

Treasurer's Report July 2015

Monthly Financial Analysis

July 2015 had expenditures of \$42,977.10 and revenues of \$46881.00 for a monthly net of \$3,903.90. With 1/12 of our 2014 roll thru (\$13,000) in, we are negative for the year, **\$ 6,888.91**. With the total 13,000 roll thru added in, we are **\$1,472.24** negative for the year. We have positive balance in our bank account because of our designated funds.

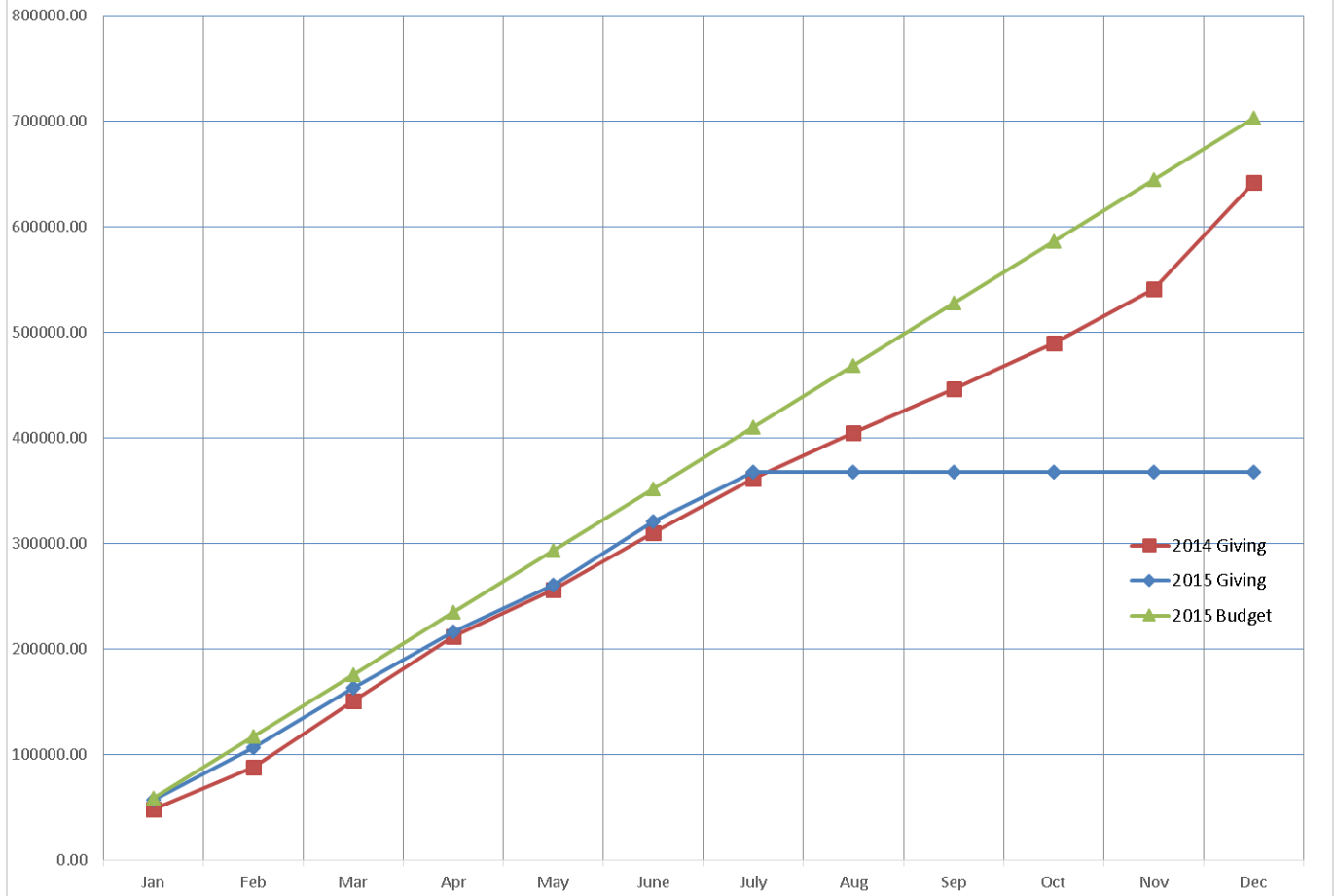
We are \$5912.79 ahead of 2014 giving through July. We are \$28,180.45 behind in our spending assuming a linear budget spend rate. We are behind for two reasons, we have quarterly bills that will show up next month, but mostly, since December 2014 was such a good giving month, we prepaid many January 2015 bills in December 2014. So our January 2015 expenditures were lower than normal (~20K)

