

Treasurer's Report August 2015

Monthly Financial Analysis

August 2015 had expenditures of \$49,146.77 and revenues of \$56,547.77 for a monthly net of \$7401.56. With 1/12 of our 2014 roll thru (\$13,000) in, we are positive for the year **\$1,595.99**.

With the total 13,000 roll thru added in, we are **\$5,929.32** positive for the year. We have reversed the past few months of being net negative.

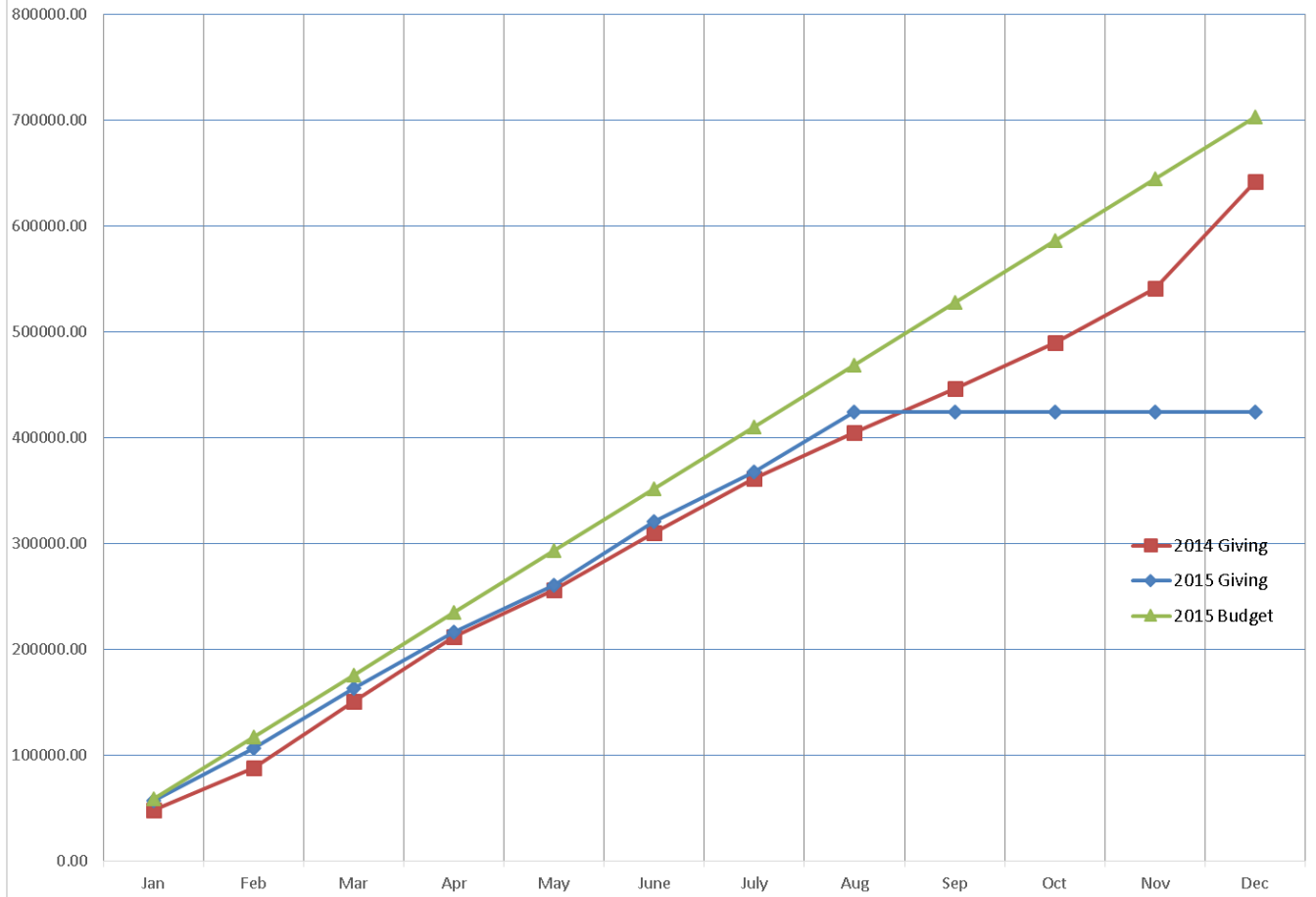
The impact of the salary corrections will be seen in September and October's reports. The correction was made in the first pay period of September for the 4 staff voted on in August session meeting.

I completed the analysis of the AP and Book keeper salaries and have given that information to the Personnel and Stewardship and Finance committees. Copies of the spreadsheet used for that calculation is in this report.

