

Treasurer's Report December 2015

Monthly Financial Analysis

December 2015 had expenditures of \$51,768.52 and revenues of \$73,274.78 for a monthly net of \$21,506.26.

December was an average expenditure month. However, our December revenue was 20K less than the last two years. Giving in December is cyclic, and with 2014's very high December giving having a lower December in 2015 is not unusual. The total giving in December 2015 is consistent with 2010, 2012, and 2013 December giving.

Yearly Financial Analysis

The 2015 total expenditures were \$677,724.40 and the giving was 658,868.53 for a yearly net of negative \$18,855.87. With 2014 roll thru (\$13,000) added in the 2015 yearly Operating Funds are negative **\$5855.87**.

The cumulative giving chart shows the increase in giving in 2015 as compared to 2014. Year to date, our 2015 giving was \$16,509.05 more than 2014. There were expenditures in 2015 that exceeded the budgeted amount. Most of these were the result of expected savings that did not materialize. The 2015 giving did not match the projection of revenues approved by session. That amount was approximately 30 thousand less monies given.

Also included is a graph from 2010 to 2015 of Budget, Actual Expenses, and Actual Giving.

Debt Reduction and Payment

In 2015, \$18,000.00 was given to the building fund, which was paid towards principal against our mortgage loan. The principal and interest payments on the loan are part of the operating account (see Analysis of Revenues and Expenses 2015 attached). As of December 31, 2015 the mortgage balance is \$421,141.86.

We also incurred additional debt due to the loans received to complete the roof repairs and replacement. The WPC financial web page has a detailed write-up of the cost of the repairs and the loans secured.

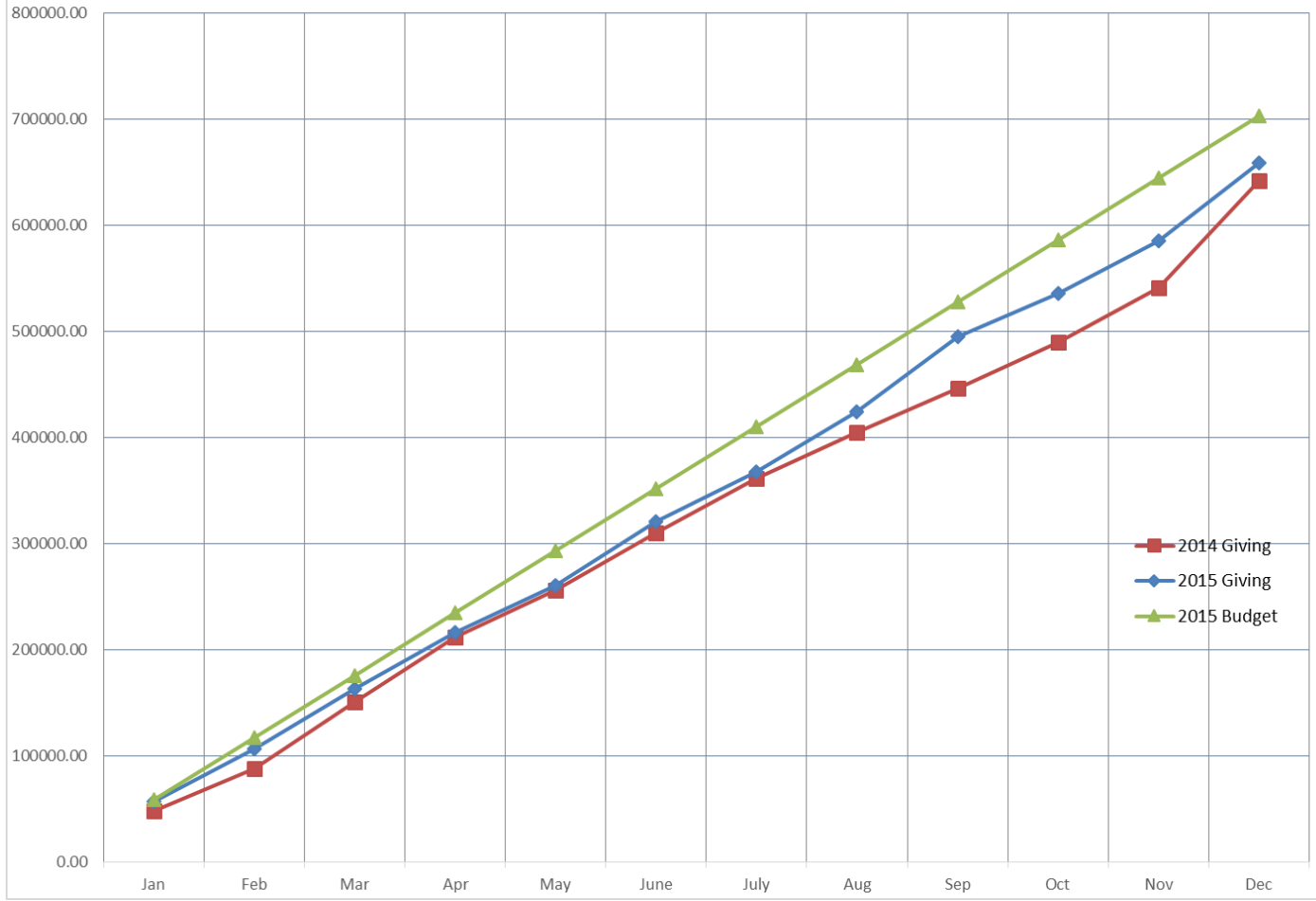
Worship Attendance

Average worship attendance per month is higher year to date, and the total attendance in worship of 2015 exceeds the total of 2014. Graphs are included in this report.

