

Treasurer's Report February 2015

Monthly Financial Analysis

February 2015 had expenditures of \$51,296.36 and revenues of \$49,555.38 for a monthly net of negative \$1,740.98. With 1/12 of our 2014 roll thru (\$13,000) in, we are positive for the year, **25,891.06**. We are \$23,724.39 positive for the year without roll thru, that is what is on the ACS report. Remember ACS does not account for our roll thru as income. Our year to date is still in good shape, mainly for two reasons, January's expenses were low as we paid many January bill in December of 2014, and we only had one pastor salary. A few things to note for February, we have not received a BOP invoice for Keith, and cell phone and auto were zero, waiting on his receipts. So expenses were low in that area by ~2500 dollars. Also next month is the first quarter and we will have large invoices like Insurance to pay.

Our 2015 Budget is \$714,566.00.

New Plot

I have added a new plot for income. This plot shows our cumulative income we would need to meet the 2015 budget. I have added 2014 actual cumulative giving, and 2015 year to date. As you can see we are ahead of 2014 giving, but below what we need to meet the 2015 budget.

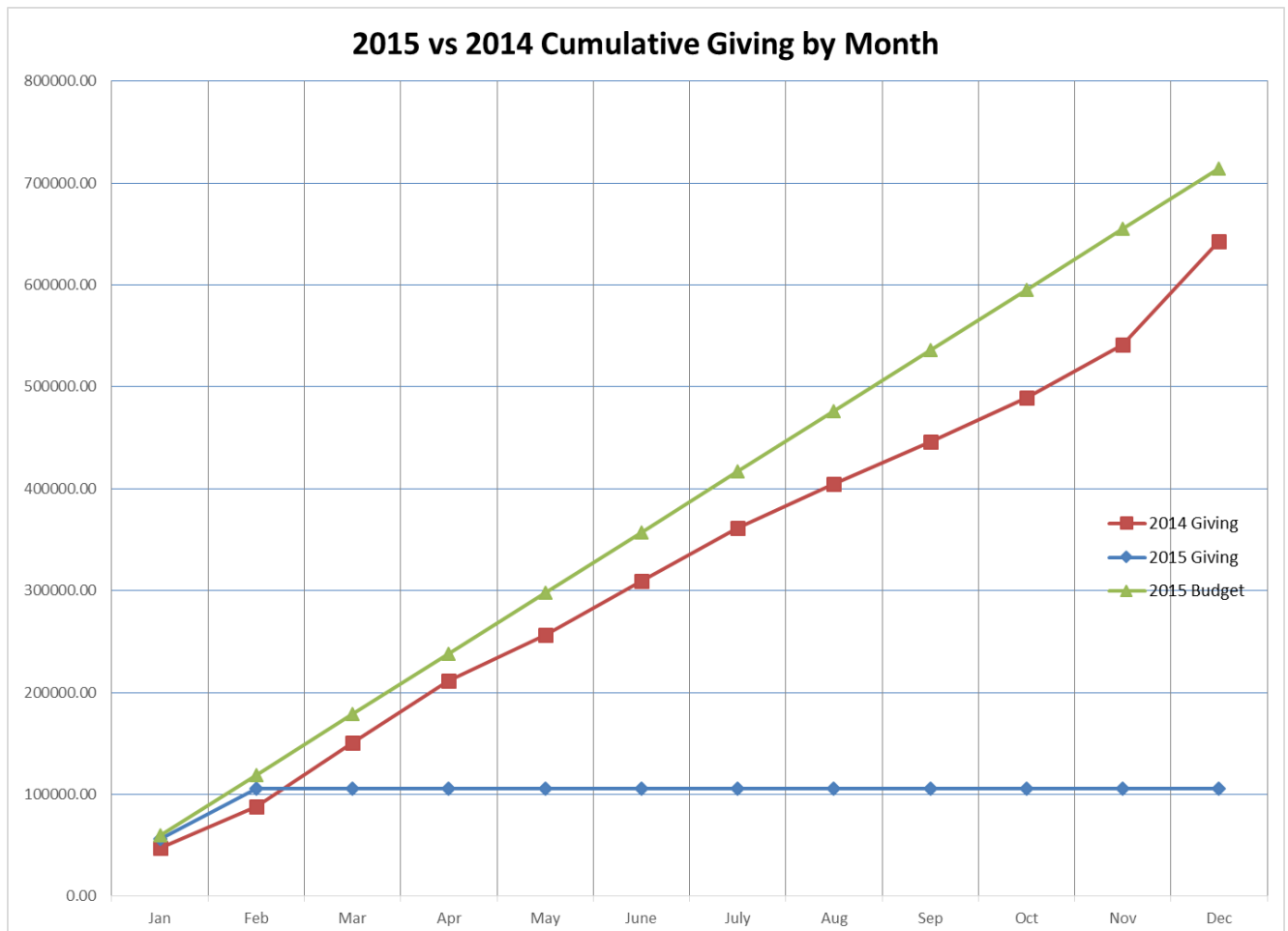
Designated Accounts

Upon the direction of elders and the Special Gift and Endowment Committee, I continue to update designated funds. Several funds have been closed, or moved into different categories. Four special gift funds were moved under Exchange fund heading. One new exchange fund has been created, Roof Repair, designated funds approved to be used for the repair were place in that account. And the receipts from the three loans will be placed there.