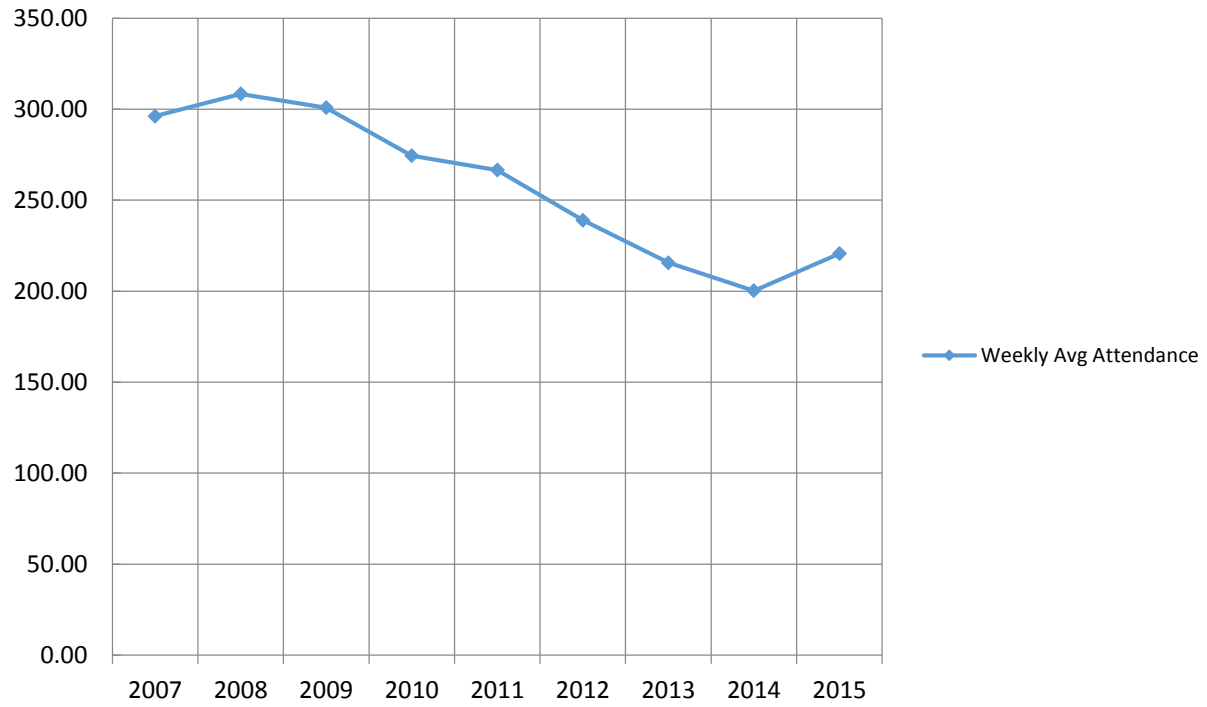
Your servant,
Jimmy Spivey
WPC Treasurer

2015 WPC	Income Plan	Income Actual	Net Income	Expenditures Plan	Expenditures Actual	Net Expenditures	Net	Net with 1/12 of Roll- Thru	Net with Roll-Thru
			(Actual - Plan)			(Plan - Actual)			
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	43770.60	-14831.48	58602.08	58385.86	216.22	-14615.26	-13531.93	-1615.26
June	58602.08	60726.46	2124.38	58602.08	58331.58	270.50	2394.88	3478.21	15394.88
July	58602.08	46881.00	-11721.08	58602.08	42977.10	15624.98	3903.90	4987.23	16903.90
August	58602.08	56547.77	-2054.31	58602.08	49146.21	9455.87	7401.56	8484.89	20401.56
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	424,109.66	-44,707.01	703,225.00	431,180.34	37,636.33	-7,070.68	1595.99	5929.32
Annual Budget = 703225.00									

