

Treasurer’s Report April 2014

Monthly Financial Analysis

April 2014 has expenditures of \$45,110.42 and revenues of \$61,072.81 for a monthly net of \$15,962.39. Our year to date expenditures are \$192,960.96 and revenues are \$211,633.55 for a yearly net of \$18,672.59. With 1/12 of our roll thru added in, we are **\$31,339.26** positive.

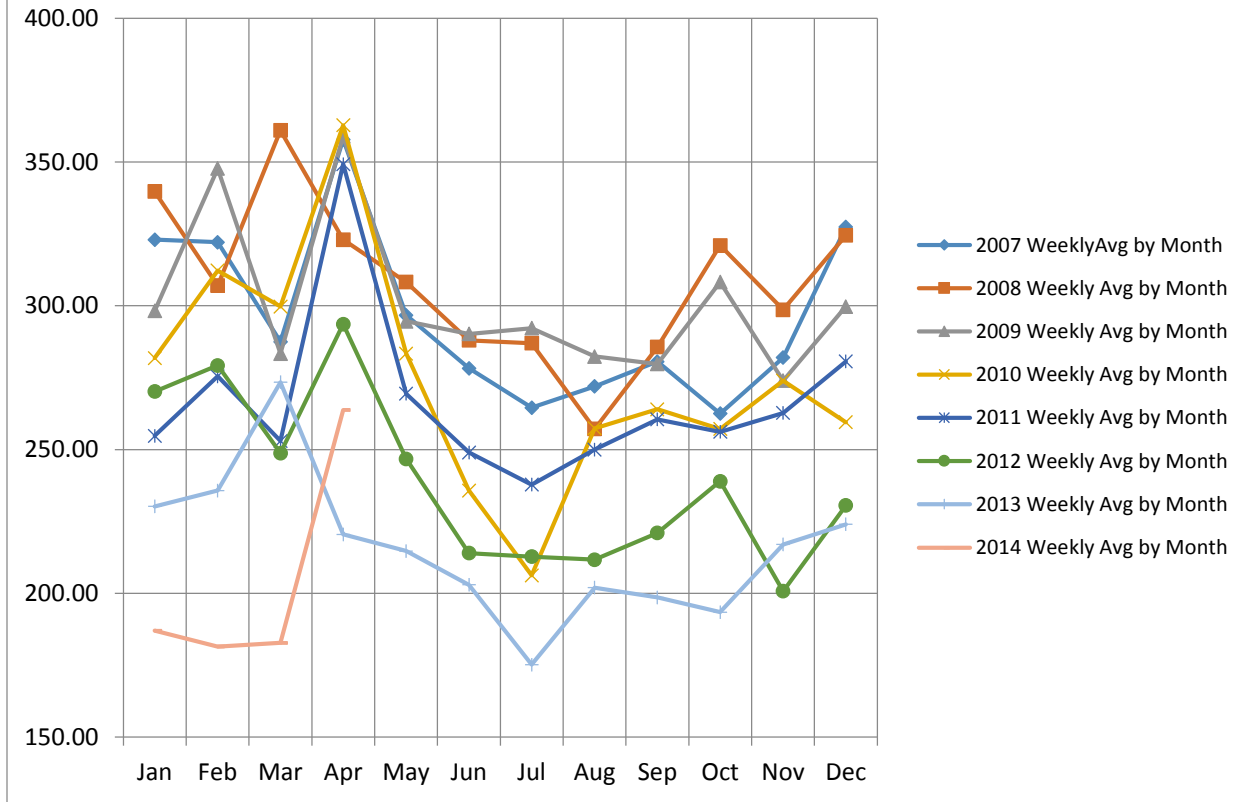
We are on track with our giving to meet our annual budget of \$ 674,736. Our spending to date is \$31,951.04 behind our plan, thus the surplus. Remember we do not spend equally on all months, our quarter ending is always higher, March, June, September, and December. And our summer months are low in giving and high on electric bills. But the good news is that the giving through 4 months is on track.

Month Closing and Treasurer’s Report

It takes 10 to 15 days after the month end to close the previous month’s finances. In the future I will try to do my report within 1-2 of that closing and upload the data to the server. That will allow some committees to have their financial data for their committee meetings instead of waiting until the end of the month. For committee that meet earlier than the 15th, you will at least have a week or two to review the data prior to the session meeting. I hope that will give you timely financial information.