Barring any unforeseen expenditures, my projection from 7 months of giving/spending is that we will break even at the end of the year.

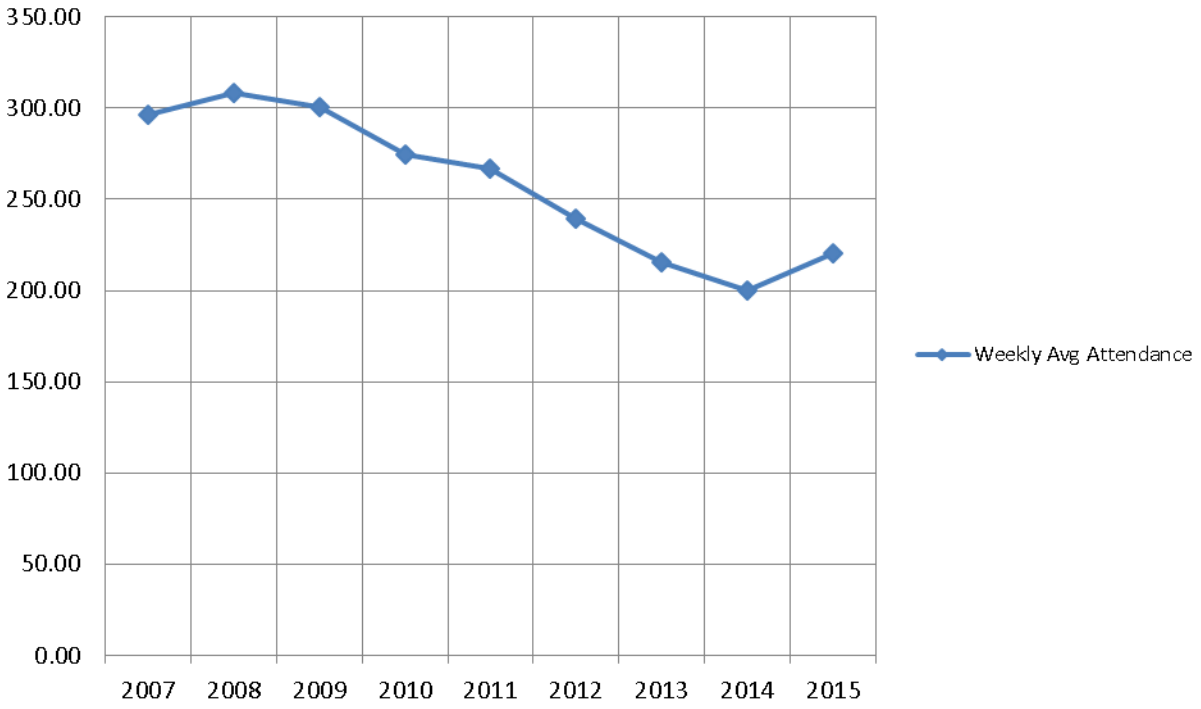
Your servant,
Jimmy Spivey
WPC Treasurer

| 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- | Net with Roll-Thru |
|----------------------------------|-------------|-------------------|-------------------------------|----------------------|------------------------|-------------------------------------|-------------------|------------------------|--------------------|
| | | | | | | | | 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 | 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 | | | 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 | 367,561.89 | -42,652.69 | 703,225.00 | 382,034.13 | 28,180.45 | -14,472.24 | -6888.91 | -1472.24 |
| Annual Budget = 703225.00 | | | | | | | | | |

