

Treasurer's Report November 2014

Monthly Financial Analysis

November 2014 has expenditures of \$46,746.32 and revenues of \$51,786.81 for a monthly net of positive \$5,040.49. Our year to date expenditures are **\$577,950.16** and revenues are **\$541,329.39** for a yearly net of negative **\$36,620.77**. With 1/12 of our roll thru added in, we are negative **\$1787.44** for the year, with our total roll through we are still positive **\$1,379.23**. Our roll through amount from 2013 was \$38,000. Our 2014 Budget is \$674,736.00.

Using historical December giving and spending profiles, I project us to be between zero and \$-9700.00 negative for the year.

2015 Pledge Update and Analysis of 2015 Proposed Budget

2015 – 105 units have pledged \$415,520.00 to general support.

2014 – 156 units pledged \$566,242.00 to general support.

2015 – 35 units pledged \$43,085.00 to the building fund.

2014 – 31 units pledged \$35,011.00 to the building fund.

We are **below** last year's total for general support by \$148,310.00

We are **above** last year's total for building fund \$8,074.00.

I have entered into the proposed 2105 budget the new Pastor, Head of Staff Terms of Call. With this information and the removal of pastor search costs, the new 2015 Proposed Budget is:

\$752,220.90

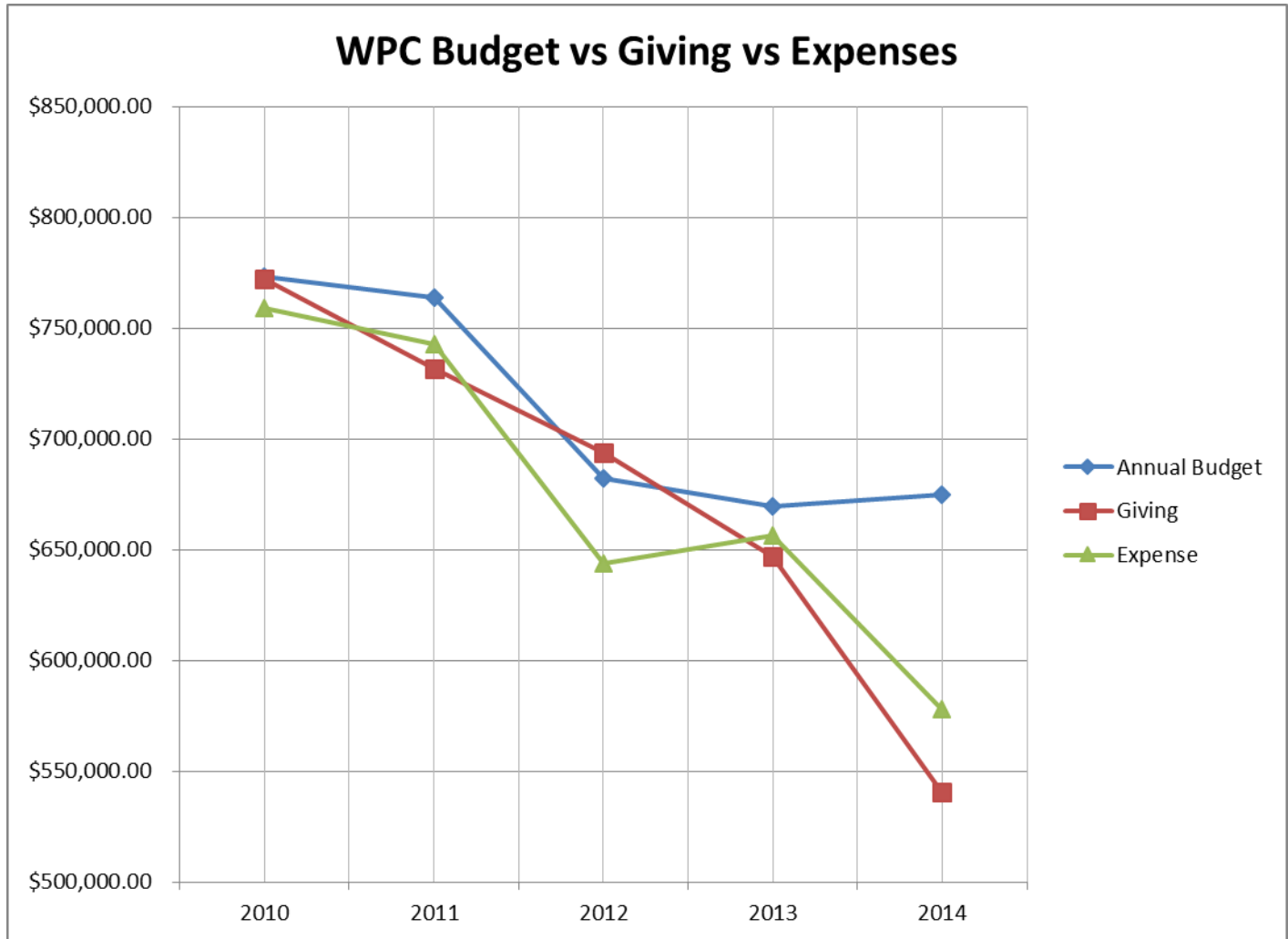
Assuming we are net zero in our operating account for 2014 (no roll through for 2015). We still need \$335,700.90 in revenue over our pledged to date number. We should get ~150k in pledges and unpledged support based on last year. That would still leave us with a ~150k budget deficient. This is still an estimate at this time.

