

Treasurer's Report July 2014

Monthly Financial Analysis

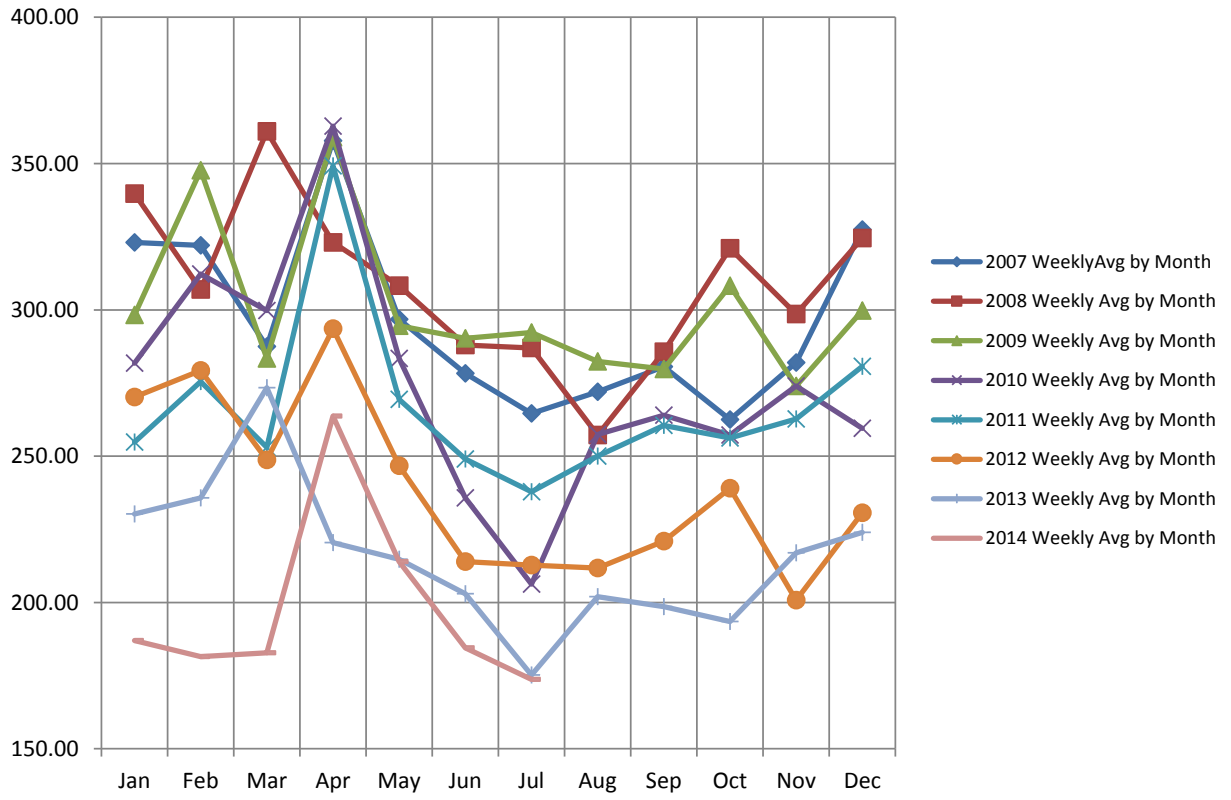
July 2014 has expenditures of \$48,882.30 and revenues of \$51,919.94 for a monthly net of \$3,037.64. Our year to date expenditures are \$356,373.03 and revenues are \$361,649.10 for a yearly net of **\$5,276.07**. With 1/12 of our roll thru added in, we are **\$27442.74** positive for the year. Our roll through amount from 2013 was \$38,000.

