

Treasurer's Report June 2015

Monthly Financial Analysis

June 2015 had expenditures of \$58,331.58 and revenues of \$60,726.46 for a monthly net of \$2,394.88. With 1/12 of our 2014 roll thru (\$13,000) in, we are negative for the year, **\$ 18,376.14**. With the total 13,000 roll thru added in, we are **\$5,376.14** negative for the year. We have positive balance in our bank account because of our designated funds.

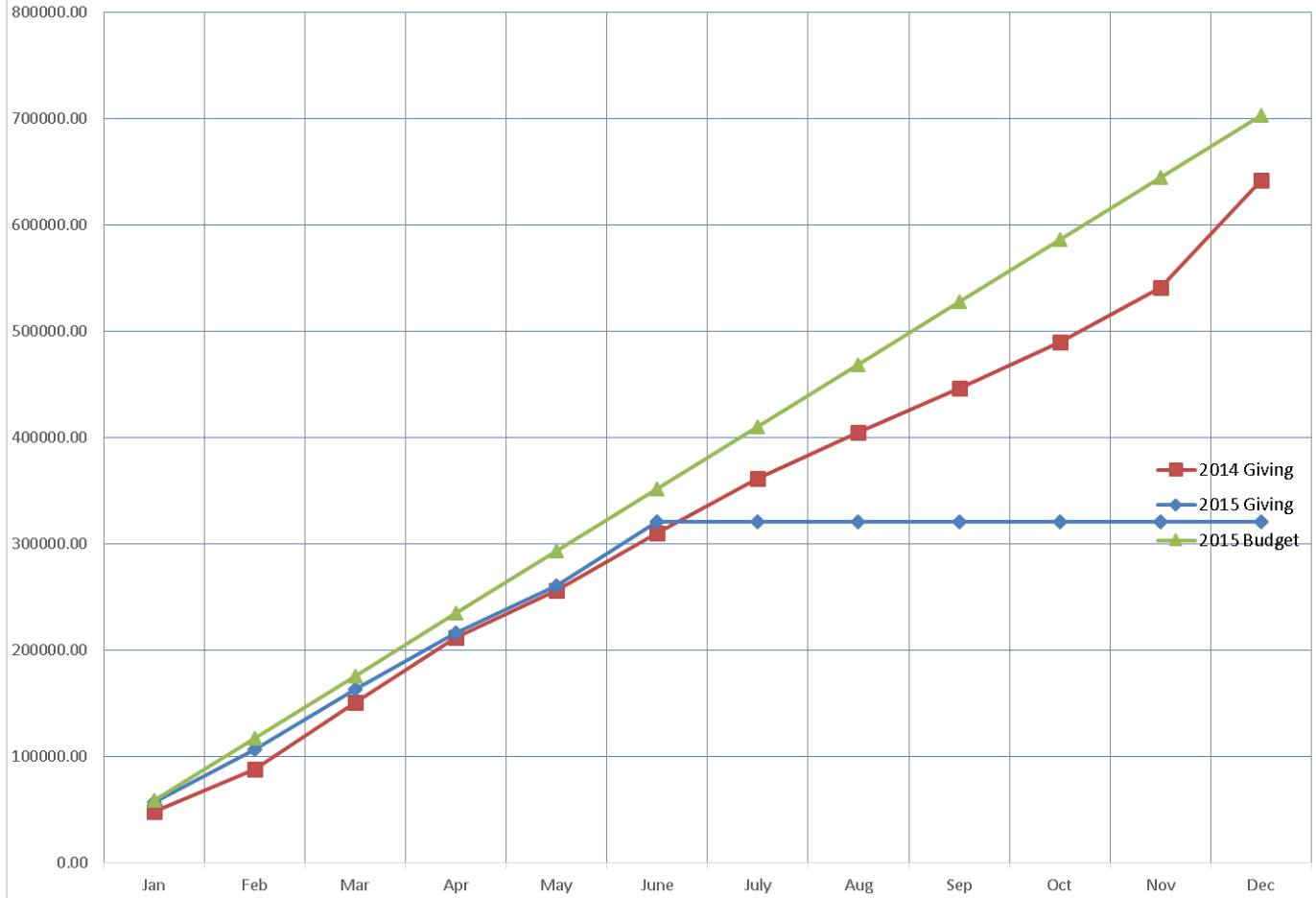
Six Month Analysis

Total Giving through 6 months of 2015 is \$339,057.03. To date giving is \$10,951.73 ahead of 2014 giving. To meet our 2015 Budget, we need to average \$61,590.00 per month in giving for the rest of the year. We have averaged \$53,446.82 in the first 6 months. We need an average giving of \$8,143.87 more per month for the next 6 months to meet our 2015 budget.