New Graph

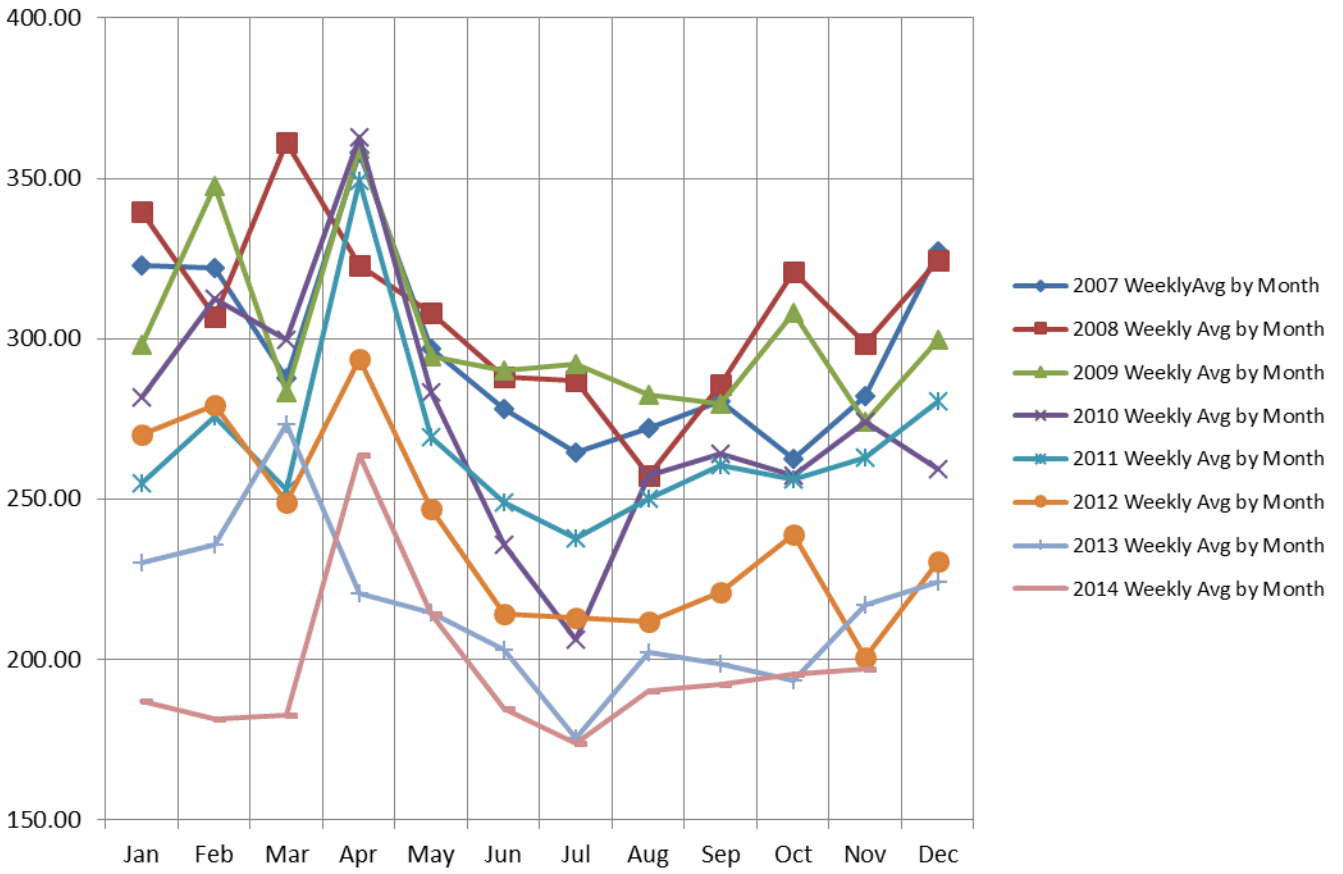
In order to give Session a historical look at actual giving and expenditures, I have included a graph from 2010 to 2014 of Budget, Giving, and Expenses. The 2014 numbers are through November.

