	<u>\$369,401.21</u>	<u>\$366,239.13</u>	<u>\$366,239.13</u>	<u>(\$3,162.08)</u>
Total Administration/Personnel	<u>\$34,389.99</u>	<u>\$393,716.34</u>	<u>\$389,591.13</u>	<u>\$389,591.13</u>	<u>(\$4,125.21)</u>
Campus Management					
6045 - Janitorial Services	\$1,500.00	\$18,275.00	\$18,000.00	\$18,000.00	(\$275.00)
6215 - Fire Alarm	\$562.25	\$1,236.75	\$860.00	\$860.00	(\$376.75)
6220 - Paper Supplies	\$0.00	\$1,267.40	\$1,700.00	\$1,700.00	\$432.60
6225 - Repairs and Maintenance	\$6,077.50	\$16,505.38	\$18,000.00	\$18,000.00	\$1,494.62
6230 - Lawn Maintenance	\$315.36	\$5,609.86	\$6,600.00	\$6,600.00	\$990.14
6240 - Util - Electricity	\$0.00	\$28,490.92	\$30,000.00	\$30,000.00	\$1,509.08
6245 - Util - Gas	\$57.96	\$662.41	\$650.00	\$650.00	(\$12.41)
6250 - Util - Trash	\$96.73	\$1,132.48	\$1,100.00	\$1,100.00	(\$32.48)
6255 - Util - Water	\$201.84	\$1,979.09	\$2,000.00	\$2,000.00	\$20.91
Total Campus Management	<u>\$8,811.64</u>	<u>\$75,159.29</u>	<u>\$78,910.00</u>	<u>\$78,910.00</u>	<u>\$3,750.71</u>
Care					
Deacons					
5505 - Deacon Supplies	\$0.00	\$264.12	\$300.00	\$300.00	\$35.88
5515 - Memorial Receptions	\$0.00	\$64.84	\$125.00	\$125.00	\$60.16
5525 - Pastoral Care Discretionar	\$16.76	\$86.54	\$50.00	\$50.00	(\$36.54)
Total Deacons	<u>\$16.76</u>	<u>\$415.50</u>	<u>\$475.00</u>	<u>\$475.00</u>	<u>\$59.50</u>
Total Care	<u>\$16.76</u>	<u>\$415.50</u>	<u>\$475.00</u>	<u>\$475.00</u>	<u>\$59.50</u>
Communications					
5332 - Newspaper Advertising	\$749.50	\$2,227.00	\$2,200.00	\$2,200.00	(\$27.00)
Total Communications	<u>\$749.50</u>	<u>\$2,227.00</u>	<u>\$2,200.00</u>	<u>\$2,200.00</u>	<u>(\$27.00)</u>
Fellowship					
5300 - Kitchen and Fellowship Su	\$119.18	\$1,091.65	\$950.00	\$950.00	(\$141.65)
5320 - Fellowship Events	\$16.39	\$330.92	\$325.00	\$325.00	(\$5.92)
Total Fellowship	<u>\$135.57</u>	<u>\$1,422.57</u>	<u>\$1,275.00</u>	<u>\$1,275.00</u>	<u>(\$147.57)</u>
Mission					
5700 - WPC Missions	\$2,500.00	\$24,000.00	\$24,000.00	\$24,000.00	\$0.00
Total Mission	<u>\$2,500.00</u>	<u>\$24,000.00</u>	<u>\$24,000.00</u>	<u>\$24,000.00</u>	<u>\$0.00</u>
Nurture					
Family Ministry					
5201 - Bibles	\$0.00	\$79.96	\$75.00	\$75.00	(\$4.96)
5205 - Children's Supplies	\$52.49	\$744.45	\$750.00	\$750.00	\$5.55
5220 - Music Ministry	\$0.00	\$0.00	\$150.00	\$150.00	\$150.00