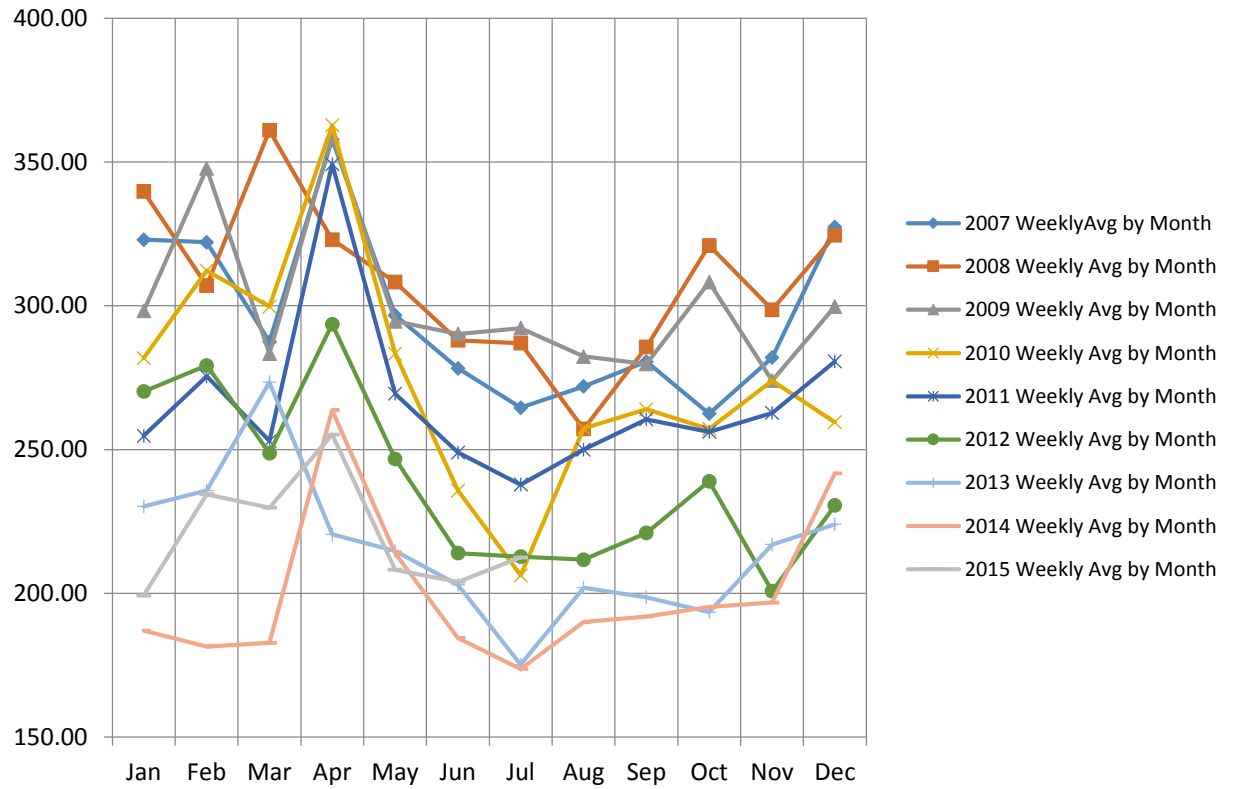
2015 vs 2014 Cumulative Giving by Month



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 July 2015

| Accounts | MTD Actual (2015) | YTD Actual (2015) | Annual Budget (2015) | Annual Budget/Actual (This Year) |
|--|---------------------------|----------------------------|----------------------------|--|
| Revenues | | | | |
| Contributions & Revenue | | | | |
| Contributions | \$46,881.00 | \$367,461.89 | \$699,999.00 | (\$332,537.11) |
| Other Revenue | \$0.00 | \$100.00 | \$3,226.00 | (\$3,126.00) |
| Total Contributions & Revenue | <u>\$46,881.00</u> | <u>\$367,561.89</u> | <u>\$703,225.00</u> | <u>(\$335,663.11)</u> |
| Total Revenues | <u><u>\$46,881.00</u></u> | <u><u>\$367,561.89</u></u> | <u><u>\$703,225.00</u></u> | <u><u>(\$335,663.11)</u></u> |
| Expenses | | | | |
| Administration/Personnel | | | | |
| Office | \$1,590.52 | \$15,326.26 | \$31,529.72 | \$16,203.46 |
| Personnel | | | | |
| Pastoral Staff | | | | |
| Head of Staff | \$10,231.78 | \$84,907.73 | \$144,319.00 | \$59,411.27 |
| Associate Pastor | \$6,556.77 | \$49,948.04 | \$82,605.00 | \$32,656.96 |
| Total Pastoral Staff | <u>\$16,788.55</u> | <u>\$134,855.77</u> | <u>\$226,924.00</u> | <u>\$92,068.23</u> |
| Program Staff | \$6,480.65 | \$57,423.12 | \$106,737.38 | \$49,314.26 |
| Support Staff | \$3,681.15 | \$25,057.20 | \$42,110.00 | \$17,052.80 |
| General Personnel | \$1,096.39 | \$8,205.02 | \$16,850.00 | \$8,644.98 |
| Total Personnel | <u>\$28,046.74</u> | <u>\$225,541.11</u> | <u>\$392,621.38</u> | <u>\$167,080.27</u> |