In Christ,
Jimmy Spivey
WPC Treasurer

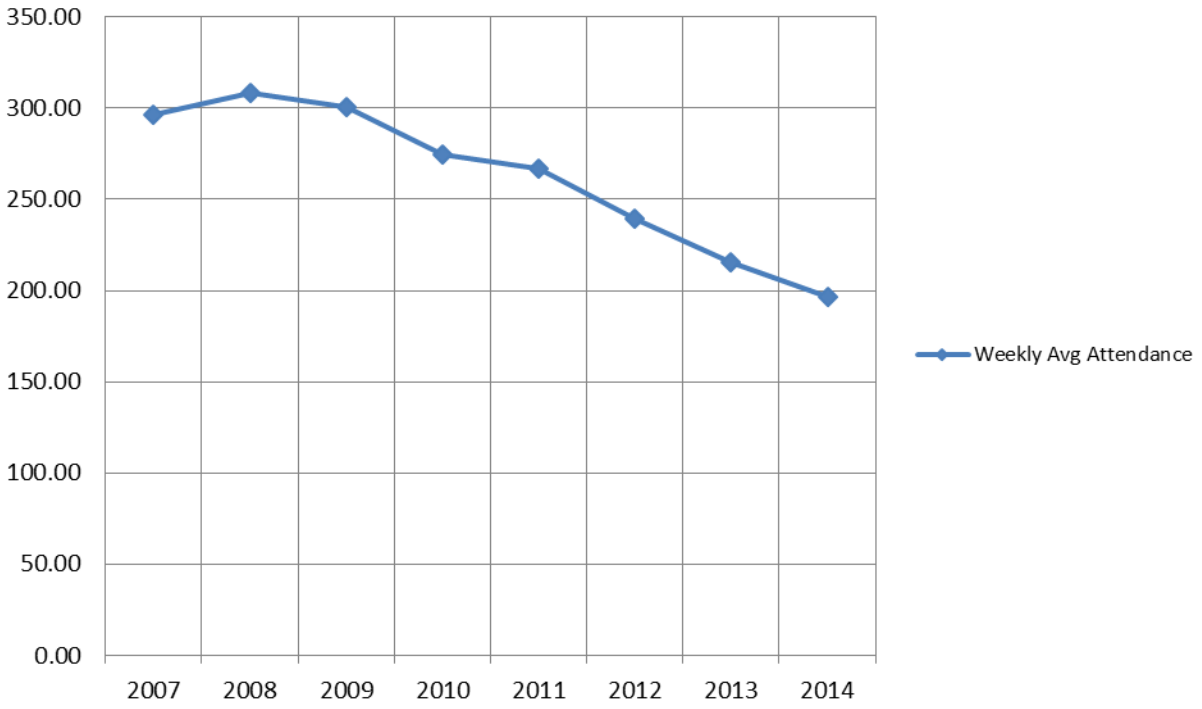
| 2014 WPC | Income Plan | Income Actual | Net Income (Actual - Plan) | Expenditures Plan | Expenditures Actual | Net Expenditures (Plan - Actual) | Net | Net with 1/12 of Roll- | Net with Roll-Thru |
|-----------------------------------|-------------|---------------|-------------------------------|----------------------|------------------------|-------------------------------------|------------|------------------------|--------------------|
| | | | | | | | | Thru | |
| Jan | 56228.00 | 47591.50 | -8636.50 | 56228.00 | 40788.10 | 15439.90 | 6803.40 | 9970.07 | 44803.40 |
| Feb | 56228.00 | 40528.00 | -15700.00 | 56228.00 | 43137.98 | 13090.02 | -2609.98 | 556.69 | 35390.02 |
| Mar | 56228.00 | 62441.24 | 6213.24 | 56228.00 | 63924.46 | -7696.46 | -1483.22 | 1683.45 | 36516.78 |
| Apr | 56228.00 | 61072.81 | 4844.81 | 56228.00 | 45110.42 | 11117.58 | 15962.39 | 19129.06 | 53962.39 |
| May | 56228.00 | 44651.80 | -11576.20 | 56228.00 | 51902.78 | 4325.22 | -7250.98 | -4084.31 | 30749.02 |
| June | 56228.00 | 53443.81 | -2784.19 | 56228.00 | 62626.99 | -6398.99 | -9183.18 | -6016.51 | 28816.82 |
| July | 56228.00 | 51919.94 | -4308.06 | 56228.00 | 48882.30 | 7345.70 | 3037.64 | 6204.31 | 41037.64 |
| August | 56228.00 | 42780.48 | -13447.52 | 56228.00 | 64755.88 | -8527.88 | -21975.40 | -18808.73 | 16024.60 |
| Sep | 56228.00 | 41491.00 | -14737.00 | 56228.00 | 59160.94 | -2932.94 | -17669.94 | -14503.27 | 20330.06 |
| Oct | 56228.00 | 43622.00 | -12606.00 | 56228.00 | 50913.99 | 5314.01 | -7291.99 | -4125.32 | 30708.01 |
| Nov | 56228.00 | 51786.81 | -4441.19 | 56228.00 | 46746.32 | 9481.68 | 5040.49 | 8207.16 | 43040.49 |
| Dec | | | 0.00 | | | 0.00 | 0.00 | | 0.00 |
| YTD | 618,508.00 | 541,329.39 | -77,178.61 | 618,508.00 | 577,950.16 | 40,557.84 | -36,620.77 | -1787.44 | 1379.23 |
| Annual Budget = 674,736.00 | | | | | | | | | |



WPC Weekly Avg. Attendance by Month



Weekly Avg Attendance by Year



Date : 12/10/2014
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Webster Presbyterian Church
Analysis of Revenues & Expenses - Summary
Operating Account
January to November 2014

| Accounts | MTD Actual (2014) | YTD Actual (2014) | Annual Budget (2014) | Annual Budget/Actual (This Year) |
|------------------------------------------|---------------------------|----------------------------|----------------------------|----------------------------------------|
| Revenues | | | | |
| Contributions & Revenue | | | | |
| Contributions | \$51,786.81 | \$541,102.79 | \$665,018.00 | (\$123,915.21) |
| Other Revenue | \$0.00 | \$226.60 | \$0.00 | \$226.60 |
| Total Contributions & Revenue | <u>\$51,786.81</u> | <u>\$541,329.39</u> | <u>\$665,018.00</u> | <u>(\$123,688.61)</u> |
| Total Revenues | <u><u>\$51,786.81</u></u> | <u><u>\$541,329.39</u></u> | <u><u>\$665,018.00</u></u> | <u><u>(\$123,688.61)</u></u> |
| Expenses | | | | |
| Administration/Personnel | | | | |
| Office | \$766.53 | \$30,005.64 | \$32,070.00 | \$2,064.36 |
| Personnel | | | | |
| Pastoral Staff | | | | |
| Associate Pastor | \$5,288.54 | \$69,689.34 | \$81,975.00 | \$12,285.66 |
| Interim Pastor | \$4,996.75 | \$83,940.06 | \$97,425.00 | \$13,484.94 |
| Total Pastoral Staff | <u>\$10,285.29</u> | <u>\$153,629.40</u> | <u>\$179,400.00</u> | <u>\$25,770.60</u> |
| Program Staff | \$8,610.56 | \$96,262.00 | \$108,760.00 | \$12,498.00 |
| Support Staff | \$3,704.39 | \$46,247.62 | \$51,900.00 | \$5,652.38 |
| General Personnel | \$1,278.75 | \$15,389.79 | \$15,572.50 | \$182.71 |
| Total Personnel | <u>\$23,878.99</u> | <u>\$311,528.81</u> | <u>\$355,632.50</u> | <u>\$44,103.69</u> |
| Pastor Search | \$0.00 | \$4,663.61 | \$5,000.00 | \$336.39 |
| Total Administration/Personnel | <u>\$24,645.52</u> | <u>\$346,198.06</u> | <u>\$392,702.50</u> | <u>\$46,504.44</u> |
| Campus Management | \$7,388.93 | \$84,530.48 | \$88,445.00 | \$3,914.52 |
| Care | | | | |
| Deacons | \$98.11 | \$819.37 | \$785.00 | (\$34.37) |
| Stephen Ministry | \$0.00 | \$630.00 | \$630.00 | \$0.00 |
| Total Care | <u>\$98.11</u> | <u>\$1,449.37</u> | <u>\$1,415.00</u> | <u>(\$34.37)</u> |
| Communications | \$480.90 | \$1,580.87 | \$3,540.00 | \$1,959.13 |
| Fellowship | \$124.77 | \$1,310.44 | \$2,300.00 | \$989.56 |
| Mission | \$8,921.08 | \$24,963.68 | \$39,988.17 | \$15,024.49 |
| Nurture | | | | |
| Children's Ministry | \$234.12 | \$3,505.65 | \$4,900.00 | \$1,394.35 |
| Youth Ministry | \$0.00 | \$5,202.10 | \$8,450.00 | \$3,247.90 |
| Adult Ministry | \$192.60 | \$1,159.49 | \$2,150.00 | \$990.51 |
| Total Nurture | <u>\$426.72</u> | <u>\$9,867.24</u> | <u>\$15,500.00</u> | <u>\$5,632.76</u> |
| Outreach | \$0.00 | \$2,077.00 | \$3,000.00 | \$923.00 |
| Stewardship | \$4,660.29 | \$98,194.93 | \$116,393.52 | \$18,198.59 |
| Welcoming | \$0.00 | \$621.55 | \$750.00 | \$128.45 |
| Worship and Music | | | | |
| Worship | \$0.00 | \$919.63 | \$1,575.00 | \$655.37 |
| Music | \$0.00 | \$6,236.91 | \$9,115.00 | \$2,878.09 |
| Total Worship and Music | <u>\$0.00</u> | <u>\$7,156.54</u> | <u>\$10,690.00</u> | <u>\$3,533.46</u> |
| Total Expenses | <u><u>\$46,746.32</u></u> | <u><u>\$577,950.16</u></u> | <u><u>\$674,724.19</u></u> | <u><u>\$96,774.03</u></u> |
| Net Total | \$5,040.49 | (\$36,620.77) | (\$9,706.19) | (\$26,914.58) |