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Webster Presbyterian Church
Analysis of Revenues & Expenses - 2017
January to December 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	\$800.00	\$800.00	\$545.94
5257 - Youth Special Events	\$73.83	\$535.82	\$125.00	\$125.00	(\$410.82)
5258 - Youth CE Supplies	\$0.00	\$11.22	\$500.00	\$500.00	\$488.78
5260 - Vacation Bible School	\$0.00	\$174.34	\$700.00	\$700.00	\$525.66
5265 - Youth Curriculum	\$0.00	\$351.11	\$350.00	\$350.00	(\$1.11)
Total Family Ministry	<u>\$126.32</u>	<u>\$2,150.96</u>	<u>\$3,450.00</u>	<u>\$3,450.00</u>	<u>\$1,299.04</u>
Adult Ministry					
5200 - Adult Education	\$443.86	\$2,375.60	\$1,500.00	\$1,500.00	(\$875.60)
Total Adult Ministry	<u>\$443.86</u>	<u>\$2,375.60</u>	<u>\$1,500.00</u>	<u>\$1,500.00</u>	<u>(\$875.60)</u>
Total Nurture	<u>\$570.18</u>	<u>\$4,526.56</u>	<u>\$4,950.00</u>	<u>\$4,950.00</u>	<u>\$423.44</u>
Stewardship					
6109 - Presbytery per capita	\$0.00	\$3,400.00	\$3,400.00	\$3,400.00	\$0.00
6110 - Bank Charges	\$80.21	\$1,095.40	\$1,500.00	\$1,500.00	\$404.60
6115 - Interest - Mortgage	\$980.23	\$13,554.63	\$15,275.00	\$15,275.00	\$1,720.37
6135 - Insurance	\$10,387.61	\$59,334.11	\$60,000.00	\$60,000.00	\$665.89
6285 - Roof Loan Payback	\$0.00	\$7,869.72	\$9,218.36	\$9,218.36	\$1,348.64
6290 - Mortgage Principal	\$3,372.23	\$38,674.89	\$36,955.51	\$36,955.51	(\$1,719.38)
Total Stewardship	<u>\$14,820.28</u>	<u>\$123,928.75</u>	<u>\$126,348.87</u>	<u>\$126,348.87</u>	<u>\$2,420.12</u>
Welcoming					
5326 - Connecting	\$0.00	\$37.35	\$200.00	\$200.00	\$162.65
5328 - Engaging	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00
5331 - Hosting	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00
Total Welcoming	<u>\$0.00</u>	<u>\$37.35</u>	<u>\$500.00</u>	<u>\$500.00</u>	<u>\$462.65</u>
Worship and Music					
Worship					
5108 - Honoraia for Pastors (2)	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00
5109 - Audio-Visual Maintenance	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
5185 - Worship Supplies-General	\$4.29	\$86.65	\$250.00	\$250.00	\$163.35
5190 - Worship Supply-Communio	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00
Total Worship	<u>\$4.29</u>	<u>\$586.65</u>	<u>\$1,850.00</u>	<u>\$1,850.00</u>	<u>\$1,263.35</u>
Music					
5110 - Music Volunteer Developme	\$0.00	\$203.94	\$0.00	\$0.00	(\$203.94)
5115 - Clinicians	\$0.00	\$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	\$0.00	\$124.50	\$400.00	\$400.00	\$275.50
5135 - Licensing	\$0.00	\$800.00	\$750.00	\$750.00	(\$50.00)
5140 - Music - Choirs/Voice	\$0.00	\$444.25	\$200.00	\$200.00	(\$244.25)
5145 - Music - Handbells	\$0.00	\$150.00	\$150.00	\$150.00	\$0.00
5147 - Music-Instrumental	\$0.00	\$225.00	\$100.00	\$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	\$661.00	\$661.00	\$350.00	\$350.00	(\$311.00)
5175 - Piano Tuning	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00
5182 - Special Service Musicians	\$0.00	\$2,075.00	\$1,750.00	\$1,750.00	(\$325.00)
5195 - Praise Band	\$0.00	\$11.45	\$0.00	\$0.00	(\$11.45)
Total Music	<u>\$661.00</u>	<u>\$4,760.14</u>	<u>\$3,900.00</u>	<u>\$3,900.00</u>	<u>(\$860.14)</u>
Total Worship and Music	<u>\$665.29</u>	<u>\$5,346.79</u>	<u>\$5,750.00</u>	<u>\$5,750.00</u>	<u>\$403.21</u>
Total Expenses	<u>\$62,659.21</u>	<u>\$630,780.15</u>	<u>\$634,000.00</u>	<u>\$634,000.00</u>	<u>\$3,219.85</u>
Net Total	\$3,572.81	\$31,993.47	\$381.64	\$381.64	(\$31,611.83)