| Total Administration/Personnel | <u>\$29,637.26</u> | <u>\$240,867.37</u> | <u>\$424,151.10</u> | <u>\$183,283.73</u> |
| Campus Management | | | | |
| Care | \$6,507.39 | \$46,769.51 | \$83,600.00 | \$36,830.49 |
| Deacons | | | | |
| Stephen Ministry | \$56.16 | \$295.26 | \$650.00 | \$354.74 |
| Stephen Ministry | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Care | <u>\$56.16</u> | <u>\$295.26</u> | <u>\$650.00</u> | <u>\$354.74</u> |
| Communications | | | | |
| Communications | (\$144.00) | \$2,264.80 | \$3,575.00 | \$1,310.20 |
| Fellowship | | | | |
| Fellowship | \$0.00 | \$339.12 | \$1,550.00 | \$1,210.88 |
| Mission | | | | |
| Mission | \$1,500.00 | \$14,967.80 | \$27,550.00 | \$12,582.20 |
| Nurture | | | | |
| Children's Ministry | \$242.48 | \$1,165.54 | \$4,850.00 | \$3,684.46 |
| Youth Ministry | \$31.83 | \$6,556.70 | \$5,365.00 | (\$1,191.70) |
| Adult Ministry | \$0.00 | \$855.77 | \$1,260.24 | \$404.47 |
| Total Nurture | <u>\$274.31</u> | <u>\$8,578.01</u> | <u>\$11,475.24</u> | <u>\$2,897.23</u> |
| Stewardship | | | | |
| Stewardship | \$5,145.98 | \$64,506.52 | \$143,378.80 | \$78,872.28 |
| 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 | \$0.00 | \$2,744.79 | \$4,754.86 | \$2,010.07 |
| Total Worship and Music | <u>\$0.00</u> | <u>\$2,884.47</u> | <u>\$6,744.86</u> | <u>\$3,860.39</u> |
| Total Expenses | <u><u>\$42,977.10</u></u> | <u><u>\$382,034.13</u></u> | <u><u>\$703,225.00</u></u> | <u><u>\$321,190.87</u></u> |
| Net Total | \$3,903.90 | (\$14,472.24) | \$0.00 | (\$14,472.24) |