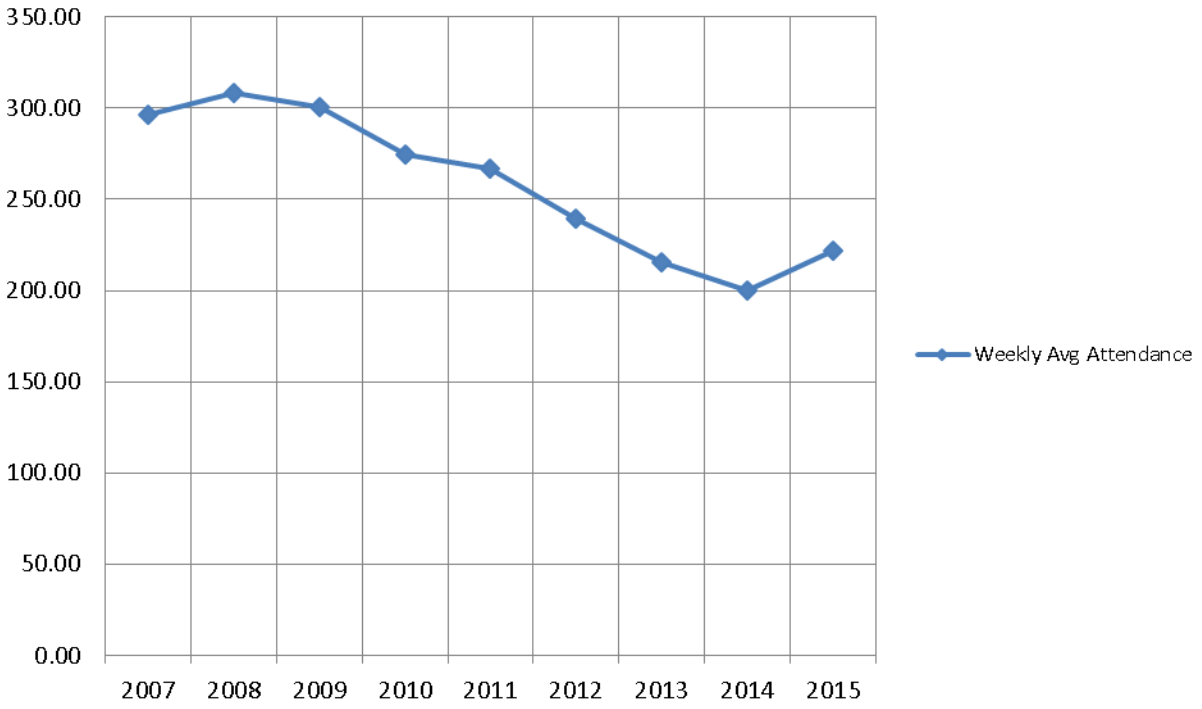
Your servant,
Jimmy Spivey
WPC Treasurer

| 2015 WPC | Income Plan | Income Actual | Net Income | Expenditures Plan | Expenditures Actual | Net Expenditures (Plan - Actual) | Net | Net with 1/12 of Roll- Thru | Net with Roll-Thru |
|----------------------------------|-------------|-------------------|-----------------|----------------------|------------------------|-------------------------------------|-------------------|--------------------------------|--------------------|
| | | | (Actual - Plan) | | | | | | |
| 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 | | | 58602.08 | | | | | 13000.00 |
| August | 58602.08 | | | 58602.08 | | | | | 13000.00 |
| Sep | 58602.08 | | | 58602.08 | | | | | 13000.00 |
| Oct | 58602.08 | | | 58602.08 | | | | | 13000.00 |
| Nov | 58602.08 | | | 58602.08 | | | | | 13000.00 |
| Dec | 58602.08 | | | 58602.08 | | | | | 13000.00 |
| YTD | 703,225.00 | 320,680.89 | -30,931.61 | 703,225.00 | 339,057.03 | 12,555.47 | -18,376.14 | -11876.14 | -5376.14 |
| Annual Budget = 703225.00 | | | | | | | | | |