2013 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	56228.00	47591.50	-8636.50	56228.00	40788.10	15439.90	6803.40	9970.07
Feb	56228.00	40528.00	-15700.00	56228.00	43137.98	13090.02	-2609.98	556.69
Mar	56228.00	62441.24	6213.24	56228.00	63924.46	-7696.46	-1483.22	1683.45
Apr	56228.00	61072.81	4844.81	56228.00	45110.42	11117.58	15962.39	19129.06
May			0.00			0.00	0.00	
June			0.00			0.00	0.00	
July			0.00			0.00	0.00	
August			0.00			0.00	0.00	
Sep			0.00			0.00	0.00	
Oct			0.00			0.00	0.00	
Nov			0.00			0.00	0.00	
Dec			0.00			0.00	0.00	
YTD	224,912.00	211,633.55	-13,278.45	224,912.00	192,960.96	31,951.04	18,672.59	31339.26
Annual Budget = 674,736.00								

WPC Weekly Avg. Attendance by Month



In Christ,

Jimmy Spivey

WPC Treasurer

Date : 05/21/2014
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Webster Presbyterian Church
Analysis of Revenues & Expenses - Summary
Operating Account
January to April 2014

Accounts	MTD Actual (2014)	YTD Actual (2014)	Annual Budget (2014)	Annual Budget/Actual (This Year)
Revenues				
Contributions & Revenue				
Contributions	\$61,072.81	\$211,533.55	\$665,018.00	(\$453,484.45)
Other Revenue	\$0.00	\$100.00	\$0.00	\$100.00
Total Contributions & Revenue	<u>\$61,072.81</u>	<u>\$211,633.55</u>	<u>\$665,018.00</u>	<u>(\$453,384.45)</u>
Total Revenues	<u><u>\$61,072.81</u></u>	<u><u>\$211,633.55</u></u>	<u><u>\$665,018.00</u></u>	<u><u>(\$453,384.45)</u></u>
Expenses				
Administration/Personnel				
Office	\$817.06	\$10,446.48	\$32,070.00	\$21,623.52
Personnel				
Pastoral Staff				
Associate Pastor	\$5,990.10	\$24,261.16	\$81,975.00	\$57,713.84
Interim Pastor	\$8,057.76	\$29,867.94	\$97,425.00	\$67,557.06
Total Pastoral Staff	<u>\$14,047.86</u>	<u>\$54,129.10</u>	<u>\$179,400.00</u>	<u>\$125,270.90</u>
Program Staff	\$8,610.56	\$34,437.24	\$108,760.00	\$74,322.76
Support Staff	\$5,128.29	\$17,922.00	\$51,900.00	\$33,978.00
General Personnel	\$1,348.61	\$5,577.06	\$15,572.50	\$9,995.44
Total Personnel	<u>\$29,135.32</u>	<u>\$112,065.40</u>	<u>\$355,632.50</u>	<u>\$243,567.10</u>
Pastor Search	\$0.00	\$0.00	\$5,000.00	\$5,000.00
Total Administration/Personnel	<u>\$29,952.38</u>	<u>\$122,511.88</u>	<u>\$392,702.50</u>	<u>\$270,190.62</u>
Campus Management	\$6,126.10	\$24,882.53	\$88,445.00	\$63,562.47
Care				
Deacons	\$0.00	\$533.52	\$785.00	\$251.48
Stephen Ministry	\$0.00	\$0.00	\$630.00	\$630.00
Total Care	<u>\$0.00</u>	<u>\$533.52</u>	<u>\$1,415.00</u>	<u>\$881.48</u>
Communications	\$266.00	\$479.47	\$3,540.00	\$3,060.53
Fellowship	\$0.00	\$36.54	\$2,300.00	\$2,263.46
Mission	\$1,469.05	\$4,906.23	\$40,000.00	\$35,093.77
Nurture				
Children's Ministry	\$692.35	\$944.54	\$4,900.00	\$3,955.46
Youth Ministry	\$114.30	\$1,915.00	\$8,450.00	\$6,535.00
Adult Ministry	\$60.00	\$89.99	\$2,150.00	\$2,060.01
Total Nurture	<u>\$866.65</u>	<u>\$2,949.53</u>	<u>\$15,500.00</u>	<u>\$12,550.47</u>
Outreach	\$0.00	\$1,727.00	\$3,000.00	\$1,273.00
Stewardship	\$4,655.90	\$31,261.89	\$116,393.52	\$85,131.63
Welcoming	\$87.06	\$166.04	\$750.00	\$583.96
Worship and Music				
Worship	\$62.28	\$165.05	\$1,575.00	\$1,409.95
Music	\$1,625.00	\$3,341.28	\$9,115.00	\$5,773.72
Total Worship and Music	<u>\$1,687.28</u>	<u>\$3,506.33</u>	<u>\$10,690.00</u>	<u>\$7,183.67</u>
Total Expenses	<u><u>\$45,110.42</u></u>	<u><u>\$192,960.96</u></u>	<u><u>\$674,736.02</u></u>	<u><u>\$481,775.06</u></u>
Net Total	\$15,962.39	\$18,672.59	(\$9,718.02)	\$28,390.61