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

| Accounts | MTD Actual 2015 | YTD Actual 2015 | Annual Budget 2015 | Annual Budget Remaining (This Year) |
|--|--------------------|---------------------|-----------------------|---|
| Revenues | | | | |
| Contributions & Revenue | | | | |
| Contributions | | | | |
| 4100 - Support - Pledged | \$40,315.00 | \$315,244.54 | \$686,999.00 | \$371,754.46 |
| 4105 - Support - Non-pledged | \$6,523.00 | \$51,554.95 | \$0.00 | (\$51,554.95) |
| 4110 - Support - Prior Year | \$0.00 | \$0.00 | \$13,000.00 | \$13,000.00 |
| 4115 - Loose Plate Offering | \$43.00 | \$662.40 | \$0.00 | (\$662.40) |
| Total Contributions | <u>\$46,881.00</u> | <u>\$367,461.89</u> | <u>\$699,999.00</u> | <u>\$332,537.11</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>\$46,881.00</u> | <u>\$367,561.89</u> | <u>\$703,225.00</u> | <u>\$335,663.11</u> |
| Total Revenues | <u>\$46,881.00</u> | <u>\$367,561.89</u> | <u>\$703,225.00</u> | <u>\$335,663.11</u> |
| Expenses | | | | |
| Administration/Personnel | | | | |
| Office | | | | |
| 6120 - Computer Expenses | \$237.12 | \$3,133.12 | \$9,440.00 | \$6,306.88 |
| 6125 - Equipment Maintenance | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 6130 - General & Administrative | \$20.00 | \$883.05 | \$2,328.88 | \$1,445.83 |
| 6136 - Interest Expense | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 6140 - Office Supplies | \$331.44 | \$2,286.03 | \$3,870.84 | \$1,584.81 |
| 6145 - Postage | \$0.00 | \$1,089.30 | \$2,088.00 | \$998.70 |
| 6149 - Stationery | \$0.00 | \$603.34 | \$2,413.36 | \$1,810.02 |
| 6155 - Telephone | \$295.54 | \$1,962.87 | \$3,362.92 | \$1,400.05 |
| 6165 - Copier Maint/Expenses | \$706.42 | \$5,368.55 | \$8,025.72 | \$2,657.17 |
| Total Office | <u>\$1,590.52</u> | <u>\$15,326.26</u> | <u>\$31,529.72</u> | <u>\$16,203.46</u> |
| Personnel | | | | |
| Pastoral Staff | | | | |
| Head of Staff | | | | |
| 5900 - Sr Pastor Compensation | \$5,000.00 | \$30,000.00 | \$52,900.00 | \$22,900.00 |
| 5905 - Sr Pastor Continuing Educ | \$0.00 | \$160.99 | \$1,700.00 | \$1,539.01 |
| 5910 - Sr Pastor Pension/Ins | \$2,714.42 | \$16,286.52 | \$31,025.00 | \$14,738.48 |
| 5915 - Sr Pastor Profess Expense | \$0.00 | \$405.76 | \$1,000.00 | \$594.24 |
| 5920 - Sr Pastor Discretionary | \$434.02 | \$461.78 | \$1,000.00 | \$538.22 |
| 5925 - Sr Pastor Housing | \$2,083.34 | \$11,458.37 | \$25,000.00 | \$13,541.63 |
| 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. | \$0.00 | \$2,709.40 | \$6,494.00 | \$3,784.60 |
| 5943 - Sr Pastor Moving Expenses | \$0.00 | \$20,488.00 | \$20,000.00 | (\$488.00) |
| Total Head of Staff | <u>\$10,231.78</u> | <u>\$84,907.73</u> | <u>\$144,319.00</u> | <u>\$59,411.27</u> |
| Associate Pastor | | | | |
| 5946 - Annual Cash Salary | \$2,458.34 | \$17,208.38 | \$30,000.00 | \$12,791.62 |
| 5950 - Study Leave Allowance | \$0.00 | \$2,448.16 | \$1,700.00 | (\$748.16) |
| 5955 - Board of Pension Dues | \$1,583.75 | \$11,086.25 | \$19,005.00 | \$7,918.75 |
| 5960 - Med Supplement Voucher | \$0.00 | \$464.10 | \$2,500.00 | \$2,035.90 |
| 5965 - Assoc Pastor Discretionary | \$20.57 | \$886.86 | \$1,000.00 | \$113.14 |
| 5971 - Housing and Utility | \$1,666.66 | \$11,666.62 | \$20,000.00 | \$8,333.38 |
| 5975 - Auto Allowance | \$727.45 | \$5,487.67 | \$7,200.00 | \$1,712.33 |
| 6160 - Telephone - Cellular Allowance | \$100.00 | \$700.00 | \$1,200.00 | \$500.00 |
| Total Associate Pastor | <u>\$6,556.77</u> | <u>\$49,948.04</u> | <u>\$82,605.00</u> | <u>\$32,656.96</u> |