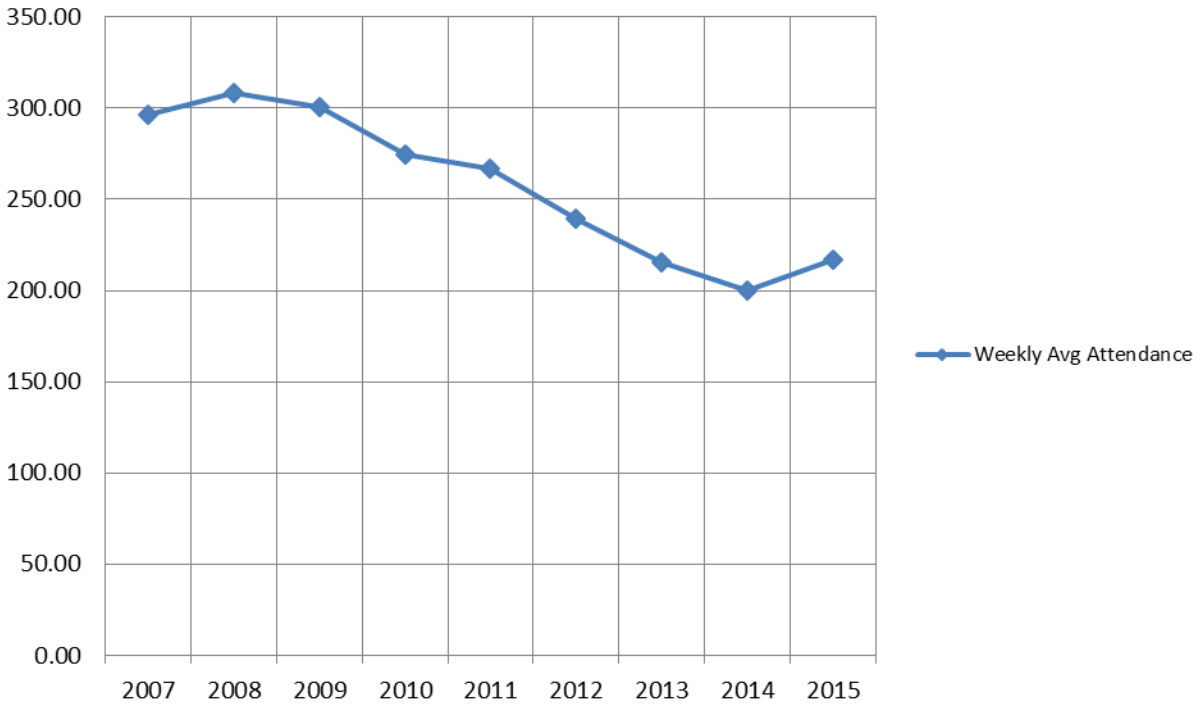
Also we have had designated accounts go negative in past years which cause confusion and difficulty on how to make those positive. Since designated gifts are monies directed to an account, those should never go negative. That is unlike an operating account that is managed by a budget. I am monitoring those accounts and when authorizations for payment exceed the balance, I will contact the elder. I have instructed our book keeper to not issue payments if the account is negative or if the request for payment will exceed the funds balance.