Webster Presbyterian Church
Analysis of Revenues & Expenses
January to April 2014

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
Revenues				
Contributions & Revenue				
Contributions				
4100 - Support - Pledged	\$53,981.00	\$187,225.74	\$565,018.00	\$377,792.26
4105 - Support - Non-pledged	\$6,993.81	\$24,053.31	\$62,000.00	\$37,946.69
4110 - Support - Prior Year	\$0.00	\$0.00	\$38,000.00	\$38,000.00
4115 - Loose Plate Offering	\$98.00	\$254.50	\$0.00	(\$254.50)
Total Contributions	<u>\$61,072.81</u>	<u>\$211,533.55</u>	<u>\$665,018.00</u>	<u>\$453,484.45</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>\$61,072.81</u>	<u>\$211,633.55</u>	<u>\$665,018.00</u>	<u>\$453,384.45</u>
Total Revenues	<u>\$61,072.81</u>	<u>\$211,633.55</u>	<u>\$665,018.00</u>	<u>\$453,384.45</u>
Expenses				
Administration/Personnel				
Office				
6120 - Computer Expenses	(\$75.57)	\$3,169.40	\$6,760.00	\$3,590.60
6125 - Equipment Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
6130 - General & Administrative	\$0.00	\$235.58	\$0.00	(\$235.58)
6136 - Interest Expense	\$0.00	\$0.00	\$0.00	\$0.00
6140 - Office Supplies	\$390.13	\$2,166.24	\$4,110.00	\$1,943.76
6145 - Postage	\$0.00	\$981.21	\$3,400.00	\$2,418.79
6149 - Stationery	\$0.00	\$0.00	\$2,600.00	\$2,600.00
6155 - Telephone	\$295.45	\$1,142.72	\$3,200.00	\$2,057.28
6165 - Copier Maint/Expenses	\$207.05	\$2,751.33	\$12,000.00	\$9,248.67
Total Office	<u>\$817.06</u>	<u>\$10,446.48</u>	<u>\$32,070.00</u>	<u>\$21,623.52</u>
Personnel				
Pastoral Staff				
Associate Pastor				
5946 - Annual Cash Salary	\$2,458.34	\$10,114.60	\$30,000.00	\$19,885.40
5950 - Study Leave Allowance	\$225.00	\$225.00	\$1,700.00	\$1,475.00
5955 - Board of Pension Dues	\$1,429.87	\$6,024.19	\$18,375.00	\$12,350.81
5960 - Med Supplement Voucher	\$0.00	\$60.00	\$2,500.00	\$2,440.00
5965 - Assoc Pastor Discretionary	\$75.67	\$174.25	\$1,000.00	\$825.75
5971 - Housing and Utility	\$1,666.66	\$6,335.32	\$20,000.00	\$13,664.68
5975 - Auto Allowance	\$434.56	\$927.80	\$7,200.00	\$6,272.20
6160 - Telephone - Cellular Allowance	(\$300.00)	\$400.00	\$1,200.00	\$800.00
Total Associate Pastor	<u>\$5,990.10</u>	<u>\$24,261.16</u>	<u>\$81,975.00</u>	<u>\$57,713.84</u>
Interim Pastor				
5980 - Annual Cash Salary	\$2,708.40	\$10,833.60	\$32,500.00	\$21,666.40
5981 - Housing and Utility	\$2,083.40	\$8,333.64	\$25,000.00	\$16,666.36
5982 - Study Leave Allowance	\$305.00	\$305.00	\$1,700.00	\$1,395.00
5983 - Auto Allowance	\$365.12	\$985.88	\$4,000.00	\$3,014.12
5984 - Board of Pension Dues	\$2,095.84	\$7,491.68	\$21,875.00	\$14,383.32
5985 - Soc. Sec. Compensation	\$0.00	\$1,287.50	\$5,150.00	\$3,862.50
5986 - Medical Supplement Voucher	\$0.00	\$0.00	\$2,500.00	\$2,500.00
5987 - Retirement Contribution	\$0.00	\$0.00	\$2,500.00	\$2,500.00
5988 - Books & Professional Dues	\$0.00	\$130.64	\$1,000.00	\$869.36
6014 - Cell Phone Reimbursement	\$500.00	\$500.00	\$1,200.00	\$700.00
Total Interim Pastor	<u>\$8,057.76</u>	<u>\$29,867.94</u>	<u>\$97,425.00</u>	<u>\$67,557.06</u>

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Webster Presbyterian Church
Analysis of Revenues & Expenses
January to April 2014

