

Treasurer's Report April 2015

Monthly Financial Analysis

April 2015 had expenditures of \$71,488.32 and revenues of \$53,264.40 for a monthly net of negative \$18,183.92. With 1/12 of our 2014 roll thru (\$13,000) in, we are negative for the year, **\$ 1,822.43**. With the total 13,000 roll thru we are **\$,6844.24** positive for the year. April's cost are higher than average due to Keith's moving expenses (which we budgeted for) being costed all in that month. Without that expense we would have broke even. However, our 2015 cumulative giving is close to that of 2014 through March. This is below what our new 2015 budget giving needs to be, again this is a linear giving projection. We have received \$4550.28 more in 2015 through April vs. 2014 (See Plot). Bottom line that our giving has to increase to match even our new reduced budget.

New 2015 Budget

Our New April Session approved 2015 Budget is \$703,225.00 vs the January deficient budget of \$714,566.00. The budget is not loaded. It will take some time to complete, as I have some minor adjustments to make due to rounding and 2014 actual cost errors. These are small. This will be done by the June meeting, I will report out any differences from what you voted on. I will report to the S&F committee and they can determine if any motions are to be made to amend the vote.

Roof Repair and Funding Analysis

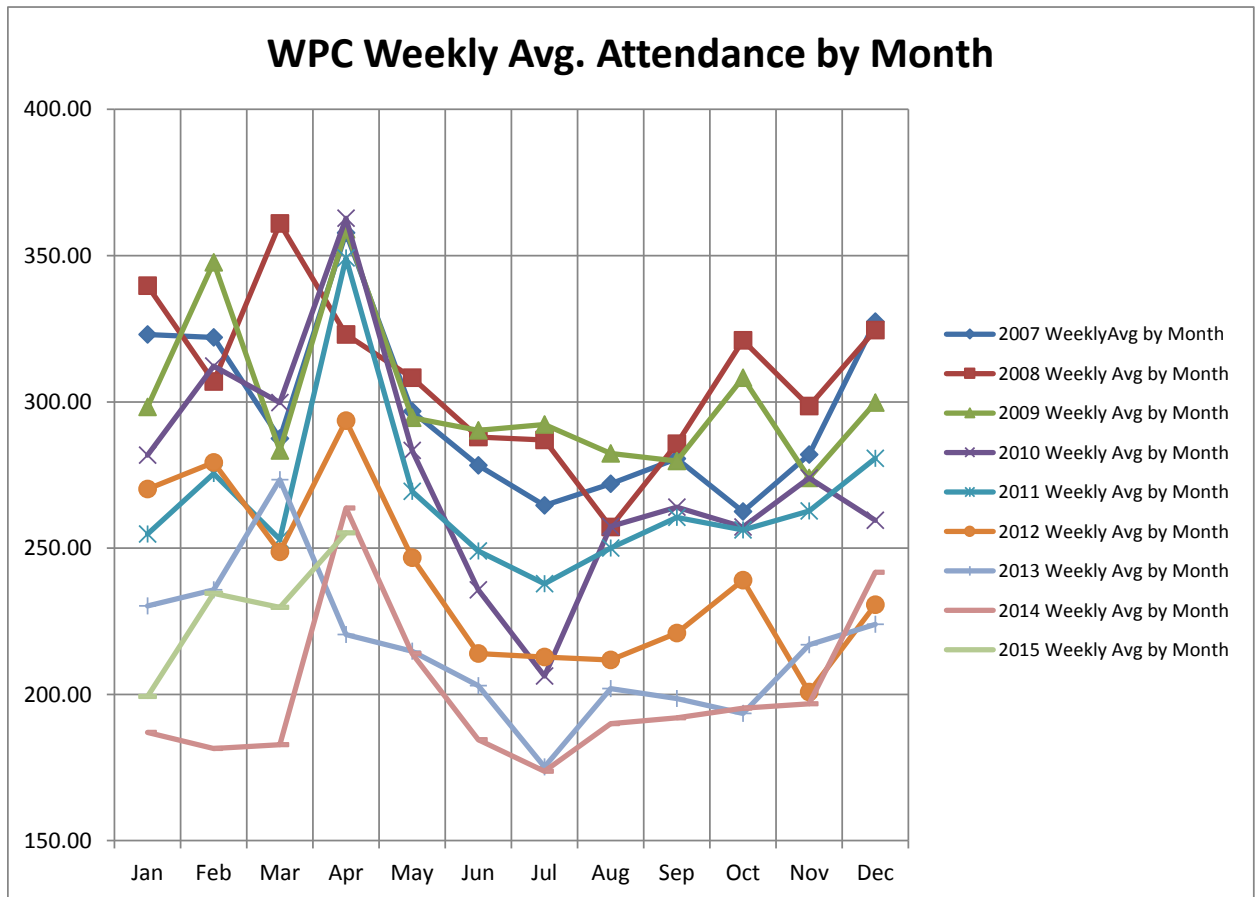
The repairs to the roof have been made. The total cost was \$61,459.44. The designated funds that were consolidated for the repair totaled \$17,757.67. We had three members give a total of 8827.01 to the repair fund. We borrowed 7100 from our WPC endowment fund and 15,000 from the Presbyteria Weaver-King loan fund. Campus Management requested \$8000.00 additional dollars to make repairs inside the building, damaged by the roof leak. I rounded that up to \$8,225.24 so our loan from Amegy Bank would be an even \$21,000.00 to make the necessary repairs. As of this report the only monies we have not received is the Amegy line of credit.

