

WESTPORT ROAD BAPTIST CHURCH

Q2 2026 BUSINESS MEETING

July 22, 2026

I. Opening of Business Meeting	Keith McKinley
II. Welcome	Chip Pendleton
III. Devotion	Chip Pendleton
IV. Review and Approval of Minutes	Keith McKinley
V. Church Administrator's Report	Jason Adams
VI. Financial Report	Jason Adams
VII. Senior Pastor's Report	Chip Pendleton
VIII. Outreach and Mission Pastor's Report	Aaron Stormer
IX. Discipleship Pastor's Report	Written
X. Ministry Reports	Written
XI. Old Business	Keith McKinley
XII. New Business	Keith McKinley
A. The Finance Committee recommends approval of the one-sentence change (added) to the WRBC Gifts / Bequests Receipt Policy	Don Chiles/ Chip Pendleton
B. A motion to ordain Spencer Harwood to the gospel ministry	Chip Pendleton
XIII. Granting of Letters	Emily Zwicker
XIV. Adjourn and Closing Prayer	Keith McKinley

WESTPORT ROAD BAPTIST CHURCH

Q2 2026 BUSINESS MEETING

July 22, 2026

I. Opening of Business Meeting	Keith McKinley
II. Welcome	Chip Pendleton
III. Devotion	Chip Pendleton
IV. Review and Approval of Minutes	Keith McKinley
V. Church Administrator's Report	Jason Adams
VI. Financial Report	Jason Adams
VII. Senior Pastor's Report	Chip Pendleton
VIII. Outreach and Mission Pastor's Report	Aaron Stormer
IX. Discipleship Pastor's Report	Written
X. Ministry Reports	Written
XI. Old Business	Keith McKinley
XII. New Business	Keith McKinley
A. The Finance Committee recommends approval of the one-sentence change (added) to the WRBC Gifts / Bequests Receipt Policy	Don Chiles/ Chip Pendleton
B. A motion to ordain Spencer Harwood to the gospel ministry	Chip Pendleton
XIII. Granting of Letters	Emily Zwicker
XIV. Adjourn and Closing Prayer	Keith McKinley

New Business Item A

The Finance Committee recommends approval of the one-sentence change (added) to the WRBC Gifts / Bequests Receipt Policy

New Business Item B

A motion to ordain Spencer Harwood to the gospel ministry

WESTPORT ROAD BAPTIST CHURCH

Q1 2026 BUSINESS MEETING

April 29, 2026

I. Opening of Business Meeting

- A. Keith McKinley opened the meeting.

II. Welcome

- A. Chip Pendleton welcomed everyone.

III. Devotion

- A. Chip Pendleton shared a devotion on Psalm 133. The psalm was written by King David and discussed people living in unity. We may not agree about everything, but we can still get along. We should live in unity with God's people. Unity is good, sacred, and refreshes people. A church that is united receives God's blessing.

IV. Review and Approval of Minutes

- A. Keith McKinley reviewed the minutes and asked for approval. The minutes were approved. Jim motioned and the church approved.

V. Church Administrator's Report

- A. Jason Adams went straight into the financial report.

VI. Financial Report

- A. Jason Adams shared the financial report. He noted that we are a blessed church from a financial perspective. At the time of the report, we had a \$200 surplus, which is great due to missing a week of church and January being behind financially. Our giving is below budget, but so are our needs, so we are on track currently.
- B. Our surplus from last year will be split between our maintenance fund and the loan principal. The loan balance should be closer to \$250,000 by our next meeting. In the last 3 years, we have paid about a million dollars.
- C. Our endowments are both close to \$90,000. \$200,000 will be added in the next few months thanks to an estate.
- D. The MDO is at a \$15,000 surplus currently. They are in a good spot for the year.
- E. We are hiring a new financial secretary, replacing Bonnie Gossman, and things should hopefully go through soon.

VII. Senior Pastor's Report

- A. Chip Pendleton shared that we had a rough start to the year due to weather. We had 3 big things we were pushing: the Reach Conference, 5th Sunday on Palm Sunday, and then Easter. Easter numbers were lower due to weather and being connected to Spring Break. Winshape hit its registration limit after 1 week. We are working to get them to increase that number if they have enough staff. Senior adults are averaging over 100 on their meetings. Students had 58 people on their winter retreat and are preparing for their summer mission trip. He is thankful for the endowment gift that was given in Frank's will. Southeast has asked that we ordain Spencer Harwood and we agreed.