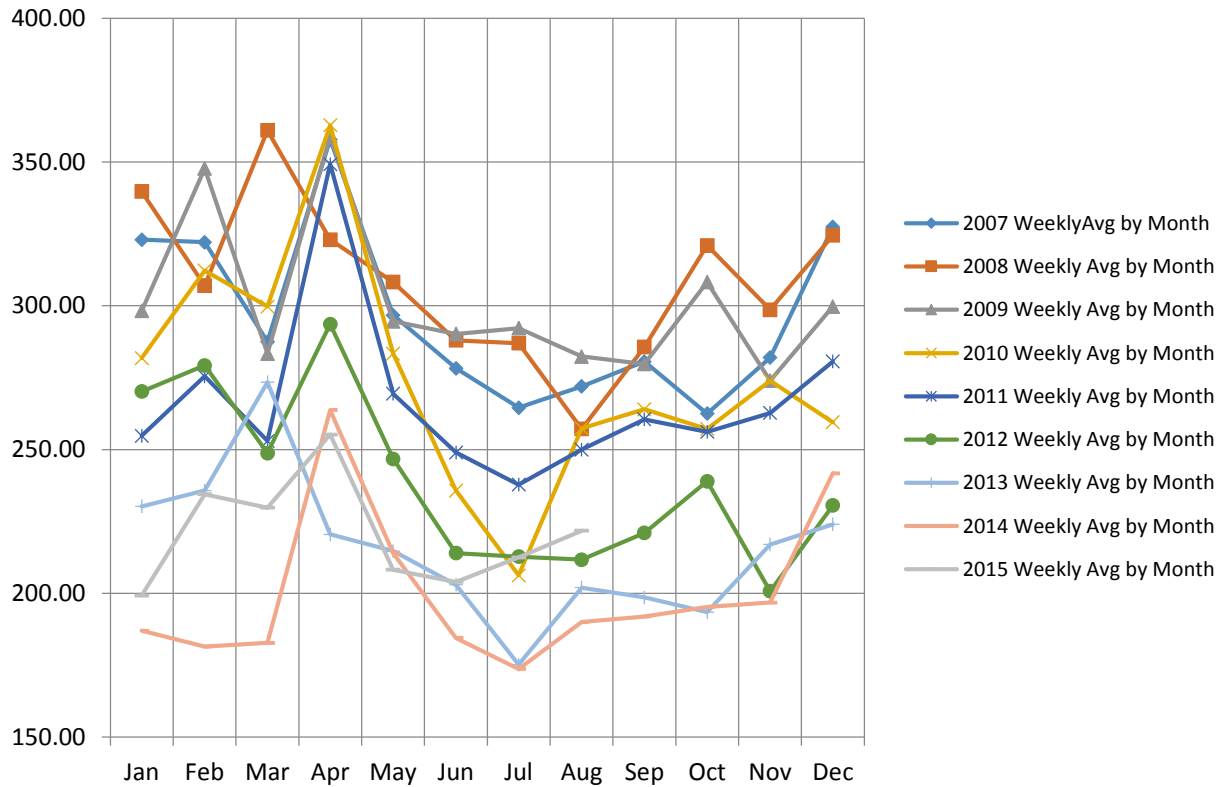
2015 vs 2014 Cumulative Giving by Month



Weekly Avg Attendance by Year



WPC Weekly Avg. Attendance by Month



Treasurer Salary Analysis

Account No	Line Item	Monthly Pay - Actual	Monthly Pay - Promised	Delta/mth	Delta/year	Total Owed 2014	Total Owed 2015	Total owed
5946	AP Annual Cash salary	2458.34	2500.00	41.66	499.92	458.26	374.94	833.20
6041	Book Keeper	1000.00	1024.00	24.00	288.00	264.00	216.00	480.00
						722.26	590.94	1313.20

Jimmy L. Spivey:
This is the impact to the 2015 budget.

Treasurer Salary Analysis

Account No	Line Item	Monthly Pay - Actual	Monthly Pay - Promised	Delta/mth	Delta/year	Total Owed 2014	Total Owed 2015	Total owed
6016	Director of Chil Min	2261.78	2308.34	46.56	558.64	512.09	372.43	884.51
6024	Ass Music Dir	1326.08	1358.34	32.26	387.04	354.79	258.03	612.81
6025	Music Dir	2033.36	2075.00	41.64	499.68	458.04	333.12	791.16
6035	Organist	1559.34	1591.67	32.33	387.92	355.59	258.61	614.21
						1680.51	1222.19	2902.69
	Total 2014 Pay 4 Staff =	1680.51						
	Total 2015 Pay 4 Staff =	1222.19						
	Total both years 4 staff =	2902.69						

Jimmy L. Spivey:
This is the impact to the 2015 budget.

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

Accounts	MTD Actual (2015)	YTD Actual (2015)	Annual Budget (2015)	Annual Budget/Actual (This Year)
Revenues				
Contributions & Revenue				
Contributions	\$56,547.77	\$424,009.66	\$699,999.00	(\$275,989.34)
Other Revenue	\$0.00	\$100.00	\$3,226.00	(\$3,126.00)
Total Contributions & Revenue	<u>\$56,547.77</u>	<u>\$424,109.66</u>	<u>\$703,225.00</u>	<u>(\$279,115.34)</u>
Total Revenues	<u><u>\$56,547.77</u></u>	<u><u>\$424,109.66</u></u>	<u><u>\$703,225.00</u></u>	<u><u>(\$279,115.34)</u></u>
Expenses				
Administration/Personnel				
Office	\$2,352.34	\$17,678.60	\$31,529.72	\$13,851.12
Personnel				
Pastoral Staff				
Head of Staff	\$12,136.89	\$97,044.62	\$144,319.00	\$47,274.38
Associate Pastor	\$7,267.27	\$57,215.31	\$82,605.00	\$25,389.69
Total Pastoral Staff	<u>\$19,404.16</u>	<u>\$154,259.93</u>	<u>\$226,924.00</u>	<u>\$72,664.07</u>
Program Staff	\$8,610.56	\$66,033.68	\$106,737.38	\$40,703.70
Support Staff	\$3,173.33	\$28,230.53	\$42,110.00	\$13,879.47
General Personnel	\$1,168.33	\$9,373.35	\$16,850.00	\$7,476.65
Total Personnel	<u>\$32,356.38</u>	<u>\$257,897.49</u>	<u>\$392,621.38</u>	<u>\$134,723.89</u>
Total Administration/Personnel	<u>\$34,708.72</u>	<u>\$275,576.09</u>	<u>\$424,151.10</u>	<u>\$148,575.01</u>
Campus Management				
Care	\$9,157.17	\$55,926.68	\$83,600.00	\$27,673.32
Deacons				
Stephen Ministry	\$40.79	\$336.05	\$650.00	\$313.95
Stephen Ministry	\$0.00	\$0.00	\$0.00	\$0.00
Total Care	<u>\$40.79</u>	<u>\$336.05</u>	<u>\$650.00</u>	<u>\$313.95</u>
Communications				
Communications	\$32.50	\$2,297.30	\$3,575.00	\$1,277.70
Fellowship				
Fellowship	\$402.64	\$741.76	\$1,550.00	\$808.24
Mission				
Mission	\$0.00	\$14,967.80	\$27,550.00	\$12,582.20
Nurture				
Children's Ministry	\$93.96	\$1,259.50	\$4,850.00	\$3,590.50
Youth Ministry	\$0.00	\$6,556.70	\$5,365.00	(\$1,191.70)
Adult Ministry	\$0.00	\$855.77	\$1,260.24	\$404.47
Total Nurture	<u>\$93.96</u>	<u>\$8,671.97</u>	<u>\$11,475.24</u>	<u>\$2,803.27</u>
Stewardship				
Stewardship	\$4,430.43	\$68,936.95	\$143,378.80	\$74,441.85
Welcoming				
Welcoming	\$0.00	\$561.27	\$550.00	(\$11.27)
Worship and Music				
Worship	\$0.00	\$139.68	\$1,990.00	\$1,850.32
Music	\$280.00	\$3,024.79	\$4,754.86	\$1,730.07
Total Worship and Music	<u>\$280.00</u>	<u>\$3,164.47</u>	<u>\$6,744.86</u>	<u>\$3,580.39</u>
Total Expenses	<u><u>\$49,146.21</u></u>	<u><u>\$431,180.34</u></u>	<u><u>\$703,225.00</u></u>	<u><u>\$272,044.66</u></u>
Net Total	\$7,401.56	(\$7,070.68)	\$0.00	(\$7,070.68)