Roof Repair Cost	\$	(61,459.44)
Additional building repairs	\$	(8,225.24)
Designated Funds Allocated	\$	17,757.67
Gifts from 3 Members	\$	8,827.01
Endowment Loan	\$	7,100.00
Prebyteria Weaver-King Loan	\$	15,000.00
Amegy Bank Line of Credit	\$	21,000.00
Balance	\$	-

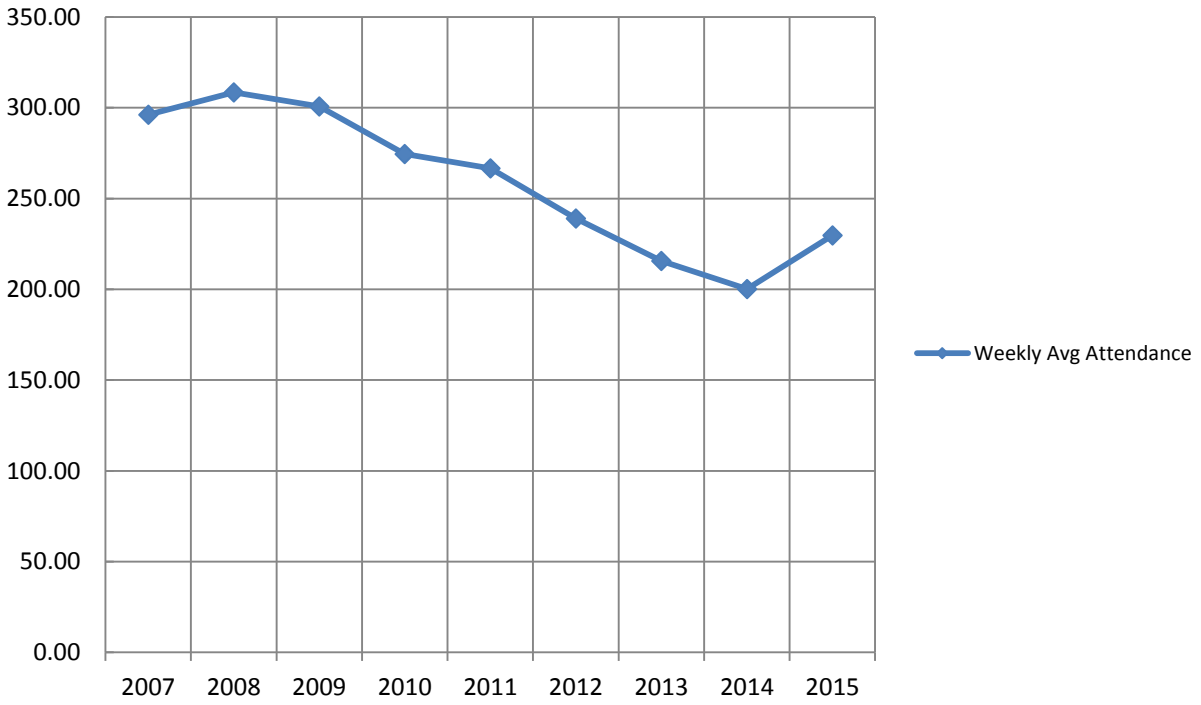
Your servant,
Jimmy Spivey
WPC Treasurer

2015 WPC	Income Plan	Income Actual	Net Income (Actual - Plan)	Expenditures Plan	Expenditures Actual	Net Expenditures (Plan - Actual)	Net	Net with 1/12 of Roll-Thru	Net with Roll-Thru
Jan	58602.08	56375.61	-2226.47	58602.08	30910.24	27691.84	25465.37	26548.70	38465.37
Feb	58602.08	49555.38	-9046.70	58602.08	51296.36	7305.72	-1740.98	-657.65	11259.02
Mar	58602.08	56988.44	-1613.64	58602.08	68684.67	-10082.59	-11696.23	-10612.90	1303.77
Apr	58602.08	53264.40	-5337.68	58602.08	71448.32	-12846.24	-18183.92	-17100.59	-5183.92
May	58602.08			58602.08					13000.00
June	58602.08			58602.08					13000.00
July	58602.08			58602.08					13000.00
August	58602.08			58602.08					13000.00
Sep	58602.08			58602.08					13000.00
Oct	58602.08			58602.08					13000.00
Nov	58602.08			58602.08					13000.00
Dec	58602.08			58602.08					13000.00
YTD	703,225.00	216,183.83	-18,224.50	703,225.00	222,339.59	12,068.74	-6,155.76	-1822.43	6844.24
Annual Budget = 703225.00									

WPC Weekly Avg. Attendance by Month



Weekly Avg Attendance by Year



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Webster Presbyterian Church
Analysis of Revenues & Expenses - Summary
Operating Account
January to April 2015