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

| Accounts | MTD Actual 2015 | YTD Actual 2015 | Annual Budget 2015 | Annual Budget Remaining (This Year) |
|---|--------------------|---------------------|-----------------------|---|
| Total Pastoral Staff | \$16,788.55 | \$134,855.77 | \$226,924.00 | \$92,068.23 |
| Program Staff | | | | |
| 5179 - Professional Development -Music | \$290.00 | \$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 | \$491.56 | \$9,071.56 | \$17,160.00 | \$8,088.44 |
| 6016 - Director of Children's Ministry | \$780.31 | \$13,220.10 | \$27,700.00 | \$14,479.90 |
| 6024 - Assoc. Music Dir. Compens | \$1,326.08 | \$9,282.56 | \$16,300.00 | \$7,017.44 |
| 6025 - Music Director Compens | \$2,033.36 | \$14,233.52 | \$24,900.00 | \$10,666.48 |
| 6030 - Subst Music Director Compens | \$0.00 | \$0.00 | \$300.00 | \$300.00 |
| 6035 - Organist Compensation | \$1,559.34 | \$10,915.38 | \$19,100.00 | \$8,184.62 |
| 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>\$6,480.65</u> | <u>\$57,423.12</u> | <u>\$106,737.38</u> | <u>\$49,314.26</u> |
| Support Staff | | | | |
| 6020 - Ch. Secretary | \$2,484.38 | \$15,114.39 | \$24,210.00 | \$9,095.61 |
| 6021 - Office Temp. | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 6041 - Bookkeeper | \$1,000.00 | \$7,000.00 | \$12,600.00 | \$5,600.00 |
| 6055 - Nursery Staff | \$196.77 | \$2,927.81 | \$5,000.00 | \$2,072.19 |
| 6080 - Support Staff Training | \$0.00 | \$15.00 | \$300.00 | \$285.00 |
| Total Support Staff | <u>\$3,681.15</u> | <u>\$25,057.20</u> | <u>\$42,110.00</u> | <u>\$17,052.80</u> |
| General Personnel | | | | |
| 5209 - Background Checks | \$100.50 | \$188.00 | \$1,000.00 | \$812.00 |
| 6060 - Payroll Taxes | \$678.69 | \$5,547.40 | \$11,750.00 | \$6,202.60 |
| 6131 - Payroll expenses | \$317.20 | \$2,469.62 | \$4,100.00 | \$1,630.38 |
| Total General Personnel | <u>\$1,096.39</u> | <u>\$8,205.02</u> | <u>\$16,850.00</u> | <u>\$8,644.98</u> |
| Total Personnel | <u>\$28,046.74</u> | <u>\$225,541.11</u> | <u>\$392,621.38</u> | <u>\$167,080.27</u> |
| Total Administration/Personnel | <u>\$29,637.26</u> | <u>\$240,867.37</u> | <u>\$424,151.10</u> | <u>\$183,283.73</u> |
| Campus Management | | | | |
| 6045 - Janitorial Services | \$1,495.00 | \$10,465.00 | \$17,940.00 | \$7,475.00 |
| 6210 - Custodial Supplies | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 6215 - Fire Alarm | \$114.00 | \$695.41 | \$3,200.00 | \$2,504.59 |
| 6220 - Paper Supplies | \$322.05 | \$903.22 | \$1,500.00 | \$596.78 |
| 6225 - Repairs and Maintenance | \$62.89 | \$6,914.08 | \$14,000.00 | \$7,085.92 |
| 6230 - Lawn Maintenance | \$1,000.00 | \$4,570.00 | \$4,900.00 | \$330.00 |
| 6240 - Util - Electricity | \$3,035.85 | \$20,676.55 | \$38,000.00 | \$17,323.45 |
| 6245 - Util - Gas | \$52.49 | \$406.40 | \$760.00 | \$353.60 |
| 6250 - Util - Trash | \$103.99 | \$629.39 | \$1,100.00 | \$470.61 |
| 6255 - Util - Water | \$321.12 | \$1,509.46 | \$2,200.00 | \$690.54 |
| Total Campus Management | <u>\$6,507.39</u> | <u>\$46,769.51</u> | <u>\$83,600.00</u> | <u>\$36,830.49</u> |
| Care | | | | |
| Deacons | | | | |
| 5505 - Deacon Supplies | \$43.20 | \$157.94 | \$100.00 | (\$57.94) |
| 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 | \$12.96 | \$123.68 | \$200.00 | \$76.32 |
| Total Deacons | <u>\$56.16</u> | <u>\$295.26</u> | <u>\$650.00</u> | <u>\$354.74</u> |
| Stephen Ministry | | | | |
| 5530 - Stephen Ministry | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