VIII. Outreach and Mission Pastor's Report

- A. Aaron Stormer discussed some recent events. The Reach Conference was hosted by us and we got great feedback - the number one complement was how warm and welcoming our people are. Habitat for Humanity occurred in February and we were able to fill all slots and the weather cooperated. Aaron and Chip visited Recenter Ministries and are looking at connecting with them later in the year. A Greeting Luncheon occurred in March and it is slowly growing. In January we also did the Missions Fair and had quite a few people sign up to participate in areas of missions around the church. We have 4 International Mission Trips scheduled this year, one already occurring, as well as 4 trips within the US. The Kammerer Middle School Spring Fling occurred this past Friday and it was successful. We have been planning a Senior Wellness Fair in conjunction with other ministries. It will occur on Tuesday.

IX. Discipleship Pastor's Report

- A. Andrew Pendleton shared that there is a lot going on in the Discipleship Ministry right now. College ministry is small, but growing and now has a steady 5-12 person Sunday school class. They have retreats and other opportunities in the summer. The young adults ministry has a small group on Tuesdays that runs about 25 people. The adults group ran 2 Bible studies earlier this year. The Ash Wednesday service had about 200 attendees this year. The 6 week MasterLife series occurred earlier this year and just under 200 participated. The Journey to Jerusalem occurred and we are working on bringing our groups together, with this being a great example. Men's Ministry started recently and the first meeting had 50 men attending. Women's Ministry has a Monday morning and night study and is going well. We also launched a New Member Class a couple of weeks ago and the Navigator Team of Deacons is working with new members to our church. The volleyball league had 6 teams that were all full. All teams had people who weren't members of our church, so it was a great outreach.

X. Ministry Reports

- A. The other ministries had notes written about recent events. See meeting packet for more information.

XI. Old Business

- a. Keith McKinley shared that there is no old business.

XII. New Business

A. Election of Messengers for Southern Baptist Convention Annual Meeting

- a. Keith McKinley shared that Rachel and French Harmon have requested to attend as messengers. They were approved. He shared that anyone else can see Chip if interested.

XIII. Granting of Letters

- A. Keith McKinley shared that there are no new letters.

XIV. Adjourn and Closing Prayer

- A. Keith McKinley closed the meeting with a prayer.

New Business Item A

Election of Messengers for Southern Baptist Convention Annual Meeting

SBC Annual Meeting

June 7 – 10, 2026

Orange County Convention Center

Orlando, Florida

Respectfully submitted,

Lauren Ross

3:34 PM
07/13/26
Cash Basis

Westport Road Baptist Church
Statement of Activities
January through June 2026

	Jan - Jun 26	Budget	% of Budget
Ordinary Income/Expense			
Income			
39001 · Tithes & Offerings	1,083,975.68	2,304,352.00	47.0%
39100 · FLC Income	2,046.31	5,000.00	40.9%
Total Income	1,086,021.99	2,309,352.00	47.0%
Gross Profit	1,086,021.99	2,309,352.00	47.0%
Expense			
50000 · MISSIONS	119,221.02	272,135.00	43.8%
51000 · TOTAL PERSONNEL EXPENSES	567,902.06	1,189,152.00	47.8%
53000 · SPIRITUAL FORMATION	9,764.58	30,800.00	31.7%
54000 · FAMILY & AGE-BASED MINISTRIES	38,225.11	77,200.00	49.5%
55000 · RECREATION MINISTRY	1,187.94	4,000.00	29.7%
56000 · MUSIC & WORSHIP MINISTRY	11,603.06	40,910.00	28.4%
57000 · FIRST IMPRESSIONS	7,682.37	15,750.00	48.8%
58000 · OFFICE EXPENSE	11,869.72	26,000.00	45.7%
58200 · PROPERTY UTILITIES	50,985.13	120,500.00	42.3%
58300 · BUILDING REPAIR & MAINTENANCE	19,927.95	62,450.00	31.9%
58310 · GROUNDS MAINTENANCE	20,993.64	35,500.00	59.1%
58400 · MANAGED SERVICES	64,631.65	134,450.00	48.1%
58500 · TECHNOLOGY	7,737.82	17,000.00	45.5%
58600 · INSURANCE	39,283.13	63,024.00	62.3%
58700 · SAFETY & SECURITY	6,701.50	16,700.00	40.1%
58800 · TRANSPORTATION	7,291.13	6,950.00	104.9%
58900 · MDO/PS FACILITY SHARE CREDIT	(15,649.45)	(28,169.00)	55.6%
59000 · DEBT RETIREMENT & CONTINGENCY	112,500.00	225,000.00	50.0%
Total Expense	1,081,858.36	2,309,352.00	46.8%
Net Ordinary Income	4,163.63	0.00	100.0%
Net Income	4,163.63	0.00	100.0%