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

| Accounts | MTD Actual 2014 | YTD Actual 2014 | Annual Budget 2014 | Annual Budget Remaining (This Year) |
|------------------------------------------|--------------------|---------------------|-----------------------|-------------------------------------------|
| Revenues | | | | |
| Contributions & Revenue | | | | |
| Contributions | | | | |
| 4100 - Support - Pledged | \$47,696.00 | \$485,403.29 | \$565,018.00 | \$79,614.71 |
| 4105 - Support - Non-pledged | \$3,948.81 | \$54,943.00 | \$62,000.00 | \$7,057.00 |
| 4110 - Support - Prior Year | \$0.00 | \$0.00 | \$38,000.00 | \$38,000.00 |
| 4115 - Loose Plate Offering | \$142.00 | \$756.50 | \$0.00 | (\$756.50) |
| Total Contributions | <u>\$51,786.81</u> | <u>\$541,102.79</u> | <u>\$665,018.00</u> | <u>\$123,915.21</u> |
| Other Revenue | | | | |
| 4135 - Interest Income | \$226.60 | \$226.60 | \$0.00 | (\$226.60) |
| 4140 - Other Income | (\$226.60) | \$0.00 | \$0.00 | \$0.00 |
| 4501 - Interest Income - Bldg Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Other Revenue | <u>\$0.00</u> | <u>\$226.60</u> | <u>\$0.00</u> | <u>(\$226.60)</u> |
| Total Contributions & Revenue | <u>\$51,786.81</u> | <u>\$541,329.39</u> | <u>\$665,018.00</u> | <u>\$123,688.61</u> |
| Total Revenues | <u>\$51,786.81</u> | <u>\$541,329.39</u> | <u>\$665,018.00</u> | <u>\$123,688.61</u> |
| Expenses | | | | |
| Administration/Personnel | | | | |
| Office | | | | |
| 6120 - Computer Expenses | (\$309.93) | \$7,724.32 | \$6,760.00 | (\$964.32) |
| 6125 - Equipment Maintenance | \$0.00 | \$35.77 | \$0.00 | (\$35.77) |
| 6130 - General & Administrative | \$0.00 | \$979.07 | \$0.00 | (\$979.07) |
| 6136 - Interest Expense | \$0.00 | \$15.00 | \$0.00 | (\$15.00) |
| 6140 - Office Supplies | \$15.57 | \$4,469.67 | \$4,110.00 | (\$359.67) |
| 6145 - Postage | \$0.00 | \$2,938.80 | \$3,400.00 | \$461.20 |
| 6149 - Stationery | \$0.00 | \$1,225.04 | \$2,600.00 | \$1,374.96 |
| 6155 - Telephone | \$289.76 | \$3,099.10 | \$3,200.00 | \$100.90 |
| 6165 - Copier Maint/Expenses | \$771.13 | \$9,518.87 | \$12,000.00 | \$2,481.13 |
| Total Office | <u>\$766.53</u> | <u>\$30,005.64</u> | <u>\$32,070.00</u> | <u>\$2,064.36</u> |
| Personnel | | | | |
| Pastoral Staff | | | | |
| Associate Pastor | | | | |
| 5946 - Annual Cash Salary | \$2,458.34 | \$27,322.98 | \$30,000.00 | \$2,677.02 |
| 5950 - Study Leave Allowance | \$276.14 | \$1,183.20 | \$1,700.00 | \$516.80 |
| 5955 - Board of Pension Dues | \$0.00 | \$15,409.69 | \$18,375.00 | \$2,965.31 |
| 5960 - Med Supplement Voucher | (\$195.48) | \$916.50 | \$2,500.00 | \$1,583.50 |
| 5965 - Assoc Pastor Discretionary | \$110.35 | \$781.34 | \$1,000.00 | \$218.66 |
| 5971 - Housing and Utility | \$1,666.66 | \$18,001.94 | \$20,000.00 | \$1,998.06 |
| 5975 - Auto Allowance | \$872.53 | \$5,073.69 | \$7,200.00 | \$2,126.31 |
| 6160 - Telephone - Cellular Allowance | \$100.00 | \$1,000.00 | \$1,200.00 | \$200.00 |
| Total Associate Pastor | <u>\$5,288.54</u> | <u>\$69,689.34</u> | <u>\$81,975.00</u> | <u>\$12,285.66</u> |
| Interim Pastor | | | | |
| 5980 - Annual Cash Salary | \$2,708.40 | \$29,792.40 | \$32,500.00 | \$2,707.60 |
| 5981 - Housing and Utility | \$2,083.40 | \$22,917.44 | \$25,000.00 | \$2,082.56 |
| 5982 - Study Leave Allowance | (\$23.25) | \$305.00 | \$1,700.00 | \$1,395.00 |
| 5983 - Auto Allowance | \$237.04 | \$2,124.36 | \$4,000.00 | \$1,875.64 |
| 5984 - Board of Pension Dues | \$0.00 | \$18,429.20 | \$21,875.00 | \$3,445.80 |
| 5985 - Soc. Sec. Compensation | \$0.00 | \$3,862.50 | \$5,150.00 | \$1,287.50 |
| 5986 - Medical Supplement Voucher | \$0.00 | \$2,500.00 | \$2,500.00 | \$0.00 |
| 5987 - Retirement Contribution | (\$208.84) | \$2,500.00 | \$2,500.00 | \$0.00 |
| 5988 - Books & Professional Dues | \$0.00 | \$309.16 | \$1,000.00 | \$690.84 |
| 6014 - Cell Phone Reimbursement | \$200.00 | \$1,200.00 | \$1,200.00 | \$0.00 |
| Total Interim Pastor | <u>\$4,996.75</u> | <u>\$83,940.06</u> | <u>\$97,425.00</u> | <u>\$13,484.94</u> |