Accounts	MTD Actual (2015)	YTD Actual (2015)	Annual Budget (2015)	Annual Budget/Actual (This Year)
Revenues				
Contributions & Revenue				
Contributions	\$53,264.40	\$216,083.83	\$0.00	\$216,083.83
Other Revenue	\$0.00	\$100.00	\$0.00	\$100.00
Total Contributions & Revenue	<u>\$53,264.40</u>	<u>\$216,183.83</u>	<u>\$0.00</u>	<u>\$216,183.83</u>
Total Revenues	<u><u>\$53,264.40</u></u>	<u><u>\$216,183.83</u></u>	<u><u>\$0.00</u></u>	<u><u>\$216,183.83</u></u>
Expenses				
Administration/Personnel				
Office	\$1,892.76	\$9,603.59	\$0.00	(\$9,603.59)
Personnel				
Pastoral Staff				
Head of Staff	\$24,994.86	\$47,342.98	\$151,419.00	\$104,076.02
Associate Pastor	\$7,033.62	\$27,591.34	\$81,975.00	\$54,383.66
Total Pastoral Staff	<u>\$32,028.48</u>	<u>\$74,934.32</u>	<u>\$233,394.00</u>	<u>\$158,459.68</u>
Program Staff	\$8,610.56	\$34,852.24	\$0.00	(\$34,852.24)
Support Staff	\$3,689.21	\$14,055.98	\$0.00	(\$14,055.98)
General Personnel	\$1,173.78	\$4,778.77	\$0.00	(\$4,778.77)
Total Personnel	<u>\$45,502.03</u>	<u>\$128,621.31</u>	<u>\$233,394.00</u>	<u>\$104,772.69</u>
Total Administration/Personnel	<u>\$47,394.79</u>	<u>\$138,224.90</u>	<u>\$233,394.00</u>	<u>\$95,169.10</u>
Campus Management	\$12,267.63	\$28,497.34	\$0.00	(\$28,497.34)
Care				
Deacons	\$11.96	\$75.83	\$0.00	(\$75.83)
Stephen Ministry	\$0.00	\$0.00	\$0.00	\$0.00
Total Care	<u>\$11.96</u>	<u>\$75.83</u>	<u>\$0.00</u>	<u>(\$75.83)</u>
Communications	\$446.00	\$2,017.50	\$0.00	(\$2,017.50)
Fellowship	\$11.26	\$320.07	\$0.00	(\$320.07)
Mission	\$0.00	\$8,967.80	\$40,000.00	\$31,032.20
Nurture				
Children's Ministry	\$205.38	\$346.57	\$0.00	(\$346.57)
Youth Ministry	\$3,865.00	\$6,053.17	\$0.00	(\$6,053.17)
Adult Ministry	\$0.00	\$359.80	\$0.00	(\$359.80)
Total Nurture	<u>\$4,070.38</u>	<u>\$6,759.54</u>	<u>\$0.00</u>	<u>(\$6,759.54)</u>
Stewardship	\$7,029.72	\$35,140.42	\$3,592.00	(\$31,548.42)
Welcoming	\$6.00	\$6.00	\$0.00	(\$6.00)
Worship and Music				
Worship	(\$14.60)	\$136.39	\$0.00	(\$136.39)
Music	\$225.18	\$2,193.80	\$0.00	(\$2,193.80)
Total Worship and Music	<u>\$210.58</u>	<u>\$2,330.19</u>	<u>\$0.00</u>	<u>(\$2,330.19)</u>
Total Expenses	<u><u>\$71,448.32</u></u>	<u><u>\$222,339.59</u></u>	<u><u>\$276,986.00</u></u>	<u><u>\$54,646.41</u></u>
Net Total	(\$18,183.92)	(\$6,155.76)	(\$276,986.00)	\$270,830.24

Webster Presbyterian Church
Analysis of Revenues & Expenses - Jimmy 2015
January to April 2015

Accounts	MTD Actual 2015	YTD Actual 2015	Annual Budget 2015	Annual Budget Remaining (This Year)
Revenues				
Contributions & Revenue				
Contributions				
4100 - Support - Pledged	\$40,875.00	\$182,124.39	\$0.00	(\$182,124.39)
4105 - Support - Non-pledged	\$12,348.40	\$33,508.40	\$0.00	(\$33,508.40)
4110 - Support - Prior Year	\$0.00	\$0.00	\$0.00	\$0.00
4115 - Loose Plate Offering	\$41.00	\$451.04	\$0.00	(\$451.04)
Total Contributions	<u>\$53,264.40</u>	<u>\$216,083.83</u>	<u>\$0.00</u>	<u>(\$216,083.83)</u>
Other Revenue				
4135 - Interest Income	\$0.00	\$0.00	\$0.00	\$0.00
4140 - Other Income	\$0.00	\$100.00	\$0.00	(\$100.00)
4501 - Interest Income - Bldg Fund	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Revenue	<u>\$0.00</u>	<u>\$100.00</u>	<u>\$0.00</u>	<u>(\$100.00)</u>
Total Contributions & Revenue	<u>\$53,264.40</u>	<u>\$216,183.83</u>	<u>\$0.00</u>	<u>(\$216,183.83)</u>
Total Revenues	<u>\$53,264.40</u>	<u>\$216,183.83</u>	<u>\$0.00</u>	<u>(\$216,183.83)</u>
Expenses				
Administration/Personnel				
Office				
6120 - Computer Expenses	\$237.12	\$2,425.52	\$0.00	(\$2,425.52)
6125 - Equipment Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
6130 - General & Administrative	\$0.00	\$582.22	\$0.00	(\$582.22)
6136 - Interest Expense	\$0.00	\$0.00	\$0.00	\$0.00
6140 - Office Supplies	\$494.77	\$1,462.48	\$0.00	(\$1,462.48)
6145 - Postage	\$337.90	\$859.90	\$0.00	(\$859.90)
6149 - Stationery	\$0.00	\$603.34	\$0.00	(\$603.34)
6155 - Telephone	\$276.84	\$1,117.57	\$0.00	(\$1,117.57)
6165 - Copier Maint/Expenses	\$546.13	\$2,552.56	\$0.00	(\$2,552.56)
Total Office	<u>\$1,892.76</u>	<u>\$9,603.59</u>	<u>\$0.00</u>	<u>(\$9,603.59)</u>
Personnel				
Pastoral Staff				
Head of Staff				
5900 - Sr Pastor Compensation	\$5,000.00	\$15,000.00	\$60,000.00	\$45,000.00
5905 - Sr Pastor Continuing Educ	\$0.00	\$0.00	\$1,700.00	\$1,700.00
5910 - Sr Pastor Pension/Ins	\$0.00	\$2,895.37	\$31,025.00	\$28,129.63
5915 - Sr Pastor Profess Expense	\$0.00	\$0.00	\$1,000.00	\$1,000.00
5920 - Sr Pastor Discretionary	\$411.52	\$411.52	\$1,000.00	\$588.48
5925 - Sr Pastor Housing	\$2,083.34	\$6,250.02	\$25,000.00	\$18,749.98
5930 - Sr Pastor Car Allowance	\$0.00	\$1,014.31	\$4,000.00	\$2,985.69
5940 - Sr Pastor Cell Phone Allowance	\$0.00	\$200.00	\$1,200.00	\$1,000.00
5941 - Sr Pastor Soc. Sec. Suppl.	\$0.00	\$1,083.76	\$6,494.00	\$5,410.24
5943 - Sr Pastor Moving Expenses	\$17,500.00	\$20,488.00	\$20,000.00	(\$488.00)
Total Head of Staff	<u>\$24,994.86</u>	<u>\$47,342.98</u>	<u>\$151,419.00</u>	<u>\$104,076.02</u>
Associate Pastor				
5946 - Annual Cash Salary	\$2,458.34	\$9,833.36	\$30,000.00	\$20,166.64
5950 - Study Leave Allowance	\$300.00	\$952.80	\$1,700.00	\$747.20
5955 - Board of Pension Dues	\$1,583.75	\$6,335.00	\$18,375.00	\$12,040.00
5960 - Med Supplement Voucher	\$0.00	\$464.10	\$2,500.00	\$2,035.90
5965 - Assoc Pastor Discretionary	\$141.32	\$424.56	\$1,000.00	\$575.44
5971 - Housing and Utility	\$1,666.66	\$6,666.64	\$20,000.00	\$13,333.36
5975 - Auto Allowance	\$783.55	\$2,614.88	\$7,200.00	\$4,585.12
6160 - Telephone - Cellular Allowance	\$100.00	\$300.00	\$1,200.00	\$900.00
Total Associate Pastor	<u>\$7,033.62</u>	<u>\$27,591.34</u>	<u>\$81,975.00</u>	<u>\$54,383.66</u>