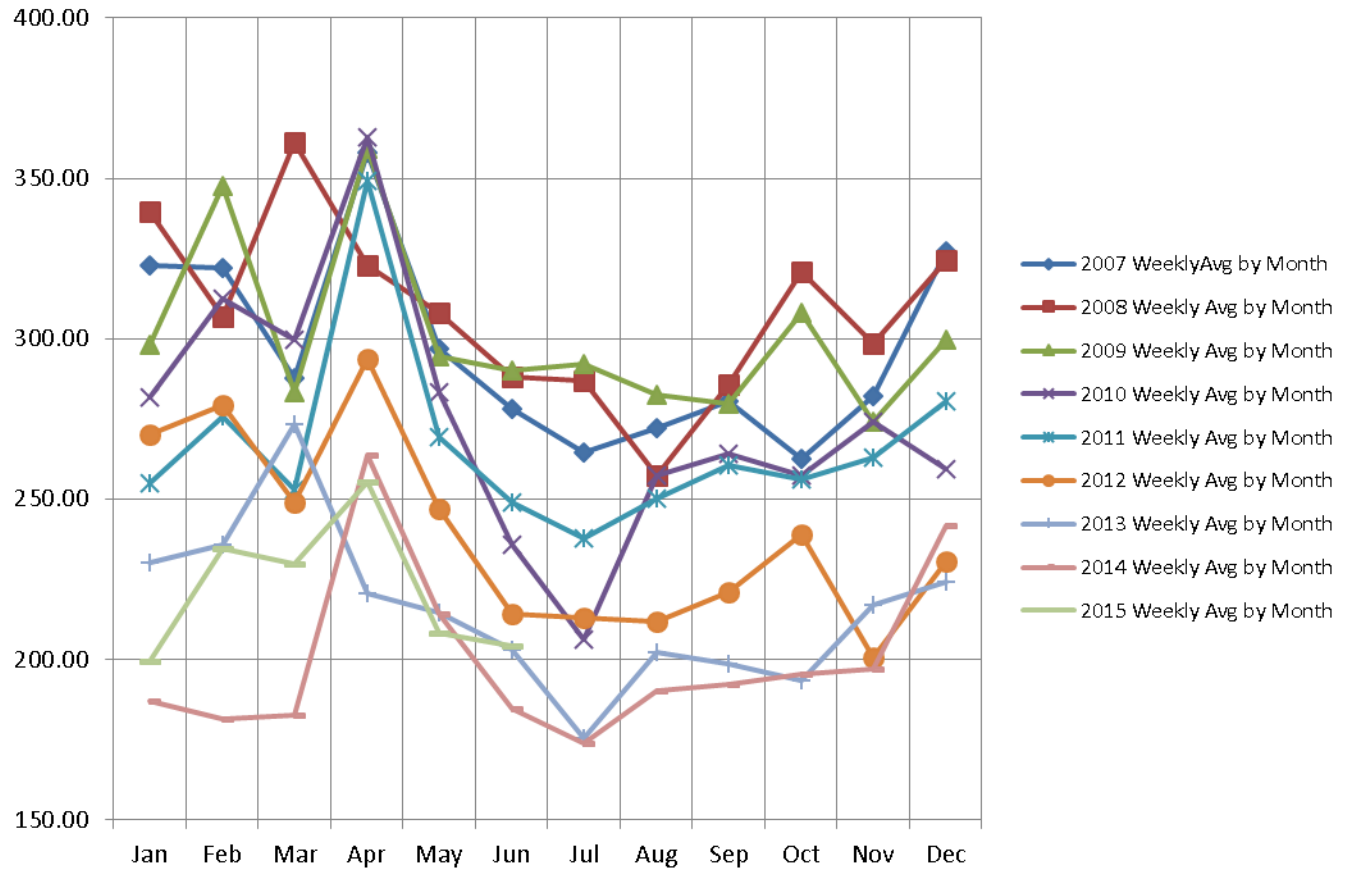
2015 vs 2014 Cumulative Giving by Month



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 June 2015

| Accounts | MTD Actual (2015) | YTD Actual (2015) | Annual Budget (2015) | Annual Budget/Actual (This Year) |
|--|---------------------------|----------------------------|----------------------------|--|
| Revenues | | | | |
| Contributions & Revenue | | | | |
| Contributions | \$60,726.46 | \$320,580.89 | \$699,999.00 | (\$379,418.11) |
| Other Revenue | \$0.00 | \$100.00 | \$3,226.00 | (\$3,126.00) |
| Total Contributions & Revenue | <u>\$60,726.46</u> | <u>\$320,680.89</u> | <u>\$703,225.00</u> | <u>(\$382,544.11)</u> |
| Total Revenues | <u><u>\$60,726.46</u></u> | <u><u>\$320,680.89</u></u> | <u><u>\$703,225.00</u></u> | <u><u>(\$382,544.11)</u></u> |
| Expenses | | | | |
| Administration/Personnel | | | | |
| Office | \$1,406.52 | \$13,735.74 | \$31,529.72 | \$17,793.98 |
| Personnel | | | | |
| Pastoral Staff | | | | |
| Head of Staff | \$18,792.16 | \$74,675.95 | \$144,319.00 | \$69,643.05 |
| Associate Pastor | \$8,424.20 | \$43,391.27 | \$82,605.00 | \$39,213.73 |
| Total Pastoral Staff | <u>\$27,216.36</u> | <u>\$118,067.22</u> | <u>\$226,924.00</u> | <u>\$108,856.78</u> |
| Program Staff | \$7,479.67 | \$50,942.47 | \$106,737.38 | \$55,794.91 |
| Support Staff | \$3,873.27 | \$21,376.05 | \$42,110.00 | \$20,733.95 |
| General Personnel | \$1,156.00 | \$7,108.63 | \$16,850.00 | \$9,741.37 |
| Total Personnel | <u>\$39,725.30</u> | <u>\$197,494.37</u> | <u>\$392,621.38</u> | <u>\$195,127.01</u> |