Your servant,
Jimmy Spivey
WPC Treasurer

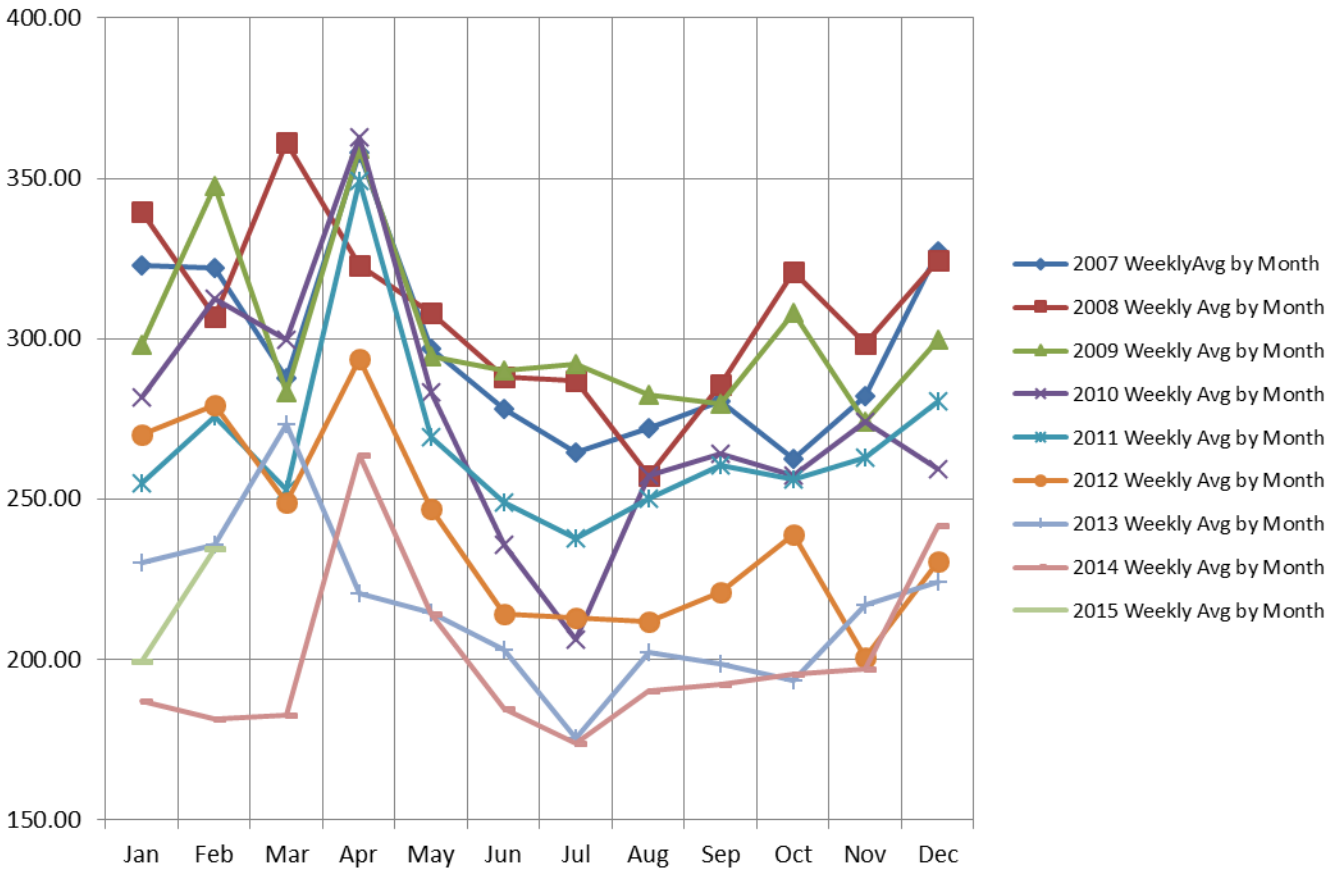
2015 WPC	Income Plan	Income Actual	Net Income (Actual – Plan)	Expenditures Plan	Expenditures Actual	Net Expenditures (Plan - Actual)	Net	Net with 1/12 of Roll- Thru
Jan	59547.17	56375.61	-3171.56	59547.17	30910.24	28636.93	25465.37	26548.70
Feb	59547.17	49555.38	-9991.79	59547.17	51296.36	8250.81	-1740.98	-657.65
Mar	59547.17			59547.17				
Apr	59547.17			59547.17				
May	59547.17			59547.17				
June	59547.17			59547.17				
July	59547.17			59547.17				
August	59547.17			59547.17				
Sep	59547.17			59547.17				
Oct	59547.17			59547.17				
Nov	59547.17			59547.17				
Dec	59547.17			59547.17				
YTD	714,566.00	105,930.99	-13,163.34	714,566.00	82,206.60	36,887.73	23,724.39	25891.06
Annual Budget = 714,566.00								