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
Total Pastoral Staff	\$14,047.86	\$54,129.10	\$179,400.00	\$125,270.90
Program Staff				
5179 - Professional Development -Music	\$0.00	\$0.00	\$900.00	\$900.00
5180 - Professional Memberships	\$0.00	\$170.00	\$500.00	\$330.00
5240 - Program Staff Training	\$0.00	(\$175.00)	\$300.00	\$475.00
5256 - Youth Leadership Development	\$0.00	\$0.00	\$500.00	\$500.00
5286 - Adult Leadership Development	\$0.00	\$0.00	\$0.00	\$0.00
6008 - Youth Ministry Coordinator	\$1,430.00	\$5,720.00	\$17,160.00	\$11,440.00
6016 - Director of Children's Ministry	\$2,261.78	\$9,047.12	\$27,700.00	\$18,652.88
6024 - Assoc. Music Dir. Compens	\$1,326.08	\$5,304.32	\$16,300.00	\$10,995.68
6025 - Music Director Compens	\$2,033.36	\$8,133.44	\$24,900.00	\$16,766.56
6030 - Subst Music Director Compens	\$0.00	\$0.00	\$300.00	\$300.00
6035 - Organist Compensation	\$1,559.34	\$6,237.36	\$19,100.00	\$12,862.64
6040 - Subst Organist Compens	\$0.00	\$0.00	\$300.00	\$300.00
6062 - Director of Children's Contin Ed	\$0.00	\$0.00	\$800.00	\$800.00
Total Program Staff	<u>\$8,610.56</u>	<u>\$34,437.24</u>	<u>\$108,760.00</u>	<u>\$74,322.76</u>
Support Staff				
6020 - Ch. Secretary	\$2,452.50	\$9,033.76	\$20,500.00	\$11,466.24
6021 - Office Temp.	\$0.00	\$20.00	\$500.00	\$480.00
6041 - Bookkeeper	\$1,000.00	\$4,000.00	\$12,600.00	\$8,600.00
6055 - Nursery Staff	\$1,377.79	\$4,395.24	\$18,000.00	\$13,604.76
6080 - Support Staff Training	\$298.00	\$473.00	\$300.00	(\$173.00)
Total Support Staff	<u>\$5,128.29</u>	<u>\$17,922.00</u>	<u>\$51,900.00</u>	<u>\$33,978.00</u>
General Personnel				
5209 - Background Checks	\$0.00	\$50.50	\$350.00	\$299.50
6060 - Payroll Taxes	\$1,028.22	\$3,968.17	\$11,722.50	\$7,754.33
6131 - Payroll expenses	\$320.39	\$1,558.39	\$3,500.00	\$1,941.61
Total General Personnel	<u>\$1,348.61</u>	<u>\$5,577.06</u>	<u>\$15,572.50</u>	<u>\$9,995.44</u>
Total Personnel	<u>\$29,135.32</u>	<u>\$112,065.40</u>	<u>\$355,632.50</u>	<u>\$243,567.10</u>
Pastor Search				
5901 - Pastor Search	\$0.00	\$0.00	\$5,000.00	\$5,000.00
Total Pastor Search	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,000.00</u>	<u>\$5,000.00</u>
Total Administration/Personnel	<u>\$29,952.38</u>	<u>\$122,511.88</u>	<u>\$392,702.50</u>	<u>\$270,190.62</u>
Campus Management				
6045 - Janitorial Services	\$1,495.00	\$5,980.00	\$17,940.00	\$11,960.00
6210 - Custodial Supplies	\$0.00	\$0.00	\$1,000.00	\$1,000.00
6215 - Fire Alarm	\$288.50	\$768.46	\$2,200.00	\$1,431.54
6220 - Paper Supplies	\$0.00	\$519.22	\$1,500.00	\$980.78
6225 - Repairs and Maintenance	\$190.50	\$5,234.21	\$13,900.00	\$8,665.79
6230 - Lawn Maintenance	\$1,250.00	\$1,910.00	\$9,700.00	\$7,790.00
6240 - Util - Electricity	\$2,619.92	\$9,366.76	\$37,000.00	\$27,633.24
6245 - Util - Gas	\$64.78	\$275.56	\$930.00	\$654.44
6250 - Util - Trash	\$217.40	\$325.93	\$1,275.00	\$949.07
6255 - Util - Water	\$0.00	\$502.39	\$3,000.00	\$2,497.61
Total Campus Management	<u>\$6,126.10</u>	<u>\$24,882.53</u>	<u>\$88,445.00</u>	<u>\$63,562.47</u>
Care				
Deacons				
5505 - Deacon Supplies	\$0.00	\$117.93	\$300.00	\$182.07
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	\$46.80	\$60.00	\$13.20
5515 - Memorial Receptions	\$0.00	\$274.72	\$50.00	(\$224.72)
5525 - Pastoral Care Discretionary Fund	\$0.00	\$94.07	\$375.00	\$280.93