| Total Administration/Personnel | <u>\$41,131.82</u> | <u>\$211,230.11</u> | <u>\$424,151.10</u> | <u>\$212,920.99</u> |
| Campus Management | \$6,579.99 | \$40,262.12 | \$83,600.00 | \$43,337.88 |
| Care | | | | |
| Deacons | \$28.00 | \$239.10 | \$650.00 | \$410.90 |
| Stephen Ministry | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Care | <u>\$28.00</u> | <u>\$239.10</u> | <u>\$650.00</u> | <u>\$410.90</u> |
| Communications | \$155.80 | \$2,408.80 | \$3,575.00 | \$1,166.20 |
| Fellowship | \$19.05 | \$339.12 | \$1,550.00 | \$1,210.88 |
| Mission | \$3,000.00 | \$13,467.80 | \$27,550.00 | \$14,082.20 |
| Nurture | | | | |
| Children's Ministry | \$576.49 | \$923.06 | \$4,850.00 | \$3,926.94 |
| Youth Ministry | \$471.70 | \$6,524.87 | \$5,365.00 | (\$1,159.87) |
| Adult Ministry | \$30.84 | \$855.77 | \$1,260.24 | \$404.47 |
| Total Nurture | <u>\$1,079.03</u> | <u>\$8,303.70</u> | <u>\$11,475.24</u> | <u>\$3,171.54</u> |
| Stewardship | \$5,877.89 | \$59,360.54 | \$143,378.80 | \$84,018.26 |
| Welcoming | \$0.00 | \$561.27 | \$550.00 | (\$11.27) |
| Worship and Music | | | | |
| Worship | \$0.00 | \$139.68 | \$1,990.00 | \$1,850.32 |
| Music | \$460.00 | \$2,744.79 | \$4,754.86 | \$2,010.07 |
| Total Worship and Music | <u>\$460.00</u> | <u>\$2,884.47</u> | <u>\$6,744.86</u> | <u>\$3,860.39</u> |
| Total Expenses | <u><u>\$58,331.58</u></u> | <u><u>\$339,057.03</u></u> | <u><u>\$703,225.00</u></u> | <u><u>\$364,167.97</u></u> |
| Net Total | \$2,394.88 | (\$18,376.14) | \$0.00 | (\$18,376.14) |