4:07 PM
07/14/26
Cash Basis

Westport Road Baptist Church
Balance Sheet
As of June 30, 2026

	Jun 30, 26	Jun 30, 25
ASSETS		
Current Assets		
Checking/Savings		
10001 · GENERAL - Republic Bank	274,384.62	298,118.74
10002 · DESIGNATED - Republic Bank	163,699.09	82,559.34
10004 · L&N Savings Account	5.01	5.01
10005 · L&N MMA- IMPACT	0.57	236.55
10006 · L&N 2020 Vision Checking	1.00	2,970.00
10007 · KBF-Gen'l Op Endowment Fund	198,794.81	80,076.95
10008 · KBF-Missions Endowment Fund	195,110.45	81,651.37
10009 · Designated Money Market- Republ	700,648.98	877,275.76
Total Checking/Savings	1,532,644.53	1,422,893.72
Total Current Assets	1,532,644.53	1,422,893.72
Fixed Assets		
15000 · Property and Land	10,950,000.00	10,950,000.00
Total Fixed Assets	10,950,000.00	10,950,000.00
TOTAL ASSETS	12,482,644.53	12,372,893.72
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 · Accounts Payable	-110.09	-110.09
Total Accounts Payable	-110.09	-110.09
Credit Cards		
Chase Credit Card	22,016.21	20,139.60
Total Credit Cards	22,016.21	20,139.60
Total Current Liabilities	21,906.12	20,029.51
Long Term Liabilities		
43000 · L&N Long-Term Loan	236,860.18	513,274.43
Total Long Term Liabilities	236,860.18	513,274.43
Total Liabilities	258,766.30	533,303.94
Equity		
30000 · Opening Balance Equity	8,861,484.91	8,865,814.09
31800 · 20/20 Vision Fund	1.00	2,970.00
31625 · Gen'l Op Equity Endowment Fund	198,794.81	80,076.95
31626 · Missions Equity Endowment Fund	195,110.45	81,651.37
32000 · Unrestricted Net Assets	1,926,181.95	1,628,963.93
40000 · Designated Fund Balance	864,348.07	959,835.10
Net Income	177,957.04	220,278.34
Total Equity	12,223,878.23	11,839,589.78
TOTAL LIABILITIES & EQUITY	12,482,644.53	12,372,893.72

Designated Funds

	Balance 6/30/26
101 Annie Armstrong	0.00
102 Disaster Relief	8,375.86
103 Eliza Broadus / Ukraine Bapt Seminary	0.00
104 Lottie Moon	0.00
105 World Hunger / Sunrise	0.00
106 Fred Tucker	0.00
107 EACM	0.00
108 Scarlet Hope	4,261.88
109 Disaster Relief - Pike County	2,325.47
110 Samaritan Purse	1,020.00
TOTAL 100 • ONGOING MINISTRIES	15,983.21
201 Children's Designated	16,185.54
202 Winshape Scholarship	43,337.75
203 COVE Offering	149.61
TOTAL 200 • CHILDREN'S DESIGNATED	61,672.90
211 Music Designated	13,226.72
212 Wiggie Thompson Piano School	3,203.53
213 Hand Bells	732.46
TOTAL 210 • MUSIC DESIGNATED	17,162.71
221 Preschool Designated	11,333.76
222 MOMCO Designated	1,801.25
TOTAL 220 • PRESCHOOL DESIGNATED	13,135.01
TOTAL 230 • RECREATION DESIGNATED	34,694.38
241 Direct Missions	69,559.79
242 International Mission Trips	8,075.92
243 Aml Mon Ministry	894.74
244 GriefShare / DivorceCare	225.59
245 Peru - 2026	9,780.21
249 Liz Sadler Scholarship	1,500.00
TOTAL 240 • SPIRITUAL FORMATION	90,026.25
251 Student Trips	35,514.53
252 Pendleton (Holder) Harris Scholarship	3,500.33
253 Student Individual Accounts	9,389.00
254 New Orleans Trip	200.00
255 College Class / Young Adults	681.46
256 Student Ministry	1,126.33
257 Technical / Trade School Scholarship	3,000.00
TOTAL 250 • STUDENT MINISTRY DESIGNATED	53,411.65
261 Quilters	8,429.64
262 Senior Adult	1,651.00
263 Senior Trips	8,134.90
TOTAL 260 • SENIOR ADULT DESIGNATED	18,215.54
273 Cafe Designated	4,062.07
274 Golf Scramble	1,513.38
275 Wedding Support	200.00
TOTAL 270 • ADMINISTRATIVE DESIGNATED	5,775.45
405 Peru - Fisher	48.86
406 SE Asia - Barley	0.00
TOTAL 400 • MISSIONARY SUPPORT	48.86
630 Donations - General	2,489.14
631 Donations - Missions	230.00
TOTAL 600 • ENDOWMENT FUNDS	2,719.14
910 Benevolence	8,656.80
921 - Designated Memorial Gifts	470.00
920 - Memorial Gifts - Other	1,641.00
Memorial Gifts • Total	2,111.00
950 Contingency Fund	243,958.83
955 LT Cap Maintenance	252,048.00
990 Designated Other	43,604.34
TOTAL 900 • COMMITTEE DESIGNATED	551,502.97
TOTAL	864,346.07