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Webster Presbyterian Church
Summary of Restricted Accounts
January to December 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	\$400.00	\$400.00	\$439.52
8056 - AV upgrades	\$50.00	\$0.00	\$0.00	\$50.00
8077 - Joyful Noyz	\$2,106.05	\$0.00	\$92.55	\$2,013.50
8090 - Library	\$54.09	\$0.00	\$0.00	\$54.09
8099 - Pending Designation	\$750.00	\$23,939.99	\$20,429.99	\$4,260.00
8105 - Maintenance (capital) Fund	\$716.36	\$954.91	\$0.00	\$1,671.27
8160 - Music - Bells	\$188.48	\$0.00	\$75.22	\$113.26
8165 - Music - Choir	\$973.29	\$0.00	\$491.49	\$481.80
8170 - Music - Organ Enhancement	\$2,736.30	\$0.00	\$0.00	\$2,736.30
8175 - Music - Special	\$2,202.46	\$50.00	\$759.32	\$1,493.14
Total Designated Funds	\$12,619.61	\$25,424.90	\$23,063.35	\$14,981.16
Memorials				
8115 - Memorial/Endowment Contributions	\$0.00	\$16,920.00	\$875.00	\$16,045.00
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	\$18,290.00	\$875.00	\$29,660.00
Desig Gifts: Mission				
8151 - Mission Development	\$0.15	\$0.00	\$0.00	\$0.15
8152 - Community Assistance-Harvey	\$2,042.50	\$9,712.00	\$11,677.02	\$77.48
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	\$500.00	\$500.00	\$0.00
8320 - Contributions for Community Assist.	\$0.00	\$13,920.00	\$11,422.56	\$2,497.44
8323 - Ayaviri Adult Mission	\$3,089.86	\$16,022.56	\$14,136.04	\$4,976.38
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	\$1,020.00	\$986.82	\$202.53
8335 - Habitat for Humanity	\$1,000.00	\$0.00	\$1,000.00	\$0.00
8336 - Free The Captives	\$200.00	\$1,768.15	\$1,968.15	\$0.00
8345 - ICM	\$0.00	\$50.00	\$0.00	\$50.00
8350 - Joy Offering	\$0.00	\$7,337.00	\$0.00	\$7,337.00
8351 - McWhirter Supplies	\$0.00	\$785.00	\$710.00	\$75.00
8360 - Missions	\$4,016.73	\$2,997.21	\$4,750.00	\$2,263.94
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	\$1,648.80	\$1,648.80	\$0.00
8373 - PDA-Hurricane Harvey	\$250.00	\$24,039.99	\$20,734.98	\$3,555.01
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	\$1,497.53	\$7,997.44
8397 - EarthCare	\$0.00	\$2,438.00	\$175.13	\$2,262.87
8567 - Children Migrants	\$0.00	\$0.00	\$0.00	\$0.00
Total Desig Gifts: Mission	\$25,451.29	\$93,128.63	\$81,445.25	\$37,134.67
Building Fund				
8401 - Building Fund Balance	\$0.00	\$162,898.78	\$153,643.78	\$9,255.00
8403 - Capital Campaign 2017	\$0.00	\$182,530.23	\$0.00	\$182,530.23
Total Building Fund	\$0.00	\$345,429.01	\$153,643.78	\$191,785.23
Exchange Funds				

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Webster Presbyterian Church
Summary of Restricted Accounts
January to December 2017