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 Time : 9:25:27 PM

Webster Presbyterian Church
Analysis of Revenues & Expenses - Jimmy 2015
January to July 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 | \$56.16 | \$295.26 | \$650.00 | \$354.74 |
| 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 | (\$144.00) | \$2,135.00 | \$2,100.00 | (\$35.00) |
| Total Communications | (\$144.00) | \$2,264.80 | \$3,575.00 | \$1,310.20 |
| Fellowship | | | | |
| 5300 - Kitchen and Fellowship Supplies | \$0.00 | \$331.83 | \$1,450.00 | \$1,118.17 |
| 5320 - Fellowship Events | \$0.00 | \$7.29 | \$100.00 | \$92.71 |
| Total Fellowship | \$0.00 | \$339.12 | \$1,550.00 | \$1,210.88 |
| 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 | \$1,500.00 | \$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 | \$1,500.00 | \$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 | \$45.83 | \$349.77 | \$1,500.00 | \$1,150.23 |
| 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 | \$30.00 | \$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 | \$166.65 | \$641.90 | \$700.00 | \$58.10 |
| Total Children's Ministry | \$242.48 | \$1,165.54 | \$4,850.00 | \$3,684.46 |
| Youth Ministry | | | | |
| 5254 - Youth Bibles | \$31.83 | \$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 |

Date : 08/18/2015
 Time : 9:25:28 PM

Webster Presbyterian Church
Analysis of Revenues & Expenses - Jimmy 2015
January to July 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 | \$31.83 | \$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 | \$274.31 | \$8,578.01 | \$11,475.24 | \$2,897.23 |
| Stewardship | | | | |
| 6109 - Presbytery per capita | \$0.00 | \$1,796.00 | \$3,592.00 | \$1,796.00 |
| 6110 - Bank Charges | \$55.56 | \$685.25 | \$1,039.64 | \$354.39 |
| 6115 - Interest - Mortgage | \$1,622.57 | \$11,910.68 | \$22,604.60 | \$10,693.92 |
| 6135 - Insurance | \$147.00 | \$30,378.50 | \$59,666.00 | \$29,287.50 |
| 6150 - Stewardship | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 6285 - Roof Loan Payback | \$590.96 | \$1,179.55 | \$7,200.00 | \$6,020.45 |
| 6290 - Mortgage Principal | \$2,729.89 | \$18,556.54 | \$29,624.92 | \$11,068.38 |
| 6295 - Capital Improvement Reserve | \$0.00 | \$0.00 | \$19,651.64 | \$19,651.64 |
| Total Stewardship | \$5,145.98 | \$64,506.52 | \$143,378.80 | \$78,872.28 |
| 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 | \$0.00 | \$460.00 | \$710.00 | \$250.00 |
| 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 |

Date : 08/18/2015
Time : 9:25:28 PM

Webster Presbyterian Church
Analysis of Revenues & Expenses - Jimmy 2015
January to July 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>\$0.00</u> | <u>\$2,744.79</u> | <u>\$4,754.86</u> | <u>\$2,010.07</u> |
| Total Worship and Music | <u>\$0.00</u> | <u>\$2,884.47</u> | <u>\$6,744.86</u> | <u>\$3,860.39</u> |
| Total Expenses | <u>\$42,977.10</u> | <u>\$382,034.13</u> | <u>\$703,225.00</u> | <u>\$321,190.87</u> |
| Net Total | \$3,903.90 | (\$14,472.24) | \$0.00 | \$14,472.24 |