Discipleship Ministry Update

Celebrating Growth, Community, and What God Is Doing!

What an incredible season it has been! God continues to work in amazing ways through our discipleship ministries, and we are excited to share just a few of the highlights from this past quarter.

Young Adults: Growing Together

Our Young Adult ministry continues to thrive! We now have **three small groups meeting every week**, creating meaningful opportunities for fellowship, accountability, and spiritual growth.

For the summer, we've combined our college-aged students with the Young Adult small groups. This has been an incredible opportunity to build relationships across age groups, encourage mentorship, and strengthen our church family as generations invest in one another.



College Ministry: Learning, Laughing, and Living for Christ

Our College Sunday School class has remained active and engaged each week. This quarter, students journeyed through **Ancient Wisdom**, a study of Proverbs, followed by **Vitals of a Disciple**, where we explored the essential rhythms that help believers grow into healthy disciples of Christ.



One of the highlights of the summer was taking **13 students to Kings Island** for a day filled with fun, fellowship, and unforgettable memories. Beyond the roller coasters, students built new friendships and deepened relationships with one another.

We've also enjoyed several movie nights that provided opportunities to relax together, strengthen community, and celebrate the joy of the gospel.

Looking ahead, we are eagerly anticipating our August retreat, "**Citizens of Heaven**." We can't wait to see

how God will move as we gather to grow in our identity as followers of Christ!

Discipleship: Equipping Believers to Follow Jesus

This quarter was full of opportunities to grow deeper in our faith.

We completed **The Big Picture**, an evangelism training designed to help believers confidently share the gospel, and **Like Jesus**, a study focused on what it truly means to live a life that reflects our Savior.

One of our favorite moments this quarter was another incredible **5th Sunday Worship Service**, featuring an intergenerational choir that filled the entire stage! Seeing every generation worshipping

side by side beautifully reflects the heart of our church and our vision of "**500 Faith-Focused Families.**" These moments continue to build relationships across generations and strengthen the unity of our church family.

Men's Ministry: Growing Stronger Together

Our Men's Ministry continues to gain momentum, with **around 50 men gathering each month** for breakfast, fellowship, and encouragement.

We've been blessed by outstanding speakers this quarter, including **Dr. Becker, Drew Barbeau, and Larry Pursiful**, each challenging and encouraging us to grow as godly men and faithful leaders.

Welcoming New Members

We're also excited to have hosted **two New Member Classes** this quarter! These classes help new members connect with the life of our church by introducing them to a **Deacon Navigator**, providing valuable resources, and helping them find their place within our church family.

Looking Ahead

As we reflect on this quarter, we're grateful for every conversation, every small group, every study, every new friendship, and every opportunity to make disciples.

Thank you for praying, serving, and investing in these ministries. We believe God is just getting started, and we're excited to see what He has in store in the months ahead!

To God be the glory!

Andrew Pendleton
Discipleship Pastor

WRBC Kids spent Wednesday nights in April and May focused on Missions with a series called "Big World, Bigger God." Our preschoolers learned about God's heart for the world and learned more about a missionary family each week. They absolutely loved their song about God's big world! Our elementary kids focused on



how big the world is and how many people still today don't know about Jesus. They also had a couple of special visitors.