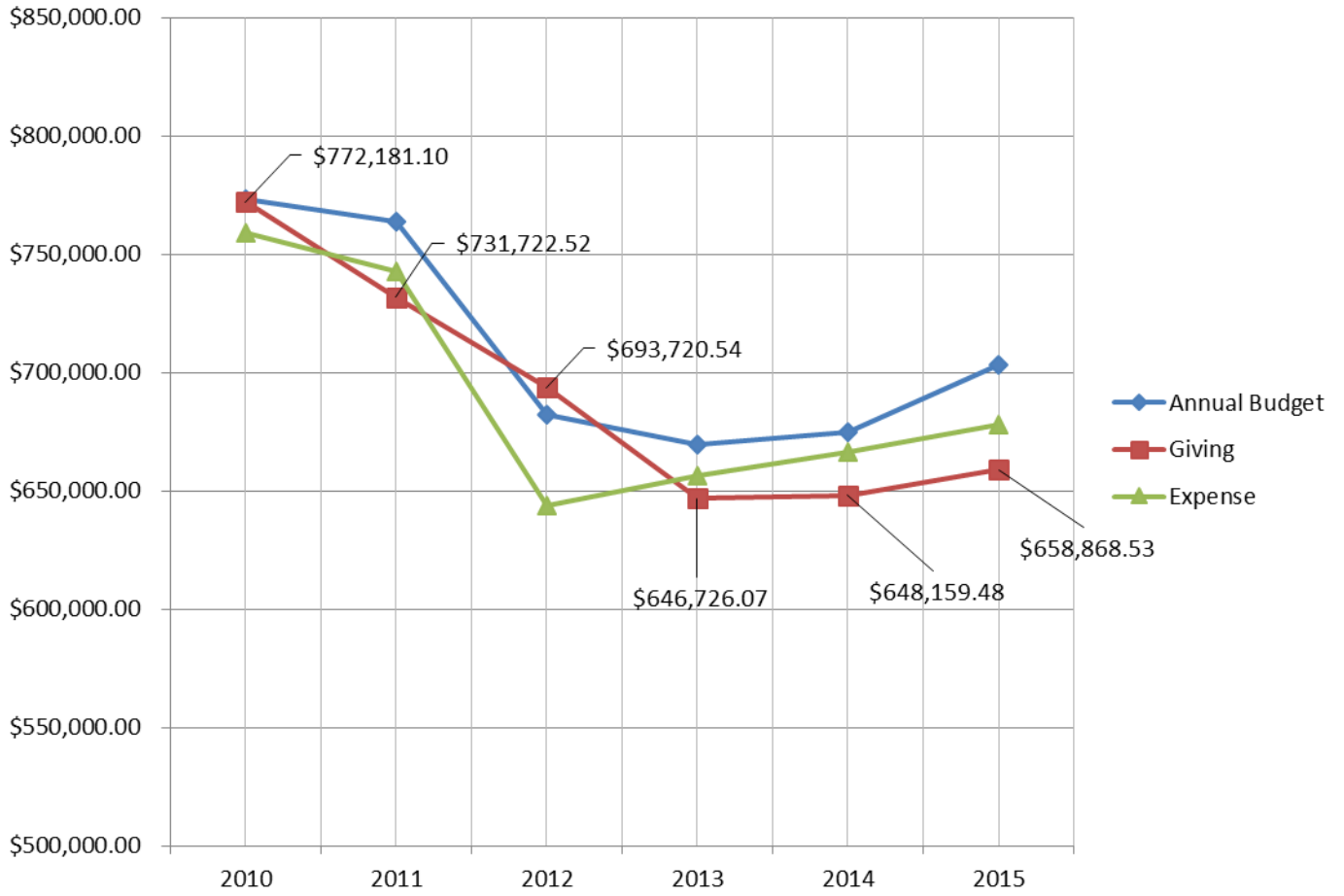
Your servant,
Jimmy Spivey
WPC Treasurer