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

| Accounts | MTD Actual 2015 | YTD Actual 2015 | Annual Budget 2015 | Annual Budget Remaining (This Year) |
|--|--------------------|---------------------|-----------------------|---|
| Revenues | | | | |
| Contributions & Revenue | | | | |
| Contributions | | | | |
| 4100 - Support - Pledged | \$55,865.15 | \$274,929.54 | \$686,999.00 | \$412,069.46 |
| 4105 - Support - Non-pledged | \$4,792.95 | \$45,031.95 | \$0.00 | (\$45,031.95) |
| 4110 - Support - Prior Year | \$0.00 | \$0.00 | \$13,000.00 | \$13,000.00 |
| 4115 - Loose Plate Offering | \$68.36 | \$619.40 | \$0.00 | (\$619.40) |
| Total Contributions | <u>\$60,726.46</u> | <u>\$320,580.89</u> | <u>\$699,999.00</u> | <u>\$379,418.11</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>\$60,726.46</u> | <u>\$320,680.89</u> | <u>\$703,225.00</u> | <u>\$382,544.11</u> |
| Total Revenues | <u>\$60,726.46</u> | <u>\$320,680.89</u> | <u>\$703,225.00</u> | <u>\$382,544.11</u> |
| Expenses | | | | |
| Administration/Personnel | | | | |
| Office | | | | |
| 6120 - Computer Expenses | \$263.36 | \$2,896.00 | \$9,440.00 | \$6,544.00 |
| 6125 - Equipment Maintenance | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 6130 - General & Administrative | \$0.00 | \$863.05 | \$2,328.88 | \$1,465.83 |
| 6136 - Interest Expense | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 6140 - Office Supplies | \$123.88 | \$1,954.59 | \$3,870.84 | \$1,916.25 |
| 6145 - Postage | \$200.00 | \$1,089.30 | \$2,088.00 | \$998.70 |
| 6149 - Stationery | \$0.00 | \$603.34 | \$2,413.36 | \$1,810.02 |
| 6155 - Telephone | \$273.15 | \$1,667.33 | \$3,362.92 | \$1,695.59 |
| 6165 - Copier Maint/Expenses | \$546.13 | \$4,662.13 | \$8,025.72 | \$3,363.59 |
| Total Office | <u>\$1,406.52</u> | <u>\$13,735.74</u> | <u>\$31,529.72</u> | <u>\$17,793.98</u> |
| Personnel | | | | |
| Pastoral Staff | | | | |
| Head of Staff | | | | |
| 5900 - Sr Pastor Compensation | \$5,000.00 | \$25,000.00 | \$52,900.00 | \$27,900.00 |
| 5905 - Sr Pastor Continuing Educ | \$148.69 | \$160.99 | \$1,700.00 | \$1,539.01 |
| 5910 - Sr Pastor Pension/Ins | \$10,676.73 | \$13,572.10 | \$31,025.00 | \$17,452.90 |
| 5915 - Sr Pastor Profess Expense | \$299.43 | \$405.76 | \$1,000.00 | \$594.24 |
| 5920 - Sr Pastor Discretionary | \$0.00 | \$27.76 | \$1,000.00 | \$972.24 |
| 5925 - Sr Pastor Housing | \$1,041.67 | \$9,375.03 | \$25,000.00 | \$15,624.97 |
| 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. | \$1,625.64 | \$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>\$18,792.16</u> | <u>\$74,675.95</u> | <u>\$144,319.00</u> | <u>\$69,643.05</u> |
| Associate Pastor | | | | |
| 5946 - Annual Cash Salary | \$2,458.34 | \$14,750.04 | \$30,000.00 | \$15,249.96 |
| 5950 - Study Leave Allowance | \$0.00 | \$2,448.16 | \$1,700.00 | (\$748.16) |
| 5955 - Board of Pension Dues | \$3,167.50 | \$9,502.50 | \$19,005.00 | \$9,502.50 |
| 5960 - Med Supplement Voucher | \$0.00 | \$464.10 | \$2,500.00 | \$2,035.90 |
| 5965 - Assoc Pastor Discretionary | \$189.90 | \$866.29 | \$1,000.00 | \$133.71 |
| 5971 - Housing and Utility | \$1,666.66 | \$9,999.96 | \$20,000.00 | \$10,000.04 |
| 5975 - Auto Allowance | \$841.80 | \$4,760.22 | \$7,200.00 | \$2,439.78 |
| 6160 - Telephone - Cellular Allowance | \$100.00 | \$600.00 | \$1,200.00 | \$600.00 |
| Total Associate Pastor | <u>\$8,424.20</u> | <u>\$43,391.27</u> | <u>\$82,605.00</u> | <u>\$39,213.73</u> |