Gail McKinley shared with us about her time as a 'real life' missionary. We also had a video call with our very own former Cove kid turned missionary, Mariah. We learned so much!



Also, during April WRBC elementary kids had a visit from 3 deacons. We learned what our church's deacons do and we also helped serve by preparing nearly 100 cards that deacons will share with folks who are sick or unable to attend church regularly. Thanks for letting us be Jr. Deacons!

Mother's Day we celebrated our annual Baby Dedication with 13 children being dedicated to the Lord. The future of a church is bright when families want to raise their children to know and love the Lord and make the commitment to disciple their children.



May 31 was a Fifth Sunday Family Service and wow it was special! We saw children of all ages join the choir and we always love having children serving in our worship services. God

has continued to bless our Fifth Sundays! They truly are a glimpse of what heaven will be like with all ages worshipping Jesus together!





We are so thankful to be able to hire Emily Thomas as a Children's Ministry Intern for the summer. Emily has done so much from connecting with children, organizing some of our spaces and she has done a



fantastic job starting our new WRBC Kids Worship Team! She leads this worship team of elementary children each week who then lead worship on Sunday mornings in both the Cove and the Preschool. It's been amazing to see these children lead worship and watch the other preschoolers and children express their worship to the Lord as well.



In June we joined forces with Dawn Pendleton and many from the Music and Worship teams to host our annual Music Camp. It's always amazing to see what can be accomplished in one week! A special thanks to Rachel Carr for spending some time with our actors, teaching them some tips from a real new anchor! They loved it!



Also, in June we also hosted several Meet Ups! These provide connection opportunities and community. This June's Meet Ups included Foam Night at church, a meet up at the Possibility Playground in Corydon, IN and a Movie Night watching the David Movie!



All of these events and activities have been fun, purposeful, and powerful opportunities to connect. They've brought us closer to the Lord and closer to each other in community with other believers. Equally important and worth acknowledging is the team of nearly 100 volunteers who serve faithfully at least once a month with

preschoolers and elementary kids! Some even serve every week! Their heart, love, faithful service and Biblical teaching make it possible for us to do what we do each week! So, thanks to each of you! Because children feel seen, loved and cared for in our doors, they return week after week.

Thanks for continuing to support WRBC Kids!

WRBC STUDENTS Summer 2026 RECAP



High School Mission Trip to New Orleans



Generate Middle School Camp

Hey Church Family! Thank you so much for your prayers this year – they were felt! A truly amazing summer! We took 26 Students + 6 Adults on our High School Mission Trip to New Orleans in late June. We were able to help run a three day Vacation Bible School and work at the New Orleans Mission including participating in a Brown Bag Outreach to the Homeless Communities in downtown New Orleans and at the French Quarter. Y'all should have seen our students shine on this outreach! Their compassion and confidence in sharing their faith was inspiring! We are so proud of the spiritual growth of our group in these last few seasons and God really showed off through them in New Orleans. We took 20 Students + 6 Adults with us to Generate Camp at Johnson University in Knoxville, TN this July. The week was full of hype and fun for our Middle Schoolers, including high energy worship, Bible studies, a dodgeball tournament, AND even an early morning 5K run! The most exciting thing, by far, is that two of our students accepted Christ at camp! Praise God for salvation and changing lives for His glory!

In June, we took a big crew to Kentucky Kingdom with us for a day full of thrills and bonding! Our annual Scream Team Trip to Kings Island is coming up at the end of the month. These trips serve as easy invite events for our students to invite their friends to get to know our group and hopefully connect more in the future!

This Summer on Sunday Mornings, our students studied together "MasterLife Part II" just as the entire church did earlier in the year. We have encouraged our students to do daily devotions and Bible reading connected to our weekly studies. It has been a summer full of students choosing Jesus and really diving into God's Word! It's been so encouraging to see!

We are looking forward to the Fall and all of the excitement it brings for our students! The return of Small Groups on Sunday Mornings is on Promotion Sunday, August 2nd, and the return of our Wednesday Night Program, MIX, is on Wednesday, August 19th.

In August, we will welcome back 2 amazing Student Ministry Staff – our former Worship Leader, Warren Akers, is coming back to lead our student band at MIX on Wednesday Nights! He also serves as Music Minister at Clarkson Baptist Church in Grayson County, KY. We are also psyched to bring back Parker Holbrook to serve another year as our Student Ministry Intern. We are still accepting applications, searching and praying to fill the position of Student Ministry Associate.