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

| Accounts | MTD Actual 2014 | YTD Actual 2014 | Annual Budget 2014 | Annual Budget Remaining (This Year) |
|-----------------------------------------|--------------------|---------------------|-----------------------|-------------------------------------------|
| Total Pastoral Staff | \$10,285.29 | \$153,629.40 | \$179,400.00 | \$25,770.60 |
| Program Staff | | | | |
| 5179 - Professional Development -Music | \$0.00 | \$925.84 | \$900.00 | (\$25.84) |
| 5180 - Professional Memberships | \$0.00 | \$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 | \$15,730.00 | \$17,160.00 | \$1,430.00 |
| 6016 - Director of Children's Ministry | \$2,261.78 | \$24,879.58 | \$27,700.00 | \$2,820.42 |
| 6024 - Assoc. Music Dir. Compens | \$1,326.08 | \$14,586.88 | \$16,300.00 | \$1,713.12 |
| 6025 - Music Director Compens | \$2,033.36 | \$22,366.96 | \$24,900.00 | \$2,533.04 |
| 6030 - Subst Music Director Compens | \$0.00 | \$200.00 | \$300.00 | \$100.00 |
| 6035 - Organist Compensation | \$1,559.34 | \$17,152.74 | \$19,100.00 | \$1,947.26 |
| 6040 - Subst Organist Compens | \$0.00 | \$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>\$8,610.56</u> | <u>\$96,262.00</u> | <u>\$108,760.00</u> | <u>\$12,498.00</u> |
| Support Staff | | | | |
| 6020 - Ch. Secretary | \$1,931.25 | \$24,918.76 | \$20,500.00 | (\$4,418.76) |
| 6021 - Office Temp. | \$0.00 | \$20.00 | \$500.00 | \$480.00 |
| 6041 - Bookkeeper | \$1,000.00 | \$11,000.00 | \$12,600.00 | \$1,600.00 |
| 6055 - Nursery Staff | \$773.14 | \$9,734.61 | \$18,000.00 | \$8,265.39 |
| 6080 - Support Staff Training | \$0.00 | \$574.25 | \$300.00 | (\$274.25) |
| Total Support Staff | <u>\$3,704.39</u> | <u>\$46,247.62</u> | <u>\$51,900.00</u> | <u>\$5,652.38</u> |
| General Personnel | | | | |
| 5209 - Background Checks | \$0.00 | \$865.00 | \$350.00 | (\$515.00) |
| 6060 - Payroll Taxes | \$942.09 | \$10,750.01 | \$11,722.50 | \$972.49 |
| 6131 - Payroll expenses | \$336.66 | \$3,774.78 | \$3,500.00 | (\$274.78) |
| Total General Personnel | <u>\$1,278.75</u> | <u>\$15,389.79</u> | <u>\$15,572.50</u> | <u>\$182.71</u> |
| Total Personnel | <u>\$23,878.99</u> | <u>\$311,528.81</u> | <u>\$355,632.50</u> | <u>\$44,103.69</u> |
| Pastor Search | | | | |
| 5901 - Pastor Search | \$0.00 | \$4,663.61 | \$5,000.00 | \$336.39 |
| Total Pastor Search | <u>\$0.00</u> | <u>\$4,663.61</u> | <u>\$5,000.00</u> | <u>\$336.39</u> |
| Total Administration/Personnel | <u>\$24,645.52</u> | <u>\$346,198.06</u> | <u>\$392,702.50</u> | <u>\$46,504.44</u> |
| Campus Management | | | | |
| 6045 - Janitorial Services | \$1,495.00 | \$16,445.00 | \$17,940.00 | \$1,495.00 |
| 6210 - Custodial Supplies | \$0.00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 6215 - Fire Alarm | \$0.00 | \$3,166.64 | \$2,200.00 | (\$966.64) |
| 6220 - Paper Supplies | \$150.05 | \$1,272.87 | \$1,500.00 | \$227.13 |
| 6225 - Repairs and Maintenance | \$613.84 | \$16,197.08 | \$13,900.00 | (\$2,297.08) |
| 6230 - Lawn Maintenance | \$1,000.00 | \$8,300.00 | \$9,700.00 | \$1,400.00 |
| 6240 - Util - Electricity | \$3,798.99 | \$35,294.09 | \$37,000.00 | \$1,705.91 |
| 6245 - Util - Gas | \$58.97 | \$694.78 | \$930.00 | \$235.22 |
| 6250 - Util - Trash | \$107.51 | \$1,083.10 | \$1,275.00 | \$191.90 |
| 6255 - Util - Water | \$164.57 | \$2,076.92 | \$3,000.00 | \$923.08 |
| Total Campus Management | <u>\$7,388.93</u> | <u>\$84,530.48</u> | <u>\$88,445.00</u> | <u>\$3,914.52</u> |
| Care | | | | |
| Deacons | | | | |
| 5505 - Deacon Supplies | \$0.00 | \$269.13 | \$300.00 | \$30.87 |
| 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 | \$311.26 | \$50.00 | (\$261.26) |
| 5525 - Pastoral Care Discretionary Fund | \$98.11 | \$192.18 | \$375.00 | \$182.82 |