2015 WPC	Income Plan	Income Actual	Net Income	Expenditures	Expenditures	Net Expenditures	Net	
			(Actual – Plan)	Plan	Actual	(Plan - Actual)		Net with 1/12 of Roll-Thru
Jan	58602.08	56375.61	-2226.47	58602.08	30910.24	27691.84	25465.37	26548.70
Feb	58602.08	49555.38	-9046.70	58602.08	51296.36	7305.72	-1740.98	-657.65
Mar	58602.08	56988.44	-1613.64	58602.08	68684.67	-10082.59	-11696.23	-10612.90
Apr	58602.08	53264.40	-5337.68	58602.08	71448.32	-12846.24	-18183.92	-17100.59
May	58602.08	43770.60	-14831.48	58602.08	58385.86	216.22	-14615.26	-13531.93
June	58602.08	60726.46	2124.38	58602.08	58331.58	270.50	2394.88	3478.21
July	58602.08	46881.00	-11721.08	58602.08	42977.10	15624.98	3903.90	4987.23
August	58602.08	56547.77	-2054.31	58602.08	49146.21	9455.87	7401.56	8484.89
Sep	58602.08	70465.75	11863.67	58602.08	67177.03	-8574.95	3288.72	4372.05
Oct	58602.08	41058.25	-17543.83	58602.08	52228.68	6373.40	-11170.43	-10087.10
Nov	58602.08	49960.09	-8641.99	58602.08	75369.83	-16767.75	-25409.74	-24326.41
Dec	58602.08	73274.78	14672.70	58602.08	51768.52	6833.56	21506.26	22589.59
YTD	703,225.00	658,868.53	-44,356.47	703,225.00	677,724.40	25,500.60	-18,855.87	-5855.87
Annual Budget = 703225.00								