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
8054 - Fuller-Harvey Meals	\$0.00	\$190.00	\$0.00	\$190.00
8055 - Flowers	\$1,277.95	\$2,164.00	\$2,137.43	\$1,304.52
8180 - Senior Ministry	\$241.71	\$679.32	\$524.03	\$397.00
8182 - Special Events	\$399.66	\$2,105.00	\$557.91	\$1,946.75
8185 - Weddings, Funerals, etc.	\$4,633.09	\$4,000.00	\$1,912.09	\$6,721.00
8186 - Ex Fund-Wednesday Night Dinner	\$383.63	\$4,805.90	\$5,081.22	\$108.31
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	\$894.00	\$809.51	\$164.00
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	\$1,160.00	\$1,072.14	\$184.27
8573 - Ex Fund-Campus Mgmt	\$0.00	\$12,439.00	\$12,192.45	\$246.55
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	\$8,772.00	\$7,426.19	\$7,475.28
8581 - Ex Fund-Sisters-in-Faith	\$0.00	\$0.00	\$0.00	\$0.00
8583 - Ex Fund-Grief Share	\$0.00	\$290.00	\$0.00	\$290.00
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	\$317.24	\$36.48
8591 - Ex Fund-Vacation Bible School	\$675.87	\$0.00	\$0.00	\$675.87
8593 - Pastor Deductions/Optional Benefits	\$487.00	\$1,565.65	\$1,579.40	\$473.25
8594 - Wellness Class	\$720.00	\$1,560.20	\$1,291.60	\$988.60
Total Exchange Funds	\$43,117.92	\$45,290.77	\$41,942.44	\$46,466.25
Total Temporary Restricted	\$93,433.82	\$527,563.31	\$300,969.82	\$320,027.31
<u>Permanent Restricted</u>				
8900 - Endowment Fund	\$107,136.91	\$22,032.24	\$0.68	\$129,168.47
Total Permanent Restricted	\$107,136.91	\$22,032.24	\$0.68	\$129,168.47

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Webster Presbyterian Church
Balance Sheet
December 2017

Accounts

		Assets	
Current Assets			
Cash			
1010 - Cash - Amegy - Operating Acct.		\$386,608.16	
1020 - Cash - Frost Bank - Operating Acct.		\$5.00	
1030 - Cash - Frost Bank - Debit card		\$9,063.56	
Total Cash		\$395,676.72	
Endowment			
1165 - Invest - TX Pres. Foundation		\$129,168.47	
Total Endowment		\$129,168.47	
Total Current Assets			\$524,845.19
Property and Equipment			
2010 - Land and Improvements		\$893,467.51	
2050 - Fellowship Hall		\$675,984.91	
2055 - Building Improvements		\$282,775.97	
2100 - Sanctuary		\$3,014,405.67	
2155 - Furniture and Fixtures		\$194,515.62	
2160 - Playground Equipment		\$9,290.07	
2163 - Computer Equipment		\$21,589.88	
2165 - Equipment - Other		\$5,895.33	
2300 - Accumulated Depreciation		(\$1,619,896.56)	
Total Property and Equipment			\$3,478,028.40
Total Assets			\$4,002,873.59
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Liabilities, Fund Principal, & Restricted Funds			
Liabilities			
Current Liabilities			
3014 - Notes payable - Mort. Prin. Amegy		\$24,435.25	
3025 - Prepaid Pledges-Prior Year		\$35,900.00	
Total Current Liabilities			\$60,335.25
Non-Current Liabilities			
3031 - Mortgage Balance		\$141,697.38	
Total Non-Current Liabilities			\$141,697.38
Total Liabilities			\$202,032.63
Fund Principal and Excess Cash Received			
Fund Principal			
4000 - Church Fund Balance		\$3,324,641.96	
4005 - Unused Accts Fund Balance		(\$4,605.00)	
Total Fund Principal		\$3,320,036.96	
Excess Cash Received			
Excess Cash Received - 2 Building Fund		\$0.00	
Excess Cash Received - 1 Church Fund		\$31,993.47	
Excess Cash Received - Fund for Unused Account		(\$385.25)	
Total Excess Cash Received		\$31,608.22	
Total Fund Principal and Excess Cash Received			\$3,351,645.18
Restricted Funds			
Total Temporarily Restricted		\$320,027.31	
Total Permanently Restricted		\$129,168.47	
Total Restricted Funds			\$449,195.78
Total Liabilities, Fund Principal, & Restricted Funds			\$4,002,873.59