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Webster Presbyterian Church
Analysis of Revenues & Expenses
January to April 2014

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
Total Deacons	\$0.00	\$533.52	\$785.00	\$251.48
Stephen Ministry				
5530 - Stephen Ministry	\$0.00	\$0.00	\$630.00	\$630.00
Total Stephen Ministry	\$0.00	\$0.00	\$630.00	\$630.00
Total Care	\$0.00	\$533.52	\$1,415.00	\$881.48
Communications				
5268 - Brochures and Banners	\$0.00	\$0.00	\$700.00	\$700.00
5288 - Internet Website	\$0.00	\$0.00	\$1,340.00	\$1,340.00
5329 - Newsletter	(\$32.50)	\$154.97	\$400.00	\$245.03
5332 - Newspaper Advertising	\$298.50	\$324.50	\$1,100.00	\$775.50
Total Communications	\$266.00	\$479.47	\$3,540.00	\$3,060.53
Fellowship				
5300 - Kitchen and Fellowship Supplies	\$0.00	\$36.54	\$1,800.00	\$1,763.46
5320 - Fellowship Events	\$0.00	\$0.00	\$500.00	\$500.00
Total Fellowship	\$0.00	\$36.54	\$2,300.00	\$2,263.46
Mission				
5720 - Bay Area Turning Point	\$0.00	\$0.00	\$2,638.00	\$2,638.00
5725 - CEDEPCA	\$0.00	\$0.00	\$700.00	\$700.00
5730 - Camp Cho Yeh	\$0.00	\$0.00	\$500.00	\$500.00
5735 - Community Assistance	\$1,469.05	\$3,906.23	\$10,000.00	\$6,093.77
5736 - Family Promise	\$0.00	\$0.00	\$600.00	\$600.00
5737 - Guatemala	\$0.00	\$0.00	\$300.00	\$300.00
5740 - Habitat for Humanity	\$0.00	\$1,000.00	\$3,500.00	\$2,500.00
5743 - Houston Campus Ministry	\$0.00	\$0.00	\$1,000.00	\$1,000.00
5746 - Hurricane & Disaster Relief	\$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	\$2,962.00	\$2,962.00
5751 - Life Center	\$0.00	\$0.00	\$0.00	\$0.00
5755 - Meals on Wheels	\$0.00	\$0.00	\$900.00	\$900.00
5757 - Member Benevolence	\$0.00	\$0.00	\$0.00	\$0.00
5759 - Mission	\$0.00	\$0.00	\$0.00	\$0.00
5760 - Mission Trip	\$0.00	\$0.00	\$0.00	\$0.00
5770 - Peacemaking Offering	\$0.00	\$0.00	\$0.00	\$0.00
5775 - POP	\$0.00	\$0.00	\$1,000.00	\$1,000.00
5780 - Presb. Children's Home	\$0.00	\$0.00	\$0.00	\$0.00
5782 - Presb. Service Center	\$0.00	\$0.00	\$400.00	\$400.00
5785 - Presbytery	\$0.00	\$0.00	\$15,000.00	\$15,000.00
5790 - Samaritan Counseling Cntr	\$0.00	\$0.00	\$500.00	\$500.00
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	\$1,469.05	\$4,906.23	\$40,000.00	\$35,093.77
Nurture				
Children's Ministry				
5201 - Bibles	\$0.00	\$0.00	\$150.00	\$150.00
5205 - Children's Supplies	\$74.36	\$74.36	\$1,200.00	\$1,125.64
5220 - Music Ministry	\$5.00	\$96.35	\$350.00	\$253.65
5225 - Ch. Curriculum	\$178.51	\$183.51	\$800.00	\$616.49
5245 - Library, Books, & AV	\$206.99	\$310.22	\$0.00	(\$310.22)
5248 - Parenting classes & Workshops	\$0.00	\$0.00	\$300.00	\$300.00
5250 - Children Special Events	\$0.00	\$52.61	\$700.00	\$647.39
5260 - Vacation Bible School	\$227.49	\$227.49	\$1,400.00	\$1,172.51
Total Children's Ministry	\$692.35	\$944.54	\$4,900.00	\$3,955.46

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Webster Presbyterian Church
Analysis of Revenues & Expenses
January to April 2014