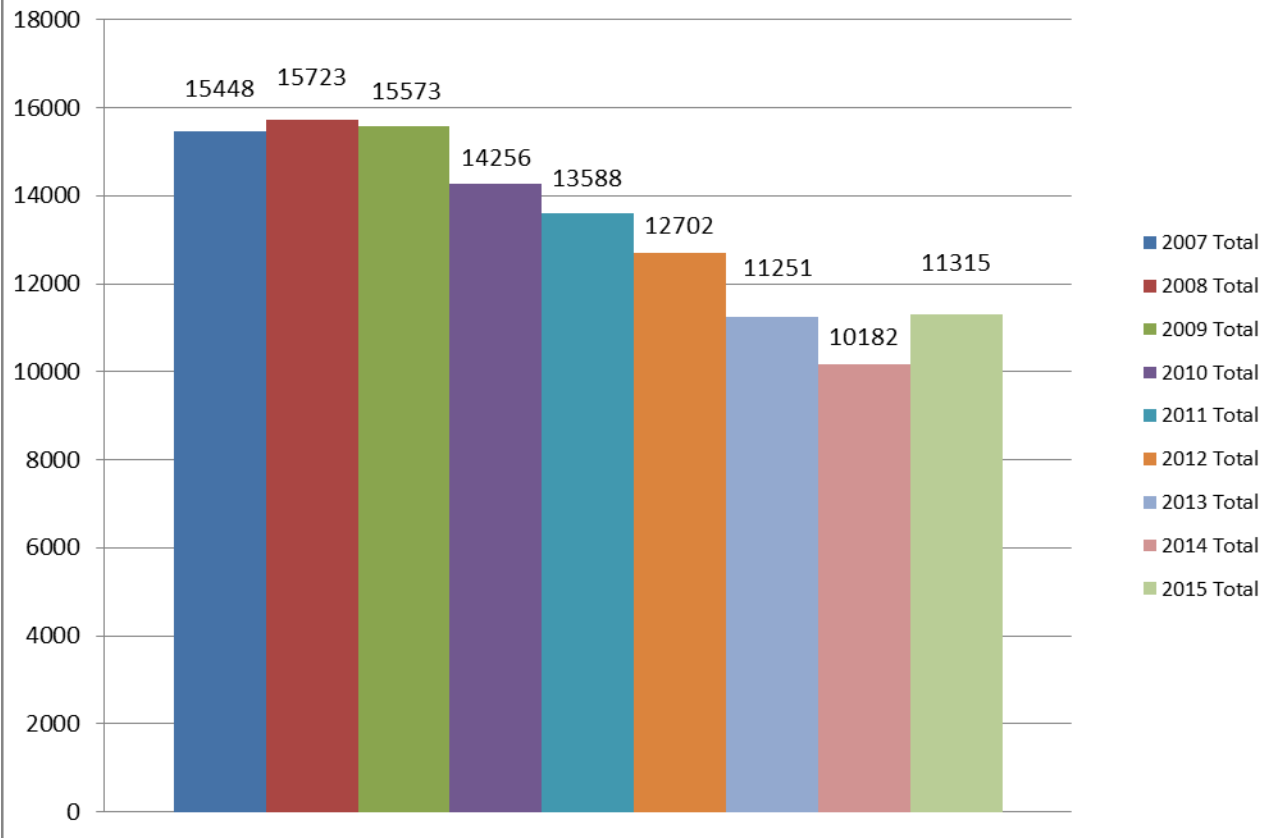
2015 vs 2014 Cumulative Giving by Month



WPC Budget vs Giving vs Expenses



2007 to 2015 Yearly WPC Worship Attendance



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

Accounts	MTD Actual (2015)	YTD Actual (2015)	Annual Budget (2015)	Annual Budget/Actual (This Year)
Revenues				
Contributions & Revenue				
Contributions	\$73,274.78	\$658,768.53	\$699,999.00	(\$41,230.47)
Other Revenue	\$0.00	\$100.00	\$3,226.00	(\$3,126.00)
Total Contributions & Revenue	<u>\$73,274.78</u>	<u>\$658,868.53</u>	<u>\$703,225.00</u>	<u>(\$44,356.47)</u>
Total Revenues	<u><u>\$73,274.78</u></u>	<u><u>\$658,868.53</u></u>	<u><u>\$703,225.00</u></u>	<u><u>(\$44,356.47)</u></u>
Expenses				
Administration/Personnel				
Office	\$3,842.05	\$29,696.42	\$31,529.72	\$1,833.30
Personnel				
Pastoral Staff				
Head of Staff	\$12,681.79	\$143,085.55	\$144,319.00	\$1,233.45
Associate Pastor	\$7,818.79	\$84,939.57	\$82,605.00	(\$2,334.57)
Total Pastoral Staff	<u>\$20,500.58</u>	<u>\$228,025.12</u>	<u>\$226,924.00</u>	<u>(\$1,101.12)</u>
Program Staff	\$9,548.85	\$105,460.59	\$106,737.38	\$1,276.79
Support Staff	\$4,324.00	\$44,937.05	\$42,110.00	(\$2,827.05)
General Personnel	\$1,296.56	\$14,690.72	\$16,850.00	\$2,159.28
Total Personnel	<u>\$35,669.99</u>	<u>\$393,113.48</u>	<u>\$392,621.38</u>	<u>(\$492.10)</u>
Total Administration/Personnel	<u>\$39,512.04</u>	<u>\$422,809.90</u>	<u>\$424,151.10</u>	<u>\$1,341.20</u>
Campus Management	\$3,173.32	\$85,784.18	\$83,600.00	(\$2,184.18)
Care				
Deacons	\$118.54	\$773.52	\$650.00	(\$123.52)
Stephen Ministry	\$0.00	\$0.00	\$0.00	\$0.00
Total Care	<u>\$118.54</u>	<u>\$773.52</u>	<u>\$650.00</u>	<u>(\$123.52)</u>
Communications	(\$233.05)	\$2,313.75	\$3,575.00	\$1,261.25
Fellowship	\$438.43	\$1,498.02	\$1,550.00	\$51.98
Mission	\$1,532.20	\$27,550.00	\$27,550.00	\$0.00
Nurture				
Children's Ministry	\$343.30	\$3,193.26	\$4,850.00	\$1,656.74
Youth Ministry	\$0.00	\$6,556.70	\$6,620.00	\$63.30
Adult Ministry	\$869.16	\$2,938.52	\$1,260.24	(\$1,678.28)
Total Nurture	<u>\$1,212.46</u>	<u>\$12,688.48</u>	<u>\$12,730.24</u>	<u>\$41.76</u>
Stewardship	\$4,671.47	\$118,449.68	\$142,123.80	\$23,674.12
Welcoming	\$0.00	\$561.27	\$550.00	(\$11.27)
Worship and Music				
Worship	\$0.00	\$537.70	\$1,990.00	\$1,452.30
Music	\$1,343.11	\$4,757.90	\$4,754.86	(\$3.04)
Total Worship and Music	<u>\$1,343.11</u>	<u>\$5,295.60</u>	<u>\$6,744.86</u>	<u>\$1,449.26</u>
Total Expenses	<u><u>\$51,768.52</u></u>	<u><u>\$677,724.40</u></u>	<u><u>\$703,225.00</u></u>	<u><u>\$25,500.60</u></u>
Net Total	\$21,506.26	(\$18,855.87)	\$0.00	(\$18,855.87)