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Webster Presbyterian Church
Analysis of Revenues & Expenses - Jimmy 2015
January to April 2015

Accounts	MTD Actual 2015	YTD Actual 2015	Annual Budget 2015	Annual Budget Remaining (This Year)
Total Pastoral Staff	\$32,028.48	\$74,934.32	\$233,394.00	\$158,459.68
Program Staff				
5179 - Professional Development -Music	\$0.00	\$0.00	\$0.00	\$0.00
5180 - Professional Memberships	\$0.00	\$260.00	\$0.00	(\$260.00)
5240 - Program Staff Training	\$0.00	\$0.00	\$0.00	\$0.00
5256 - Youth Leadership Development	\$0.00	\$0.00	\$0.00	\$0.00
5286 - Adult Leadership Development	\$0.00	\$0.00	\$0.00	\$0.00
6008 - Youth Ministry Coordinator	\$1,430.00	\$5,720.00	\$0.00	(\$5,720.00)
6016 - Director of Children's Ministry	\$2,261.78	\$9,047.12	\$0.00	(\$9,047.12)
6024 - Assoc. Music Dir. Compens	\$1,326.08	\$5,304.32	\$0.00	(\$5,304.32)
6025 - Music Director Compens	\$2,033.36	\$8,133.44	\$0.00	(\$8,133.44)
6030 - Subst Music Director Compens	\$0.00	\$0.00	\$0.00	\$0.00
6035 - Organist Compensation	\$1,559.34	\$6,237.36	\$0.00	(\$6,237.36)
6040 - Subst Organist Compens	\$0.00	\$150.00	\$0.00	(\$150.00)
6062 - Director of Children's Contin Ed	\$0.00	\$0.00	\$0.00	\$0.00
Total Program Staff	\$8,610.56	\$34,852.24	\$0.00	(\$34,852.24)
Support Staff				
6020 - Ch. Secretary	\$2,323.13	\$8,375.63	\$0.00	(\$8,375.63)
6021 - Office Temp.	\$0.00	\$0.00	\$0.00	\$0.00
6041 - Bookkeeper	\$1,000.00	\$4,000.00	\$0.00	(\$4,000.00)
6055 - Nursery Staff	\$366.08	\$1,665.35	\$0.00	(\$1,665.35)
6080 - Support Staff Training	\$0.00	\$15.00	\$0.00	(\$15.00)
Total Support Staff	\$3,689.21	\$14,055.98	\$0.00	(\$14,055.98)
General Personnel				
5209 - Background Checks	\$0.00	\$42.50	\$0.00	(\$42.50)
6060 - Payroll Taxes	\$864.43	\$3,211.70	\$0.00	(\$3,211.70)
6131 - Payroll expenses	\$309.35	\$1,524.57	\$0.00	(\$1,524.57)
Total General Personnel	\$1,173.78	\$4,778.77	\$0.00	(\$4,778.77)
Total Personnel	\$45,502.03	\$128,621.31	\$233,394.00	\$104,772.69
Total Administration/Personnel	\$47,394.79	\$138,224.90	\$233,394.00	\$95,169.10
Campus Management				
6045 - Janitorial Services	\$1,495.00	\$5,980.00	\$0.00	(\$5,980.00)
6210 - Custodial Supplies	\$0.00	\$0.00	\$0.00	\$0.00
6215 - Fire Alarm	\$467.41	\$581.41	\$0.00	(\$581.41)
6220 - Paper Supplies	\$88.97	\$124.92	\$0.00	(\$124.92)
6225 - Repairs and Maintenance	\$4,415.47	\$5,703.53	\$0.00	(\$5,703.53)
6230 - Lawn Maintenance	\$1,000.00	\$2,320.00	\$0.00	(\$2,320.00)
6240 - Util - Electricity	\$4,310.45	\$12,268.21	\$0.00	(\$12,268.21)
6245 - Util - Gas	\$57.27	\$241.81	\$0.00	(\$241.81)
6250 - Util - Trash	\$103.92	\$317.85	\$0.00	(\$317.85)
6255 - Util - Water	\$329.14	\$959.61	\$0.00	(\$959.61)
Total Campus Management	\$12,267.63	\$28,497.34	\$0.00	(\$28,497.34)
Care				
Deacons				
5505 - Deacon Supplies	\$0.00	\$37.80	\$0.00	(\$37.80)
5506 - Deacon Care Baskets	\$0.00	\$0.00	\$0.00	\$0.00
5509 - Prayer Chain	\$0.00	\$0.00	\$0.00	\$0.00
5510 - Deacon Training	\$0.00	\$0.00	\$0.00	\$0.00
5515 - Memorial Receptions	\$0.00	\$13.64	\$0.00	(\$13.64)
5525 - Pastoral Care Discretionary Fund	\$11.96	\$24.39	\$0.00	(\$24.39)
Total Deacons	\$11.96	\$75.83	\$0.00	(\$75.83)
Stephen Ministry				
5530 - Stephen Ministry	\$0.00	\$0.00	\$0.00	\$0.00