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

| Accounts | MTD Actual 2015 | YTD Actual 2015 | Annual Budget 2015 | Annual Budget Remaining (This Year) |
|---|--------------------|---------------------|-----------------------|---|
| Total Pastoral Staff | \$27,216.36 | \$118,067.22 | \$226,924.00 | \$108,856.78 |
| Program Staff | | | | |
| 5179 - Professional Development -Music | \$0.00 | \$0.00 | \$857.38 | \$857.38 |
| 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 | \$8,580.00 | \$17,160.00 | \$8,580.00 |
| 6016 - Director of Children's Ministry | \$1,130.89 | \$12,439.79 | \$27,700.00 | \$15,260.21 |
| 6024 - Assoc. Music Dir. Compens | \$1,326.08 | \$7,956.48 | \$16,300.00 | \$8,343.52 |
| 6025 - Music Director Compens | \$2,033.36 | \$12,200.16 | \$24,900.00 | \$12,699.84 |
| 6030 - Subst Music Director Compens | \$0.00 | \$0.00 | \$300.00 | \$300.00 |
| 6035 - Organist Compensation | \$1,559.34 | \$9,356.04 | \$19,100.00 | \$9,743.96 |
| 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>\$7,479.67</u> | <u>\$50,942.47</u> | <u>\$106,737.38</u> | <u>\$55,794.91</u> |
| Support Staff | | | | |
| 6020 - Ch. Secretary | \$2,049.38 | \$12,630.01 | \$24,210.00 | \$11,579.99 |
| 6021 - Office Temp. | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 6041 - Bookkeeper | \$1,000.00 | \$6,000.00 | \$12,600.00 | \$6,600.00 |
| 6055 - Nursery Staff | \$823.89 | \$2,731.04 | \$5,000.00 | \$2,268.96 |
| 6080 - Support Staff Training | \$0.00 | \$15.00 | \$300.00 | \$285.00 |
| Total Support Staff | <u>\$3,873.27</u> | <u>\$21,376.05</u> | <u>\$42,110.00</u> | <u>\$20,733.95</u> |
| General Personnel | | | | |
| 5209 - Background Checks | \$45.00 | \$87.50 | \$1,000.00 | \$912.50 |
| 6060 - Payroll Taxes | \$792.01 | \$4,868.71 | \$11,750.00 | \$6,881.29 |
| 6131 - Payroll expenses | \$318.99 | \$2,152.42 | \$4,100.00 | \$1,947.58 |
| Total General Personnel | <u>\$1,156.00</u> | <u>\$7,108.63</u> | <u>\$16,850.00</u> | <u>\$9,741.37</u> |
| Total Personnel | <u>\$39,725.30</u> | <u>\$197,494.37</u> | <u>\$392,621.38</u> | <u>\$195,127.01</u> |
| Total Administration/Personnel | <u>\$41,131.82</u> | <u>\$211,230.11</u> | <u>\$424,151.10</u> | <u>\$212,920.99</u> |
| Campus Management | | | | |
| 6045 - Janitorial Services | \$1,495.00 | \$8,970.00 | \$17,940.00 | \$8,970.00 |
| 6210 - Custodial Supplies | (\$320.68) | \$0.00 | \$0.00 | \$0.00 |
| 6215 - Fire Alarm | \$0.00 | \$581.41 | \$3,200.00 | \$2,618.59 |
| 6220 - Paper Supplies | \$320.68 | \$581.17 | \$1,500.00 | \$918.83 |
| 6225 - Repairs and Maintenance | \$684.00 | \$6,851.19 | \$14,000.00 | \$7,148.81 |
| 6230 - Lawn Maintenance | \$1,250.00 | \$3,570.00 | \$4,900.00 | \$1,330.00 |
| 6240 - Util - Electricity | \$2,994.51 | \$17,640.70 | \$38,000.00 | \$20,359.30 |
| 6245 - Util - Gas | \$53.10 | \$353.91 | \$760.00 | \$406.09 |
| 6250 - Util - Trash | \$103.38 | \$525.40 | \$1,100.00 | \$574.60 |
| 6255 - Util - Water | \$0.00 | \$1,188.34 | \$2,200.00 | \$1,011.66 |
| Total Campus Management | <u>\$6,579.99</u> | <u>\$40,262.12</u> | <u>\$83,600.00</u> | <u>\$43,337.88</u> |
| Care | | | | |
| Deacons | | | | |
| 5505 - Deacon Supplies | \$0.00 | \$114.74 | \$100.00 | (\$14.74) |
| 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 | \$28.00 | \$110.72 | \$200.00 | \$89.28 |
| Total Deacons | <u>\$28.00</u> | <u>\$239.10</u> | <u>\$650.00</u> | <u>\$410.90</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 June 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 | \$28.00 | \$239.10 | \$650.00 | \$410.90 |
| 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 | \$129.80 | \$129.80 | \$160.00 | \$30.20 |
| 5332 - Newspaper Advertising | \$26.00 | \$2,279.00 | \$2,100.00 | (\$179.00) |
| Total Communications | \$155.80 | \$2,408.80 | \$3,575.00 | \$1,166.20 |
| Fellowship | | | | |
| 5300 - Kitchen and Fellowship Supplies | \$19.05 | \$331.83 | \$1,450.00 | \$1,118.17 |
| 5320 - Fellowship Events | \$0.00 | \$7.29 | \$100.00 | \$92.71 |
| Total Fellowship | \$19.05 | \$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 | \$0.00 | \$5,967.80 | \$11,500.00 | \$5,532.20 |
| 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 | \$3,000.00 | \$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 | \$3,000.00 | \$13,467.80 | \$27,550.00 | \$14,082.20 |
| Nurture | | | | |
| Children's Ministry | | | | |
| 5201 - Bibles | \$0.00 | \$0.00 | \$200.00 | \$200.00 |
| 5205 - Children's Supplies | \$47.44 | \$303.94 | \$1,500.00 | \$1,196.06 |
| 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 | \$19.95 | \$47.90 | \$500.00 | \$452.10 |
| 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 | \$33.85 | \$95.97 | \$700.00 | \$604.03 |
| 5260 - Vacation Bible School | \$475.25 | \$475.25 | \$700.00 | \$224.75 |
| Total Children's Ministry | \$576.49 | \$923.06 | \$4,850.00 | \$3,926.94 |
| Youth Ministry | | | | |
| 5254 - Youth Bibles | \$156.54 | \$381.94 | \$250.00 | (\$131.94) |
| 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 | \$128.19 | \$178.94 | \$400.00 | \$221.06 |
| 5265 - Youth Curriculum | \$36.97 | \$36.97 | \$650.00 | \$613.03 |
| 5266 - College Ministry | \$0.00 | \$120.00 | \$100.00 | (\$20.00) |
| 5270 - Sr. Hi Mission Trip | \$150.00 | \$550.00 | \$550.00 | \$0.00 |