Weekly Avg Attendance by Year



WPC Weekly Avg. Attendance by Month



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

Accounts	MTD Actual (2015)	YTD Actual (2015)	Annual Budget (2015)	Annual Budget/Actual (This Year)
Revenues				
Contributions & Revenue				
Contributions	\$49,555.38	\$105,830.99	\$0.00	\$105,830.99
Other Revenue	\$0.00	\$100.00	\$0.00	\$100.00
Total Contributions & Revenue	<u>\$49,555.38</u>	<u>\$105,930.99</u>	<u>\$0.00</u>	<u>\$105,930.99</u>
Total Revenues	<u><u>\$49,555.38</u></u>	<u><u>\$105,930.99</u></u>	<u><u>\$0.00</u></u>	<u><u>\$105,930.99</u></u>
Expenses				
Administration/Personnel				
Office	\$2,978.17	\$4,701.76	\$0.00	(\$4,701.76)
Personnel				
Pastoral Staff				
Head of Staff	\$10,071.34	\$10,071.34	\$151,419.00	\$141,347.66
Associate Pastor	\$6,889.63	\$14,243.97	\$81,975.00	\$67,731.03
Total Pastoral Staff	<u>\$16,960.97</u>	<u>\$24,315.31</u>	<u>\$233,394.00</u>	<u>\$209,078.69</u>
Program Staff	\$8,660.56	\$17,271.12	\$0.00	(\$17,271.12)
Support Staff	\$3,272.71	\$7,105.39	\$0.00	(\$7,105.39)
General Personnel	\$962.95	\$2,433.17	\$0.00	(\$2,433.17)
Total Personnel	<u>\$29,857.19</u>	<u>\$51,124.99</u>	<u>\$233,394.00</u>	<u>\$182,269.01</u>
Total Administration/Personnel	<u>\$32,835.36</u>	<u>\$55,826.75</u>	<u>\$233,394.00</u>	<u>\$177,567.25</u>
Campus Management	\$7,902.93	\$10,168.93	\$0.00	(\$10,168.93)
Care				
Deacons	\$8.94	\$26.07	\$0.00	(\$26.07)
Stephen Ministry	\$0.00	\$0.00	\$0.00	\$0.00
Total Care	<u>\$8.94</u>	<u>\$26.07</u>	<u>\$0.00</u>	<u>(\$26.07)</u>
Communications	\$280.00	\$1,305.50	\$0.00	(\$1,305.50)
Fellowship	\$27.60	\$27.60	\$0.00	(\$27.60)
Mission	\$4,000.00	\$4,000.00	\$40,000.00	\$36,000.00
Nurture				
Children's Ministry	\$131.21	\$131.21	\$0.00	(\$131.21)
Youth Ministry	\$1,051.51	\$1,051.51	\$0.00	(\$1,051.51)
Adult Ministry	\$234.80	\$359.80	\$0.00	(\$359.80)
Total Nurture	<u>\$1,417.52</u>	<u>\$1,542.52</u>	<u>\$0.00</u>	<u>(\$1,542.52)</u>
Stewardship	\$4,438.00	\$8,923.22	\$3,592.00	(\$5,331.22)
Welcoming	\$0.00	\$0.00	\$0.00	\$0.00
Worship and Music				
Worship	\$38.97	\$38.97	\$0.00	(\$38.97)
Music	\$347.04	\$347.04	\$0.00	(\$347.04)
Total Worship and Music	<u>\$386.01</u>	<u>\$386.01</u>	<u>\$0.00</u>	<u>(\$386.01)</u>
Total Expenses	<u><u>\$51,296.36</u></u>	<u><u>\$82,206.60</u></u>	<u><u>\$276,986.00</u></u>	<u><u>\$194,779.40</u></u>
Net Total	(\$1,740.98)	\$23,724.39	(\$276,986.00)	\$300,710.39