2015 WPC Budget

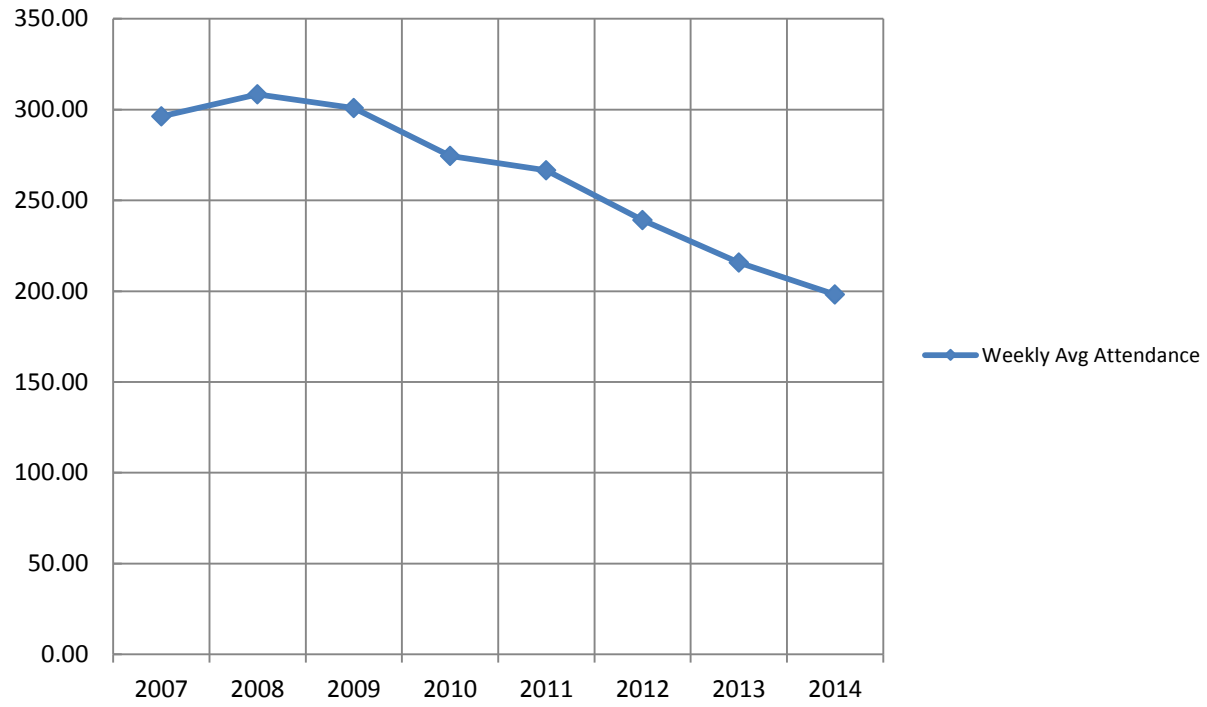
I will be sending each committee chair a spreadsheet of our current budget. It will be the detailed report from 2014 with the 2014 budget and a blank column for 2015. Each chair will need to send back to me filled out with your committee's proposed 2015 budget. I will give you more instructions when I email it to you and at the August session meeting.

2014 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	56228.00	44651.80	-11576.20	56228.00	51902.78	4325.22	-7250.98	-4084.31
June	56228.00	53443.81	-2784.19	56228.00	62626.99	-6398.99	-9183.18	-6016.51
July	56228.00	51919.94	-4308.06	56228.00	48882.30	7345.70	3037.64	6204.31
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	393,596.00	361,649.10	-31,946.90	393,596.00	356,373.03	37,222.97	5,276.07	27442.74
Annual Budget = 674,736.00								

WPC Weekly Avg. Attendance by Month



Weekly Avg Attendance by Year



In Christ,

Jimmy Spivey

WPC Treasurer

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Webster Presbyterian Church
Analysis of Revenues & Expenses - Summary
Operating Account
January to July 2014