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Webster Presbyterian Church
Analysis of Revenues & Expenses - Jimmy 2015
January to April 2015

Accounts	MTD Actual 2015	YTD Actual 2015	Annual Budget 2015	Annual Budget Remaining (This Year)
Total Stephen Ministry	\$0.00	\$0.00	\$0.00	\$0.00
Total Care	\$11.96	\$75.83	\$0.00	(\$75.83)
Communications				
5268 - Brochures and Banners	\$0.00	\$0.00	\$0.00	\$0.00
5288 - Internet Website	\$0.00	\$0.00	\$0.00	\$0.00
5329 - Newsletter	\$0.00	\$0.00	\$0.00	\$0.00
5332 - Newspaper Advertising	\$446.00	\$2,017.50	\$0.00	(\$2,017.50)
Total Communications	\$446.00	\$2,017.50	\$0.00	(\$2,017.50)
Fellowship				
5300 - Kitchen and Fellowship Supplies	\$3.97	\$312.78	\$0.00	(\$312.78)
5320 - Fellowship Events	\$7.29	\$7.29	\$0.00	(\$7.29)
Total Fellowship	\$11.26	\$320.07	\$0.00	(\$320.07)
Mission				
5720 - Bay Area Turning Point	\$0.00	\$0.00	\$27,000.00	\$27,000.00
5725 - CEDEPCA	\$0.00	\$0.00	\$0.00	\$0.00
5730 - Camp Cho Yeh	\$0.00	\$0.00	\$0.00	\$0.00
5735 - Community Assistance	\$0.00	\$4,967.80	\$0.00	(\$4,967.80)
5736 - Family Promise	\$0.00	\$0.00	\$0.00	\$0.00
5740 - Habitat for Humanity	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)
5743 - Houston Campus Ministry	\$0.00	\$0.00	\$0.00	\$0.00
5749 - Institute for Civility	\$0.00	\$0.00	\$0.00	\$0.00
5750 - ICM	\$0.00	\$0.00	\$0.00	\$0.00
5755 - Meals on Wheels	\$0.00	\$0.00	\$0.00	\$0.00
5775 - POP	\$0.00	\$0.00	\$0.00	\$0.00
5780 - Presb. Children's Home	\$0.00	\$0.00	\$0.00	\$0.00
5782 - Presb. Service Center	\$0.00	\$0.00	\$0.00	\$0.00
5785 - Presbytery	\$0.00	\$3,000.00	\$13,000.00	\$10,000.00
5790 - Samaritan Counseling Cntr	\$0.00	\$0.00	\$0.00	\$0.00
5795 - Seafarer Center	\$0.00	\$0.00	\$0.00	\$0.00
5800 - UBUNTU	\$0.00	\$0.00	\$0.00	\$0.00
5801 - Vellore Christian Medical College	\$0.00	\$0.00	\$0.00	\$0.00
Total Mission	\$0.00	\$8,967.80	\$40,000.00	\$31,032.20
Nurture				
Children's Ministry				
5201 - Bibles	\$0.00	\$0.00	\$0.00	\$0.00
5205 - Children's Supplies	\$143.26	\$256.50	\$0.00	(\$256.50)
5220 - Music Ministry	\$0.00	\$0.00	\$0.00	\$0.00
5225 - Ch. Curriculum	\$0.00	\$27.95	\$0.00	(\$27.95)
5245 - Library, Books, & AV	\$0.00	\$0.00	\$0.00	\$0.00
5248 - Parenting classes & Workshops	\$0.00	\$0.00	\$0.00	\$0.00
5250 - Children Special Events	\$62.12	\$62.12	\$0.00	(\$62.12)
5260 - Vacation Bible School	\$0.00	\$0.00	\$0.00	\$0.00
Total Children's Ministry	\$205.38	\$346.57	\$0.00	(\$346.57)
Youth Ministry				
5254 - Youth Bibles	\$0.00	\$225.40	\$0.00	(\$225.40)
5255 - Youth Mission	\$0.00	\$0.00	\$0.00	\$0.00
5257 - Youth Special Events	\$650.00	\$1,250.00	\$0.00	(\$1,250.00)
5258 - Youth CE Supplies	\$0.00	\$50.75	\$0.00	(\$50.75)
5265 - Youth Curriculum	\$0.00	\$0.00	\$0.00	\$0.00
5266 - College Ministry	\$0.00	\$120.00	\$0.00	(\$120.00)
5270 - Sr. Hi Mission Trip	\$400.00	\$400.00	\$0.00	(\$400.00)
5271 - Jr. Mission Trip	\$0.00	\$0.00	\$0.00	\$0.00
5272 - Sr. High Conferences	\$1,715.00	\$1,807.73	\$0.00	(\$1,807.73)

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Webster Presbyterian Church
Analysis of Revenues & Expenses - Jimmy 2015
January to April 2015

