

WESTOVER HILLS PRESBYTERIAN CHURCH  
SESSION MEETING

Sunday, January 10, 2010 12:00 noon

DECLARATION OF QUORAM  
APPROVAL OF THE AGENDA

OPENING SENTENCES

*The earth is the Lord's and all that is in it,  
**the world, and those who live in it.**  
With gladness, let us present the offering of our  
life and labor to the Lord.*

**Hymn: Baptized in Water**

**Baptized in water, Sealed by the Spirit,  
Cleansed by the blood of Christ, our King;  
Heirs of salvation, Trusting the promise,  
Faithfully now God's praises we sing.**

CALL TO CONFESSION

*Hear the good news!  
In baptism you were buried with Christ.  
In baptism also you were raised to life with him,  
through faith in the power of God  
who raised Christ from the dead.  
Anyone who is in Christ is a new creation.  
The old life has gone; a new life has begun.  
I declare to you in the name of Jesus Christ, you  
are forgiven.*

PRAYER OF CONFESSION:

**Almighty God, in Jesus Christ you called us  
to be a servant people,  
but we do not do what you command.  
We are often silent when we should speak,  
and useless when we could be useful.  
Have mercy on us, O God.  
Forgive us and free us from sin;  
through Jesus Christ our Lord. Amen.**

DECLARATION OF PARDON:

*Hear the good news!  
In baptism you were buried with Christ.  
In baptism also you were raised to life with him,  
through faith in the power of God*

*who raised Christ from the dead.  
Anyone who is in Christ is a new creation.  
The old life has gone; a new life has begun.  
I declare to you in the name of Jesus Christ, you  
are forgiven.  
Thanks be to God! Amen!*

SCRIPTURE READING: **Acts 8:14-17**

MEDITATION:

RESPONSE TO THE WORD

Offering: Our Work

**Correspondence**

**Election of Clerk and Treasure**

**Membership changes**

**Communion**

**Approval of Minutes**

**STATED SESSION MEETING  
SUNDAY, DECEMBER 13, 2009  
CHAPEL**

### **JOINT MEETING OF THE ELDERS AND DEACONS**

The Session of Westover Hills Presbyterian Church met Sunday, December 13, 2009, in a stated session meeting in the chapel. Dr. Debbie Freeman moderated and opened the meeting with a worship service and prayer.

**ELDERS PRESENT:** Eileen Joyce, Melanie Webre, Deanine Rogers, Dola Pauly, Roy Nash, Susan Miller, David Stricklin, Betty Glenn, Angela Finney, Matthew Smith, Betsy Barnes, Nancy Evans, Kathy Balkman, Don Campbell, and Wilma Lewis.

**ELDERS ABSENT:** Marcey Berry, Bob Quinn (excused), Tammy Pflug (excused), and Bob Spencer (excused).

**ALSO PRESENT:** Dr. Debbie Freeman, Heather Kilpatrick (DCE), Don McDaniel (Stewardship Committee), Deacons Kay Stephens, Dotty McLemore, Laura Wehner, David Benedict, Jean Dabbs, Emily Wood, Sally Browder, Tom Owens, Nancy Passini, and John McLeod. Elder-elect Jeremiah Wood, Ray Koone, and Liz Branch. Deacon-elect Ann Bell, Phyllis Mitchell, Dot McWeeny, Donna Callaway, and Lindsay Freeman.

A quorum was present.

The agenda was approved.

The privilege of the floor was granted to Don McDaniel, the Deacons, and Officers-elect.

**CORRESPONDENCE:**

1. Received 2009 statistical report forms from Presbytery. Due at Presbytery February 23, 2010.
2. Certificate from Heifer International gratefully recognizing Westover Hills Presbyterian Church for our contribution of healthy animals and training.

**MEMBERSHIP CHANGES:**

We note with sadness the death of Ronald George Kuerner on December 8, 2009, and the death of Jeanette Frances Corder on December 8, 2009. Both services were held in the sanctuary on December 11, 2009.

**COMMUNION:**

The Sacrament of Holy Communion was observed on Sundays, November 22<sup>nd</sup>, December 6<sup>th</sup>, and December 13<sup>th</sup>, 2009, and Wednesdays, November 11<sup>th</sup>, 18<sup>th</sup>, 25<sup>th</sup>, December 2<sup>nd</sup> and December 9<sup>th</sup>, 2009.

**MINUTES:**

The minutes of the stated session meeting of November 8, 2009, were approved as written. The minutes of the special session meeting of November 15, 2009, were approved as written.

The minutes of the congregational meeting of November 22, 2009, were approved as written.

**CONSENT AGENDA:**

**Presbyterian Women**

1. Request approval to host Church Women United World Day of Prayer on Friday, March 5, 2010, at 9:30 a.m. in the Chapel.

Consent agenda was approved.

The Elders and Deacons-elect were introduced to the Session and were examined by Dr. Freeman and Heather Kilpatrick. They are Elder-elect Jeremiah Wood, Sally Browder, Ray Koone, Liz Branch, Deacon-elect Ann Bell, Phyllis Mitchell, Dotty McLemore, Lindsay Freeman, and Dot McWeeney.. Elder-elect Mary Flo Klein could not be at the training and will be examined at a later date. Deacon-elect Donna Callaway will also be examined at a later date. Motion was made, seconded, and approved to ordain/install the new officers in worship on January 10, 2010.

**COMMITTEE REPORTS:**

**Stewardship Committee - Don McDaniel**

Don gave a brief financial update.

Motion made to allocate an initial amount of \$3,000.00 from the BOZ operating account #1 for use in paying approved expenses generated by the 2010 Operating Fund Campaign. Motion was approved.

Motion was made to request \$800.00 to be transferred from the memorial fund, Line 90000 in the restricted account to computer replacement, Line 90700 for the purpose of purchasing a new computer for the finance office. Motion was withdrawn to accept Matt Smith's offer to give a computer to the church. His offer was gratefully accepted. Remainder of report was received as information.

#### **Christian Education - Heather Kilpatrick**

Motion was made to request permission to invite Joan Erickson, Associate General Presbyterian, to lead an adult class "Continuous Discipleship: Making Visible the Body of Christ" on Wednesday evening for six weeks beginning January 13-February 17<sup>th</sup>. Motion was approved. Remainder of report received as information.

#### **Personnel - Kathy Balkman**

Motion to approve vacation for Heather Kilpatrick for December 28, 2009-January 3, 2010 with the January days being applied to 2009. This is a total of 17 days for 2009. Motion approved.

Motion to approve study leave for Heather for January 25-31, pending budget allocation. Before final approval will be given, the PC requests an itemized expense report documenting the anticipated expenditures. Motion passed.

Motion made to approve vacation for Debbie for December 26, 2009 to January 1, 2010. Motion passed.

Motion made to approve study leave for Debbie February 21-26, 2010. Motion approved.

Motion made to approve paying a substitute for Ulysses for 12 hours at \$50.00 a day. Motion approved.

Remainder of report received as information.

#### **Worship & Music - Wilma Lewis**

The committee has included the tentative schedule of communion preparation for 2010. Everyone was scheduled for a month of Wednesday evenings or 3 to 4 Sundays.

Discussion was held on current communion preparation during the flu season. Remainder of report received as information.

#### **UNFINISHED BUSINESS:**

Working on session restructuring will begin again.

Bill Branch agreed to lead a "Healthy Congregations Workshop" in January, 2010 on two

Sunday afternoons. Tentative dates are January 10<sup>th</sup> and 17<sup>th</sup>. Time to be discussed with Bill.

**NEW BUSINESS:**

It was approved to call the annual meeting of the Congregation for Sunday, January 31, 2010.

Debbie will be installed as Moderator of Arkansas Presbytery at the meeting at Lyon College on February 19-20. As many as possible from the Session and the church will attend.

Motion made to approve fund raising events to help defray the costs of the mission trip to Chiapas. Motion passed.

The dates for the 2010 session meetings, communion dates, Presbytery meeting dates and the mission trip was approved.