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

Accounts	MTD Actual 2015	YTD Actual 2015	Annual Budget 2015	Annual Budget Remaining (This Year)
Revenues				
Contributions & Revenue				
Contributions				
4100 - Support - Pledged	\$42,059.38	\$90,853.99	\$0.00	(\$90,853.99)
4105 - Support - Non-pledged	\$7,413.00	\$14,742.00	\$0.00	(\$14,742.00)
4110 - Support - Prior Year	\$0.00	\$0.00	\$0.00	\$0.00
4115 - Loose Plate Offering	\$83.00	\$235.00	\$0.00	(\$235.00)
Total Contributions	<u>\$49,555.38</u>	<u>\$105,830.99</u>	<u>\$0.00</u>	<u>(\$105,830.99)</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>\$49,555.38</u>	<u>\$105,930.99</u>	<u>\$0.00</u>	<u>(\$105,930.99)</u>
Total Revenues	<u>\$49,555.38</u>	<u>\$105,930.99</u>	<u>\$0.00</u>	<u>(\$105,930.99)</u>
Expenses				
Administration/Personnel				
Office				
6120 - Computer Expenses	\$1,691.66	\$1,898.78	\$0.00	(\$1,898.78)
6125 - Equipment Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
6130 - General & Administrative	\$21.92	\$552.22	\$0.00	(\$552.22)
6136 - Interest Expense	\$0.00	\$0.00	\$0.00	\$0.00
6140 - Office Supplies	\$481.31	\$533.25	\$0.00	(\$533.25)
6145 - Postage	\$0.00	\$322.00	\$0.00	(\$322.00)
6149 - Stationery	\$0.00	\$0.00	\$0.00	\$0.00
6155 - Telephone	\$287.05	\$567.46	\$0.00	(\$567.46)
6165 - Copier Maint/Expenses	\$496.23	\$828.05	\$0.00	(\$828.05)
Total Office	<u>\$2,978.17</u>	<u>\$4,701.76</u>	<u>\$0.00</u>	<u>(\$4,701.76)</u>
Personnel				
Pastoral Staff				
Head of Staff				
5900 - Sr Pastor Compensation	\$5,000.00	\$5,000.00	\$60,000.00	\$55,000.00
5905 - Sr Pastor Continuing Educ	\$0.00	\$0.00	\$1,700.00	\$1,700.00
5910 - Sr Pastor Pension/Ins	\$0.00	\$0.00	\$31,025.00	\$31,025.00
5915 - Sr Pastor Profess Expense	\$0.00	\$0.00	\$1,000.00	\$1,000.00
5920 - Sr Pastor Discretionary	\$0.00	\$0.00	\$1,000.00	\$1,000.00
5925 - Sr Pastor Housing	\$2,083.34	\$2,083.34	\$25,000.00	\$22,916.66
5930 - Sr Pastor Car Allowance	\$0.00	\$0.00	\$4,000.00	\$4,000.00
5940 - Sr Pastor Cell Phone Allowance	\$0.00	\$0.00	\$1,200.00	\$1,200.00
5941 - Sr Pastor Soc. Sec. Suppl.	\$0.00	\$0.00	\$6,494.00	\$6,494.00
5943 - Sr Pastor Moving Expenses	\$2,988.00	\$2,988.00	\$20,000.00	\$17,012.00
Total Head of Staff	<u>\$10,071.34</u>	<u>\$10,071.34</u>	<u>\$151,419.00</u>	<u>\$141,347.66</u>
Associate Pastor				
5946 - Annual Cash Salary	\$2,458.34	\$4,916.68	\$30,000.00	\$25,083.32
5950 - Study Leave Allowance	\$0.00	\$47.80	\$1,700.00	\$1,652.20
5955 - Board of Pension Dues	\$1,583.75	\$3,167.50	\$18,375.00	\$15,207.50
5960 - Med Supplement Voucher	\$0.00	\$464.10	\$2,500.00	\$2,035.90
5965 - Assoc Pastor Discretionary	\$145.35	\$283.24	\$1,000.00	\$716.76
5971 - Housing and Utility	\$1,666.66	\$3,333.32	\$20,000.00	\$16,666.68
5975 - Auto Allowance	\$935.53	\$1,831.33	\$7,200.00	\$5,368.67
6160 - Telephone - Cellular Allowance	\$100.00	\$200.00	\$1,200.00	\$1,000.00
Total Associate Pastor	<u>\$6,889.63</u>	<u>\$14,243.97</u>	<u>\$81,975.00</u>	<u>\$67,731.03</u>