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

Accounts	MTD Actual 2015	YTD Actual 2015	Annual Budget 2015	Annual Budget Remaining (This Year)
Revenues				
Contributions & Revenue				
Contributions				
4100 - Support - Pledged	\$46,235.00	\$361,479.54	\$686,999.00	\$325,519.46
4105 - Support - Non-pledged	\$10,236.66	\$61,791.61	\$0.00	(\$61,791.61)
4110 - Support - Prior Year	\$0.00	\$0.00	\$13,000.00	\$13,000.00
4115 - Loose Plate Offering	\$76.11	\$738.51	\$0.00	(\$738.51)
Total Contributions	<u>\$56,547.77</u>	<u>\$424,009.66</u>	<u>\$699,999.00</u>	<u>\$275,989.34</u>
Other Revenue				
4135 - Interest Income	\$0.00	\$0.00	\$226.00	\$226.00
4140 - Other Income	\$0.00	\$100.00	\$3,000.00	\$2,900.00
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>\$3,226.00</u>	<u>\$3,126.00</u>
Total Contributions & Revenue	<u>\$56,547.77</u>	<u>\$424,109.66</u>	<u>\$703,225.00</u>	<u>\$279,115.34</u>
Total Revenues	<u>\$56,547.77</u>	<u>\$424,109.66</u>	<u>\$703,225.00</u>	<u>\$279,115.34</u>
Expenses				
Administration/Personnel				
Office				
6120 - Computer Expenses	\$237.12	\$3,370.24	\$9,440.00	\$6,069.76
6125 - Equipment Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
6130 - General & Administrative	\$15.67	\$898.72	\$2,328.88	\$1,430.16
6136 - Interest Expense	\$0.00	\$0.00	\$0.00	\$0.00
6140 - Office Supplies	\$123.90	\$2,409.93	\$3,870.84	\$1,460.91
6145 - Postage	\$522.00	\$1,611.30	\$2,088.00	\$476.70
6149 - Stationery	\$0.00	\$603.34	\$2,413.36	\$1,810.02
6155 - Telephone	\$284.80	\$2,247.67	\$3,362.92	\$1,115.25
6165 - Copier Maint/Expenses	\$1,168.85	\$6,537.40	\$8,025.72	\$1,488.32
Total Office	<u>\$2,352.34</u>	<u>\$17,678.60</u>	<u>\$31,529.72</u>	<u>\$13,851.12</u>
Personnel				
Pastoral Staff				
Head of Staff				
5900 - Sr Pastor Compensation	\$5,000.00	\$35,000.00	\$52,900.00	\$17,900.00
5905 - Sr Pastor Continuing Educ	\$0.00	\$160.99	\$1,700.00	\$1,539.01
5910 - Sr Pastor Pension/Ins	\$2,714.42	\$19,000.94	\$31,025.00	\$12,024.06
5915 - Sr Pastor Profess Expense	\$0.00	\$405.76	\$1,000.00	\$594.24
5920 - Sr Pastor Discretionary	\$713.89	\$1,175.67	\$1,000.00	(\$175.67)
5925 - Sr Pastor Housing	\$2,083.34	\$13,541.71	\$25,000.00	\$11,458.29
5930 - Sr Pastor Car Allowance	\$0.00	\$2,536.91	\$4,000.00	\$1,463.09
5940 - Sr Pastor Cell Phone Allowance	\$0.00	\$400.00	\$1,200.00	\$800.00
5941 - Sr Pastor Soc. Sec. Suppl.	\$1,625.24	\$4,334.64	\$6,494.00	\$2,159.36
5943 - Sr Pastor Moving Expenses	\$0.00	\$20,488.00	\$20,000.00	(\$488.00)
Total Head of Staff	<u>\$12,136.89</u>	<u>\$97,044.62</u>	<u>\$144,319.00</u>	<u>\$47,274.38</u>
Associate Pastor				
5946 - Annual Cash Salary	\$2,458.34	\$19,666.72	\$30,000.00	\$10,333.28
5950 - Study Leave Allowance	\$0.00	\$2,448.16	\$1,700.00	(\$748.16)
5955 - Board of Pension Dues	\$1,583.75	\$12,670.00	\$19,005.00	\$6,335.00
5960 - Med Supplement Voucher	\$945.61	\$1,409.71	\$2,500.00	\$1,090.29
5965 - Assoc Pastor Discretionary	\$0.00	\$886.86	\$1,000.00	\$113.14
5971 - Housing and Utility	\$1,666.66	\$13,333.28	\$20,000.00	\$6,666.72
5975 - Auto Allowance	\$512.91	\$6,000.58	\$7,200.00	\$1,199.42
6160 - Telephone - Cellular Allowance	\$100.00	\$800.00	\$1,200.00	\$400.00
Total Associate Pastor	<u>\$7,267.27</u>	<u>\$57,215.31</u>	<u>\$82,605.00</u>	<u>\$25,389.69</u>