Debbie has been asked to be the keynote speaker at the Senior High Youth Quake at Ferncliff on April 9-11. It was approved to grant her request.

Permission granted for Shelley Donaldson, Betty Farmer's Granddaughter, to fill the pulpit on December 27, 2009. Shelley is a first year student at McCormick Theological Seminary.

Motion made to replace the current light bulbs with greener type of illumination as they need to be replaced. Motion passed.

Committee moderators were reminded to turn in their annual reports by January 7<sup>th</sup>.

Debbie thanked the outgoing elders for their service. A moment of silence was observed for Ron Kuerner.

There being no further business, the meeting was closed with prayer by Dr. Freeman.

Respectfully submitted,

Angela Finney  
Clerk of Session

## Consent Agenda

### Reports from Committee Moderators

#### Committee Report for Session Meeting Westover Hills Presbyterian Church

Committee: Board of Deacons

Date of Meeting: 01-10-2010

Consent Agenda Items: None

Need for Docket Time in Session Meeting: No

Calendar Items: None

Action Items for Discussion during Session Meeting: None

Information: The deacon classes of 2010 & 2011 are having their first meeting today; thus, there will be no deacon representative at the Session meeting also being held today.

**Committee Report for Session Meeting  
Westover Hills Presbyterian Church**

**Committee: Membership and Communications**

**Date of Meeting: Nov. 29, 2009**

**Consent Agenda Items:** None

**Need for Docket Time in Session Meeting:** yes

**Calendar Items:**

WHPC 101 – 3 Sundays, March 7, July 18, and October 17, 2-3:15pm

New Member Recognition – 2 Sundays, May 16 and November 21, light lunch after morning worship

**Action Items for Discussion during Session Meeting:**

Request approval to begin after-morning worship “lunch bunch” called AWOL, A WestOver Lunch.

Purpose: to provide a fellowship opportunity for anyone who wants to eat lunch together, with special emphasis on inviting visitors and new members.

Timing: to begin on the Sunday following session approval.

Where: group to meet in narthex; each month, will select a restaurant-of-the-month

**Information:**

Dotty McLemore is emailing announcements of WHPC events to Democrat-Gazette for inclusion in Saturday religion page. If your committee would like an event to be publicized, please email a two-sentence announcement to Dotty, Liz, and Ray Stephens.

**Worship attendance during December (headcount by John MacLeod)**

| DATE     | Attendance | Average/Mo |                        |              |
|----------|------------|------------|------------------------|--------------|
| 12/6/09  | 143        | 143        | CC#3 - Reunion + lunch |              |
| 12/13/09 | 108        | 125.5      |                        |              |
| 12/20/09 | 118        | 123        |                        |              |
| 12/24/09 | 130        | 124.75     | Xmas Eve service       |              |
| 12/27/09 | 92         | 118.2      |                        |              |
|          |            |            | <b>Ave for Dec</b>     | <b>118.2</b> |

## Additional Information Regarding Preschool for 2009

The enrollment for the 2009-2010 School Year is currently 70 children. Our staff consists of 12 employees. We consider Laura Whitmore, our Financial Advisor, an ex-officio staff member. We could not get along without our friend and custodian, Ulysses. He is a very important part of our Preschool Family.

Betty Glenn  
Preschool Board Chair, 2009

Date : 01/06/2010  
 Time : 5:08:57 PM

Westover Hills Preschool  
 Bank Account Journal  
 December 2009

Bank Account Information

001  
 Preschool operating checking acct.  
 Bank of Ozarks  
 Comment:

| Ref No. | Date       | Src | Payee / Memo   | Account Code | Distribution Amount | Check Amount |
|---------|------------|-----|--|--------------|---------------------|--------------|
| 111     | 12/07/2009 | DEP | A/R Summary Posting 12/07/2009                       | 10200        | \$8,771.39          | \$8,771.39   |
| 112     | 12/10/2009 | DEP | A/R Summary Posting 12/10/2009                       | 10200        | \$8,889.60          | \$8,889.60   |
| 113     | 12/11/2009 | DEP | A/R Summary Posting 12/11/2009                       | 10200        | \$1,481.38          | \$1,481.38   |
| 114     | 12/11/2009 | DEP | A/R Summary Posting 12/11/2009                       | 10200        | \$1,534.43          | \$1,534.43   |
| 115     | 12/17/2009 | DEP | A/R Summary Posting 12/17/2009                       | 10200        | \$476.24            | \$476.24     |
| 116     | 12/29/2009 | DEP | A/R Summary Posting 12/29/2009                       | 10200        | \$884.32            | \$884.32     |
| 117     | 12/29/2009 | DEP | Deposits/Kroger Card income                          | 10200        | \$415.83            | \$415.83     |
| 138     | 12/03/2009 | DPY | Knowledge Tree / debit/posterboard, holiday cutc     | 10200        | \$12.16             | \$12.16      |
| 139     | 12/07/2009 | DPY | Knowledge Tree / debit/posterboard                   | 10200        | \$5.10              | \$5.10       |
| 140     | 12/07/2009 | DPY | Kraftco / debit/dowels                               | 10200        | \$5.02              | \$5.02       |
| 141     | 12/10/2009 | DPY | Wal-Mart / debit/paint,batteries, cereal,juice,cracl | 10200        | \$55.34             | \$55.34      |
| 142     | 12/14/2009 | DPY | Hancock Fabrics / debit/cotton fabric                | 10200        | \$7.72              | \$7.72       |
| 143     | 12/11/2009 | DPY | Office Depot / debit/paper                           | 10200        | \$14.60             | \$14.60      |
| 144     | 12/08/2009 | DPY | Knowledge Tree / debit/stars, sparkle stems          | 10200        | \$10.83             | \$10.83      |
| 145     | 12/03/2009 | DPY | Sam's Club / debit/milk,cups, puff pastry            | 10200        | \$55.62             | \$55.62      |
| 146     | 12/03/2009 | DPY | Michaels / debit/poster board,sequins                | 10200        | \$12.81             | \$12.81      |
| 150     | 12/04/2009 | DPY | Laminator.com / debit/laminator film                 | 10200        | \$46.52             | \$46.52      |
| 2454    | 12/15/2009 | CHK | Ulysses Neyland / 1/2 monthly cleaning stipend       | 10200        | \$50.00             | \$50.00      |
| 2455    | 12/15/2009 | CHK | Westover Hills Presbyterian Church / Dec. bldg fi    | 10200        | \$790.00            | \$790.00     |
| 2456    | 12/15/2009 | CHK | ACS Technologies / # 108978 monthly support          | 10200        | \$20.25             | \$20.25      |
| 2457    | 12/15/2009 | CHK | Westover Hills Presbyterian Church / payroll/taxe    | 10200        | \$9,094.55          | \$9,094.55   |
| 2458    | 12/15/2009 | CHK | Kiera Viger / substitute 12-11                       | 10200        | \$37.50             | \$37.50      |
| 2459    | 12/29/2009 | CHK | Business World / # 11340 monthly contract            | 10200        | \$66.33             | \$66.33      |
| 2460    | 12/29/2009 | CHK | Ulysses Neyland / 1/2 monthly cleaning stipend       | 10200        | \$50.00             | \$50.00      |
| 2461    | 12/29/2009 | CHK | Jill Weatherly / reimbursement                       | 10200        | \$18.44             | \$18.44      |
| 2462    | 12/29/2009 | CHK | Westover Hills Presbyterian Church / payroll 12-3    | 10200        | \$9,035.77          | \$9,035.77   |
| 2463    | 12/29/2009 | CHK | Westover Hills Presbyterian Church / correct pay     | 10200        | \$423.94            | \$423.94     |

Summary Information

Beginning Balance \$26,401.47  
 Total Debits : \$22,453.19  
 Total Credits : \$19,812.50  
 Current Balance : \$29,042.16