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

Accounts	MTD Actual 2015	YTD Actual 2015	Annual Budget 2015	Annual Budget Remaining (This Year)
Total Pastoral Staff	\$16,960.97	\$24,315.31	\$233,394.00	\$209,078.69
Program Staff				
5179 - Professional Development -Music	\$0.00	\$0.00	\$0.00	\$0.00
5180 - Professional Memberships	\$50.00	\$50.00	\$0.00	(\$50.00)
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	\$2,860.00	\$0.00	(\$2,860.00)
6016 - Director of Children's Ministry	\$2,261.78	\$4,523.56	\$0.00	(\$4,523.56)
6024 - Assoc. Music Dir. Compens	\$1,326.08	\$2,652.16	\$0.00	(\$2,652.16)
6025 - Music Director Compens	\$2,033.36	\$4,066.72	\$0.00	(\$4,066.72)
6030 - Subst Music Director Compens	\$0.00	\$0.00	\$0.00	\$0.00
6035 - Organist Compensation	\$1,559.34	\$3,118.68	\$0.00	(\$3,118.68)
6040 - Subst Organist Compens	\$0.00	\$0.00	\$0.00	\$0.00
6062 - Director of Children's Contin Ed	\$0.00	\$0.00	\$0.00	\$0.00
Total Program Staff	\$8,660.56	\$17,271.12	\$0.00	(\$17,271.12)
Support Staff				
6020 - Ch. Secretary	\$1,935.00	\$4,098.75	\$0.00	(\$4,098.75)
6021 - Office Temp.	\$0.00	\$0.00	\$0.00	\$0.00
6041 - Bookkeeper	\$1,000.00	\$2,000.00	\$0.00	(\$2,000.00)
6055 - Nursery Staff	\$322.71	\$991.64	\$0.00	(\$991.64)
6080 - Support Staff Training	\$15.00	\$15.00	\$0.00	(\$15.00)
Total Support Staff	\$3,272.71	\$7,105.39	\$0.00	(\$7,105.39)
General Personnel				
5209 - Background Checks	\$0.00	\$0.00	\$0.00	\$0.00
6060 - Payroll Taxes	\$640.17	\$1,515.57	\$0.00	(\$1,515.57)
6131 - Payroll expenses	\$322.78	\$917.60	\$0.00	(\$917.60)
Total General Personnel	\$962.95	\$2,433.17	\$0.00	(\$2,433.17)
Total Personnel	\$29,857.19	\$51,124.99	\$233,394.00	\$182,269.01
Total Administration/Personnel	\$32,835.36	\$55,826.75	\$233,394.00	\$177,567.25
Campus Management				
6045 - Janitorial Services	\$1,495.00	\$2,990.00	\$0.00	(\$2,990.00)
6210 - Custodial Supplies	\$0.00	\$0.00	\$0.00	\$0.00
6215 - Fire Alarm	\$0.00	\$114.00	\$0.00	(\$114.00)
6220 - Paper Supplies	\$35.95	\$35.95	\$0.00	(\$35.95)
6225 - Repairs and Maintenance	\$128.64	\$433.06	\$0.00	(\$433.06)
6230 - Lawn Maintenance	\$1,320.00	\$1,320.00	\$0.00	(\$1,320.00)
6240 - Util - Electricity	\$4,617.40	\$4,617.40	\$0.00	(\$4,617.40)
6245 - Util - Gas	\$61.17	\$124.54	\$0.00	(\$124.54)
6250 - Util - Trash	\$0.00	\$108.60	\$0.00	(\$108.60)
6255 - Util - Water	\$244.77	\$425.38	\$0.00	(\$425.38)
Total Campus Management	\$7,902.93	\$10,168.93	\$0.00	(\$10,168.93)
Care				
Deacons				
5505 - Deacon Supplies	\$0.00	\$0.00	\$0.00	\$0.00
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	\$8.94	\$12.43	\$0.00	(\$12.43)
Total Deacons	\$8.94	\$26.07	\$0.00	(\$26.07)
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 February 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	\$8.94	\$26.07	\$0.00	(\$26.07)
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	\$280.00	\$1,305.50	\$0.00	(\$1,305.50)
Total Communications	\$280.00	\$1,305.50	\$0.00	(\$1,305.50)
Fellowship				
5300 - Kitchen and Fellowship Supplies	\$27.60	\$27.60	\$0.00	(\$27.60)
5320 - Fellowship Events	\$0.00	\$0.00	\$0.00	\$0.00
Total Fellowship	\$27.60	\$27.60	\$0.00	(\$27.60)
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	\$0.00	\$0.00	\$0.00
5736 - Family Promise	\$0.00	\$0.00	\$0.00	\$0.00
5740 - Habitat for Humanity	\$1,000.00	\$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	\$3,000.00	\$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	\$4,000.00	\$4,000.00	\$40,000.00	\$36,000.00
Nurture				
Children's Ministry				
5201 - Bibles	\$0.00	\$0.00	\$0.00	\$0.00
5205 - Children's Supplies	\$103.26	\$103.26	\$0.00	(\$103.26)
5220 - Music Ministry	\$0.00	\$0.00	\$0.00	\$0.00
5225 - Ch. Curriculum	\$27.95	\$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	\$0.00	\$0.00	\$0.00	\$0.00
5260 - Vacation Bible School	\$0.00	\$0.00	\$0.00	\$0.00
Total Children's Ministry	\$131.21	\$131.21	\$0.00	(\$131.21)
Youth Ministry				
5254 - Youth Bibles	\$225.40	\$225.40	\$0.00	(\$225.40)
5255 - Youth Mission	\$0.00	\$0.00	\$0.00	\$0.00
5257 - Youth Special Events	\$600.00	\$600.00	\$0.00	(\$600.00)
5258 - Youth CE Supplies	\$50.75	\$50.75	\$0.00	(\$50.75)
5265 - Youth Curriculum	\$0.00	\$0.00	\$0.00	\$0.00
5266 - College Ministry	\$120.00	\$120.00	\$0.00	(\$120.00)
5270 - Sr. Hi Mission Trip	\$0.00	\$0.00	\$0.00	\$0.00
5271 - Jr. Mission Trip	\$0.00	\$0.00	\$0.00	\$0.00
5272 - Sr. High Conferences	\$0.00	\$0.00	\$0.00	\$0.00