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Webster Presbyterian Church
Analysis of Revenues & Expenses - Jimmy 2015
January to June 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 | \$471.70 | \$6,524.87 | \$5,365.00 | (\$1,159.87) |
| Adult Ministry | | | | |
| 5200 - Adult Education | \$30.84 | \$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 | \$30.84 | \$855.77 | \$1,260.24 | \$404.47 |
| Total Nurture | \$1,079.03 | \$8,303.70 | \$11,475.24 | \$3,171.54 |
| Stewardship | | | | |
| 6109 - Presbytery per capita | \$898.00 | \$1,796.00 | \$3,592.00 | \$1,796.00 |
| 6110 - Bank Charges | \$106.51 | \$629.69 | \$1,039.64 | \$409.95 |
| 6115 - Interest - Mortgage | \$1,688.98 | \$10,288.11 | \$22,604.60 | \$12,316.49 |
| 6135 - Insurance | \$0.00 | \$30,231.50 | \$59,666.00 | \$29,434.50 |
| 6150 - Stewardship | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 6285 - Roof Loan Payback | \$520.92 | \$588.59 | \$7,200.00 | \$6,611.41 |
| 6290 - Mortgage Principal | \$2,663.48 | \$15,826.65 | \$29,624.92 | \$13,798.27 |
| 6295 - Capital Improvement Reserve | \$0.00 | \$0.00 | \$19,651.64 | \$19,651.64 |
| Total Stewardship | \$5,877.89 | \$59,360.54 | \$143,378.80 | \$84,018.26 |
| 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 | \$460.00 | \$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 : 07/10/2015
Time : 8:20:59 PM

Webster Presbyterian Church
Analysis of Revenues & Expenses - Jimmy 2015
January to June 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>\$460.00</u> | <u>\$2,744.79</u> | <u>\$4,754.86</u> | <u>\$2,010.07</u> |
| Total Worship and Music | <u>\$460.00</u> | <u>\$2,884.47</u> | <u>\$6,744.86</u> | <u>\$3,860.39</u> |
| Total Expenses | <u>\$58,331.58</u> | <u>\$339,057.03</u> | <u>\$703,225.00</u> | <u>\$364,167.97</u> |
| Net Total | \$2,394.88 | (\$18,376.14) | \$0.00 | \$18,376.14 |