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

| Accounts | MTD Actual 2014 | YTD Actual 2014 | Annual Budget 2014 | Annual Budget Remaining (This Year) |
|------------------------------------------|--------------------|--------------------|-----------------------|-------------------------------------------|
| Total Deacons | \$98.11 | \$819.37 | \$785.00 | (\$34.37) |
| Stephen Ministry | | | | |
| 5530 - Stephen Ministry | \$0.00 | \$630.00 | \$630.00 | \$0.00 |
| Total Stephen Ministry | \$0.00 | \$630.00 | \$630.00 | \$0.00 |
| Total Care | \$98.11 | \$1,449.37 | \$1,415.00 | (\$34.37) |
| Communications | | | | |
| 5268 - Brochures and Banners | \$363.90 | \$363.90 | \$700.00 | \$336.10 |
| 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 | \$117.00 | \$1,062.00 | \$1,100.00 | \$38.00 |
| Total Communications | \$480.90 | \$1,580.87 | \$3,540.00 | \$1,959.13 |
| Fellowship | | | | |
| 5300 - Kitchen and Fellowship Supplies | \$114.79 | \$1,215.65 | \$1,800.00 | \$584.35 |
| 5320 - Fellowship Events | \$9.98 | \$94.79 | \$500.00 | \$405.21 |
| Total Fellowship | \$124.77 | \$1,310.44 | \$2,300.00 | \$989.56 |
| Mission | | | | |
| 5720 - Bay Area Turning Point | \$0.00 | \$0.00 | \$500.00 | \$500.00 |
| 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 | \$594.63 | \$8,137.23 | \$11,500.00 | \$3,362.77 |
| 5736 - Family Promise | \$0.00 | \$0.00 | \$600.00 | \$600.00 |
| 5737 - Guatemala | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 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 | \$200.00 | \$200.00 |
| 5750 - ICM | \$731.45 | \$731.45 | \$2,688.17 | \$1,956.72 |
| 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 | \$400.00 | \$400.00 |
| 5782 - Presb. Service Center | \$0.00 | \$0.00 | \$400.00 | \$400.00 |
| 5785 - Presbytery | \$7,500.00 | \$15,000.00 | \$15,000.00 | \$0.00 |
| 5790 - Samaritan Counseling Cntr | \$0.00 | \$0.00 | \$500.00 | \$500.00 |
| 5795 - Seafarer Center | \$95.00 | \$95.00 | \$200.00 | \$105.00 |
| 5800 - UBUNTU | \$0.00 | \$0.00 | \$200.00 | \$200.00 |
| 5801 - Vellore Christian Medical College | \$0.00 | \$0.00 | \$200.00 | \$200.00 |
| Total Mission | \$8,921.08 | \$24,963.68 | \$39,988.17 | \$15,024.49 |
| Nurture | | | | |
| Children's Ministry | | | | |
| 5201 - Bibles | \$0.00 | \$179.09 | \$300.00 | \$120.91 |
| 5205 - Children's Supplies | \$17.98 | \$881.49 | \$1,500.00 | \$618.51 |
| 5220 - Music Ministry | \$0.00 | \$385.41 | \$150.00 | (\$235.41) |
| 5225 - Ch. Curriculum | \$35.00 | \$483.71 | \$800.00 | \$316.29 |
| 5245 - Library, Books, & AV | \$181.14 | \$436.97 | \$400.00 | (\$36.97) |
| 5248 - Parenting classes & Workshops | \$0.00 | \$0.00 | \$350.00 | \$350.00 |
| 5250 - Children Special Events | \$0.00 | \$411.25 | \$700.00 | \$288.75 |
| 5260 - Vacation Bible School | \$0.00 | \$727.73 | \$700.00 | (\$27.73) |
| Total Children's Ministry | \$234.12 | \$3,505.65 | \$4,900.00 | \$1,394.35 |