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

Accounts	MTD Actual 2015	YTD Actual 2015	Annual Budget 2015	Annual Budget Remaining (This Year)
5273 - Jr. High Conferences	\$55.36	\$55.36	\$0.00	(\$55.36)
5274 - Confirmation Class	\$0.00	\$0.00	\$0.00	\$0.00
Total Youth Ministry	<u>\$1,051.51</u>	<u>\$1,051.51</u>	<u>\$0.00</u>	<u>(\$1,051.51)</u>
Adult Ministry				
5200 - Adult Education	\$234.80	\$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	<u>\$234.80</u>	<u>\$359.80</u>	<u>\$0.00</u>	<u>(\$359.80)</u>
Total Nurture	<u>\$1,417.52</u>	<u>\$1,542.52</u>	<u>\$0.00</u>	<u>(\$1,542.52)</u>
Stewardship				
6109 - Presbytery per capita	\$0.00	\$0.00	\$3,592.00	\$3,592.00
6110 - Bank Charges	\$85.54	\$218.30	\$0.00	(\$218.30)
6115 - Interest - Mortgage	\$1,824.47	\$3,658.47	\$0.00	(\$3,658.47)
6135 - Insurance	\$0.00	\$0.00	\$0.00	\$0.00
6150 - Stewardship	\$0.00	\$0.00	\$0.00	\$0.00
6290 - Mortgage Principal	\$2,527.99	\$5,046.45	\$0.00	(\$5,046.45)
Total Stewardship	<u>\$4,438.00</u>	<u>\$8,923.22</u>	<u>\$3,592.00</u>	<u>(\$5,331.22)</u>
Welcoming				
5326 - Connecting	\$0.00	\$0.00	\$0.00	\$0.00
5328 - Engaging	\$0.00	\$0.00	\$0.00	\$0.00
5331 - Hosting	\$0.00	\$0.00	\$0.00	\$0.00
Total Welcoming	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
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	\$0.00	\$0.00	\$0.00	\$0.00
5190 - Worship Supply-Communion	\$38.97	\$38.97	\$0.00	(\$38.97)
Total Worship	<u>\$38.97</u>	<u>\$38.97</u>	<u>\$0.00</u>	<u>(\$38.97)</u>
Music				
5110 - Music Volunteer Development	\$171.95	\$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	\$175.09	\$175.09	\$0.00	(\$175.09)
5145 - Music - Handbells	\$0.00	\$0.00	\$0.00	\$0.00
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	\$0.00	\$0.00	\$0.00	\$0.00
5195 - Praise Band	\$0.00	\$0.00	\$0.00	\$0.00
5511 - Liturgical Enhancements	\$0.00	\$0.00	\$0.00	\$0.00
Total Music	<u>\$347.04</u>	<u>\$347.04</u>	<u>\$0.00</u>	<u>(\$347.04)</u>

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

Accounts	MTD Actual 2015	YTD Actual 2015	Annual Budget 2015	Annual Budget Remaining (This Year)
Total Worship and Music	\$386.01	\$386.01	\$0.00	(\$386.01)
Total Expenses	<u>\$51,296.36</u>	<u>\$82,206.60</u>	<u>\$276,986.00</u>	<u>\$194,779.40</u>
Net Total	(\$1,740.98)	\$23,724.39	(\$276,986.00)	(\$300,710.39)

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Webster Presbyterian Church
Summary of Restricted Accounts
January to February 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	\$2,251.43	\$2,251.43
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
8056 - Fellowship Hall Improv - Acoustics	\$10,208.47	\$0.00	\$10,208.47	\$0.00
8057 - Financial Audit	\$1,000.00	\$712.46	\$1,615.05	\$97.41
8077 - Joyful Noyz	\$2,386.68	\$0.00	\$0.00	\$2,386.68
8081 - Kitchen - New Building	\$2,571.56	\$2,571.56	\$2,571.56	\$2,571.56
8090 - Library	\$202.09	\$0.00	\$0.00	\$202.09
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	\$37,466.79	\$6,849.84	\$25,642.15	\$18,674.48
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	\$875.00	\$0.00	\$875.00
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
8140 - Memorial - Middaugh, R	\$0.00	\$0.00	\$0.00	\$0.00
8141 - Memorial - Ramsey, Judy	\$10,000.00	\$0.00	\$0.00	\$10,000.00
Total Memorials	\$16,048.85	\$1,610.00	\$735.00	\$16,923.85
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)	\$851.22	\$500.89	(\$335.21)
8323 - Ayaviri Adult Mission	\$4,484.10	\$0.00	\$0.00	\$4,484.10
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	\$1,960.00	\$0.00	\$1,960.00
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)	\$0.00	\$0.00	(\$2,077.00)
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	\$759.40	\$0.00	\$843.06
8363 - Mission at Santa Rosa	\$240.00	\$0.00	\$0.00	\$240.00
8365 - One Great Hour of Sharing	\$65.00	\$0.00	\$0.00	\$65.00
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