Accounts	MTD Actual (2014)	YTD Actual (2014)	Annual Budget (2014)	Annual Budget/Actual (This Year)
Revenues				
Contributions & Revenue				
Contributions	\$51,919.94	\$361,549.10	\$665,018.00	(\$303,468.90)
Other Revenue	\$0.00	\$100.00	\$0.00	\$100.00
Total Contributions & Revenue	<u>\$51,919.94</u>	<u>\$361,649.10</u>	<u>\$665,018.00</u>	<u>(\$303,368.90)</u>
Total Revenues	<u><u>\$51,919.94</u></u>	<u><u>\$361,649.10</u></u>	<u><u>\$665,018.00</u></u>	<u><u>(\$303,368.90)</u></u>
Expenses				
Administration/Personnel				
Office	\$2,185.66	\$20,393.26	\$32,070.00	\$11,676.74
Personnel				
Pastoral Staff				
Associate Pastor	\$7,551.92	\$44,264.42	\$81,975.00	\$37,710.58
Interim Pastor	\$7,055.15	\$52,921.43	\$97,425.00	\$44,503.57
Total Pastoral Staff	<u>\$14,607.07</u>	<u>\$97,185.85</u>	<u>\$179,400.00</u>	<u>\$82,214.15</u>
Program Staff	\$9,280.56	\$61,113.92	\$108,760.00	\$47,646.08
Support Staff	\$3,907.35	\$30,499.64	\$51,900.00	\$21,400.36
General Personnel	\$1,218.59	\$9,680.27	\$15,572.50	\$5,892.23
Total Personnel	<u>\$29,013.57</u>	<u>\$198,479.68</u>	<u>\$355,632.50</u>	<u>\$157,152.82</u>
Pastor Search	\$0.00	\$0.00	\$5,000.00	\$5,000.00
Total Administration/Personnel	<u>\$31,199.23</u>	<u>\$218,872.94</u>	<u>\$392,702.50</u>	<u>\$173,829.56</u>
Campus Management	\$11,887.91	\$49,876.76	\$88,445.00	\$38,568.24
Care				
Deacons	\$37.80	\$609.12	\$785.00	\$175.88
Stephen Ministry	\$630.00	\$630.00	\$630.00	\$0.00
Total Care	<u>\$667.80</u>	<u>\$1,239.12</u>	<u>\$1,415.00</u>	<u>\$175.88</u>
Communications	\$26.00	\$1,099.97	\$3,540.00	\$2,440.03
Fellowship	\$0.00	\$388.63	\$2,300.00	\$1,911.37
Mission	\$53.00	\$13,805.05	\$40,000.00	\$26,194.95
Nurture				
Children's Ministry	\$358.15	\$1,958.93	\$4,900.00	\$2,941.07
Youth Ministry	\$12.69	\$2,263.40	\$8,450.00	\$6,186.60
Adult Ministry	\$150.00	\$239.99	\$2,150.00	\$1,910.01
Total Nurture	<u>\$520.84</u>	<u>\$4,462.32</u>	<u>\$15,500.00</u>	<u>\$11,037.68</u>
Outreach	\$0.00	\$1,777.00	\$3,000.00	\$1,223.00
Stewardship	\$4,430.88	\$59,352.44	\$116,393.52	\$57,041.08
Welcoming	\$0.00	\$166.04	\$750.00	\$583.96
Worship and Music				
Worship	\$0.00	\$237.51	\$1,575.00	\$1,337.49
Music	\$96.64	\$5,095.25	\$9,115.00	\$4,019.75
Total Worship and Music	<u>\$96.64</u>	<u>\$5,332.76</u>	<u>\$10,690.00</u>	<u>\$5,357.24</u>
Total Expenses	<u><u>\$48,882.30</u></u>	<u><u>\$356,373.03</u></u>	<u><u>\$674,736.02</u></u>	<u><u>\$318,362.99</u></u>
Net Total	\$3,037.64	\$5,276.07	(\$9,718.02)	\$14,994.09