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

Accounts	MTD Actual 2015	YTD Actual 2015	Annual Budget 2015	Annual Budget Remaining (This Year)
Total Pastoral Staff	\$19,404.16	\$154,259.93	\$226,924.00	\$72,664.07
Program Staff				
5179 - Professional Development -Music	\$0.00	\$290.00	\$857.38	\$567.38
5180 - Professional Memberships	\$0.00	\$260.00	\$270.00	\$10.00
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	\$10,501.56	\$17,160.00	\$6,658.44
6016 - Director of Children's Ministry	\$2,261.78	\$15,481.88	\$27,700.00	\$12,218.12
6024 - Assoc. Music Dir. Compens	\$1,326.08	\$10,608.64	\$16,300.00	\$5,691.36
6025 - Music Director Compens	\$2,033.36	\$16,266.88	\$24,900.00	\$8,633.12
6030 - Subst Music Director Compens	\$0.00	\$0.00	\$300.00	\$300.00
6035 - Organist Compensation	\$1,559.34	\$12,474.72	\$19,100.00	\$6,625.28
6040 - Subst Organist Compens	\$0.00	\$150.00	\$150.00	\$0.00
6062 - Director of Children's Contin Ed	\$0.00	\$0.00	\$0.00	\$0.00
Total Program Staff	<u>\$8,610.56</u>	<u>\$66,033.68</u>	<u>\$106,737.38</u>	<u>\$40,703.70</u>
Support Staff				
6020 - Ch. Secretary	\$2,038.13	\$17,152.52	\$24,210.00	\$7,057.48
6021 - Office Temp.	\$0.00	\$0.00	\$0.00	\$0.00
6041 - Bookkeeper	\$1,000.00	\$8,000.00	\$12,600.00	\$4,600.00
6055 - Nursery Staff	\$135.20	\$3,063.01	\$5,000.00	\$1,936.99
6080 - Support Staff Training	\$0.00	\$15.00	\$300.00	\$285.00
Total Support Staff	<u>\$3,173.33</u>	<u>\$28,230.53</u>	<u>\$42,110.00</u>	<u>\$13,879.47</u>
General Personnel				
5209 - Background Checks	\$34.50	\$222.50	\$1,000.00	\$777.50
6060 - Payroll Taxes	\$824.97	\$6,372.37	\$11,750.00	\$5,377.63
6131 - Payroll expenses	\$308.86	\$2,778.48	\$4,100.00	\$1,321.52
Total General Personnel	<u>\$1,168.33</u>	<u>\$9,373.35</u>	<u>\$16,850.00</u>	<u>\$7,476.65</u>
Total Personnel	<u>\$32,356.38</u>	<u>\$257,897.49</u>	<u>\$392,621.38</u>	<u>\$134,723.89</u>
Total Administration/Personnel	<u>\$34,708.72</u>	<u>\$275,576.09</u>	<u>\$424,151.10</u>	<u>\$148,575.01</u>
Campus Management				
6045 - Janitorial Services	\$1,495.00	\$11,960.00	\$17,940.00	\$5,980.00
6210 - Custodial Supplies	\$0.00	\$0.00	\$0.00	\$0.00
6215 - Fire Alarm	\$0.00	\$695.41	\$3,200.00	\$2,504.59
6220 - Paper Supplies	\$261.70	\$1,164.92	\$1,500.00	\$335.08
6225 - Repairs and Maintenance	\$1,488.90	\$8,402.98	\$14,000.00	\$5,597.02
6230 - Lawn Maintenance	\$2,250.00	\$6,820.00	\$4,900.00	(\$1,920.00)
6240 - Util - Electricity	\$3,504.47	\$24,181.02	\$38,000.00	\$13,818.98
6245 - Util - Gas	\$53.18	\$459.58	\$760.00	\$300.42
6250 - Util - Trash	\$103.92	\$733.31	\$1,100.00	\$366.69
6255 - Util - Water	\$0.00	\$1,509.46	\$2,200.00	\$690.54
Total Campus Management	<u>\$9,157.17</u>	<u>\$55,926.68</u>	<u>\$83,600.00</u>	<u>\$27,673.32</u>
Care				
Deacons				
5505 - Deacon Supplies	\$37.80	\$195.74	\$100.00	(\$95.74)
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	\$50.00	\$50.00
5515 - Memorial Receptions	\$0.00	\$13.64	\$300.00	\$286.36