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
Youth Ministry				
5254 - Youth Bibles	\$114.30	\$200.00	\$200.00	\$0.00
5255 - Youth Mission	\$0.00	\$0.00	\$300.00	\$300.00
5257 - Youth Special Events	\$0.00	\$0.00	\$800.00	\$800.00
5258 - Youth CE Supplies	\$0.00	\$0.00	\$300.00	\$300.00
5265 - Youth Curriculum	\$0.00	\$0.00	\$650.00	\$650.00
5266 - College Ministry	\$0.00	\$0.00	\$200.00	\$200.00
5270 - Sr. Hi Mission Trip	\$0.00	\$0.00	\$1,600.00	\$1,600.00
5271 - Jr. Mission Trip	\$0.00	\$0.00	\$400.00	\$400.00
5272 - Sr. High Conferences	\$0.00	\$1,715.00	\$1,900.00	\$185.00
5273 - Jr. High Conferences	\$0.00	\$0.00	\$1,100.00	\$1,100.00
5274 - Confirmation Class	\$0.00	\$0.00	\$1,000.00	\$1,000.00
Total Youth Ministry	<u>\$114.30</u>	<u>\$1,915.00</u>	<u>\$8,450.00</u>	<u>\$6,535.00</u>
Adult Ministry				
5200 - Adult Education	\$60.00	\$60.00	\$700.00	\$640.00
5262 - Young Adults	\$0.00	\$0.00	\$0.00	\$0.00
5269 - Library/AV - All Nurture	\$0.00	\$0.00	\$400.00	\$400.00
5280 - Ad. Curriculum	\$0.00	\$29.99	\$700.00	\$670.01
5282 - Ad. Supplies	\$0.00	\$0.00	\$100.00	\$100.00
5289 - Women's Ministry	\$0.00	\$0.00	\$250.00	\$250.00
Total Adult Ministry	<u>\$60.00</u>	<u>\$89.99</u>	<u>\$2,150.00</u>	<u>\$2,060.01</u>
Total Nurture	<u>\$866.65</u>	<u>\$2,949.53</u>	<u>\$15,500.00</u>	<u>\$12,550.47</u>
Outreach				
5330 - Outreach	\$0.00	\$1,727.00	\$3,000.00	\$1,273.00
Total Outreach	<u>\$0.00</u>	<u>\$1,727.00</u>	<u>\$3,000.00</u>	<u>\$1,273.00</u>
Stewardship				
6109 - Presbytery per capita	\$0.00	\$0.00	\$3,911.00	\$3,911.00
6110 - Bank Charges	\$77.84	\$183.45	\$1,300.00	\$1,116.55
6115 - Interest - Mortgage	\$1,918.96	\$7,832.40	\$24,435.25	\$16,602.85
6135 - Insurance	\$0.00	\$13,303.00	\$58,353.00	\$45,050.00
6150 - Stewardship	\$225.60	\$365.60	\$600.00	\$234.40
6290 - Mortgage Principal	\$2,433.50	\$9,577.44	\$27,794.27	\$18,216.83
Total Stewardship	<u>\$4,655.90</u>	<u>\$31,261.89</u>	<u>\$116,393.52</u>	<u>\$85,131.63</u>
Welcoming				
5326 - Connecting	\$0.00	\$0.00	\$400.00	\$400.00
5328 - Engaging	\$0.00	\$18.00	\$250.00	\$232.00
5331 - Hosting	\$87.06	\$148.04	\$100.00	(\$48.04)
Total Welcoming	<u>\$87.06</u>	<u>\$166.04</u>	<u>\$750.00</u>	<u>\$583.96</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	\$225.00	\$225.00
5185 - Worship Supplies-General	\$62.28	\$165.05	\$850.00	\$684.95
5190 - Worship Supply-Communion	\$0.00	\$0.00	\$500.00	\$500.00
Total Worship	<u>\$62.28</u>	<u>\$165.05</u>	<u>\$1,575.00</u>	<u>\$1,409.95</u>
Music				
5110 - Music Volunteer Development	\$0.00	\$0.00	\$500.00	\$500.00
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	\$300.00	\$300.00
5135 - Licensing	\$0.00	\$460.00	\$575.00	\$115.00

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Webster Presbyterian Church
Analysis of Revenues & Expenses
January to April 2014