Date : 01/06/2010  
 Time : 5:08:57 PM

Westover Hills Preschool  
 Bank Account Journal  
 December 2009

Bank Account Information

OS  
 Bank of Ozarks Savings  
 Bank of Ozarks  
 Comment:

| Ref No. | Date       | Src | Payee / Memo                                | Account Code | Distribution Amount | Check Amount |
|---------|------------|-----|---|--------------|---------------------|--------------|
| 116     | 12/11/2009 | JRE | Journal Entry/savings withdrawal-Brown gift | 11100        | \$650.00            | \$650.00     |

Summary Information

Beginning Balance \$8,912.50  
 Total Debits : \$0.00  
 Total Credits : \$650.00  
 Current Balance : \$8,262.50

**Westover Hills Preschool**  
**LW Analysis of Revenues & Expenses (no \$0 accounts)**  
**December 2009**

| Accounts                           | MTD Actual<br>(This Year) | MTD Budget<br>(This Year) | YTD Actual<br>(This Year) | Annual Budget<br>(This Year) | % of Annual<br>Budget Used<br>(This Year) |
|------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---|
| <b>Revenues</b>                    |                           |                           |                           |                              |   |
| <b>Bank Interest</b>               |                           |                           |                           |                              |   |
| 60000 - Interest-Operating Account | \$0.00                    | \$0.00                    | \$50.35                   | \$0.00                       | 0.00 %                                    |
| 60001 - Interest-Savings Account   | \$0.00                    | \$0.00                    | \$48.35                   | \$0.00                       | 0.00 %                                    |
| <b>Total Bank Interest</b>         | <b>\$0.00</b>             | <b>\$0.00</b>             | <b>\$98.70</b>            | <b>\$0.00</b>                | <b>0.00 %</b>                             |
| <b>Fees</b>                        |                           |                           |                           |                              |   |
| 60100 - Registration               | \$0.00                    | \$0.00                    | \$5,475.00                | \$0.00                       | 0.00 %                                    |
| 60200 - Material Fee               | \$0.00                    | \$0.00                    | \$4,260.00                | \$0.00                       | 0.00 %                                    |
| 60300 - Building Fee               | \$4,960.00                | \$0.00                    | \$10,560.00               | \$0.00                       | 0.00 %                                    |
| 60400 - Tuition                    | \$14,305.50               | \$0.00                    | \$71,725.50               | \$0.00                       | 0.00 %                                    |
| 60500 - Extended Care              | \$6,027.26                | \$0.00                    | \$25,472.48               | \$0.00                       | 0.00 %                                    |
| 60603 - Late Fees                  | \$5.00                    | \$0.00                    | \$46.00                   | \$0.00                       | 0.00 %                                    |
| 60604 - Returned Check Charge      | \$0.00                    | \$0.00                    | \$3.00                    | \$0.00                       | 0.00 %                                    |
| <b>Total Fees</b>                  | <b>\$25,297.76</b>        | <b>\$0.00</b>             | <b>\$117,541.98</b>       | <b>\$0.00</b>                | <b>0.00 %</b>                             |
| <b>Fund Raisers</b>                |                           |                           |                           |                              |   |
| 60702 - Kroger Card Income         | \$415.83                  | \$0.00                    | \$1,085.08                | \$0.00                       | 0.00 %                                    |
| <b>Total Fund Raisers</b>          | <b>\$415.83</b>           | <b>\$0.00</b>             | <b>\$1,085.08</b>         | <b>\$0.00</b>                | <b>0.00 %</b>                             |
| <b>Other Income</b>                |                           |                           |                           |                              |   |
| 60800 - Other Contributions        | \$0.00                    | \$0.00                    | \$845.40                  | \$0.00                       | 0.00 %                                    |
| 60840 - Book Fair                  | \$0.00                    | \$0.00                    | \$737.05                  | \$0.00                       | 0.00 %                                    |
| 60850 - T-shirt income             | \$0.00                    | \$0.00                    | \$231.00                  | \$0.00                       | 0.00 %                                    |
| <b>Total Other Income</b>          | <b>\$0.00</b>             | <b>\$0.00</b>             | <b>\$1,813.45</b>         | <b>\$0.00</b>                | <b>0.00 %</b>                             |
| <b>Total Revenues</b>              | <b>\$25,713.59</b>        | <b>\$0.00</b>             | <b>\$120,539.21</b>       | <b>\$0.00</b>                | <b>0.00 %</b>                             |

**Westover Hills Preschool**  
**LW Analysis of Revenues & Expenses (no \$0 accounts)**  
**December 2009**

| Accounts                      | MTD Actual<br>(This Year) | MTD Budget<br>(This Year) | YTD Actual<br>(This Year) | Annual Budget<br>(This Year) | % of Annual<br>Budget Used<br>(This Year) |
|-------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---|
| <b>Expenses</b>               |                           |                           |                           |                              |   |
| <b>Preschool</b>              |                           |                           |                           |                              |   |
| 70111 - Book Fair Expense     | \$0.00                    | \$0.00                    | \$737.05                  | \$0.00                       | 0.00 %                                    |
| 70120 - Building Fee Expense  | \$700.00                  | \$700.00                  | \$3,500.00                | \$8,400.00                   | 41.67 %                                   |
| 70140 - Contract Labor        | \$100.00                  | \$0.00                    | \$500.00                  | \$0.00                       | 0.00 %                                    |
| 70150 - Food                  | \$88.96                   | \$0.00                    | \$880.35                  | \$0.00                       | 0.00 %                                    |
| 70180 - Licensing             | \$0.00                    | \$0.00                    | \$25.00                   | \$0.00                       | 0.00 %                                    |
| 70185 - Staff Development     | \$0.00                    | \$0.00                    | \$660.00                  | \$0.00                       | 0.00 %                                    |
| 70190 - Office Supplies       | \$46.52                   | \$0.00                    | \$465.67                  | \$0.00                       | 0.00 %                                    |
| 70195 - Copier Expense        | \$66.33                   | \$68.00                   | \$337.72                  | \$816.00                     | 41.39 %                                   |
| 70200 - Payroll               | \$16,841.87               | \$0.00                    | \$71,695.41               | \$0.00                       | 0.00 %                                    |
| 70205 - Payroll Taxes         | \$1,288.45                | \$0.00                    | \$5,498.27                | \$0.00                       | 0.00 %                                    |
| 70220 - Substitutes           | \$37.50                   | \$0.00                    | \$858.25                  | \$0.00                       | 0.00 %                                    |
| 70230 - School Supplies       | \$108.68                  | \$0.00                    | \$1,011.80                | \$0.00                       | 0.00 %                                    |
| 70240 - Telephone Expense     | \$90.00                   | \$90.00                   | \$450.00                  | \$1,080.00                   | 41.67 %                                   |
| 70270 - ACS Support           | \$20.25                   | \$21.00                   | \$101.25                  | \$252.00                     | 40.18 %                                   |
| 70282 - Kroger Card Expense   | \$423.94                  | \$0.00                    | \$463.94                  | \$0.00                       | 0.00 %                                    |
| 70300 - Miscellaneous Expense | \$0.00                    | \$0.00                    | \$118.55                  | \$0.00                       | 0.00 %                                    |
| 70500 - T-shirt expense       | \$0.00                    | \$0.00                    | \$386.19                  | \$0.00                       | 0.00 %                                    |
| <b>Total Preschool</b>        | <u>\$19,812.50</u>        | <u>\$879.00</u>           | <u>\$87,689.45</u>        | <u>\$10,548.00</u>           | <u>831.34 %</u>                           |
| <b>Total Expenses</b>         | <u>\$19,812.50</u>        | <u>\$879.00</u>           | <u>\$87,689.45</u>        | <u>\$10,548.00</u>           | <u>831.34 %</u>                           |
| <b>Net Total</b>              | \$5,901.09                | (\$879.00)                | \$32,849.76               | (\$10,548.00)                | 0.00 %                                    |

Committee Report for Session Meeting  
Westover Hills Presbyterian Church

Committee: Stewardship for the month of Jan 2010

Date of committee meetings: Jan 5, 2010

Consent Agenda Items: none

Need for docket time in Session Meeting: Yes  No

**Significant** Items are highlighted in **GREY**. Please read and ask questions

Monthly Update of Financial Status

Restricted Account

Balance sheet ~ End of year comments; caution for 1<sup>st</sup> quarter 2010

Operating Account ~ Income exceeded Expenses by **\$462.52** for Dec

Year to Date: Income in = 95.12%, Expenses out = 91.91% of 2009 budget

Mortgage Principal paid down Aug 09 – Dec 31, 2009 = **\$48,165.97**

TPF Endowment as of Jan 4, 2010

Cotham Endowment \$116,238.24

Mission Endowment \$6,351.97

Debt Reduction payments schedule (see attachment 3)

Projections through Jun 2010

End of the year figures provided to the Bank of the Ozarks per their requirement

Actions for Discussion/Information during Session Meeting

**Designated funds (\$3000.00)** placed in the Restricted Account for the 2010 Operating Fund Campaign in support of needs to promote the campaign.