Accounts	MTD Actual 2015	YTD Actual 2015	Annual Budget 2015	Annual Budget Remaining (This Year)
5273 - Jr. High Conferences	\$1,100.00	\$2,199.29	\$0.00	(\$2,199.29)
5274 - Confirmation Class	\$0.00	\$0.00	\$0.00	\$0.00
Total Youth Ministry	\$3,865.00	\$6,053.17	\$0.00	(\$6,053.17)
Adult Ministry				
5200 - Adult Education	\$0.00	\$234.80	\$0.00	(\$234.80)
5262 - Young Adults	\$0.00	\$0.00	\$0.00	\$0.00
5269 - Library/AV - All Nurture	\$0.00	\$0.00	\$0.00	\$0.00
5280 - Ad. Curriculum	\$0.00	\$125.00	\$0.00	(\$125.00)
5282 - Ad. Supplies	\$0.00	\$0.00	\$0.00	\$0.00
5289 - Women's Ministry	\$0.00	\$0.00	\$0.00	\$0.00
Total Adult Ministry	\$0.00	\$359.80	\$0.00	(\$359.80)
Total Nurture	\$4,070.38	\$6,759.54	\$0.00	(\$6,759.54)
Stewardship				
6109 - Presbytery per capita	\$0.00	\$898.00	\$3,592.00	\$2,694.00
6110 - Bank Charges	\$107.26	\$431.83	\$0.00	(\$431.83)
6115 - Interest - Mortgage	\$1,709.20	\$6,954.72	\$0.00	(\$6,954.72)
6135 - Insurance	\$2,570.00	\$16,400.75	\$0.00	(\$16,400.75)
6150 - Stewardship	\$0.00	\$0.00	\$0.00	\$0.00
6290 - Mortgage Principal	\$2,643.26	\$10,455.12	\$0.00	(\$10,455.12)
Total Stewardship	\$7,029.72	\$35,140.42	\$3,592.00	(\$31,548.42)
Welcoming				
5326 - Connecting	\$6.00	\$6.00	\$0.00	(\$6.00)
5328 - Engaging	\$0.00	\$0.00	\$0.00	\$0.00
5331 - Hosting	\$0.00	\$0.00	\$0.00	\$0.00
Total Welcoming	\$6.00	\$6.00	\$0.00	(\$6.00)
Worship and Music				
Worship				
5109 - Audio-Visual Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
5111 - Audio-Visual Upgrade	\$0.00	\$0.00	\$0.00	\$0.00
5184 - Video Liscensing	\$0.00	\$0.00	\$0.00	\$0.00
5185 - Worship Supplies-General	(\$14.60)	\$97.42	\$0.00	(\$97.42)
5190 - Worship Supply-Communion	\$0.00	\$38.97	\$0.00	(\$38.97)
Total Worship	(\$14.60)	\$136.39	\$0.00	(\$136.39)
Music				
5110 - Music Volunteer Development	\$0.00	\$171.95	\$0.00	(\$171.95)
5115 - Clinicians	\$0.00	\$0.00	\$0.00	\$0.00
5120 - Clinicians -Handbells	\$0.00	\$0.00	\$0.00	\$0.00
5125 - Clinicians - Recorder	\$0.00	\$0.00	\$0.00	\$0.00
5130 - Handbell Repair/Pads	\$0.00	\$0.00	\$0.00	\$0.00
5135 - Licensing	\$0.00	\$0.00	\$0.00	\$0.00
5140 - Music - Choirs/Voice	\$0.00	\$175.09	\$0.00	(\$175.09)
5145 - Music - Handbells	\$131.60	\$278.68	\$0.00	(\$278.68)
5147 - Music-Instrumental	\$0.00	\$0.00	\$0.00	\$0.00
5150 - Music Software	\$0.00	\$0.00	\$0.00	\$0.00
5155 - Music - Recorder	\$0.00	\$0.00	\$0.00	\$0.00
5160 - Music - Strings	\$0.00	\$0.00	\$0.00	\$0.00
5165 - Organ Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
5170 - Organ Tuning	\$0.00	\$0.00	\$0.00	\$0.00
5175 - Piano Tuning	\$0.00	\$0.00	\$0.00	\$0.00
5182 - Special Service Musicians	\$73.58	\$1,223.58	\$0.00	(\$1,223.58)
5195 - Praise Band	\$0.00	\$0.00	\$0.00	\$0.00
5511 - Liturgical Enhancements	\$20.00	\$344.50	\$0.00	(\$344.50)
Total Music	\$225.18	\$2,193.80	\$0.00	(\$2,193.80)

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Webster Presbyterian Church
Analysis of Revenues & Expenses - Jimmy 2015
January to April 2015

Accounts	MTD Actual 2015	YTD Actual 2015	Annual Budget 2015	Annual Budget Remaining (This Year)
Total Worship and Music	\$210.58	\$2,330.19	\$0.00	(\$2,330.19)
Total Expenses	<u>\$71,448.32</u>	<u>\$222,339.59</u>	<u>\$276,986.00</u>	<u>\$54,646.41</u>
Net Total	(\$18,183.92)	(\$6,155.76)	(\$276,986.00)	(\$270,830.24)

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Webster Presbyterian Church
Summary of Restricted Accounts
January to April 2015