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Webster Presbyterian Church
Summary of Restricted Accounts
January to February 2015

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
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
8567 - Children Migrants	\$606.00	\$555.00	\$1,156.00	\$5.00
Total Desig Gifts: Mission	\$21,747.42	\$5,251.18	\$6,564.59	\$20,434.01
Building Fund				
8401 - Bldg Fund-Balance 12/31/04	\$23,500.00	\$1,830.00	\$25,205.00	\$125.00
Total Building Fund	\$23,500.00	\$1,830.00	\$25,205.00	\$125.00
Exchange Funds				
8055 - Flowers	(\$93.65)	\$385.00	\$225.00	\$66.35
8180 - Senior Ministry	\$521.74	\$191.00	\$50.00	\$662.74
8182 - Special Events	\$399.66	\$0.00	\$0.00	\$399.66
8185 - Weddings, Funerals, etc.	\$2,892.50	\$210.00	\$1,089.00	\$2,013.50
8186 - Ex Fund - Wednesday Night Dinner	\$269.29	\$770.00	\$993.36	\$45.93
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
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	\$17,757.67	\$0.00	\$17,757.67
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	\$6,883.85	\$2,377.58
8585 - Meet the Composer	\$651.56	\$0.00	\$0.00	\$651.56
8586 - Ex Fund -Youth Fund Raisers	(\$1,434.27)	\$8,998.10	\$1,286.68	\$6,277.15
8590 - Ex Fund-Early Risers Breakfast	\$260.00	\$0.00	\$0.00	\$260.00
8591 - Ex Fund-Vacation Bible School	\$393.13	\$0.00	\$0.00	\$393.13
8592 - Interim Pastor Benefits	(\$417.18)	\$0.00	\$0.00	(\$417.18)
8593 - Associate Pastor Benefits	\$131.50	\$95.00	\$58.50	\$168.00
Total Exchange Funds	\$22,049.78	\$30,675.77	\$11,001.39	\$41,724.16
Total Temporary Restricted	\$120,812.84	\$46,216.79	\$69,148.13	\$97,881.50
Permanent Restricted				
8900 - Endowment Fund	\$60,153.30	\$0.00	\$0.00	\$60,153.30
Total Permanent Restricted	\$60,153.30	\$0.00	\$0.00	\$60,153.30

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Webster Presbyterian Church
Balance Sheet
February 2015

Accounts

		<u>Assets</u>	
Current Assets			
Cash			
1010 - Cash - Amegy - Operating Acct.	\$148,660.89		
1020 - Cash - Frost Bank - Operating Acct.	\$5.00		
1030 - Cash - Frost Bank - Debit card	\$5,488.87		
1060 - Cash - Charles Schwab	(\$0.01)		
Total Cash	<u>\$154,154.75</u>		
Endowment			
1165 - Invest - TX Pres. Foundation	\$60,153.30		
Total Endowment	<u>\$60,153.30</u>		
Total Current Assets			\$214,308.05
Other Current Assets			
1225 - Deposits - Utilities	\$3,214.19		
Total Other Current Assets			<u>\$3,214.19</u>
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			<u>\$3,548,028.40</u>
Total Assets			<u><u>\$3,765,550.64</u></u>
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Liabilities, Fund Principal, & Restricted Funds			
Liabilities			
Current Liabilities			
3014 - Notes payable - Mort. Prin. Amegy	\$24,435.25		
3025 - Prepaid Pledges - 2013	\$10,480.00		
Total Current Liabilities			<u>\$34,915.25</u>
Non-Current Liabilities			
3031 - Note Payable - Amegy	\$557,040.85		
Total Non-Current Liabilities			<u>\$557,040.85</u>
Total Liabilities			<u>\$591,956.10</u>
Fund Principal			
4000 - Church Fund Balance	\$2,995,428.40		
4005 - Unused Accts Fund Balance	(\$3,593.05)		
Excess Cash Received	\$23,724.39		
Total Fund Principal and Excess Cash Received			<u>\$3,015,559.74</u>
Restricted Funds			
Total Temporarily Restricted	\$97,881.50		
Total Permanently Restricted	\$60,153.30		
Total Restricted Funds			<u>\$158,034.80</u>
Total Liabilities, Fund Principal, & Restricted Funds			<u><u>\$3,765,550.64</u></u>