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

Accounts	MTD Actual 2015	YTD Actual 2015	Annual Budget 2015	Annual Budget Remaining (This Year)
Revenues				
Contributions & Revenue				
Contributions				
4100 - Support - Pledged	\$62,444.28	\$561,715.81	\$686,999.00	\$125,283.19
4105 - Support - Non-pledged	\$10,830.50	\$96,083.21	\$0.00	(\$96,083.21)
4110 - Support - Prior Year	\$0.00	\$0.00	\$13,000.00	\$13,000.00
4115 - Loose Plate Offering	\$0.00	\$969.51	\$0.00	(\$969.51)
Total Contributions	<u>\$73,274.78</u>	<u>\$658,768.53</u>	<u>\$699,999.00</u>	<u>\$41,230.47</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>\$73,274.78</u>	<u>\$658,868.53</u>	<u>\$703,225.00</u>	<u>\$44,356.47</u>
Total Revenues	<u>\$73,274.78</u>	<u>\$658,868.53</u>	<u>\$703,225.00</u>	<u>\$44,356.47</u>
Expenses				
Administration/Personnel				
Office				
6120 - Computer Expenses	\$207.12	\$4,786.77	\$9,440.00	\$4,653.23
6125 - Equipment Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
6130 - General & Administrative	\$89.32	\$1,155.43	\$2,328.88	\$1,173.45
6136 - Interest Expense	\$0.00	\$0.00	\$0.00	\$0.00
6140 - Office Supplies	\$536.41	\$4,397.28	\$3,870.84	(\$526.44)
6145 - Postage	\$502.00	\$2,984.90	\$2,088.00	(\$896.90)
6149 - Stationery	\$0.00	\$1,582.85	\$2,413.36	\$830.51
6155 - Telephone	\$288.51	\$3,401.92	\$3,362.92	(\$39.00)
6165 - Copier Maint/Expenses	\$2,218.69	\$11,387.27	\$8,025.72	(\$3,361.55)
Total Office	<u>\$3,842.05</u>	<u>\$29,696.42</u>	<u>\$31,529.72</u>	<u>\$1,833.30</u>
Personnel				
Pastoral Staff				
Head of Staff				
5900 - Sr Pastor Compensation	\$5,000.00	\$55,000.00	\$52,900.00	(\$2,100.00)
5905 - Sr Pastor Continuing Educ	\$216.37	\$1,700.00	\$1,700.00	\$0.00
5910 - Sr Pastor Pension/Ins	\$2,714.42	\$29,858.62	\$31,025.00	\$1,166.38
5915 - Sr Pastor Profess Expense	\$0.00	\$614.08	\$1,000.00	\$385.92
5920 - Sr Pastor Discretionary	\$0.00	\$700.46	\$1,000.00	\$299.54
5925 - Sr Pastor Housing	\$3,125.01	\$22,916.74	\$25,000.00	\$2,083.26
5930 - Sr Pastor Car Allowance	\$0.00	\$4,588.02	\$4,000.00	(\$588.02)
5940 - Sr Pastor Cell Phone Allowance	\$0.00	\$1,100.00	\$1,200.00	\$100.00
5941 - Sr Pastor Soc. Sec. Suppl.	\$1,625.99	\$5,960.63	\$6,494.00	\$533.37
5943 - Sr Pastor Moving Expenses	\$0.00	\$20,647.00	\$20,000.00	(\$647.00)
Total Head of Staff	<u>\$12,681.79</u>	<u>\$143,085.55</u>	<u>\$144,319.00</u>	<u>\$1,233.45</u>
Associate Pastor				
5946 - Annual Cash Salary	\$2,500.00	\$30,458.26	\$30,000.00	(\$458.26)
5950 - Study Leave Allowance	(\$748.16)	\$1,700.00	\$1,700.00	\$0.00
5955 - Board of Pension Dues	\$1,583.75	\$19,005.00	\$19,005.00	\$0.00
5960 - Med Supplement Voucher	\$953.51	\$2,500.00	\$2,500.00	\$0.00
5965 - Assoc Pastor Discretionary	\$89.78	\$1,080.46	\$1,000.00	(\$80.46)
5971 - Housing and Utility	\$1,666.66	\$19,999.92	\$20,000.00	\$0.08
5975 - Auto Allowance	\$1,573.25	\$8,995.93	\$7,200.00	(\$1,795.93)
6160 - Telephone - Cellular Allowance	\$200.00	\$1,200.00	\$1,200.00	\$0.00
Total Associate Pastor	<u>\$7,818.79</u>	<u>\$84,939.57</u>	<u>\$82,605.00</u>	<u>(\$2,334.57)</u>