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

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
Revenues				
Contributions & Revenue				
Contributions				
4100 - Support - Pledged	\$48,274.69	\$324,877.29	\$565,018.00	\$240,140.71
4105 - Support - Non-pledged	\$3,601.25	\$36,226.31	\$62,000.00	\$25,773.69
4110 - Support - Prior Year	\$0.00	\$0.00	\$38,000.00	\$38,000.00
4115 - Loose Plate Offering	\$44.00	\$445.50	\$0.00	(\$445.50)
Total Contributions	<u>\$51,919.94</u>	<u>\$361,549.10</u>	<u>\$665,018.00</u>	<u>\$303,468.90</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>\$51,919.94</u>	<u>\$361,649.10</u>	<u>\$665,018.00</u>	<u>\$303,368.90</u>
Total Revenues	<u>\$51,919.94</u>	<u>\$361,649.10</u>	<u>\$665,018.00</u>	<u>\$303,368.90</u>
Expenses				
Administration/Personnel				
Office				
6120 - Computer Expenses	\$783.54	\$5,678.43	\$6,760.00	\$1,081.57
6125 - Equipment Maintenance	\$0.00	\$35.77	\$0.00	(\$35.77)
6130 - General & Administrative	\$0.00	\$371.24	\$0.00	(\$371.24)
6136 - Interest Expense	\$0.00	\$15.00	\$0.00	(\$15.00)
6140 - Office Supplies	\$0.00	\$3,292.05	\$4,110.00	\$817.95
6145 - Postage	\$358.63	\$2,230.60	\$3,400.00	\$1,169.40
6149 - Stationery	\$0.00	\$422.60	\$2,600.00	\$2,177.40
6155 - Telephone	\$279.96	\$1,980.73	\$3,200.00	\$1,219.27
6165 - Copier Maint/Expenses	\$763.53	\$6,366.84	\$12,000.00	\$5,633.16
Total Office	<u>\$2,185.66</u>	<u>\$20,393.26</u>	<u>\$32,070.00</u>	<u>\$11,676.74</u>
Personnel				
Pastoral Staff				
Associate Pastor				
5946 - Annual Cash Salary	\$2,458.34	\$17,489.62	\$30,000.00	\$12,510.38
5950 - Study Leave Allowance	\$0.00	\$445.00	\$1,700.00	\$1,255.00
5955 - Board of Pension Dues	\$1,564.25	\$10,716.94	\$18,375.00	\$7,658.06
5960 - Med Supplement Voucher	\$1,051.98	\$1,111.98	\$2,500.00	\$1,388.02
5965 - Assoc Pastor Discretionary	\$73.70	\$447.79	\$1,000.00	\$552.21
5971 - Housing and Utility	\$1,666.66	\$11,335.30	\$20,000.00	\$8,664.70
5975 - Auto Allowance	\$636.99	\$2,117.79	\$7,200.00	\$5,082.21
6160 - Telephone - Cellular Allowance	\$100.00	\$600.00	\$1,200.00	\$600.00
Total Associate Pastor	<u>\$7,551.92</u>	<u>\$44,264.42</u>	<u>\$81,975.00</u>	<u>\$37,710.58</u>
Interim Pastor				
5980 - Annual Cash Salary	\$2,708.40	\$18,958.80	\$32,500.00	\$13,541.20
5981 - Housing and Utility	\$2,083.40	\$14,583.84	\$25,000.00	\$10,416.16
5982 - Study Leave Allowance	\$23.25	\$328.25	\$1,700.00	\$1,371.75
5983 - Auto Allowance	\$0.00	\$1,280.28	\$4,000.00	\$2,719.72
5984 - Board of Pension Dues	\$1,822.92	\$12,960.44	\$21,875.00	\$8,914.56
5985 - Soc. Sec. Compensation	\$0.00	\$2,575.00	\$5,150.00	\$2,575.00
5986 - Medical Supplement Voucher	\$0.00	\$987.00	\$2,500.00	\$1,513.00
5987 - Retirement Contribution	\$417.18	\$417.18	\$2,500.00	\$2,082.82
5988 - Books & Professional Dues	\$0.00	\$130.64	\$1,000.00	\$869.36
6014 - Cell Phone Reimbursement	\$0.00	\$700.00	\$1,200.00	\$500.00
Total Interim Pastor	<u>\$7,055.15</u>	<u>\$52,921.43</u>	<u>\$97,425.00</u>	<u>\$44,503.57</u>