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
5140 - Music - Choirs/Voice	\$0.00	\$679.73	\$1,000.00	\$320.27
5145 - Music - Handbells	\$0.00	\$0.00	\$200.00	\$200.00
5147 - Music-Instrumental	\$175.00	\$661.55	\$300.00	(\$361.55)
5150 - Music Software	\$0.00	\$0.00	\$50.00	\$50.00
5155 - Music - Recorder	\$0.00	\$0.00	\$50.00	\$50.00
5160 - Music - Strings	\$0.00	\$0.00	\$0.00	\$0.00
5165 - Organ Maintenance	\$0.00	\$0.00	\$2,000.00	\$2,000.00
5170 - Organ Tuning	\$0.00	\$0.00	\$1,440.00	\$1,440.00
5175 - Piano Tuning	\$0.00	\$90.00	\$300.00	\$210.00
5182 - Special Service Musicians	\$1,450.00	\$1,450.00	\$2,400.00	\$950.00
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>\$1,625.00</u>	<u>\$3,341.28</u>	<u>\$9,115.00</u>	<u>\$5,773.72</u>
Total Worship and Music	<u>\$1,687.28</u>	<u>\$3,506.33</u>	<u>\$10,690.00</u>	<u>\$7,183.67</u>
Total Expenses	<u>\$45,110.42</u>	<u>\$192,960.96</u>	<u>\$674,736.02</u>	<u>\$481,775.06</u>
Net Total	\$15,962.39	\$18,672.59	(\$9,718.02)	(\$28,390.61)

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Webster Presbyterian Church
Summary of Restricted Accounts
January to April 2014

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
<u>Temporary Restricted</u>				
Designated Funds				
8000 - Bibles & Hymnals	\$655.00	\$0.00	\$0.00	\$655.00
8002 - Interim Pastor - CE	\$3,938.15	\$0.00	\$0.00	\$3,938.15
8003 - Assoc. Pastor - CE	\$269.22	\$0.00	\$0.00	\$269.22
8011 - Book Sales - Cook Book	\$2,206.43	\$35.00	\$0.00	\$2,241.43
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.	\$176.64	\$0.00	\$0.00	\$176.64
8030 - Children/Youth Music	\$208.86	\$0.00	\$0.00	\$208.86
8045 - Christian Education	\$273.93	\$0.00	\$0.00	\$273.93
8052 - Deacon's Reception	\$139.52	\$0.00	\$0.00	\$139.52
8055 - Flowers	(\$457.75)	\$1,003.00	\$740.50	(\$195.25)
8056 - Fellowship Hall Improv - Acoustics	\$11,268.59	\$0.00	\$0.00	\$11,268.59
8057 - Financial Audit	\$1,000.00	\$0.00	\$0.00	\$1,000.00
8077 - Joyful Noyz	\$4,625.65	\$0.00	\$2,100.00	\$2,525.65
8081 - Kitchen - New Building	\$2,571.56	\$0.00	\$0.00	\$2,571.56
8090 - Library	\$202.09	\$0.00	\$0.00	\$202.09
8105 - Maintenance (capital) Fund	\$6,081.59	\$708.22	\$0.00	\$6,789.81
8115 - Memorials	\$380.00	\$195.00	\$0.00	\$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	\$2,805.00	\$0.00	\$2,424.27	\$380.73
8138 - Memorial - Brackett, D.	\$1,315.00	\$190.00	\$0.00	\$1,505.00
8139 - Memorial - Mary Shaw Motley	\$285.00	\$30.00	\$315.00	\$0.00
8140 - Memorial - Middaugh, R	\$0.00	\$0.00	\$0.00	\$0.00
8151 - Mission Development	\$2,917.97	\$0.00	\$209.08	\$2,708.89
8153 - Mission Trip - Adult	\$0.00	\$5,087.97	\$0.00	\$5,087.97
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	\$5,555.00	\$315.00	\$120.00	\$5,750.00
8177 - Pentecost Offering	\$1,214.90	\$0.00	\$0.00	\$1,214.90
8178 - Peacemaking Offering	\$2,000.00	\$0.00	\$0.00	\$2,000.00
8180 - Senior Ministry	\$929.22	\$179.00	\$454.83	\$653.39
8182 - Special Events	\$21.66	\$0.00	\$0.00	\$21.66
8185 - Weddings, Funerals, etc.	\$2,842.50	\$500.00	\$0.00	\$3,342.50
Total Designated Funds	\$60,371.56	\$8,243.19	\$6,363.68	\$62,251.07
Desig Gifts: Mission				
8319 - Christmas Intl. House	\$1,294.69	\$0.00	\$0.00	\$1,294.69
8320 - Contributions for Community Assist.	\$25.00	\$0.00	\$0.00	\$25.00
8323 - Ayaviri Adult Mission	\$1,671.77	\$16,686.93	\$14,414.60	\$3,944.10
8325 - CROP Walk	\$20.00	\$0.00	\$0.00	\$20.00
8330 - Family Promise	\$1,301.70	\$0.00	\$0.00	\$1,301.70
8331 - Feed My Sheep	\$30.00	\$2,160.00	\$1,605.00	\$585.00
8332 - Gifts of Joy	\$130.00	\$0.00	\$0.00	\$130.00
8335 - Habitat for Humanity	\$0.00	\$0.00	\$0.00	\$0.00
8345 - ICM	\$43.23	\$0.00	\$0.00	\$43.23
8350 - Joy Offering	\$2,325.00	\$50.00	\$0.00	\$2,375.00
8351 - McWhirter Supplies	\$25.00	\$10.00	\$0.00	\$35.00
8360 - Missions	(\$988.81)	\$708.22	\$0.00	(\$280.59)
8365 - One Great Hour of Sharing	\$0.00	\$2,633.00	\$0.00	\$2,633.00
8370 - Peacemaking Offering	\$0.00	\$0.00	\$0.00	\$0.00
8373 - PDA - Storm Sandy	\$715.00	\$0.00	\$0.00	\$715.00
8374 - Pentecost Offering	\$0.00	\$0.00	\$0.00	\$0.00
8386 - SeafarerCenter	(\$95.00)	\$0.00	\$0.00	(\$95.00)
8387 - Souper Bowl	(\$731.45)	\$0.00	\$0.00	(\$731.45)
8391 - Vellore, India Hosp. & College	\$0.00	\$0.00	\$0.00	\$0.00
8394 - Summer Enrichment Series	\$4,526.47	\$0.00	\$0.00	\$4,526.47