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

Accounts	MTD Actual 2015	YTD Actual 2015	Annual Budget 2015	Annual Budget Remaining (This Year)
Total Pastoral Staff	\$20,500.58	\$228,025.12	\$226,924.00	(\$1,101.12)
Program Staff				
5179 - Professional Development -Music	\$0.00	\$824.03	\$857.38	\$33.35
5180 - Professional Memberships	\$0.00	\$411.32	\$270.00	(\$141.32)
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	\$16,221.56	\$17,160.00	\$938.44
6016 - Director of Children's Ministry	\$3,093.85	\$26,385.26	\$27,700.00	\$1,314.74
6024 - Assoc. Music Dir. Compens	\$1,358.34	\$16,654.81	\$16,300.00	(\$354.81)
6025 - Music Director Compens	\$2,075.00	\$25,358.04	\$24,900.00	(\$458.04)
6030 - Subst Music Director Compens	\$0.00	\$0.00	\$300.00	\$300.00
6035 - Organist Compensation	\$1,591.66	\$19,455.57	\$19,100.00	(\$355.57)
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>\$9,548.85</u>	<u>\$105,460.59</u>	<u>\$106,737.38</u>	<u>\$1,276.79</u>
Support Staff				
6020 - Ch. Secretary	\$2,715.00	\$26,471.28	\$24,210.00	(\$2,261.28)
6021 - Office Temp.	\$0.00	\$0.00	\$0.00	\$0.00
6041 - Bookkeeper	\$1,050.00	\$13,150.00	\$12,600.00	(\$550.00)
6055 - Nursery Staff	\$559.00	\$5,300.77	\$5,000.00	(\$300.77)
6080 - Support Staff Training	\$0.00	\$15.00	\$300.00	\$285.00
Total Support Staff	<u>\$4,324.00</u>	<u>\$44,937.05</u>	<u>\$42,110.00</u>	<u>(\$2,827.05)</u>
General Personnel				
5209 - Background Checks	\$0.00	\$414.50	\$1,000.00	\$585.50
6060 - Payroll Taxes	\$980.94	\$10,220.16	\$11,750.00	\$1,529.84
6131 - Payroll expenses	\$315.62	\$4,056.06	\$4,100.00	\$43.94
Total General Personnel	<u>\$1,296.56</u>	<u>\$14,690.72</u>	<u>\$16,850.00</u>	<u>\$2,159.28</u>
Total Personnel	<u>\$35,669.99</u>	<u>\$393,113.48</u>	<u>\$392,621.38</u>	<u>(\$492.10)</u>
Total Administration/Personnel	<u>\$39,512.04</u>	<u>\$422,809.90</u>	<u>\$424,151.10</u>	<u>\$1,341.20</u>
Campus Management				
6045 - Janitorial Services	\$1,495.00	\$17,940.00	\$17,940.00	\$0.00
6210 - Custodial Supplies	\$0.00	\$0.00	\$0.00	\$0.00
6215 - Fire Alarm	\$50.00	\$859.41	\$3,200.00	\$2,340.59
6220 - Paper Supplies	\$0.00	\$1,827.26	\$1,500.00	(\$327.26)
6225 - Repairs and Maintenance	\$45.00	\$18,578.88	\$14,000.00	(\$4,578.88)
6230 - Lawn Maintenance	\$804.95	\$9,624.95	\$4,900.00	(\$4,724.95)
6240 - Util - Electricity	\$481.32	\$32,259.95	\$38,000.00	\$5,740.05
6245 - Util - Gas	\$45.60	\$651.28	\$760.00	\$108.72
6250 - Util - Trash	\$101.80	\$1,142.79	\$1,100.00	(\$42.79)
6255 - Util - Water	\$149.65	\$2,899.66	\$2,200.00	(\$699.66)
Total Campus Management	<u>\$3,173.32</u>	<u>\$85,784.18</u>	<u>\$83,600.00</u>	<u>(\$2,184.18)</u>
Care				
Deacons				
5505 - Deacon Supplies	\$100.69	\$372.03	\$100.00	(\$272.03)
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	\$150.96	\$300.00	\$149.04
5525 - Pastoral Care Discretionary Fund	\$17.85	\$250.53	\$200.00	(\$50.53)
Total Deacons	<u>\$118.54</u>	<u>\$773.52</u>	<u>\$650.00</u>	<u>(\$123.52)</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 December 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	\$118.54	\$773.52	\$650.00	(\$123.52)
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	(\$233.05)	\$2,183.95	\$2,100.00	(\$83.95)
Total Communications	(\$233.05)	\$2,313.75	\$3,575.00	\$1,261.25
Fellowship				
5300 - Kitchen and Fellowship Supplies	\$438.43	\$1,261.61	\$1,450.00	\$188.39
5320 - Fellowship Events	\$0.00	\$236.41	\$100.00	(\$136.41)
Total Fellowship	\$438.43	\$1,498.02	\$1,550.00	\$51.98
Mission				
5710 - Mission Co-Workers in Peru	\$0.00	\$100.00	\$100.00	\$0.00
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	\$1,532.20	\$11,500.00	\$11,500.00	\$0.00
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	\$500.00	\$500.00	\$0.00
5749 - Institute for Civility	\$0.00	\$25.00	\$25.00	\$0.00
5750 - ICM	\$0.00	\$1,500.00	\$1,500.00	\$0.00
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	\$100.00	\$100.00	\$0.00
5782 - Presb. Service Center	\$0.00	\$0.00	\$0.00	\$0.00
5785 - Presbytery	\$0.00	\$12,000.00	\$12,000.00	\$0.00
5790 - Samaritan Counseling Cntr	\$0.00	\$200.00	\$200.00	\$0.00
5795 - Seafarer Center	\$0.00	\$100.00	\$100.00	\$0.00
5800 - UBUNTU	\$0.00	\$0.00	\$0.00	\$0.00
5801 - Vellore Christian Medical College	\$0.00	\$25.00	\$25.00	\$0.00
Total Mission	\$1,532.20	\$27,550.00	\$27,550.00	\$0.00
Nurture				
Children's Ministry				
5201 - Bibles	\$0.00	\$19.72	\$200.00	\$180.28
5205 - Children's Supplies	\$200.31	\$915.85	\$1,500.00	\$584.15
5208 - Children's Workshop	\$0.00	\$0.00	\$300.00	\$300.00
5220 - Music Ministry	\$0.00	\$86.06	\$150.00	\$63.94
5225 - Ch. Curriculum	\$142.99	\$834.55	\$500.00	(\$334.55)
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	\$695.18	\$700.00	\$4.82
5260 - Vacation Bible School	\$0.00	\$641.90	\$700.00	\$58.10
Total Children's Ministry	\$343.30	\$3,193.26	\$4,850.00	\$1,656.74
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	\$1,455.00	\$205.00
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 December 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	\$6,620.00	\$63.30
Adult Ministry				
5200 - Adult Education	\$869.16	\$1,770.13	\$610.00	(\$1,160.13)
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	\$1,168.39	\$500.24	(\$668.15)
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	\$869.16	\$2,938.52	\$1,260.24	(\$1,678.28)
Total Nurture	\$1,212.46	\$12,688.48	\$12,730.24	\$41.76
Stewardship				
6109 - Presbytery per capita	\$0.00	\$3,592.00	\$3,592.00	\$0.00
6110 - Bank Charges	\$108.35	\$1,212.27	\$1,039.64	(\$172.63)
6115 - Interest - Mortgage	\$1,550.59	\$19,957.51	\$22,604.60	\$2,647.09
6135 - Insurance	\$0.00	\$59,185.50	\$59,666.00	\$480.50
6150 - Stewardship	\$0.00	\$0.00	\$0.00	\$0.00
6285 - Roof Loan Payback	\$210.66	\$2,230.39	\$7,200.00	\$4,969.61
6290 - Mortgage Principal	\$2,801.87	\$32,272.01	\$29,624.92	(\$2,647.09)
6295 - Capital Improvement Reserve	\$0.00	\$0.00	\$18,396.64	\$18,396.64
Total Stewardship	\$4,671.47	\$118,449.68	\$142,123.80	\$23,674.12
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	\$222.97	\$220.00	(\$2.97)
5185 - Worship Supplies-General	\$0.00	\$235.78	\$770.00	\$534.22
5190 - Worship Supply-Communion	\$0.00	\$78.95	\$0.00	(\$78.95)
Total Worship	\$0.00	\$537.70	\$1,990.00	\$1,452.30
Music				
5110 - Music Volunteer Development	\$31.13	\$203.08	\$197.13	(\$5.95)
5115 - Clinicians	\$0.00	\$0.00	\$0.00	\$0.00
5120 - Clinicians -Handbells	\$37.24	\$182.24	\$120.00	(\$62.24)
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	\$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	\$8.32	\$104.31	\$843.49	\$739.18
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	\$190.00	\$190.00	\$200.00	\$10.00