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

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
Total Pastoral Staff	\$14,607.07	\$97,185.85	\$179,400.00	\$82,214.15
Program Staff				
5179 - Professional Development -Music	\$220.00	\$220.00	\$900.00	\$680.00
5180 - Professional Memberships	\$100.00	\$270.00	\$500.00	\$230.00
5240 - Program Staff Training	\$0.00	\$0.00	\$300.00	\$300.00
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	\$10,010.00	\$17,160.00	\$7,150.00
6016 - Director of Children's Ministry	\$2,261.78	\$15,832.46	\$27,700.00	\$11,867.54
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	\$200.00	\$200.00	\$300.00	\$100.00
6035 - Organist Compensation	\$1,559.34	\$10,915.38	\$19,100.00	\$8,184.62
6040 - Subst Organist Compens	\$150.00	\$150.00	\$300.00	\$150.00
6062 - Director of Children's Contin Ed	\$0.00	\$0.00	\$800.00	\$800.00
Total Program Staff	<u>\$9,280.56</u>	<u>\$61,113.92</u>	<u>\$108,760.00</u>	<u>\$47,646.08</u>
Support Staff				
6020 - Ch. Secretary	\$2,358.75	\$16,027.51	\$20,500.00	\$4,472.49
6021 - Office Temp.	\$0.00	\$20.00	\$500.00	\$480.00
6041 - Bookkeeper	\$1,000.00	\$7,000.00	\$12,600.00	\$5,600.00
6055 - Nursery Staff	\$548.60	\$6,979.13	\$18,000.00	\$11,020.87
6080 - Support Staff Training	\$0.00	\$473.00	\$300.00	(\$173.00)
Total Support Staff	<u>\$3,907.35</u>	<u>\$30,499.64</u>	<u>\$51,900.00</u>	<u>\$21,400.36</u>
General Personnel				
5209 - Background Checks	\$0.00	\$314.00	\$350.00	\$36.00
6060 - Payroll Taxes	\$963.36	\$6,912.21	\$11,722.50	\$4,810.29
6131 - Payroll expenses	\$255.23	\$2,454.06	\$3,500.00	\$1,045.94
Total General Personnel	<u>\$1,218.59</u>	<u>\$9,680.27</u>	<u>\$15,572.50</u>	<u>\$5,892.23</u>
Total Personnel	<u>\$29,013.57</u>	<u>\$198,479.68</u>	<u>\$355,632.50</u>	<u>\$157,152.82</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>\$31,199.23</u>	<u>\$218,872.94</u>	<u>\$392,702.50</u>	<u>\$173,829.56</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	\$1,000.00	\$1,000.00
6215 - Fire Alarm	\$379.68	\$1,148.14	\$2,200.00	\$1,051.86
6220 - Paper Supplies	\$231.50	\$844.57	\$1,500.00	\$655.43
6225 - Repairs and Maintenance	\$699.77	\$7,977.26	\$13,900.00	\$5,922.74
6230 - Lawn Maintenance	\$1,320.00	\$5,230.00	\$9,700.00	\$4,470.00
6240 - Util - Electricity	\$7,454.70	\$22,144.65	\$37,000.00	\$14,855.35
6245 - Util - Gas	\$59.96	\$465.33	\$930.00	\$464.67
6250 - Util - Trash	\$108.40	\$651.56	\$1,275.00	\$623.44
6255 - Util - Water	\$138.90	\$950.25	\$3,000.00	\$2,049.75
Total Campus Management	<u>\$11,887.91</u>	<u>\$49,876.76</u>	<u>\$88,445.00</u>	<u>\$38,568.24</u>
Care				
Deacons				
5505 - Deacon Supplies	\$37.80	\$193.53	\$300.00	\$106.47
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 July 2014