5525 - Pastoral Care Discretionary Fund	\$2.99	\$126.67	\$200.00	\$73.33
Total Deacons	<u>\$40.79</u>	<u>\$336.05</u>	<u>\$650.00</u>	<u>\$313.95</u>
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 August 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	\$40.79	\$336.05	\$650.00	\$313.95
Communications				
5268 - Brochures and Banners	\$0.00	\$0.00	\$475.00	\$475.00
5288 - Internet Website	\$0.00	\$0.00	\$840.00	\$840.00
5329 - Newsletter	\$0.00	\$129.80	\$160.00	\$30.20
5332 - Newspaper Advertising	\$32.50	\$2,167.50	\$2,100.00	(\$67.50)
Total Communications	\$32.50	\$2,297.30	\$3,575.00	\$1,277.70
Fellowship				
5300 - Kitchen and Fellowship Supplies	\$402.64	\$734.47	\$1,450.00	\$715.53
5320 - Fellowship Events	\$0.00	\$7.29	\$100.00	\$92.71
Total Fellowship	\$402.64	\$741.76	\$1,550.00	\$808.24
Mission				
5710 - Mission Co-Workers in Peru	\$0.00	\$0.00	\$100.00	\$100.00
5720 - Bay Area Turning Point	\$0.00	\$100.00	\$100.00	\$0.00
5725 - CEDEPCA	\$0.00	\$0.00	\$0.00	\$0.00
5730 - Camp Cho Yeh	\$0.00	\$200.00	\$200.00	\$0.00
5735 - Community Assistance	\$0.00	\$7,467.80	\$11,500.00	\$4,032.20
5736 - Family Promise	\$0.00	\$0.00	\$0.00	\$0.00
5740 - Habitat for Humanity	\$0.00	\$1,000.00	\$1,000.00	\$0.00
5743 - Houston Campus Ministry	\$0.00	\$0.00	\$500.00	\$500.00
5749 - Institute for Civility	\$0.00	\$0.00	\$25.00	\$25.00
5750 - ICM	\$0.00	\$0.00	\$1,500.00	\$1,500.00
5755 - Meals on Wheels	\$0.00	\$100.00	\$100.00	\$0.00
5775 - POP	\$0.00	\$100.00	\$100.00	\$0.00
5780 - Presb. Children's Home	\$0.00	\$0.00	\$100.00	\$100.00
5782 - Presb. Service Center	\$0.00	\$0.00	\$0.00	\$0.00
5785 - Presbytery	\$0.00	\$6,000.00	\$12,000.00	\$6,000.00
5790 - Samaritan Counseling Cntr	\$0.00	\$0.00	\$200.00	\$200.00
5795 - Seafarer Center	\$0.00	\$0.00	\$100.00	\$100.00
5800 - UBUNTU	\$0.00	\$0.00	\$0.00	\$0.00
5801 - Vellore Christian Medical College	\$0.00	\$0.00	\$25.00	\$25.00
Total Mission	\$0.00	\$14,967.80	\$27,550.00	\$12,582.20
Nurture				
Children's Ministry				
5201 - Bibles	\$0.00	\$0.00	\$200.00	\$200.00
5205 - Children's Supplies	\$93.96	\$443.73	\$1,500.00	\$1,056.27
5208 - Children's Workshop	\$0.00	\$0.00	\$300.00	\$300.00
5220 - Music Ministry	\$0.00	\$0.00	\$150.00	\$150.00
5225 - Ch. Curriculum	\$0.00	\$77.90	\$500.00	\$422.10
5245 - Library, Books, & AV	\$0.00	\$0.00	\$450.00	\$450.00
5248 - Parenting classes & Workshops	\$0.00	\$0.00	\$350.00	\$350.00
5250 - Children Special Events	\$0.00	\$95.97	\$700.00	\$604.03
5260 - Vacation Bible School	\$0.00	\$641.90	\$700.00	\$58.10
Total Children's Ministry	\$93.96	\$1,259.50	\$4,850.00	\$3,590.50
Youth Ministry				
5254 - Youth Bibles	\$0.00	\$413.77	\$250.00	(\$163.77)
5255 - Youth Mission	\$0.00	\$0.00	\$0.00	\$0.00
5257 - Youth Special Events	\$0.00	\$1,250.00	\$200.00	(\$1,050.00)
5258 - Youth CE Supplies	\$0.00	\$178.94	\$400.00	\$221.06
5265 - Youth Curriculum	\$0.00	\$36.97	\$650.00	\$613.03
5266 - College Ministry	\$0.00	\$120.00	\$100.00	(\$20.00)
5270 - Sr. Hi Mission Trip	\$0.00	\$550.00	\$550.00	\$0.00