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

Accounts	MTD Actual 2015	YTD Actual 2015	Annual Budget 2015	Annual Budget Remaining (This Year)
5182 - Special Service Musicians	\$1,076.42	\$2,500.00	\$2,500.00	\$0.00
5195 - Praise Band	\$0.00	\$0.00	\$0.00	\$0.00
5511 - Liturgical Enhancements	\$0.00	\$384.50	\$0.00	(\$384.50)
Total Music	<u>\$1,343.11</u>	<u>\$4,757.90</u>	<u>\$4,754.86</u>	<u>(\$3.04)</u>
Total Worship and Music	<u>\$1,343.11</u>	<u>\$5,295.60</u>	<u>\$6,744.86</u>	<u>\$1,449.26</u>
Total Expenses	<u>\$51,768.52</u>	<u>\$677,724.40</u>	<u>\$703,225.00</u>	<u>\$25,500.60</u>
Net Total	\$21,506.26	(\$18,855.87)	\$0.00	\$18,855.87

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Webster Presbyterian Church
Summary of Restricted Accounts
January to December 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 - Sr Pastor - CE	\$0.00	\$216.37	\$0.00	\$216.37
8003 - Assoc. Pastor - CE	\$269.22	\$786.02	\$1,029.35	\$25.89
8011 - Book Sales - Cook Book	\$2,251.43	\$2,321.43	\$4,502.86	\$70.00
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	\$95.00	\$113.86
8045 - Christian Education	\$273.93	\$0.00	\$273.93	\$0.00
8052 - Deacon's Reception	\$339.52	\$0.00	\$0.00	\$339.52
8056 - AV upgrades	\$10,208.47	\$15,736.25	\$25,894.72	\$50.00
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	\$1,864.39	\$8,501.47	\$152.73
8160 - Music - Bells	\$350.00	\$0.00	\$75.28	\$274.72
8165 - Music - Choir	\$2,368.30	\$0.00	\$793.95	\$1,574.35
8170 - Music - Organ Enhancement	\$450.00	\$2,500.00	\$213.70	\$2,736.30
8175 - Music - Special	\$6,310.00	\$450.00	\$3,580.00	\$3,180.00
Total Designated Funds	\$33,720.23	\$23,874.46	\$45,260.77	\$12,333.92
Memorials				
8115 - Memorials	\$1,310.00	\$1,285.00	\$885.00	\$1,710.00
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
8124 - Memorial - Mills, Dick	\$0.00	\$3,230.00	\$0.00	\$3,230.00
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	\$8,530.00	\$8,530.00	\$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	\$14,805.00	\$9,415.00	\$21,438.85
Desig Gifts: Mission				
8151 - Mission Development	\$1,427.15	\$490.00	\$990.00	\$927.15
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)	\$14,908.42	\$12,524.54	\$1,698.34
8323 - Ayaviri Adult Mission	\$4,484.10	\$15,359.53	\$17,557.17	\$2,286.46
8325 - CROP Walk	\$0.00	\$175.00	\$175.00	\$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	\$575.00	\$187.82	\$814.26
8335 - Habitat for Humanity	\$0.00	\$25.00	\$25.00	\$0.00
8336 - Free The Captives	(\$2,077.00)	\$2,492.99	\$400.99	\$15.00
8345 - ICM	\$0.00	\$25.00	\$0.00	\$25.00
8350 - Joy Offering	\$3,606.00	\$3,171.00	\$6,777.00	\$0.00
8351 - McWhirter Supplies	\$0.00	\$570.00	\$545.00	\$25.00
8360 - Missions	\$83.66	\$1,410.96	\$1,150.00	\$344.62
8363 - Mission at Santa Rosa	\$240.00	\$316.98	\$556.98	\$0.00
8365 - One Great Hour of Sharing	\$65.00	\$2,534.00	\$2,644.00	(\$45.00)
8370 - Peacemaking Offering	\$0.00	\$1,753.00	\$1,753.00	\$0.00
8373 - PDA - Storm Sandy	\$0.00	\$0.00	\$0.00	\$0.00
8374 - Pentecost Offering	\$0.00	\$3,176.00	\$3,176.00	\$0.00
8379 - Presbytery	\$0.00	\$1,454.00	\$1,454.00	\$0.00