Calendar Items: none

New Business:

Attachments:

1. 2010 initial Budget/ guidelines
2. **Motion:** Tammy Pflug for Treasurer 2010
3. Consolidated Monthly Stewardship reports

**Information:** If any session member desires to review weekly contribution totals go to the following website. Information usually post by Tuesday of each week. Final 2009 results posted. The site also contains links to other stewardship sites.

<http://sites.google.com/site/reportswhpc/>

Attachment 1 to December 2010 Stewardship Report

January/March 2010 Budget

**Operating Fund Budget**

The church continues to use the 2009 Operating Fund budget at the start of 2010. Once the 2010 Operating Fund campaign concludes, the session shall review and adopt a budget for 2010. Upon approval and adoption of the new budget the adjusted figures will be entered into the ACS system.

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Attachment 2

**Motion**

**Motion 1: Request that Tammy Pflug be appointed church treasurer for 2010**

Discussion: Tammy has satisfactorily performed this task for 2009. Her continued performance of these duties enhance church financial operations

Information from the monthly 2009 Balance Sheet

|    |  |  |                                  |                        |
|----|--|--|----------------------------------|------------------------|
|    | As of Dec 31, 2009<br>assuming no other money<br>was received for the<br>remainder of the year | New Mortgage @ 6%<br>for 48 months; 13 yrs<br>3 mos amortization |                                  |                        |
| a* | \$44,370.66  | BOZ Mortgage Account   |                                  |                        |
| a* | \$25,189.09  | BOZ CDs  |                                  |                        |
| a* | \$17,363.35  | BOZ CCI & CC II  |                                  |                        |
| a* | \$42,452.00  | BOZ 2010-2012  |                                  |                        |
|    | \$129,375.10   | Sub Total  |                                  |                        |
|    | <b>\$129,375.10</b>  | Available for 2010 Mortgage                                      |                                  |                        |
| a* | Figures are from the monthly balance sheet   |  |                                  |                        |
|    |  |  | 2010-2012 money received in 2009 |                        |
|    | \$20,980.40  | Jan 2010   | \$42,452.00                      |                        |
|    | \$20,980.40  | Feb 2010   |                                  |                        |
|    | \$20,980.40  | Mar 2010   |                                  |                        |
|    | \$20,980.40  | Apr 2010   |                                  |                        |
|    | \$20,980.40  | May 2010   | received in 2009                 |                        |
|    | \$20,980.40  | Jun 2010   | received in 2009                 |                        |
|    |  | Jul 2010   |                                  |                        |
|    |  | Aug 2010   |                                  |                        |
|    |  | Sep 2010   |                                  |                        |
|    |  | Oct 2010   |                                  |                        |
|    |  | Nov 2010   |                                  |                        |
|    |  | Dec 2010   |                                  |                        |
|    | <b>\$125,882.40</b>  | Payments   |                                  |                        |
|    | <b>\$129,375.10</b>  | Available money 2010   |                                  |                        |
|    | <b>\$3,492.70</b>  | Balance, assuming no other money came in during 2010             |                                  |                        |
|    |  |  | Mortgage Bal                     | <b>\$ 2,195,471.86</b> |
|    | <b>\$3,492.70</b>  | Balance  |                                  | For use in 2010        |
|    |  |  | <b>4 year Projections</b>        |                        |
|    |  | \$ 100,000.00  | James Money                      | 2010                   |
|    |  | \$ 100,000.00  | James money                      | 2011                   |
|    |  | \$ 100,000.00  | James Money                      | 2012                   |
|    |  | <b>\$ 100,000.00</b>   | <b>James Money</b>               | <b>2013</b>            |

| Yearly Income Requirements through Dec 31 |                      |                    |                      |
|---|----------------------|--------------------|----------------------|
|   | Operating            | Mortgage           | Monthly Total        |
| <b>2009 Budget</b>                        | \$ 376,397.41        | \$ 223,859.46      | \$ 600,256.87        |
| <b>All Income*</b>                        | <b>\$ 369,303.53</b> | \$ 233,814.85      | <b>\$ 603,118.38</b> |
| <b>Balance</b>                            | <b>\$ (7,093.88)</b> | <b>\$ 9,955.39</b> | <b>\$ 2,861.51</b>   |

**Westover Hills Presbyterian Church**  
**Summary of Restricted Accts - MTD --- 2009A**

December 2009

Note: The Report Option to include Open Transactions is selected.

| Accounts                                    | Beginning<br>Balance | Restricted<br>Revenue | Restricted<br>Expenses | Ending<br>Balance  |
|---|----------------------|-----------------------|------------------------|--------------------|
| <b><u>Temporary Restricted</u></b>          |                      |                       |                        |                    |
| 10202 - Capital Campaign Grounds            | \$200.03             | \$322.50              | \$322.50               | \$200.03           |
| 90000 - Memorial Fund                       | \$4,147.33           | \$720.00              | \$0.00                 | \$4,867.33         |
| 90003 - Gifts/Misc                          | \$311.06             | \$0.00                | \$0.00                 | \$311.06           |
| 90004 - Flowers                             | \$149.83             | \$657.00              | \$0.00                 | \$806.83           |
| 90005 - Lacandon Ladies Society Mission     | \$1,814.00           | \$200.00              | \$0.00                 | \$2,014.00         |
| 90006 - InterFaith Hospitality Network      | \$345.35             | \$0.00                | \$0.00                 | \$345.35           |
| 90008 - Choir                               | \$65.67              | \$0.00                | \$0.00                 | \$65.67            |
| 90009 - Back-To-School Supplies             | \$45.00              | \$0.00                | \$0.00                 | \$45.00            |
| 90010 - Misc. Designated                    | (\$96.17)            | \$799.00              | \$175.00               | \$527.83           |
| 90012 - Lewis House                         | \$1,872.64           | \$10.00               | \$295.34               | \$1,587.30         |
| 90013 - Mariners Project                    | \$161.06             | \$75.00               | \$0.00                 | \$236.06           |
| 90014 - Chiapas Prison Ministry             | \$100.00             | \$0.00                | \$0.00                 | \$100.00           |
| 90015 - One Great Hour of Sharing           | \$3.76               | \$0.00                | \$0.00                 | \$3.76             |
| 90016 - MX Mission Endowment                | \$100.00             | \$0.00                | \$0.00                 | \$100.00           |
| 90018 - Whitmore Preschool Scholarship      | \$468.45             | \$50.00               | \$0.00                 | \$518.45           |
| 90020 - Pres. Women Birthday                | \$0.01               | \$0.00                | \$0.00                 | \$0.01             |
| 90025 - Thank Offering                      | \$757.01             | \$50.00               | \$0.00                 | \$807.01           |
| 90026 - Deacons Helping Hands-PDF           | \$170.00             | \$0.00                | \$0.00                 | \$170.00           |
| 90030 - Christmas Eve Offering              | \$0.00               | \$791.50              | \$0.00                 | \$791.50           |
| 90035 - Footsteps in Faith Scholarship Fund | \$284.00             | \$0.00                | \$0.00                 | \$284.00           |
| 90040 - Organ Fund                          | \$1,000.00           | \$1,000.00            | \$0.00                 | \$2,000.00         |
| 90045 - Joy Gift                            | \$0.01               | \$75.00               | \$0.00                 | \$75.01            |
| 90060 - Drama Group                         | \$134.10             | \$0.00                | \$69.12                | \$64.98            |
| 90070 - Kerygma Study Books                 | (\$52.00)            | \$52.00               | \$0.00                 | \$0.00             |
| 90400 - Susie Wiggins' Seminary Fund        | \$825.00             | \$400.00              | \$1,125.00             | \$100.00           |
| 90500 - Chiapas Fund                        | \$4,293.33           | \$150.00              | \$0.00                 | \$4,443.33         |
| 90600 - Chapel Renovation                   | \$4,111.77           | \$0.00                | \$0.00                 | \$4,111.77         |
| 90700 - Computer Replacement                | \$261.93             | \$0.00                | \$0.00                 | \$261.93           |
| 90800 - Honorarium                          | \$1,183.00           | \$71.00               | \$0.00                 | \$1,254.00         |
| 90905 - Talent Show Building Fund Proceeds  | \$55.00              | \$0.00                | \$0.00                 | \$55.00            |
| 90906 - Capital Replacement                 | \$7,500.00           | \$0.00                | \$0.00                 | \$7,500.00         |
| 90908 - Gulf Coast Mission                  | \$275.00             | \$0.00                | \$0.00                 | \$275.00           |
| 90990 - CC 2010-2012 Expenses               | \$4,855.63           | \$0.00                | \$2,588.52             | \$2,267.11         |
| 90991 - 2010 Operating Fund Campaign        | \$0.00               | \$3,000.00            | \$0.00                 | \$3,000.00         |
| <b>Total Temporary Restricted</b>           | <b>\$35,341.80</b>   | <b>\$8,423.00</b>     | <b>\$4,575.48</b>      | <b>\$39,189.32</b> |