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
Total Deacons	\$37.80	\$609.12	\$785.00	\$175.88
Stephen Ministry				
5530 - Stephen Ministry	\$630.00	\$630.00	\$630.00	\$0.00
Total Stephen Ministry	\$630.00	\$630.00	\$630.00	\$0.00
Total Care	\$667.80	\$1,239.12	\$1,415.00	\$175.88
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	\$0.00	\$154.97	\$400.00	\$245.03
5332 - Newspaper Advertising	\$26.00	\$945.00	\$1,100.00	\$155.00
Total Communications	\$26.00	\$1,099.97	\$3,540.00	\$2,440.03
Fellowship				
5300 - Kitchen and Fellowship Supplies	\$0.00	\$374.71	\$1,800.00	\$1,425.29
5320 - Fellowship Events	\$0.00	\$13.92	\$500.00	\$486.08
Total Fellowship	\$0.00	\$388.63	\$2,300.00	\$1,911.37
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	\$53.00	\$5,305.05	\$10,000.00	\$4,694.95
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	\$7,500.00	\$15,000.00	\$7,500.00
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	\$53.00	\$13,805.05	\$40,000.00	\$26,194.95
Nurture				
Children's Ministry				
5201 - Bibles	\$0.00	\$179.09	\$300.00	\$120.91
5205 - Children's Supplies	\$22.98	\$208.87	\$1,500.00	\$1,291.13
5220 - Music Ministry	\$0.00	\$327.04	\$150.00	(\$177.04)
5225 - Ch. Curriculum	\$52.80	\$429.39	\$800.00	\$370.61
5245 - Library, Books, & AV	\$0.00	\$310.22	\$400.00	\$89.78
5248 - Parenting classes & Workshops	\$0.00	\$0.00	\$350.00	\$350.00
5250 - Children Special Events	\$5.00	(\$0.54)	\$700.00	\$700.54
5260 - Vacation Bible School	\$277.37	\$504.86	\$700.00	\$195.14
Total Children's Ministry	\$358.15	\$1,958.93	\$4,900.00	\$2,941.07

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

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
Youth Ministry				
5254 - Youth Bibles	\$0.00	\$249.99	\$200.00	(\$49.99)
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	\$12.69	\$198.41	\$300.00	\$101.59
5265 - Youth Curriculum	\$0.00	\$0.00	\$650.00	\$650.00
5266 - College Ministry	\$0.00	\$100.00	\$200.00	\$100.00
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	\$12.69	\$2,263.40	\$8,450.00	\$6,186.60
Adult Ministry				
5200 - Adult Education	\$150.00	\$210.00	\$700.00	\$490.00
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	\$150.00	\$239.99	\$2,150.00	\$1,910.01
Total Nurture	\$520.84	\$4,462.32	\$15,500.00	\$11,037.68
Outreach				
5330 - Outreach	\$0.00	\$1,777.00	\$3,000.00	\$1,223.00
Total Outreach	\$0.00	\$1,777.00	\$3,000.00	\$1,223.00
Stewardship				
6109 - Presbytery per capita	\$0.00	\$0.00	\$3,911.00	\$3,911.00
6110 - Bank Charges	\$114.42	\$369.62	\$1,300.00	\$930.38
6115 - Interest - Mortgage	\$1,830.02	\$13,410.88	\$24,435.25	\$11,024.37
6135 - Insurance	\$0.00	\$28,259.00	\$58,353.00	\$30,094.00
6150 - Stewardship	(\$36.00)	\$256.60	\$600.00	\$343.40
6290 - Mortgage Principal	\$2,522.44	\$17,056.34	\$27,794.27	\$10,737.93
Total Stewardship	\$4,430.88	\$59,352.44	\$116,393.52	\$57,041.08
Welcoming				
5326 - Connecting	\$0.00	\$87.06	\$400.00	\$312.94
5328 - Engaging	\$0.00	\$18.00	\$250.00	\$232.00
5331 - Hosting	\$0.00	\$60.98	\$100.00	\$39.02
Total Welcoming	\$0.00	\$166.04	\$750.00	\$583.96
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	\$0.00	\$237.51	\$850.00	\$612.49
5190 - Worship Supply-Communion	\$0.00	\$0.00	\$500.00	\$500.00
Total Worship	\$0.00	\$237.51	\$1,575.00	\$1,337.49
Music				
5110 - Music Volunteer Development	\$0.00	\$131.34	\$500.00	\$368.66
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 July 2014