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Webster Presbyterian Church
Summary of Restricted Accounts
January to April 2014

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
Total Desig Gifts: Mission	\$10,292.60	\$22,248.15	\$16,019.60	\$16,521.15
Building Fund				
8401 - Bldg Fund-Balance 12/31/04	\$42,161.83	\$5,725.00	\$42,161.83	\$5,725.00
Total Building Fund	\$42,161.83	\$5,725.00	\$42,161.83	\$5,725.00
Exchange Funds				
8186 - Ex Fund - Wednesday Night Dinner	\$926.06	\$1,435.75	\$1,383.15	\$978.66
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	\$270.96	\$0.00	\$0.00	\$270.96
8505 - Ex Fund -Team: Fellowship Events	\$393.90	\$266.00	\$245.00	\$414.90
8506 - Ex-Fund -Team: Education	\$0.00	\$0.00	\$0.00	\$0.00
8510 - Ex Fund -Team: Caregiving-McWhirter	\$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
8550 - Ex Fund -Community Aid	\$365.22	\$899.22	\$882.42	\$382.02
8557 - Ex Fund -Endowment Income	\$0.00	\$0.00	\$0.00	\$0.00
8570 - Ex Fund -Shrimp Boil	\$0.00	\$0.00	\$0.00	\$0.00
8580 - Ex Fund -Women's Retreat	\$5,660.61	\$4,451.00	\$7,093.16	\$3,018.45
8586 - Ex Fund -Youth Fund Raisers	\$7,377.69	\$20,616.06	\$11,064.46	\$16,929.29
8591 - Ex Fund-Vacation Bible School	\$300.00	\$0.00	\$0.00	\$300.00
Total Exchange Funds	\$26,152.58	\$27,668.03	\$20,668.19	\$33,152.42
Total Temporary Restricted	\$138,978.57	\$63,884.37	\$85,213.30	\$117,649.64
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
April 2014

Accounts

Assets

Current Assets

Cash

1010 - Cash - Amegy - Operating Acct. \$196,055.67
1030 - Cash - Frost Bank - Debit card \$3,736.64
1060 - Cash - Charles Schwab \$6,737.20

Total Cash

\$206,529.51

Endowment

1165 - Invest - TX Pres. Foundation \$60,153.30

Total Endowment

\$60,153.30

Total Current Assets

\$266,682.81

Other Current Assets

1212 - Prepaid Dental Insurance \$39.00
1223 - Accts Rec.- Moore \$625.02
1225 - Deposits - Utilities \$485.00
1226 - Accts. Rec. (\$255.84)

Total Other Current Assets

\$893.18

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

\$3,815,604.39

Liabilities, Fund Principal, & Restricted Funds

Liabilities

Current Liabilities

3014 - Notes payable - Mort. Prin. Amegy \$24,435.25
3020 - Payroll Payable \$767.52
3025 - Prepaid Pledges - 2013 \$17,700.00

Total Current Liabilities

\$42,902.77

Non-Current Liabilities

3031 - Note Payable - Amegy \$557,040.85

Total Non-Current Liabilities

\$557,040.85

Total Liabilities

\$599,943.62

Fund Principal

4000 - Church Fund Balance \$3,020,289.41
4005 - Unused Accts Fund Balance (\$104.17)
Excess Cash Received \$17,672.59

Total Fund Principal and Excess Cash Received

\$3,037,857.83

Restricted Funds

Total Temporarily Restricted \$117,649.64
Total Permanently Restricted \$60,153.30

Total Restricted Funds

\$177,802.94

Total Liabilities, Fund Principal, & Restricted Funds

\$3,815,604.39