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
<u>Temporary Restricted</u>				
Designated Funds				
8000 - Bibles & Hymnals	\$152.51	\$0.00	\$152.51	\$0.00
8002 - Interim Pastor - CE	\$0.00	\$0.00	\$0.00	\$0.00
8003 - Assoc. Pastor - CE	\$269.22	\$0.00	\$0.00	\$269.22
8004 - Computer Server	\$175.00	\$0.00	\$175.00	\$0.00
8011 - Book Sales - Cook Book	\$2,251.43	\$2,251.43	\$4,502.86	\$0.00
8012 - Bouton Hall Improvements	\$389.41	\$0.00	\$0.00	\$389.41
8017 - Bridal Suite-New Sanctuary	\$240.00	\$0.00	\$0.00	\$240.00
8023 - Care Baskets	\$230.00	\$0.00	\$0.00	\$230.00
8027 - Children's Ministry Team - Sun.	\$300.00	\$0.00	\$0.00	\$300.00
8030 - Children/Youth Music	\$208.86	\$0.00	\$0.00	\$208.86
8045 - Christian Education	\$273.93	\$0.00	\$273.93	\$0.00
8052 - Deacon's Reception	\$339.52	\$0.00	\$0.00	\$339.52
8057 - Financial Audit	\$1,000.00	\$712.46	\$1,712.46	\$0.00
8077 - Joyful Noyz	\$2,386.68	\$0.00	\$0.00	\$2,386.68
8081 - Kitchen - New Building	\$2,571.56	\$2,571.56	\$5,143.12	\$0.00
8090 - Library	\$202.09	\$0.00	\$148.00	\$54.09
8105 - Maintenance (capital) Fund	\$6,789.81	\$759.39	\$7,549.20	\$0.00
8160 - Music - Bells	\$350.00	\$0.00	\$0.00	\$350.00
8165 - Music - Choir	\$2,368.30	\$0.00	\$0.00	\$2,368.30
8170 - Music - Organ Enhancement	\$450.00	\$0.00	\$0.00	\$450.00
8175 - Music - Special	\$6,310.00	\$0.00	\$290.00	\$6,020.00
8176 - Pastor' Computer	\$0.00	\$555.00	\$555.00	\$0.00
Total Designated Funds	\$27,258.32	\$6,849.84	\$20,502.08	\$13,606.08
Memorials				
8115 - Memorials	\$1,310.00	\$0.00	\$735.00	\$575.00
8116 - Memorial - Martin	\$1,605.00	\$0.00	\$0.00	\$1,605.00
8117 - Memorial - Carr, R.	\$28.12	\$0.00	\$0.00	\$28.12
8118 - Memorial - Ferguson	\$170.00	\$0.00	\$0.00	\$170.00
8120 - Memorial - Leach, Mark	\$405.00	\$0.00	\$0.00	\$405.00
8122 - Memorial - Kane, V.	\$710.00	\$0.00	\$0.00	\$710.00
8126 - Memorial - Braeuer	\$380.73	\$0.00	\$0.00	\$380.73
8132 - Memorial - Robinson, Darla	\$0.00	\$1,025.00	\$0.00	\$1,025.00
8133 - Memorial - Sell, Florence	\$0.00	\$735.00	\$0.00	\$735.00
8134 - Memorial -Janis Edwards Educational	\$0.00	\$0.00	\$0.00	\$0.00
8138 - Memorial - Brackett, D.	\$1,430.00	\$0.00	\$0.00	\$1,430.00
8139 - Memorial - Mary Shaw Motley	\$10.00	\$0.00	\$0.00	\$10.00
8141 - Memorial - Ramsey, Judy	\$10,000.00	\$0.00	\$0.00	\$10,000.00
Total Memorials	\$16,048.85	\$1,760.00	\$735.00	\$17,073.85
Desig Gifts: Mission				
8151 - Mission Development	\$1,427.15	\$0.00	\$0.00	\$1,427.15
8153 - Mission Trip - Adult	\$5,358.93	\$0.00	\$0.00	\$5,358.93
8310 - Bay Area Turning Point	\$0.00	\$0.00	\$0.00	\$0.00
8320 - Contributions for Community Assist.	(\$685.54)	\$5,851.22	\$4,935.62	\$230.06
8323 - Ayaviri Adult Mission	\$4,484.10	\$100.00	\$381.16	\$4,202.94
8325 - CROP Walk	\$0.00	\$0.00	\$0.00	\$0.00
8330 - Family Promise	\$1,301.70	\$0.00	\$1,301.70	\$0.00
8331 - Mission to McWhirter	\$0.00	\$3,125.00	\$1,724.26	\$1,400.74
8332 - Gifts of Joy	\$427.08	\$0.00	\$0.00	\$427.08
8335 - Habitat for Humanity	\$0.00	\$0.00	\$0.00	\$0.00
8336 - Free The Captives	(\$2,077.00)	\$75.00	(\$1,874.01)	(\$127.99)
8345 - ICM	\$0.00	\$0.00	\$0.00	\$0.00
8350 - Joy Offering	\$3,606.00	\$25.00	\$3,606.00	\$25.00
8360 - Missions	\$83.66	\$847.26	\$0.00	\$930.92
8363 - Mission at Santa Rosa	\$240.00	\$0.00	\$0.00	\$240.00
8365 - One Great Hour of Sharing	\$65.00	\$2,579.00	\$0.00	\$2,644.00
8370 - Peacemaking Offering	\$0.00	\$0.00	\$0.00	\$0.00
8374 - Pentecost Offering	\$0.00	\$0.00	\$0.00	\$0.00
8386 - SeafarerCenter	\$0.00	\$0.00	\$0.00	\$0.00
8387 - Souper Bowl	\$0.00	\$1,100.56	\$0.00	\$1,100.56
8391 - Vellore, India Hosp. & College	\$0.00	\$0.00	\$0.00	\$0.00
8394 - Summer Enrichment Series	\$6,910.34	\$0.00	\$0.00	\$6,910.34

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Webster Presbyterian Church
Summary of Restricted Accounts
January to April 2015