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
5140 - Music - Choirs/Voice	\$96.64	\$1,151.96	\$1,000.00	(\$151.96)
5145 - Music - Handbells	\$0.00	\$184.24	\$200.00	\$15.76
5147 - Music-Instrumental	\$0.00	\$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	\$916.16	\$2,000.00	\$1,083.84
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	\$0.00	\$1,500.00	\$2,400.00	\$900.00
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>\$96.64</u>	<u>\$5,095.25</u>	<u>\$9,115.00</u>	<u>\$4,019.75</u>
Total Worship and Music	<u>\$96.64</u>	<u>\$5,332.76</u>	<u>\$10,690.00</u>	<u>\$5,357.24</u>
Total Expenses	<u>\$48,882.30</u>	<u>\$356,373.03</u>	<u>\$674,736.02</u>	<u>\$318,362.99</u>
Net Total	\$3,037.64	\$5,276.07	(\$9,718.02)	(\$14,994.09)

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Webster Presbyterian Church
Summary of Restricted Accounts
January to July 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
8004 - Computer Server	\$0.00	\$175.00	\$0.00	\$175.00
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	\$200.00	\$0.00	\$339.52
8055 - Flowers	(\$457.75)	\$1,398.00	\$1,183.50	(\$243.25)
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	\$2,238.97	\$2,386.68
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	\$115.00	\$0.00	\$1,430.00
8139 - Memorial - Mary Shaw Motley	\$285.00	\$40.00	\$315.00	\$10.00
8140 - Memorial - Middaugh, R	\$0.00	\$0.00	\$0.00	\$0.00
8151 - Mission Development	\$2,917.97	\$0.00	\$1,490.82	\$1,427.15
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	\$915.00	\$120.00	\$6,350.00
8177 - Pentecost Offering	\$1,214.90	\$0.00	\$1,214.90	\$0.00
8178 - Peacemaking Offering	\$2,000.00	\$0.00	\$2,000.00	\$0.00
8180 - Senior Ministry	\$929.22	\$252.00	\$650.19	\$531.03
8182 - Special Events	\$21.66	\$0.00	\$0.00	\$21.66
8185 - Weddings, Funerals, etc.	\$2,842.50	\$800.00	\$500.00	\$3,142.50
Total Designated Funds	\$60,371.56	\$9,921.19	\$12,137.65	\$58,155.10
Desig Gifts: Mission				
8310 - Bay Area Turning Point - Spirt Day	\$0.00	\$0.00	\$0.00	\$0.00
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	\$19,620.40	\$16,914.60	\$4,377.57
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	\$2,360.00	\$2,190.00	\$200.00
8332 - Gifts of Joy	\$130.00	\$0.00	\$0.00	\$130.00
8335 - Habitat for Humanity	\$0.00	\$0.00	\$0.00	\$0.00
8336 - Free The Captives	\$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	\$2,375.00	\$0.00
8351 - McWhirter Supplies	\$25.00	\$10.00	\$15.00	\$20.00
8360 - Missions	(\$988.81)	\$867.17	\$0.00	(\$121.64)
8365 - One Great Hour of Sharing	\$0.00	\$2,653.00	\$2,653.00	\$0.00
8370 - Peacemaking Offering	\$0.00	\$0.00	\$0.00	\$0.00
8373 - PDA - Storm Sandy	\$715.00	\$0.00	\$715.00	\$0.00
8374 - Pentecost Offering	\$0.00	\$3,340.00	\$3,340.00	\$0.00
8386 - SeafarerCenter	(\$95.00)	\$0.00	\$0.00	(\$95.00)