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

Accounts	MTD Actual 2015	YTD Actual 2015	Annual Budget 2015	Annual Budget Remaining (This Year)
5271 - Jr. Mission Trip	\$0.00	\$0.00	\$400.00	\$400.00
5272 - Sr. High Conferences	\$0.00	\$1,807.73	\$1,715.00	(\$92.73)
5273 - Jr. High Conferences	\$0.00	\$2,199.29	\$1,100.00	(\$1,099.29)
5274 - Confirmation Class	\$0.00	\$0.00	\$0.00	\$0.00
Total Youth Ministry	\$0.00	\$6,556.70	\$5,365.00	(\$1,191.70)
Adult Ministry				
5200 - Adult Education	\$0.00	\$730.77	\$610.00	(\$120.77)
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	\$500.24	\$375.24
5282 - Ad. Supplies	\$0.00	\$0.00	\$0.00	\$0.00
5289 - Women's Ministry	\$0.00	\$0.00	\$150.00	\$150.00
Total Adult Ministry	\$0.00	\$855.77	\$1,260.24	\$404.47
Total Nurture	\$93.96	\$8,671.97	\$11,475.24	\$2,803.27
Stewardship				
6109 - Presbytery per capita	\$0.00	\$1,796.00	\$3,592.00	\$1,796.00
6110 - Bank Charges	\$5.64	\$690.89	\$1,039.64	\$348.75
6115 - Interest - Mortgage	\$1,657.30	\$13,567.98	\$22,604.60	\$9,036.62
6135 - Insurance	\$0.00	\$30,378.50	\$59,666.00	\$29,287.50
6150 - Stewardship	\$0.00	\$0.00	\$0.00	\$0.00
6285 - Roof Loan Payback	\$72.33	\$1,251.88	\$7,200.00	\$5,948.12
6290 - Mortgage Principal	\$2,695.16	\$21,251.70	\$29,624.92	\$8,373.22
6295 - Capital Improvement Reserve	\$0.00	\$0.00	\$19,651.64	\$19,651.64
Total Stewardship	\$4,430.43	\$68,936.95	\$143,378.80	\$74,441.85
Welcoming				
5326 - Connecting	\$0.00	\$283.64	\$300.00	\$16.36
5328 - Engaging	\$0.00	\$277.63	\$200.00	(\$77.63)
5331 - Hosting	\$0.00	\$0.00	\$50.00	\$50.00
Total Welcoming	\$0.00	\$561.27	\$550.00	(\$11.27)
Worship and Music				
Worship				
5109 - Audio-Visual Maintenance	\$0.00	\$0.00	\$1,000.00	\$1,000.00
5111 - Audio-Visual Upgrade	\$0.00	\$0.00	\$0.00	\$0.00
5184 - Video Liscensing	\$0.00	\$0.00	\$220.00	\$220.00
5185 - Worship Supplies-General	\$0.00	\$100.71	\$770.00	\$669.29
5190 - Worship Supply-Communion	\$0.00	\$38.97	\$0.00	(\$38.97)
Total Worship	\$0.00	\$139.68	\$1,990.00	\$1,850.32
Music				
5110 - Music Volunteer Development	\$0.00	\$171.95	\$197.13	\$25.18
5115 - Clinicians	\$0.00	\$0.00	\$0.00	\$0.00
5120 - Clinicians -Handbells	\$0.00	\$0.00	\$120.00	\$120.00
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	\$280.00	\$740.00	\$710.00	(\$30.00)
5140 - Music - Choirs/Voice	\$0.00	\$175.09	\$0.00	(\$175.09)
5145 - Music - Handbells	\$0.00	\$278.68	\$184.24	(\$94.44)
5147 - Music-Instrumental	\$0.00	\$90.99	\$843.49	\$752.50
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	\$200.00	\$200.00

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

Accounts	MTD Actual 2015	YTD Actual 2015	Annual Budget 2015	Annual Budget Remaining (This Year)
5182 - Special Service Musicians	\$0.00	\$1,223.58	\$2,500.00	\$1,276.42
5195 - Praise Band	\$0.00	\$0.00	\$0.00	\$0.00
5511 - Liturgical Enhancements	\$0.00	\$344.50	\$0.00	(\$344.50)
Total Music	<u>\$280.00</u>	<u>\$3,024.79</u>	<u>\$4,754.86</u>	<u>\$1,730.07</u>
Total Worship and Music	<u>\$280.00</u>	<u>\$3,164.47</u>	<u>\$6,744.86</u>	<u>\$3,580.39</u>
Total Expenses	<u>\$49,146.21</u>	<u>\$431,180.34</u>	<u>\$703,225.00</u>	<u>\$272,044.66</u>
Net Total	\$7,401.56	(\$7,070.68)	\$0.00	\$7,070.68

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Webster Presbyterian Church
Summary of Restricted Accounts
January to August 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	\$786.02	\$281.19	\$774.05
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
8077 - Joyful Noyz	\$2,386.68	\$0.00	\$0.00	\$2,386.68
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	\$121.49	\$2,246.81
8170 - Music - Organ Enhancement	\$450.00	\$0.00	\$0.00	\$450.00
8175 - Music - Special	\$6,310.00	\$450.00	\$570.00	\$6,190.00
Total Designated Funds	\$21,260.33	\$1,995.41	\$9,096.32	\$14,159.42
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
8135 - Memorial - Arnold, Edna	\$0.00	\$1,130.00	\$0.00	\$1,130.00
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	\$2,890.00	\$735.00	\$18,203.85
Desig Gifts: Mission				
8151 - Mission Development	\$1,427.15	\$490.00	\$490.00	\$1,427.15
8152 - PDA-Napal	\$0.00	\$1,550.00	\$1,550.00	\$0.00
8153 - Mission Trip - Adult	\$5,358.93	\$0.00	\$0.00	\$5,358.93
8155 - Bay Area Flood Fund	\$0.00	\$805.00	\$805.00	\$0.00
8310 - Bay Area Turning Point	\$0.00	\$0.00	\$0.00	\$0.00
8320 - Contributions for Community Assist.	(\$685.54)	\$9,101.22	\$7,014.05	\$1,401.63
8323 - Ayaviri Adult Mission	\$4,484.10	\$15,189.53	\$14,838.35	\$4,835.28
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	\$3,425.00	\$1,924.26	\$1,500.74
8332 - Gifts of Joy	\$427.08	\$0.00	\$0.00	\$427.08
8335 - Habitat for Humanity	\$0.00	\$25.00	\$0.00	\$25.00
8336 - Free The Captives	(\$2,077.00)	\$277.99	(\$1,874.01)	\$75.00
8345 - ICM	\$0.00	\$0.00	\$0.00	\$0.00
8350 - Joy Offering	\$3,606.00	\$25.00	\$3,606.00	\$25.00
8351 - McWhirter Supplies	\$0.00	\$545.00	\$545.00	\$0.00
8360 - Missions	\$83.66	\$1,137.81	\$0.00	\$1,221.47
8363 - Mission at Santa Rosa	\$240.00	\$316.98	\$556.98	\$0.00
8365 - One Great Hour of Sharing	\$65.00	\$2,579.00	\$2,644.00	\$0.00
8370 - Peacemaking Offering	\$0.00	\$100.00	\$0.00	\$100.00
8374 - Pentecost Offering	\$0.00	\$3,176.00	\$3,176.00	\$0.00
8386 - SeafarerCenter	\$0.00	\$0.00	\$0.00	\$0.00
8387 - Souper Bowl	\$0.00	\$1,100.56	\$1,100.56	\$0.00
8391 - Vellore, India Hosp. & College	\$0.00	\$0.00	\$0.00	\$0.00
8394 - Summer Enrichment Series	\$6,910.34	\$2,503.12	\$1,384.90	\$8,028.56
8567 - Children Migrants	\$606.00	\$555.00	\$1,156.00	\$5.00