Date : 07/10/2015
 Time : 9:04:05 PM

Webster Presbyterian Church
Summary of Restricted Accounts
January to June 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 | \$0.00 | \$1,055.24 |
| 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 | \$56.99 | \$2,311.31 |
| 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 | \$8,750.63 | \$14,505.11 |
| 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 | \$710.00 | \$0.00 | \$710.00 |
| 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 | \$2,470.00 | \$735.00 | \$17,783.85 |
| 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) | \$6,851.22 | \$6,080.30 | \$85.38 |
| 8323 - Ayaviri Adult Mission | \$4,484.10 | \$5,091.55 | \$6,355.90 | \$3,219.75 |
| 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 |
| 8360 - Missions | \$83.66 | \$1,137.81 | \$0.00 | \$1,221.47 |
| 8363 - Mission at Santa Rosa | \$240.00 | \$284.00 | \$0.00 | \$524.00 |
| 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 | \$1,320.40 | \$0.00 | \$8,230.74 |
| 8567 - Children Migrants | \$606.00 | \$555.00 | \$1,156.00 | \$5.00 |
| Total Desig Gifts: Mission | \$21,747.42 | \$28,793.53 | \$28,315.71 | \$22,225.24 |

Date : 07/10/2015
 Time : 9:04:05 PM

Webster Presbyterian Church
Summary of Restricted Accounts
January to June 2015

| Accounts | Beginning Balance | Restricted Revenue | Restricted Expenses | Ending Balance |
|---|----------------------|-----------------------|------------------------|-------------------|
| Building Fund | | | | |
| 8401 - Bldg Fund-Balance 12/31/04 | \$23,500.00 | \$4,695.00 | \$28,195.00 | \$0.00 |
| Total Building Fund | \$23,500.00 | \$4,695.00 | \$28,195.00 | \$0.00 |
| Exchange Funds | | | | |
| 8055 - Flowers | (\$93.65) | \$1,675.00 | \$586.00 | \$995.35 |
| 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 | \$575.00 | \$698.51 | \$74.48 |
| 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) | \$15,134.03 | \$9,143.26 | \$4,556.50 |
| 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 | \$908.57 | \$870.23 |
| 8593 - Associate Pastor Benefits | \$131.50 | \$285.00 | \$97.50 | \$319.00 |
| Total Exchange Funds | \$22,466.96 | \$96,123.38 | \$86,179.15 | \$32,411.19 |
| Total Temporary Restricted | \$105,023.56 | \$134,077.32 | \$152,175.49 | \$86,925.39 |
| Permanent Restricted | | | | |
| 8900 - Endowment Fund | \$60,153.30 | \$10,868.61 | \$0.00 | \$71,021.91 |
| Total Permanent Restricted | \$60,153.30 | \$10,868.61 | \$0.00 | \$71,021.91 |

Date : 07/10/2015
Time : 9:05:21 PM

Webster Presbyterian Church
Balance Sheet
June 2015

Accounts

| | | <u>Assets</u> | |
|--|--------------------|---------------|-------------------------------------|
| Current Assets | | | |
| Cash | | | |
| 1010 - Cash - Amegy - Operating Acct. | \$94,844.65 | | |
| 1020 - Cash - Frost Bank - Operating Acct. | \$5.00 | | |
| 1030 - Cash - Frost Bank - Debit card | \$2,825.45 | | |
| Total Cash | <u>\$97,675.10</u> | | |
| Endowment | | | |
| 1165 - Invest - TX Pres. Foundation | \$71,021.91 | | |
| Total Endowment | <u>\$71,021.91</u> | | |
| Total Current Assets | | | \$168,697.01 |
| 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>\$3,716,725.41</u></u> |
| <hr/> | | | |
| Liabilities, Fund Principal, & Restricted Funds | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| 3014 - Notes payable - Mort. Prin. Amegy | \$24,435.25 | | |
| 3025 - Prepaid Pledges - 2013 | \$5,240.00 | | |
| Total Current Liabilities | | | \$29,675.25 |
| Non-Current Liabilities | | | |
| 3031 - Note Payable - Amegy | \$557,040.85 | | |
| Total Non-Current Liabilities | | | <u>\$557,040.85</u> |
| Total Liabilities | | | <u>\$586,716.10</u> |
| Fund Principal | | | |
| 4000 - Church Fund Balance | \$2,995,428.40 | | |
| 4005 - Unused Accts Fund Balance | (\$3,593.05) | | |
| Excess Cash Received | (\$19,773.34) | | |
| Total Fund Principal and Excess Cash Received | | | <u>\$2,972,062.01</u> |
| Restricted Funds | | | |
| Total Temporarily Restricted | \$86,925.39 | | |
| Total Permanently Restricted | \$71,021.91 | | |
| Total Restricted Funds | | | <u>\$157,947.30</u> |
| Total Liabilities, Fund Principal, & Restricted Funds | | | <u><u>\$3,716,725.41</u></u> |