The 2010 Operating Fund Campaign Line was added to support the forthcoming campaign.  
 Any funds not used at the conclusion of the campaign will be returned to the BOZ # 1  
 Operating fund account.

Westover Hills Presbyterian Church  
 Balance Sheet

Accounts

December 2009

|  |  | Assets              |                       |
|--|--|---------------------|-----------------------|
| <b>Current Assets</b>  |  |                     |                       |
| <b>Checking</b>  |  |                     |                       |
| 10000 - BOZ #1 Operating (see comment)                           |  | \$32,682.57         |                       |
| 10010 - BOZ #2 Operating Reserve Acct                            |  | \$30,876.86         |                       |
| 10020 - BOZ #3 Operating Designated Funds                        |  | \$39,189.32         |                       |
| 10900 - BOZ Mortgage Account                                     |  | \$44,370.66         |                       |
| <b>Total Checking</b>  |  | <b>\$147,119.41</b> |                       |
| <b>Investment</b>  |  |                     |                       |
| 10670 - BOZ 4 month CD   |  | \$25,189.09         |                       |
| <b>Total Investment</b>  |  | <b>\$25,189.09</b>  |                       |
| <b>Building Fund</b>   |  |                     |                       |
| 10035 - BOZ #5 - Capital Campaign #2                             |  | \$17,363.35         |                       |
| 10036 - BOZ #6 2010-2012 Campaign                                |  | \$42,452.00         |                       |
| <b>Total Building Fund</b>                                       |  | <b>\$59,815.35</b>  |                       |
| <b>Total Current Assets</b>                                      |  |                     | <b>\$232,123.85</b>   |
| <b>Fixed Assets</b>  |  |                     |                       |
| 14001 - Buildings  |  | \$5,000,000.00      |                       |
| 14002 - Land   |  | \$298,750.00        |                       |
| 14003 - McKinley property  |  | \$326,416.15        |                       |
| 14101 - Acc Depr - Buildings                                     |  | (\$217,971.63)      |                       |
| <b>Total Fixed Assets</b>  |  |                     | <b>\$5,407,194.52</b> |
| <b>Total Assets</b>  |  |                     | <b>\$5,639,318.37</b> |
| <hr/>  |  |                     |                       |
| <b>Liabilities, Fund Principal, &amp; Restricted Funds</b>       |  |                     |                       |
| <b>Liabilities</b>   |  |                     |                       |
| 40000 - Mortgage Loan Payable                                    |  | \$2,195,471.86      |                       |
| <b>Payroll Withholdings</b>                                      |  |                     |                       |
| 40303 - Preschool Teacher Tuition Deduction                      |  | (\$199.98)          |                       |
| 40350 - Pension/Insurance Payable                                |  | (\$0.06)            |                       |
| <b>Total Payroll Withholdings</b>                                |  |                     | <b>(\$200.04)</b>     |
| <b>Preschool Payroll</b>   |  |                     |                       |
| 40800 - Preschool Employer Payroll Tax                           |  | \$59.34             |                       |
| <b>Total Preschool Payroll</b>                                   |  |                     | <b>\$59.34</b>        |
| <b>Total Liabilities</b>   |  |                     | <b>\$2,195,331.16</b> |
| <b>Fund Principal</b>  |  |                     |                       |
| 49900 - Fund Balance   |  | \$5,946,339.17      |                       |
| 49950 - Net Investment-Prop. & Equip.                            |  | (\$2,888,601.43)    |                       |
| Excess Cash Received   |  | (\$114,010.11)      |                       |
| <b>Total Fund Principal and Excess Cash Received</b>             |  |                     | <b>\$2,943,727.63</b> |
| <b>Restricted Funds</b>  |  |                     |                       |
| Total Temporarily Restricted                                     |  | \$500,259.58        |                       |
| Total Permanently Restricted                                     |  | \$0.00              |                       |
| <b>Total Restricted Funds</b>                                    |  |                     | <b>\$500,259.58</b>   |
| <b>Total Liabilities, Fund Principal, &amp; Restricted Funds</b> |  |                     | <b>\$5,639,318.37</b> |

Reference Line 10000, BOZ #1 Operating: The church concluded the year in sound financial condition. The goal is to keep an adequate amount of funds in BOZ # 1 for church operations. In the event Line 10010 funds are needed for operating expenses, BOZ # 1 will show a deficit and constitutes a warning of the church's financial position. Operating fund money is received from pledges, non-pledge and loose plate contributions

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**Westover Hills Presbyterian Church**  
**Oper/Acct Analysis of Revs & Exps -Detail 09**

| Accounts                            | January to December 2009     |                           |   |   |                           |
|-------------------------------------|------------------------------|---------------------------|---|---|---------------------------|
|                                     | Annual Budget<br>(This Year) | YTD Actual<br>(This Year) | Annual Budget<br>Remaining<br>(This Year) | % of Annual<br>Budget Used<br>(This Year) | MTD Actual<br>(This Year) |
| <b>Revenues</b>                     |                              |                           |   |   |                           |
| <b>Tithes and Offerings</b>         |                              |                           |   |   |                           |
| 60100 - Loose Plate                 | \$5,000.00                   | \$4,764.70                | \$235.30                                  | 95.29 %                                   | \$405.75                  |
| 60200 - Pledge Receipts             | \$337,597.41                 | \$315,385.67*             | \$22,211.74                               | 93.42 %                                   | \$30,066.50               |
| 60250 - Non-Pledge Receipts         | \$14,000.00                  | \$19,050.00               | (\$5,050.00)                              | 136.07 %                                  | \$4,915.00                |
| <b>Total Tithes and Offerings</b>   | <b>\$356,597.41</b>          | <b>\$339,200.37</b>       | <b>\$17,397.04</b>                        | <b>95.12 %</b>                            | <b>\$35,387.25</b>        |
| <b>Other Income</b>                 |                              |                           |   |   |                           |
| 60300 - Building Deposits & Use Fee | \$10,000.00                  | \$9,210.19                | \$789.81                                  | 92.10 %                                   | \$410.00                  |
| 60400 - Interest Income             | \$400.00                     | \$1,470.15                | (\$1,070.15)                              | 367.54 %                                  | \$11.55                   |
| 60500 - Organ Mtnc. Fund            | \$1,000.00                   | \$0.00                    | \$1,000.00                                | 0.00 %                                    | \$0.00                    |
| 60600 - Preschool Use Fee           | \$8,400.00                   | \$8,400.00                | \$0.00                                    | 100.00 %                                  | \$700.00                  |
| <b>Total Other Income</b>           | <b>\$19,800.00</b>           | <b>\$19,080.34</b>        | <b>\$719.66</b>                           | <b>96.37 %</b>                            | <b>\$1,121.55</b>         |
| <b>Total Revenues</b>               | <b>\$376,397.41</b>          | <b>\$358,280.71</b>       | <b>\$18,116.70</b>                        | <b>95.19 %</b>                            | <b>\$36,508.80</b>        |
| <hr/>                               |                              |                           |   |   |                           |
| <b>Total Expenses</b>               | <b>\$376,397.41</b>          | <b>\$345,937.61</b>       | <b>\$30,459.80</b>                        | <b>91.91 %</b>                            | <b>\$36,046.28</b>        |
| <b>Net Total</b>                    | <b>\$0.00</b>                | <b>\$12,343.10</b>        | <b>(\$12,343.10)</b>                      | <b>0.00%</b>                              | <b>\$462.52</b>           |