Date : 08/18/2015
 Time : 9:46:23 PM

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 | \$6,981.95 | \$1,433.73 |
| 8323 - Ayaviri Adult Mission | \$4,484.10 | \$14,689.53 | \$14,712.88 | \$4,460.75 |
| 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 | \$0.00 | \$545.00 |
| 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 | \$2,170.40 | \$1,384.90 | \$7,695.84 |
| 8567 - Children Migrants | \$606.00 | \$555.00 | \$1,156.00 | \$5.00 |

Date : 08/18/2015
 Time : 9:46:23 PM

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 | \$42,069.49 | \$39,516.22 | \$24,300.69 |
| Building Fund | | | | |
| 8401 - Bldg Fund-Balance 12/31/04 | \$23,500.00 | \$7,610.00 | \$28,195.00 | \$2,915.00 |
| Total Building Fund | \$23,500.00 | \$7,610.00 | \$28,195.00 | \$2,915.00 |
| Exchange Funds | | | | |
| 8055 - Flowers | (\$93.65) | \$1,980.00 | \$901.00 | \$985.35 |
| 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 |
| 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 | \$969.00 | \$698.51 | \$468.48 |
| 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 |
| 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 | \$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) | \$15,284.03 | \$16,693.87 | (\$2,844.11) |
| 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 | \$332.50 | \$136.50 | \$327.50 |
| Total Exchange Funds | \$22,466.96 | \$97,019.88 | \$94,278.12 | \$25,208.72 |
| Total Temporary Restricted | \$105,023.56 | \$151,584.78 | \$171,820.66 | \$84,787.68 |
| 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 |

Date : 08/18/2015
Time : 9:45:28 PM

Webster Presbyterian Church
Balance Sheet
July 2015

Accounts

| | | <u>Assets</u> | |
|--|--------------------|--|-----------------------|
| Current Assets | | | |
| Cash | | | |
| 1010 - Cash - Amegy - Operating Acct. | \$95,297.29 | | |
| 1020 - Cash - Frost Bank - Operating Acct. | \$5.00 | | |
| 1030 - Cash - Frost Bank - Debit card | \$2,271.85 | | |
| Total Cash | \$97,574.14 | | |
| Endowment | | | |
| 1165 - Invest - TX Pres. Foundation | \$62,802.95 | | |
| Total Endowment | \$62,802.95 | | |
| Total Current Assets | | | \$160,377.09 |
| 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 | | | \$3,708,405.49 |
| <hr/> | | | |
| | | <u>Liabilities, Fund Principal, & Restricted Funds</u> | |
| Liabilities | | | |
| Current Liabilities | | | |
| 3014 - Notes payable - Mort. Prin. Amegy | \$24,435.25 | | |
| 3025 - Prepaid Pledges - 2015 | \$3,930.00 | | |
| Total Current Liabilities | | | \$28,365.25 |
| Non-Current Liabilities | | | |
| 3031 - Note Payable - Amegy | \$557,040.85 | | |
| Total Non-Current Liabilities | | | \$557,040.85 |
| Total Liabilities | | | \$585,406.10 |
| Fund Principal | | | |
| 4000 - Church Fund Balance | \$2,995,428.40 | | |
| 4005 - Unused Accts Fund Balance | (\$3,593.05) | | |
| Excess Cash Received | (\$15,869.44) | | |
| Total Fund Principal and Excess Cash Received | | | \$2,975,965.91 |
| Restricted Funds | | | |
| Total Temporarily Restricted | \$84,230.53 | | |
| Total Permanently Restricted | \$62,802.95 | | |
| Total Restricted Funds | | | \$147,033.48 |
| Total Liabilities, Fund Principal, & Restricted Funds | | | \$3,708,405.49 |