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Webster Presbyterian Church
Summary of Restricted Accounts
January to August 2015

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
Total Desig Gifts: Mission	\$21,747.42	\$42,902.21	\$40,218.79	\$24,430.84
Building Fund				
8401 - Bldg Fund-Balance 12/31/04	\$23,500.00	\$7,990.00	\$28,195.00	\$3,295.00
Total Building Fund	\$23,500.00	\$7,990.00	\$28,195.00	\$3,295.00
Exchange Funds				
8055 - Flowers	(\$93.65)	\$2,080.00	\$901.00	\$1,085.35
8180 - Senior Ministry	\$521.74	\$428.00	\$395.67	\$554.07
8182 - Special Events	\$399.66	\$0.00	\$0.00	\$399.66
8185 - Weddings, Funerals, etc.	\$2,892.50	\$1,410.00	\$2,089.00	\$2,213.50
8186 - Ex Fund - Wednesday Night Dinner	\$269.29	\$1,768.00	\$2,175.29	(\$138.00)
8188 - Ex Fund - Early Risers Breakfast	\$0.00	\$0.00	\$0.00	\$0.00
8402 - Counterintutive Seminar	\$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	\$994.00	\$1,056.33	\$135.66
8506 - Ex-Fund -Team: Education	\$0.00	\$0.00	\$0.00	\$0.00
8515 - Ex Fund -Team: Worship	(\$194.00)	\$194.00	\$0.00	\$0.00
8520 - Ex Fund -Endowment Gifts	\$0.00	\$0.00	\$0.00	\$0.00
8550 - Powerful Tools for Caregivers Class	\$751.22	\$0.00	\$751.22	\$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	\$100.00	(\$95.06)
8575 - Ex Fund -Roof Repair 2015	\$0.00	\$69,684.68	\$62,160.88	\$7,523.80
8578 - Ex Fund -Adult Seminar Sm. Gps.	\$7.00	\$0.00	\$0.00	\$7.00
8580 - Ex Fund -Women's Retreat	\$7,407.43	\$2,389.00	\$6,938.02	\$2,858.41
8585 - Meet the Composer	\$651.56	\$0.00	\$0.00	\$651.56
8586 - Ex Fund -Youth Fund Raisers	(\$1,434.27)	\$17,573.97	\$16,693.87	(\$554.17)
8590 - Ex Fund-Early Risers Breakfast	\$260.00	\$653.00	\$571.45	\$341.55
8591 - Ex Fund-Vacation Bible School	\$393.13	\$1,385.67	\$1,102.93	\$675.87
8593 - Associate Pastor Benefits	\$131.50	\$380.00	\$156.00	\$355.50
Total Exchange Funds	\$23,218.18	\$99,482.32	\$95,506.66	\$27,193.84
Total Temporary Restricted	\$105,774.78	\$155,259.94	\$173,751.77	\$87,282.95
Permanent Restricted				
8900 - Endowment Fund	\$60,153.30	\$11,252.78	\$8,603.13	\$62,802.95
Total Permanent Restricted	\$60,153.30	\$11,252.78	\$8,603.13	\$62,802.95

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Webster Presbyterian Church
Balance Sheet
August 2015

Accounts

		Assets	
Current Assets			
Cash			
1010 - Cash - Amegy - Operating Acct.	\$104,786.01		
1020 - Cash - Frost Bank - Operating Acct.	\$5.00		
1030 - Cash - Frost Bank - Debit card	\$1,927.11		
Total Cash	\$106,718.12		
Endowment			
1165 - Invest - TX Pres. Foundation	\$62,802.95		
Total Endowment	\$62,802.95		
Total Current Assets			\$169,521.07
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			\$3,717,549.47
<hr/>			
Liabilities, Fund Principal, & Restricted Funds			
Liabilities			
Current Liabilities			
3014 - Notes payable - Mort. Prin. Amegy	\$24,435.25		
3025 - Prepaid Pledges - 2015	\$2,620.00		
Total Current Liabilities			\$27,055.25
Non-Current Liabilities			
3031 - Note Payable - Amegy	\$557,040.85		
Total Non-Current Liabilities			\$557,040.85
Total Liabilities			\$584,096.10
Fund Principal			
4000 - Church Fund Balance	\$2,995,428.40		
4005 - Unused Accts Fund Balance	(\$3,593.05)		
Excess Cash Received	(\$8,467.88)		
Total Fund Principal and Excess Cash Received			\$2,983,367.47
Restricted Funds			
Total Temporarily Restricted	\$87,282.95		
Total Permanently Restricted	\$62,802.95		
Total Restricted Funds			\$150,085.90
Total Liabilities, Fund Principal, & Restricted Funds			\$3,717,549.47