**Comments**

The control exercised by the committee moderators in spending allowed for a successful year with no adverse affects to the operating fund balance.

\* Lin 60200 ~ Pledge Receipts: \$11,022.82 received in 2008 for 2009 that do not reflect on this report. \$315,385.67 + \$11,022.82 = \$326,408.49 or 96.7% on the % of Annual Budget Used column. This changes the Total Tithes and Offerings for 2009 from 95.12% to 98.2%

Total Revenues for 2009 adjust to \$11,022.82 + 358,280.71 = \$369,303.53 or 98.12% of the % of Annual Budget received. Total Revenues were short \$7093.80 for the year.

Refer to the Balance Sheet, Line 10000, BOZ #1, Operating, for current balance to start 2010.

NOTE: The church is using the 2009 budget figures on a temporary basis until the conclusion of the Operating Fund Campaign. At that time a 2010 budget will be presented to the session for approval and adoption.

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**Westover Hills Presbyterian Church**  
**Oper/Acct Analysis of Revs & Exps -Detail 09**

| Accounts                              | January to December 2009     |                           |   |   | MTD Actual<br>(This Year) |
|---------------------------------------|------------------------------|---------------------------|---|---|---------------------------|
|                                       | Annual Budget<br>(This Year) | YTD Actual<br>(This Year) | Annual Budget<br>Remaining<br>(This Year) | % of Annual<br>Budget Used<br>(This Year) |                           |
| <b>Expenses</b>                       |                              |                           |   |   |                           |
| <b>Child Care</b>                     |                              |                           |   |   |                           |
| 71100 - Child Care                    | \$3,800.00                   | \$2,332.50                | \$1,467.50                                | 61.38 %                                   | \$210.00                  |
| <b>Total Child Care</b>               | <b>\$3,800.00</b>            | <b>\$2,332.50</b>         | <b>\$1,467.50</b>                         | <b>61.38 %</b>                            | <b>\$210.00</b>           |
| <b>Session/Presbytery Costs</b>       |                              |                           |   |   |                           |
| 72100 - Session/Presbytery Costs      | \$500.00                     | \$56.46                   | \$443.54                                  | 11.29 %                                   | \$0.00                    |
| <b>Total Session/Presbytery Costs</b> | <b>\$500.00</b>              | <b>\$56.46</b>            | <b>\$443.54</b>                           | <b>11.29 %</b>                            | <b>\$0.00</b>             |
| <b>Christian Education</b>            |                              |                           |   |   |                           |
| 73100 - Curriculum Literature         | \$1,900.00                   | \$1,116.19                | \$783.81                                  | 58.75 %                                   | \$242.27                  |
| 73110 - Drama                         | \$800.00                     | \$855.20                  | (\$55.20)                                 | 106.90 %                                  | \$27.90                   |
| 73300 - Youth Group                   | \$1,200.00                   | \$1,350.84                | (\$150.84)                                | 112.57 %                                  | \$74.97                   |
| 73400 - Supplies                      | \$800.00                     | \$598.70                  | \$201.30                                  | 74.84 %                                   | \$15.10                   |
| 73401 - Special Activities            | \$350.00                     | \$145.20                  | \$204.80                                  | 41.49 %                                   | \$0.00                    |
| 73402 - Camps, Conf., LDR Training    | \$1,200.00                   | \$1,180.00                | \$20.00                                   | 98.33 %                                   | \$0.00                    |
| 73403 - Book Study Group/Library      | \$100.00                     | \$115.38                  | (\$15.38)                                 | 115.38 %                                  | \$0.00                    |
| 73404 - Childrens' Worship Folders    | \$100.00                     | \$87.60                   | \$12.40                                   | 87.60 %                                   | \$0.00                    |
| 73405 - Confirmation Act./Bibles      | \$200.00                     | \$7.71                    | \$192.29                                  | 3.86 %                                    | \$0.00                    |
| 73407 - Special Speakers              | \$0.00                       | \$150.00                  | (\$150.00)                                | 0.00 %                                    | \$0.00                    |
| 73408 - Teacher Rec./Sr. Bibles       | \$0.00                       | (\$36.00)                 | \$36.00                                   | 0.00 %                                    | \$0.00                    |
| 73409 - Vacation Bible School         | \$650.00                     | \$364.11                  | \$285.89                                  | 56.02 %                                   | \$0.00                    |
| <b>Total Christian Education</b>      | <b>\$7,300.00</b>            | <b>\$5,934.93</b>         | <b>\$1,365.07</b>                         | <b>81.30 %</b>                            | <b>\$360.24</b>           |
| <b>Fellowship</b>                     |                              |                           |   |   |                           |
| 74100 - Kitchen Supplies/Coffee       | \$750.00                     | \$1,126.75                | (\$376.75)                                | 150.23 %                                  | \$22.89                   |
| 74200 - Special Projects              | \$750.00                     | \$835.71                  | (\$85.71)                                 | 111.43 %                                  | \$0.00                    |
| 74300 - Misc.-Fellowship              | \$200.00                     | \$58.40                   | \$141.60                                  | 29.20 %                                   | \$47.83                   |
| 74400 - Westover Wednesdays           | \$2,000.00                   | \$1,359.19                | \$640.81                                  | 67.96 %                                   | (\$109.63)                |
| <b>Total Fellowship</b>               | <b>\$3,700.00</b>            | <b>\$3,380.05</b>         | <b>\$319.95</b>                           | <b>91.35 %</b>                            | <b>(\$38.91)</b>          |
| <b>Worship &amp; Music</b>            |                              |                           |   |   |                           |
| 84100 - Organ/Piano Maintenance       | \$1,500.00                   | \$0.00                    | \$1,500.00                                | 0.00 %                                    | \$0.00                    |
| 84200 - Music Library                 | \$350.00                     | \$318.95                  | \$31.05                                   | 91.13 %                                   | \$0.00                    |
| 84300 - Paid Choir/Musicians          | \$2,600.00                   | \$2,800.00                | (\$200.00)                                | 107.69 %                                  | \$200.00                  |
| 84400 - Pulpit Supply                 | \$600.00                     | \$250.00                  | \$350.00                                  | 41.67 %                                   | \$0.00                    |
| 84401 - Musician Substitutes          | \$75.00                      | \$125.00                  | (\$50.00)                                 | 166.67 %                                  | \$0.00                    |
| 84500 - Special Projects - W & M      | \$200.00                     | \$15.80                   | \$184.20                                  | 7.90 %                                    | \$0.00                    |
| 84700 - Communion                     | \$100.00                     | \$19.95                   | \$80.05                                   | 19.95 %                                   | \$0.00                    |
| <b>Total Worship &amp; Music</b>      | <b>\$5,425.00</b>            | <b>\$3,529.70</b>         | <b>\$1,895.30</b>                         | <b>65.06 %</b>                            | <b>\$200.00</b>           |
| <b>Finance &amp; Administration</b>   |                              |                           |   |   |                           |
| 75100 - Office Supplies               | \$3,400.00                   | \$2,964.54                | \$435.46                                  | 87.19 %                                   | \$313.30                  |
| 75200 - Postage                       | \$3,000.00                   | \$1,758.04                | \$1,241.96                                | 58.60 %                                   | \$201.88                  |
| 75300 - Copier Expense                | \$11,000.00                  | \$6,893.73                | \$4,106.27                                | 62.67 %                                   | \$733.22                  |
| 75600 - Misc. - F & A                 | \$3,100.00                   | \$3,023.24                | \$76.76                                   | 97.52 %                                   | \$155.00                  |