Webster Presbyterian Church
Analysis of Revenues & Expenses
 January to November 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 | \$184.93 | \$800.00 | \$615.07 |
| 5258 - Youth CE Supplies | \$0.00 | \$300.00 | \$300.00 | \$0.00 |
| 5265 - Youth Curriculum | \$0.00 | \$650.00 | \$650.00 | \$0.00 |
| 5266 - College Ministry | \$0.00 | \$100.00 | \$200.00 | \$100.00 |
| 5270 - Sr. Hi Mission Trip | \$0.00 | \$502.18 | \$1,600.00 | \$1,097.82 |
| 5271 - Jr. Mission Trip | \$0.00 | \$400.00 | \$400.00 | \$0.00 |
| 5272 - Sr. High Conferences | \$0.00 | \$1,715.00 | \$1,900.00 | \$185.00 |
| 5273 - Jr. High Conferences | \$0.00 | \$1,100.00 | \$1,100.00 | \$0.00 |
| 5274 - Confirmation Class | \$0.00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| Total Youth Ministry | \$0.00 | \$5,202.10 | \$8,450.00 | \$3,247.90 |
| Adult Ministry | | | | |
| 5200 - Adult Education | \$0.00 | \$610.00 | \$700.00 | \$90.00 |
| 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 | \$192.60 | \$399.49 | \$700.00 | \$300.51 |
| 5282 - Ad. Supplies | \$0.00 | \$0.00 | \$100.00 | \$100.00 |
| 5289 - Women's Ministry | \$0.00 | \$150.00 | \$250.00 | \$100.00 |
| Total Adult Ministry | \$192.60 | \$1,159.49 | \$2,150.00 | \$990.51 |
| Total Nurture | \$426.72 | \$9,867.24 | \$15,500.00 | \$5,632.76 |
| Outreach | | | | |
| 5330 - Outreach | \$0.00 | \$2,077.00 | \$3,000.00 | \$923.00 |
| Total Outreach | \$0.00 | \$2,077.00 | \$3,000.00 | \$923.00 |
| Stewardship | | | | |
| 6109 - Presbytery per capita | \$0.00 | \$1,955.50 | \$3,911.00 | \$1,955.50 |
| 6110 - Bank Charges | \$307.83 | \$956.46 | \$1,300.00 | \$343.54 |
| 6115 - Interest - Mortgage | \$1,853.15 | \$20,820.38 | \$24,435.25 | \$3,614.87 |
| 6135 - Insurance | \$0.00 | \$47,085.75 | \$58,353.00 | \$11,267.25 |
| 6150 - Stewardship | \$0.00 | \$320.16 | \$600.00 | \$279.84 |
| 6290 - Mortgage Principal | \$2,499.31 | \$27,056.68 | \$27,794.27 | \$737.59 |
| Total Stewardship | \$4,660.29 | \$98,194.93 | \$116,393.52 | \$18,198.59 |
| Welcoming | | | | |
| 5326 - Connecting | \$0.00 | \$342.57 | \$400.00 | \$57.43 |
| 5328 - Engaging | \$0.00 | \$218.00 | \$250.00 | \$32.00 |
| 5331 - Hosting | \$0.00 | \$60.98 | \$100.00 | \$39.02 |
| Total Welcoming | \$0.00 | \$621.55 | \$750.00 | \$128.45 |
| Worship and Music | | | | |
| Worship | | | | |
| 5109 - Audio-Visual Maintenance | \$0.00 | \$203.68 | \$0.00 | (\$203.68) |
| 5111 - Audio-Visual Upgrade | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5184 - Video Liscensing | \$0.00 | \$219.24 | \$225.00 | \$5.76 |
| 5185 - Worship Supplies-General | \$0.00 | \$496.71 | \$850.00 | \$353.29 |
| 5190 - Worship Supply-Communion | \$0.00 | \$0.00 | \$500.00 | \$500.00 |
| Total Worship | \$0.00 | \$919.63 | \$1,575.00 | \$655.37 |
| Music | | | | |
| 5110 - Music Volunteer Development | \$0.00 | \$175.94 | \$500.00 | \$324.06 |
| 5115 - Clinicians | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5120 - Clinicians -Handbells | \$0.00 | \$120.00 | \$0.00 | (\$120.00) |
| 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 | \$555.00 | \$575.00 | \$20.00 |

Date : 12/10/2014
Time : 5:38:13 PM

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

| Accounts | MTD Actual 2014 | YTD Actual 2014 | Annual Budget 2014 | Annual Budget Remaining (This Year) |
|----------------------------------|----------------------------|----------------------------|-------------------------------|----------------------------------------------------|
| 5140 - Music - Choirs/Voice | \$0.00 | \$1,513.05 | \$1,000.00 | (\$513.05) |
| 5145 - Music - Handbells | \$0.00 | \$184.24 | \$200.00 | \$15.76 |
| 5147 - Music-Instrumental | \$0.00 | \$789.50 | \$300.00 | (\$489.50) |
| 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 | \$941.15 | \$2,000.00 | \$1,058.85 |
| 5170 - Organ Tuning | \$0.00 | \$0.00 | \$1,440.00 | \$1,440.00 |
| 5175 - Piano Tuning | \$0.00 | \$280.00 | \$300.00 | \$20.00 |
| 5182 - Special Service Musicians | \$0.00 | \$1,500.00 | \$2,400.00 | \$900.00 |
| 5195 - Praise Band | \$0.00 | \$178.03 | \$0.00 | (\$178.03) |
| 5511 - Liturgical Enhancements | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Music | <u>\$0.00</u> | <u>\$6,236.91</u> | <u>\$9,115.00</u> | <u>\$2,878.09</u> |
| Total Worship and Music | <u>\$0.00</u> | <u>\$7,156.54</u> | <u>\$10,690.00</u> | <u>\$3,533.46</u> |
| Total Expenses | <u>\$46,746.32</u> | <u>\$577,950.16</u> | <u>\$674,724.19</u> | <u>\$96,774.03</u> |
| Net Total | \$5,040.49 | (\$36,620.77) | (\$9,706.19) | \$26,914.58 |

Date : 12/10/2014
 Time : 5:39:22 PM

Webster Presbyterian Church
Summary of Restricted Accounts
January to November 2014

| Accounts | Beginning Balance | Restricted Revenue | Restricted Expenses | Ending Balance |
|--------------------------------------------|----------------------|-----------------------|------------------------|--------------------|
| Temporary Restricted | | | | |
| 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 | \$176.64 | \$0.00 |
| 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) | \$2,493.00 | \$1,891.50 | \$143.75 |
| 8056 - Fellowship Hall Improv - Acoustics | \$11,268.59 | \$0.00 | \$1,060.12 | \$10,208.47 |
| 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 |
| 8141 - Memorial - Ramsey, Judy | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8151 - Mission Development | \$2,917.97 | \$0.00 | \$1,490.82 | \$1,427.15 |
| 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 |
| 8180 - Senior Ministry | \$929.22 | \$532.00 | \$828.70 | \$632.52 |
| 8182 - Special Events | \$21.66 | \$1,495.00 | \$992.00 | \$524.66 |
| 8185 - Weddings, Funerals, etc. | \$2,842.50 | \$800.00 | \$500.00 | \$3,142.50 |
| Total Designated Funds | \$57,156.66 | \$7,703.22 | \$12,038.02 | \$52,821.86 |
| Desig Gifts: Mission | | | | |
| 8153 - Mission Trip - Adult | \$0.00 | \$5,358.93 | \$0.00 | \$5,358.93 |
| 8310 - Bay Area Turning Point - Spirt Day | \$0.00 | \$1,200.00 | \$1,016.28 | \$183.72 |
| 8319 - Christmas Intl. House | \$1,294.69 | \$0.00 | \$0.00 | \$1,294.69 |
| 8320 - Contributions for Community Assist. | \$25.00 | \$2,007.02 | \$575.00 | \$1,457.02 |
| 8323 - Ayaviri Adult Mission | \$1,671.77 | \$19,620.40 | \$16,914.60 | \$4,377.57 |
| 8325 - CROP Walk | \$20.00 | \$830.00 | \$0.00 | \$850.00 |
| 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 | \$785.00 | \$0.00 | \$915.00 |
| 8335 - Habitat for Humanity | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8336 - Free The Captives | \$0.00 | \$2,077.00 | \$4,154.00 | (\$2,077.00) |
| 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 | \$1,065.00 | \$15.00 | \$1,075.00 |
| 8360 - Missions | (\$988.81) | \$1,162.07 | \$150.00 | \$23.26 |
| 8363 - Mission at Santa Rosa | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8365 - One Great Hour of Sharing | \$0.00 | \$2,653.00 | \$2,653.00 | \$0.00 |
| 8370 - Peacemaking Offering | \$0.00 | \$2,423.00 | \$606.00 | \$1,817.00 |
| 8373 - PDA - Storm Sandy | \$715.00 | \$225.00 | \$940.00 | \$0.00 |
| 8374 - Pentecost Offering | \$0.00 | \$3,340.00 | \$3,340.00 | \$0.00 |
| 8386 - SeafarerCenter | (\$95.00) | \$95.00 | \$0.00 | \$0.00 |