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Webster Presbyterian Church
Summary of Restricted Accounts
January to July 2014

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
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	\$2,681.96	\$160.25	\$7,048.18
Total Desig Gifts: Mission	\$10,292.60	\$31,582.53	\$28,362.85	\$13,512.28
Building Fund				
8401 - Bldg Fund-Balance 12/31/04	\$42,161.83	\$7,655.00	\$42,186.83	\$7,630.00
Total Building Fund	\$42,161.83	\$7,655.00	\$42,186.83	\$7,630.00
Exchange Funds				
8186 - Ex Fund - Wednesday Night Dinner	\$926.06	\$2,124.04	\$2,310.15	\$739.95
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	\$516.00	\$641.19	\$268.71
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
8567 - PDA - Children's Border Crisis	\$0.00	\$0.00	\$0.00	\$0.00
8570 - Ex Fund -Shrimp Boil	\$0.00	\$0.00	\$100.00	(\$100.00)
8578 - Ex Fund -Adult Seminar Sm. Gps.	\$0.00	\$0.00	\$0.00	\$0.00
8580 - Ex Fund -Women's Retreat	\$5,660.61	\$5,094.00	\$8,559.41	\$2,195.20
8586 - Ex Fund -Youth Fund Raisers	\$7,377.69	\$24,940.06	\$30,608.26	\$1,709.49
8591 - Ex Fund-Vacation Bible School	\$300.00	\$1,764.95	\$1,323.03	\$741.92
Total Exchange Funds	\$26,152.58	\$35,338.27	\$44,424.46	\$17,066.39
Total Temporary Restricted	\$138,978.57	\$84,496.99	\$127,111.79	\$96,363.77
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
July 2014

Accounts

		<u>Assets</u>	
Current Assets			
Cash			
1010 - Cash - Amegy - Operating Acct.	\$151,325.56		
1030 - Cash - Frost Bank - Debit card	\$9,911.86		
1060 - Cash - Charles Schwab	\$1,498.25		
Total Cash	\$162,735.67		
Endowment			
1165 - Invest - TX Pres. Foundation	\$60,153.30		
Total Endowment	\$60,153.30		
Total Current Assets			\$222,888.97
Other Current Assets			
1225 - Deposits - Utilities	\$485.00		
Total Other Current Assets			\$485.00
Property and Equipment			
2010 - Land and Improvements	\$893,467.51		
2050 - Fellowship Hall	\$675,984.91		
2055 - Building Improvements	\$282,775.97		
2100 - Sanctuary	\$3,014,405.67		
2155 - Furniture and Fixtures	\$194,515.62		
2160 - Playground Equipment	\$9,290.07		
2163 - Computer Equipment	\$21,589.88		
2165 - Equipment - Other	\$5,895.33		
2300 - Accumulated Depreciation	(\$1,549,896.56)		
Total Property and Equipment			\$3,548,028.40
Total Assets			\$3,771,402.37
<hr/>			
Liabilities, Fund Principal, & Restricted Funds			
<hr/>			
Liabilities			
Current Liabilities			
3014 - Notes payable - Mort. Prin. Amegy	\$24,435.25		
3020 - Payroll Payable	\$767.52		
3025 - Prepaid Pledges - 2013	\$7,080.00		
Total Current Liabilities			\$32,282.77
Non-Current Liabilities			
3031 - Note Payable - Amegy	\$557,040.85		
Total Non-Current Liabilities			\$557,040.85
Total Liabilities			\$589,323.62
Fund Principal			
4000 - Church Fund Balance	\$3,021,390.78		
4005 - Unused Accts Fund Balance	(\$104.17)		
Excess Cash Received	\$4,275.07		
Total Fund Principal and Excess Cash Received			\$3,025,561.68
Restricted Funds			
Total Temporarily Restricted	\$96,363.77		
Total Permanently Restricted	\$60,153.30		
Total Restricted Funds			\$156,517.07
Total Liabilities, Fund Principal, & Restricted Funds			\$3,771,402.37