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**Westover Hills Presbyterian Church**  
**Oper/Acct Analysis of Revs & Exps -Detail 09**

| Accounts                                  | January to December 2009     |                           |   |   |                           |
|---|------------------------------|---------------------------|---|---|---------------------------|
|   | Annual Budget<br>(This Year) | YTD Actual<br>(This Year) | Annual Budget<br>Remaining<br>(This Year) | % of Annual<br>Budget Used<br>(This Year) | MTD Actual<br>(This Year) |
| <b>Total Finance &amp; Administration</b> | \$20,500.00                  | \$14,639.55               | \$5,860.45                                | 71.41 %                                   | \$1,403.40                |
| <b>Staff Expense</b>                      |                              |                           |   |   |                           |
| <b>Pastor-Debbie</b>                      |                              |                           |   |   |                           |
| 76101 - Salary/Allowance - Debbie         | \$59,198.00                  | \$59,197.92               | \$0.08                                    | 100.00 %                                  | \$4,933.16                |
| 76105 - Auto Allowance - Debbie           | \$1,700.00                   | \$822.85                  | \$877.15                                  | 48.40 %                                   | \$0.00                    |
| 76201 - Pension/Insurance - Debbie        | \$18,647.37                  | \$18,474.33               | \$173.04                                  | 99.07 %                                   | \$1,553.94                |
| 76202 - Dental - Debbie                   | \$1,217.04                   | \$1,217.04                | \$0.00                                    | 100.00 %                                  | \$101.42                  |
| 76301 - FICA-Debbie                       | \$4,528.00                   | \$5,627.25                | (\$1,099.25)                              | 124.28 %                                  | \$1,132.00                |
| 76501 - Professional - Debbie             | \$3,000.00                   | \$2,838.84                | \$161.16                                  | 94.63 %                                   | \$180.15                  |
| <b>Total Pastor-Debbie</b>                | \$88,290.41                  | \$88,178.23               | \$112.18                                  | 99.87 %                                   | \$7,900.67                |
| <b>Church Staff</b>                       |                              |                           |   |   |                           |
| <b>DCE</b>                                |                              |                           |   |   |                           |
| 76900 - DCE's salary                      | \$31,930.00                  | \$31,929.84               | \$0.16                                    | 100.00 %                                  | \$2,660.82                |
| 76901 - DCE's FICA/Medicare               | \$2,443.00                   | \$2,442.72                | \$0.28                                    | 99.99 %                                   | \$203.56                  |
| 77301 - DCE's auto allowance              | \$200.00                     | \$176.00                  | \$24.00                                   | 88.00 %                                   | \$0.00                    |
| 77302 - DCE book allowance                | \$200.00                     | \$183.62                  | \$16.38                                   | 91.81 %                                   | \$110.02                  |
| 77303 - DCE Cont. Ed.                     | \$750.00                     | \$551.00                  | \$199.00                                  | 73.47 %                                   | \$551.00                  |
| <b>Total DCE</b>                          | \$35,523.00                  | \$35,283.18               | \$239.82                                  | 99.32 %                                   | \$3,525.40                |
| <b>Director of Music</b>                  |                              |                           |   |   |                           |
| 77200 - Director of Music's salary        | \$22,898.00                  | \$22,897.92               | \$0.08                                    | 100.00 %                                  | \$1,908.16                |
| 77202 - Director of Music FICA/Medicare   | \$1,751.00                   | \$1,751.52                | (\$0.52)                                  | 100.03 %                                  | \$145.96                  |
| <b>Total Director of Music</b>            | \$24,649.00                  | \$24,649.44               | (\$0.44)                                  | 100.00 %                                  | \$2,054.12                |
| <b>Other Staff</b>                        |                              |                           |   |   |                           |
| 76803 - Adm. Assistant's salary           | \$26,000.00                  | \$24,583.32               | \$1,416.68                                | 94.55 %                                   | \$2,250.00                |
| 76805 - Adm. Assistant FICA/Medicare      | \$1,989.00                   | \$1,880.62                | \$108.38                                  | 94.55 %                                   | \$172.12                  |
| 76807 - Adm. Assistants Auto Allowance    | \$200.00                     | \$74.64                   | \$125.36                                  | 37.32 %                                   | \$60.50                   |
| 76812 - Children's Choir Dir.             | \$1,800.00                   | \$0.00                    | \$1,800.00                                | 0.00 %                                    | \$0.00                    |
| 76814 - Temporary Labor                   | \$1,000.00                   | \$100.00                  | \$900.00                                  | 10.00 %                                   | \$100.00                  |
| 77500 - Sexton Salary                     | \$21,876.00                  | \$21,876.00               | \$0.00                                    | 100.00 %                                  | \$1,823.00                |
| 77501 - Sexton FICA/Medicare              | \$1,674.00                   | \$1,673.52                | \$0.48                                    | 99.97 %                                   | \$139.46                  |
| <b>Total Other Staff</b>                  | \$54,539.00                  | \$50,188.10               | \$4,350.90                                | 92.02 %                                   | \$4,545.08                |
| <b>Total Church Staff</b>                 | \$114,711.00                 | \$110,120.72              | \$4,590.28                                | 96.00 %                                   | \$10,124.60               |
| <b>Total Staff Expense</b>                | \$203,001.41                 | \$198,298.95              | \$4,702.46                                | 97.68 %                                   | \$18,025.27               |
| <b>Membership</b>                         |                              |                           |   |   |                           |
| 78100 - Membership Comm.                  | \$1,610.00                   | \$680.26                  | \$929.74                                  | 42.25 %                                   | \$20.25                   |
| 78200 - Communication Com.                | \$1,140.00                   | \$717.67                  | \$422.33                                  | 62.95 %                                   | \$0.00                    |
| <b>Total Membership</b>                   | \$2,750.00                   | \$1,397.93                | \$1,352.07                                | 50.83 %                                   | \$20.25                   |
| <b>Diaconate</b>                          |                              |                           |   |   |                           |
| 86000 - Diaconate Care                    | \$1,000.00                   | \$320.87                  | \$679.13                                  | 32.09 %                                   | \$0.00                    |
| <b>Total Diaconate</b>                    | \$1,000.00                   | \$320.87                  | \$679.13                                  | 32.09 %                                   | \$0.00                    |
| <b>Property &amp; Maintenance</b>         |                              |                           |   |   |                           |