Date : 12/10/2014
 Time : 5:39:22 PM

Webster Presbyterian Church
Summary of Restricted Accounts
January to November 2014

| Accounts | Beginning Balance | Restricted Revenue | Restricted Expenses | Ending Balance |
|--------------------------------------------|----------------------|-----------------------|------------------------|---------------------|
| 8387 - Souper Bowl | (\$731.45) | \$731.45 | \$0.00 | \$0.00 |
| 8391 - Vellore, India Hosp. & College | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8394 - Summer Enrichment Series | \$4,526.47 | \$3,421.96 | \$1,038.09 | \$6,910.34 |
| Total Desig Gifts: Mission | \$10,292.60 | \$49,404.83 | \$35,966.97 | \$23,730.46 |
| Building Fund | | | | |
| 8401 - Bldg Fund-Balance 12/31/04 | \$42,161.83 | \$10,235.00 | \$42,186.83 | \$10,210.00 |
| Total Building Fund | \$42,161.83 | \$10,235.00 | \$42,186.83 | \$10,210.00 |
| Exchange Funds | | | | |
| 8186 - Ex Fund - Wednesday Night Dinner | \$926.06 | \$3,630.04 | \$4,052.91 | \$503.19 |
| 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 | \$270.96 | \$0.00 |
| 8505 - Ex Fund -Team: Fellowship Events | \$393.90 | \$1,141.00 | \$1,336.91 | \$197.99 |
| 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 | \$1,264.44 | \$0.00 |
| 8557 - Ex Fund -Endowment Income | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8567 - PDA - Children's Border Crisis | \$0.00 | \$606.00 | \$0.00 | \$606.00 |
| 8570 - Ex Fund -Shrimp Boil | \$0.00 | \$996.00 | \$891.06 | \$104.94 |
| 8578 - Ex Fund -Adult Seminar Sm. Gps. | \$0.00 | \$7.00 | \$0.00 | \$7.00 |
| 8580 - Ex Fund -Women's Retreat | \$5,660.61 | \$7,319.00 | \$8,592.18 | \$4,387.43 |
| 8585 - Meet the Composer | \$0.00 | \$1,474.00 | \$735.00 | \$739.00 |
| 8586 - Ex Fund -Youth Fund Raisers | \$7,377.69 | \$25,314.06 | \$34,447.20 | (\$1,755.45) |
| 8590 - Ex Fund-Early Risers Breakfast | \$0.00 | \$285.00 | \$0.00 | \$285.00 |
| 8591 - Ex Fund-Vacation Bible School | \$300.00 | \$1,764.95 | \$1,671.82 | \$393.13 |
| 8592 - Interim Pastor Benefits | \$0.00 | \$625.02 | \$833.86 | (\$208.84) |
| 8593 - Associate Pastor Benefits | \$0.00 | \$142.50 | \$58.50 | \$84.00 |
| Total Exchange Funds | \$26,152.58 | \$44,203.79 | \$54,154.84 | \$16,201.53 |
| Total Temporary Restricted | \$135,763.67 | \$111,546.84 | \$144,346.66 | \$102,963.85 |
| 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 |

Date : 12/10/2014
Time : 5:41:01 PM

Webster Presbyterian Church
Balance Sheet
November 2014

Accounts

| | | <u>Assets</u> | |
|------------------------------------------------------------------|---------------------|---------------|-------------------------------------|
| Current Assets | | | |
| Cash | | | |
| 1010 - Cash - Amegy - Operating Acct. | \$113,763.22 | | |
| 1030 - Cash - Frost Bank - Debit card | \$6,668.84 | | |
| 1060 - Cash - Charles Schwab | (\$99.15) | | |
| Total Cash | <u>\$120,332.91</u> | | |
| Endowment | | | |
| 1165 - Invest - TX Pres. Foundation | \$60,153.30 | | |
| Total Endowment | <u>\$60,153.30</u> | | |
| Total Current Assets | | | \$180,486.21 |
| 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 | | | <u>\$3,548,028.40</u> |
| Total Assets | | | <u><u>\$3,728,999.61</u></u> |
| <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 | (\$26.00) | | |
| Total Current Liabilities | | | \$25,176.77 |
| Non-Current Liabilities | | | |
| 3031 - Note Payable - Amegy | \$557,040.85 | | |
| Total Non-Current Liabilities | | | <u>\$557,040.85</u> |
| Total Liabilities | | | <u>\$582,217.62</u> |
| Fund Principal | | | |
| 4000 - Church Fund Balance | \$3,021,390.78 | | |
| 4005 - Unused Accts Fund Balance | (\$104.17) | | |
| Excess Cash Received | (\$37,621.77) | | |
| Total Fund Principal and Excess Cash Received | | | <u>\$2,983,664.84</u> |
| Restricted Funds | | | |
| Total Temporarily Restricted | \$102,963.85 | | |
| Total Permanently Restricted | \$60,153.30 | | |
| Total Restricted Funds | | | <u>\$163,117.15</u> |
| Total Liabilities, Fund Principal, & Restricted Funds | | | <u><u>\$3,728,999.61</u></u> |