**SAVE THE DATES – 8/2 - Promotion Sunday | 8/16 All Student Parent Mtg Lunch | 8/19 MIX Kickoff
8/30 Familyfest | 9/18-9/20 Middle School Fall Retreat | 10/9-10/11 High School Fall Retreat**

YES! MINISTRY SENIOR ADULTS

In April we took a number of folks to Lexington for the KBC Boomer/Senior Celebration. A terrific time of worship, fellowship and entertainment.

Day trips included Schwartz Family Restaurant, always a favorite!

Our big trip was in June with 50 people going to Boston, Salem & Cape Ann. What a wonderful trip, we had a great time of fellowship, sightseeing and of course eating!

Voting is in place for our June '27 trip.

Also watch for details about our trip in Nov. to Shishewana!

Plenty of activities, monthly luncheons, weekly games, day trips and more!

More info? Contact me, or visit the Sr. bulletin board/table

Weekday Preschool and MDO

During the quiet of the summer months, Katie and I are busy preparing for 108 children that will be in our program in early September.

Highlights for the upcoming school year:

All the staff from last school year will be returning and will be back in mid-August to begin preparing classrooms and curriculum.

The revised activity fee structure allows us to keep tuition at its current rate while increasing the one-time fee to cover rising consumable costs and provide opportunities for "field trips" to visit WRBC this year.

Our program remains extremely competitive financially for the families who enroll as well as providing a very high quality, biblically based curriculum for all the children in our care.

New Business Item A

The Finance Committee recommends approval of the one-sentence change (added) to the WRBC Gifts / Bequests Receipt Policy

New Business Item B

A motion to ordain Spencer Harwood to the gospel ministry



Gifts / Bequests Receipt Policy

General Purpose: The purpose of this and all church financial policies is to help ensure that the church is a good steward of the funds God has given us to use in His ministry. It has been developed by the Church Finance Committee in collaboration with the Trustees and Church Business Manager and must be approved by the Church during Business Meeting.

Specific Purpose: This policy controls the receipt of gifts to the church either by designation to the Legacy Gifts Program OR as undesignated lump gifts to the church.

Receipt Policy Statement: Any gifts or bequests to Westport Road Baptist Church in the form of cash, stocks, bonds, real estate or other property from either living donors or under a will, distribution from a trust, payment of proceeds from a life insurance policy, distribution from an individual retirement account or retirement plan, or any other distribution received by the church shall be administered according to the following policy:

- **DESIGNATED GIFTS / BEQUESTS:** Westport Road Baptist Church binds itself to faithfully apply and use all accepted gifts and bequests as designated by the donor / decedent. When said gift or bequest is not in keeping with the purpose of the Church, the Church reserves the right to return the gift or bequest to the donor or estate of the decedent, as the case may be.
- **UNDESIGNATED GIFTS / BEQUESTS:** When Westport Road Baptist Church receives gifts / bequests whose use is not specifically designated by the donor / decedent, the Church shall apply these gifts / bequests in the following manner:
 - **Gifts under \$25,000:** All lump gifts under the amount of \$25,000 shall be administered by the Finance Committee, which will have the option of applying the receipts to the church budget for the year in which the funds are received, designating the funds for a particular use through the Designated Account, or distributing the funds received among the Legacy Gifts Funds established by the Church.

- **Gifts over \$25,000:** All lump gifts over the amount of \$25,000 shall be added to the Westport Road Baptist Church Legacy Gifts Funds established by the Church, **except in the case of an extreme or exceptional circumstance as determined by the Finance Committee.** The amount added to each fund will be determined by the Finance Committee.

- **MEMORIAL GIFTS:**

- **UNDESIGNATED MEMORIAL GIFTS:** All memorial gifts, unless otherwise stated or designated by the donor, shall be added to the Westport Road Baptist Church Legacy Gifts Funds.
 - **DESIGNATED MEMORIAL GIFTS:** All memorial gifts with a specific donor-restriction / designation may be accepted only if the Finance Committee deems that the use is in keeping with the missionary, evangelistic, educational, and charitable / benevolent purposes of the Church.
- **FEES ASSOCIATED WITH GIFTS:** Any significant administrative expenses incurred in the receiving or disposal of a designated gift or bequest will be paid from the proceeds of the gift or bequest.