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**Westover Hills Presbyterian Church**  
**Oper/Acct Analysis of Revs & Exps -Detail 09**

| Accounts                                | January to December 2009     |                           |   |   |                           |
|---|------------------------------|---------------------------|---|---|---------------------------|
|   | Annual Budget<br>(This Year) | YTD Actual<br>(This Year) | Annual Budget<br>Remaining<br>(This Year) | % of Annual<br>Budget Used<br>(This Year) | MTD Actual<br>(This Year) |
| 79200 - Building Repairs                | \$300.00                     | \$67.53                   | \$232.47                                  | 22.51 %                                   | \$0.00                    |
| 79300 - Heating/AC                      | \$200.00                     | \$51.60                   | \$148.40                                  | 25.80 %                                   | \$0.00                    |
| 79400 - Plumbing                        | \$250.00                     | \$95.00                   | \$155.00                                  | 38.00 %                                   | \$0.00                    |
| 79500 - Lights                          | \$400.00                     | \$841.08                  | (\$441.08)                                | 210.27 %                                  | \$0.00                    |
| 79600 - Painting                        | \$100.00                     | \$0.00                    | \$100.00                                  | 0.00 %                                    | \$0.00                    |
| 79700 - Pest Control                    | \$500.00                     | \$425.71                  | \$74.29                                   | 85.14 %                                   | \$0.00                    |
| 79800 - Dumpster                        | \$2,600.00                   | \$2,989.73                | (\$389.73)                                | 114.99 %                                  | \$467.36                  |
| 79900 - Janitorial Supplies             | \$4,500.00                   | \$5,275.91                | (\$775.91)                                | 117.24 %                                  | \$825.62                  |
| 80000 - Misc.-P & M                     | \$2,850.00                   | \$3,039.13                | (\$189.13)                                | 106.64 %                                  | \$797.77                  |
| 80001 - Grounds                         | \$1,800.00                   | \$2,151.33                | (\$351.33)                                | 119.52 %                                  | \$322.50                  |
| 80002 - Van Expense                     | \$1,000.00                   | \$496.13                  | \$503.87                                  | 49.61 %                                   | \$0.00                    |
| 80003 - Capital Replacement Account     | \$5,000.00                   | \$0.00                    | \$5,000.00                                | 0.00 %                                    | \$0.00                    |
| 80004 - Elevator Maintenance            | \$2,200.00                   | \$2,146.73                | \$53.27                                   | 97.58 %                                   | \$2,146.73                |
| 80005 - Fire Alarm Inspection           | \$500.00                     | \$407.48                  | \$92.52                                   | 81.50 %                                   | \$0.00                    |
| 80006 - RPZ Inspections                 | \$750.00                     | \$150.00                  | \$600.00                                  | 20.00 %                                   | \$0.00                    |
| 80007 - HVAC Maintenance Contract       | \$12,200.00                  | \$13,136.28               | (\$936.28)                                | 107.67 %                                  | \$322.08                  |
| <b>Total Property &amp; Maintenance</b> | <b>\$35,150.00</b>           | <b>\$31,273.64</b>        | <b>\$3,876.36</b>                         | <b>88.97 %</b>                            | <b>\$4,882.06</b>         |
| <b>Utilities</b>                        |                              |                           |   |   |                           |
| 81100 - Gas                             | \$12,000.00                  | \$8,465.94                | \$3,534.06                                | 70.55 %                                   | \$245.27                  |
| 81200 - Electricity                     | \$21,000.00                  | \$16,266.94               | \$4,733.06                                | 77.46 %                                   | \$957.19                  |
| 81300 - Water                           | \$2,500.00                   | \$2,499.60                | \$0.40                                    | 99.98 %                                   | \$208.09                  |
| 81400 - Sprinklers                      | \$900.00                     | \$721.67                  | \$178.33                                  | 80.19 %                                   | \$11.14                   |
| 81500 - Telephone                       | \$7,800.00                   | \$7,661.95                | \$138.05                                  | 98.23 %                                   | \$569.53                  |
| <b>Total Utilities</b>                  | <b>\$44,200.00</b>           | <b>\$35,616.10</b>        | <b>\$8,583.90</b>                         | <b>80.58 %</b>                            | <b>\$1,991.22</b>         |
| <b>Insurance</b>                        |                              |                           |   |   |                           |
| 81600 - Insurance                       | \$11,500.00                  | \$12,342.17               | (\$842.17)                                | 107.32 %                                  | \$0.00                    |
| <b>Total Insurance</b>                  | <b>\$11,500.00</b>           | <b>\$12,342.17</b>        | <b>(\$842.17)</b>                         | <b>107.32 %</b>                           | <b>\$0.00</b>             |
| <b>Service</b>                          |                              |                           |   |   |                           |
| 82100 - Service Comm.                   | \$1,200.00                   | \$443.76                  | \$756.24                                  | 36.98 %                                   | \$0.00                    |
| <b>Total Service</b>                    | <b>\$1,200.00</b>            | <b>\$443.76</b>           | <b>\$756.24</b>                           | <b>36.98 %</b>                            | <b>\$0.00</b>             |
| <b>Benevolences</b>                     |                              |                           |   |   |                           |
| 83100 - Presbytery/Synod/GA             | \$26,356.00                  | \$26,356.00               | \$0.00                                    | 100.00 %                                  | \$6,589.00                |
| 83200 - Presbyterian Village            | \$1,200.00                   | \$1,200.00                | \$0.00                                    | 100.00 %                                  | \$300.00                  |
| 83400 - Stewpot                         | \$2,200.00                   | \$2,200.00                | \$0.00                                    | 100.00 %                                  | \$550.00                  |
| 83500 - Life Quest                      | \$1,200.00                   | \$1,200.00                | \$0.00                                    | 100.00 %                                  | \$300.00                  |
| 83604 - Pastors' Disc. Fund             | \$840.00                     | \$840.00                  | \$0.00                                    | 100.00 %                                  | \$110.00                  |
| 83606 - Theological Educ. Fund          | \$500.00                     | \$500.00                  | \$0.00                                    | 100.00 %                                  | \$125.00                  |
| 83609 - Ferncliff                       | \$500.00                     | \$500.00                  | \$0.00                                    | 100.00 %                                  | \$125.00                  |
| <b>Total Benevolences</b>               | <b>\$32,796.00</b>           | <b>\$32,796.00</b>        | <b>\$0.00</b>                             | <b>100.00 %</b>                           | <b>\$8,099.00</b>         |
| <b>Presbyterian Women</b>               |                              |                           |   |   |                           |
| 83600 - Presbyterian Women              | \$3,575.00                   | \$3,575.00                | \$0.00                                    | 100.00 %                                  | \$893.75                  |

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Westover Hills Presbyterian Church  
Oper/Acct Analysis of Revs & Exps -Detail 09

| Accounts                        | January to December 2009     |                           |   |   |                           |
|---------------------------------|------------------------------|---------------------------|---|---|---------------------------|
|                                 | Annual Budget<br>(This Year) | YTD Actual<br>(This Year) | Annual Budget<br>Remaining<br>(This Year) | % of Annual<br>Budget Used<br>(This Year) | MTD Actual<br>(This Year) |
| <b>Total Presbyterian Women</b> | \$3,575.00                   | \$3,575.00                | \$0.00                                    | 100.00 %                                  | \$893.75                  |
| <b>Total Expenses</b>           | \$376,397.41                 | \$345,937.61              | \$30,459.80                               | 91.91 %                                   | \$36,046.28               |
| <b>Net Total</b>                | \$0.00                       | \$12,343.10               | (\$12,343.10)                             | 0.00 %                                    | \$462.52                  |

## **Unfinished Business**

- Commissioners to February 19-20 meeting of presbytery

## **New Business**

- Act on resignations
- Change congregational meeting from only an annual meeting to the annual meeting and for the purpose of electing deacons to fulfill two unexpired terms.
- Approve Youth advisory delegates for presbytery.
- Set commissioning date for commissioners and delegates to presbytery.
- Elect a new nominating committee.

## **CALENDAR ITEMS:**

### **Membership and Communications**

- WHPC 101 – 3 Sundays, March 7, July 18, and October 17, 2-3:15pm
- New Member Recognition – 2 Sundays, May 16 and November 21, light lunch after morning worship
- Congregational Meeting, January 31, 2010

## **PRAYER CONCERNS**

### **HYMN: Last two verses of Baptized in Water**

**Baptized in water, Sealed by the Spirit,  
Dead in the tomb with Christ, our King.  
One with His rising, Freed and forgiven,  
Thankfully now God's praises we sing.**

**Baptized in water, Sealed by the Spirit,  
Marked with the sign of Christ, our King.  
Born of the Spirit, We are God's children,  
Joyfully now God's praises we sing.**

## **CLOSING PRAYER**

### **DISMISSAL**

*The grace of God be with us all, now and always,*

**Amen.**

*Bless the Lord.*

**The Lord's name be praised.**

SHARING THE PEACE OF CHRIST.

*The peace of Christ be with you.*

**And also with you.**

ADJOURNMENT AT 1:30 p.m.