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Webster Presbyterian Church
Summary of Restricted Accounts
January to December 2015

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
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	\$1,569.92	\$7,843.54
8567 - Children Migrants	\$606.00	\$555.00	\$1,156.00	\$5.00
Total Desig Gifts: Mission	\$21,747.42	\$58,375.56	\$59,323.94	\$20,799.04
Building Fund				
8401 - Bldg Fund-Balance 12/31/04	\$23,500.00	\$18,000.00	\$40,980.00	\$520.00
Total Building Fund	\$23,500.00	\$18,000.00	\$40,980.00	\$520.00
Exchange Funds				
8055 - Flowers	(\$93.65)	\$2,881.00	\$2,131.20	\$656.15
8180 - Senior Ministry	\$521.74	\$831.00	\$826.24	\$526.50
8182 - Special Events	\$399.66	\$0.00	\$0.00	\$399.66
8185 - Weddings, Funerals, etc.	\$2,892.50	\$2,930.00	\$2,399.41	\$3,423.09
8186 - Ex Fund - Wednesday Night Dinner	\$269.29	\$4,305.79	\$3,535.47	\$1,039.61
8188 - Ex Fund - Early Risers Breakfast	\$0.00	\$0.00	\$0.00	\$0.00
8402 - Counterintutive Seminar	\$0.00	\$690.00	\$0.00	\$690.00
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	\$1,100.81	\$91.18
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	\$140.00	\$890.45	\$0.77
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	\$1,176.00	\$985.44	\$195.50
8575 - Ex Fund -Roof Repair 2015	\$0.00	\$69,684.68	\$69,160.88	\$523.80
8578 - Ex Fund -Adult Seminar Sm. Gps.	\$7.00	\$19.60	\$19.60	\$7.00
8580 - Ex Fund -Women's Retreat	\$7,407.43	\$5,734.50	\$7,728.02	\$5,413.91
8585 - Meet the Composer	\$651.56	\$0.00	\$651.56	\$0.00
8586 - Ex Fund -Youth Fund Raisers	(\$1,434.27)	\$25,715.28	\$21,035.18	\$3,245.83
8590 - Ex Fund-Early Risers Breakfast	\$260.00	\$883.00	\$789.28	\$353.72
8591 - Ex Fund-Vacation Bible School	\$393.13	\$1,385.67	\$1,102.93	\$675.87
8593 - Associate Pastor Benefits	\$131.50	\$570.00	\$214.50	\$487.00
8605 - Stewardship	\$0.00	\$2,538.01	\$1,695.94	\$842.07
Total Exchange Funds	\$23,218.18	\$121,214.53	\$114,681.91	\$29,750.80
Total Temporary Restricted	\$118,234.68	\$236,269.55	\$269,661.62	\$84,842.61
Permanent Restricted				
8900 - Endowment Fund	\$60,153.30	\$11,252.78	\$11,528.43	\$59,877.65
Total Permanent Restricted	\$60,153.30	\$11,252.78	\$11,528.43	\$59,877.65

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Webster Presbyterian Church
Balance Sheet
December 2015

Accounts

		Assets	
Current Assets			
Cash			
1010 - Cash - Amegy - Operating Acct.	\$97,884.24		
1020 - Cash - Frost Bank - Operating Acct.	\$5.00		
1030 - Cash - Frost Bank - Debit card	\$5,045.11		
Total Cash	\$102,934.35		
Endowment			
1165 - Invest - TX Pres. Foundation	\$59,877.65		
Total Endowment	\$59,877.65		
Total Current Assets			\$162,812.00
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	(\$1,584,896.56)		
Total Property and Equipment			\$3,513,028.40
Total Assets			\$3,675,840.40
<hr/>			
Liabilities, Fund Principal, & Restricted Funds			
Liabilities			
Current Liabilities			
3014 - Notes payable - Mort. Prin. Amegy	\$24,435.25		
3025 - Prepaid Pledges - 2015	\$13,061.76		
Total Current Liabilities			\$37,497.01
Non-Current Liabilities			
3031 - Note Payable - Amegy	\$421,141.86		
Total Non-Current Liabilities			\$421,141.86
Total Liabilities			\$458,638.87
Fund Principal			
4000 - Church Fund Balance	\$3,096,327.39		
4005 - Unused Accts Fund Balance	(\$3,593.05)		
Excess Cash Received	(\$20,253.07)		
Total Fund Principal and Excess Cash Received			\$3,072,481.27
Restricted Funds			
Total Temporarily Restricted	\$84,842.61		
Total Permanently Restricted	\$59,877.65		
Total Restricted Funds			\$144,720.26
Total Liabilities, Fund Principal, & Restricted Funds			\$3,675,840.40