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
8567 - Children Migrants	\$606.00	\$555.00	\$1,156.00	\$5.00
Total Desig Gifts: Mission	\$21,747.42	\$14,258.04	\$11,230.73	\$24,774.73
Building Fund				
8401 - Bldg Fund-Balance 12/31/04	\$23,500.00	\$3,595.00	\$25,205.00	\$1,890.00
Total Building Fund	\$23,500.00	\$3,595.00	\$25,205.00	\$1,890.00
Exchange Funds				
8055 - Flowers	(\$93.65)	\$1,400.00	\$315.00	\$991.35
8180 - Senior Ministry	\$521.74	\$191.00	\$240.29	\$472.45
8182 - Special Events	\$399.66	\$0.00	\$0.00	\$399.66
8185 - Weddings, Funerals, etc.	\$2,892.50	\$1,410.00	\$1,039.00	\$3,263.50
8186 - Ex Fund - Wednesday Night Dinner	\$269.29	\$1,385.00	\$2,019.10	(\$364.81)
8188 - Ex Fund - Early Risers Breakfast	\$0.00	\$0.00	\$0.00	\$0.00
8500 - Ex Fund -Team: Resources	\$194.16	\$0.00	\$0.00	\$194.16
8501 - Kidney Transplant	\$10,857.98	\$0.00	\$0.00	\$10,857.98
8502 - Louisiana Adult Mission Trip	\$0.00	\$0.00	\$0.00	\$0.00
8505 - Ex Fund -Team: Fellowship Events	\$197.99	\$0.00	\$0.00	\$197.99
8506 - Ex-Fund -Team: Education	\$0.00	\$0.00	\$0.00	\$0.00
8515 - Ex Fund -Team: Worship	(\$194.00)	\$0.00	\$0.00	(\$194.00)
8520 - Ex Fund -Endowment Gifts	\$0.00	\$0.00	\$0.00	\$0.00
8555 - Ex Fund -Young-at-Heart	\$0.00	\$127.00	\$0.00	\$127.00
8557 - Ex Fund -Endowment Income	\$0.00	\$0.00	\$0.00	\$0.00
8560 - Ex Fund -Conclaves Mission (Youth)	\$0.00	\$415.00	\$415.00	\$0.00
8570 - Ex Fund -Shrimp Boil	\$4.94	\$0.00	\$0.00	\$4.94
8575 - Ex Fund -Roof Repair 2015	\$0.00	\$26,584.68	\$18,739.54	\$7,845.14
8578 - Ex Fund -Adult Seminar Sm. Gps.	\$7.00	\$0.00	\$0.00	\$7.00
8580 - Ex Fund -Women's Retreat	\$7,407.43	\$1,854.00	\$6,938.02	\$2,323.41
8585 - Meet the Composer	\$651.56	\$0.00	\$0.00	\$651.56
8586 - Ex Fund -Youth Fund Raisers	(\$1,434.27)	\$9,944.03	\$5,625.43	\$2,884.33
8590 - Ex Fund-Early Risers Breakfast	\$260.00	\$653.00	\$571.45	\$341.55
8591 - Ex Fund-Vacation Bible School	\$393.13	\$200.00	\$0.00	\$593.13
8592 - Interim Pastor Benefits	(\$417.18)	\$417.18	\$0.00	\$0.00
8593 - Associate Pastor Benefits	\$131.50	\$190.00	\$78.00	\$243.50
Total Exchange Funds	\$22,049.78	\$44,770.89	\$35,980.83	\$30,839.84
Total Temporary Restricted	\$110,604.37	\$71,233.77	\$93,653.64	\$88,184.50
Permanent Restricted				
8900 - Endowment Fund	\$60,153.30	\$10,868.61	\$0.00	\$71,021.91
Total Permanent Restricted	\$60,153.30	\$10,868.61	\$0.00	\$71,021.91

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Webster Presbyterian Church
Balance Sheet
April 2015

Accounts

Assets

Current Assets

Cash

1010 - Cash - Amegy - Operating Acct. \$109,662.76
1020 - Cash - Frost Bank - Operating Acct. \$5.00
1030 - Cash - Frost Bank - Debit card \$4,481.44

Total Cash

\$114,149.20

Endowment

1165 - Invest - TX Pres. Foundation \$71,021.91

Total Endowment

\$71,021.91

Total Current Assets

\$185,171.11

Other Current Assets

1212 - Prepaid Dental Insurance (\$738.62)
1225 - Deposits - Utilities \$1,344.03

Total Other Current Assets

\$605.41

Property and Equipment

2010 - Land and Improvements \$893,467.51
2050 - Fellowship Hall \$675,984.91
2055 - Building Improvements \$282,775.97
2100 - Sanctuary \$3,014,405.67
2155 - Furniture and Fixtures \$194,515.62
2160 - Playground Equipment \$9,290.07
2163 - Computer Equipment \$21,589.88
2165 - Equipment - Other \$5,895.33
2300 - Accumulated Depreciation (\$1,549,896.56)

Total Property and Equipment

\$3,548,028.40

Total Assets

\$3,733,804.92

Liabilities, Fund Principal, & Restricted Funds

Liabilities

Current Liabilities

3014 - Notes payable - Mort. Prin. Amegy \$24,435.25
3025 - Prepaid Pledges - 2013 \$7,860.00

Total Current Liabilities

\$32,295.25

Non-Current Liabilities

3031 - Note Payable - Amegy \$557,040.85

Total Non-Current Liabilities

\$557,040.85

Total Liabilities

\$589,336.10

Fund Principal

4000 - Church Fund Balance \$2,995,428.40
4005 - Unused Accts Fund Balance (\$3,593.05)
Excess Cash Received (\$6,572.94)

Total Fund Principal and Excess Cash Received

\$2,985,262.41

Restricted Funds

Total Temporarily Restricted \$88,184.50
Total Permanently Restricted \$71,021.91

Total Restricted Funds

\$159,206.41

Total Liabilities, Fund Principal, & Restricted Funds

\$3,733,804.92