

Treasurer's Report January 2014

The 2014 budget has been loaded into ACS. Each committee should review the detailed report (enclosed) and verify budget is correct for your area of responsibility. The Mission committee budget is the 2013 budget reloaded. Mission did not give their budget submit per request – Mission will need to submit when ready.

The detail and summary report has been altered to reflect the proposed budget worksheet that session approved in January 2014. Each committee is requested to review that against your 2014 budget submit to verify correctness.

The rollover of 38,000 dollars is shown as support prior year in the budget. The book keeper is still working on the proper way to show those dollars in the actual 2014 revenues. The budget column shows a negative balance of 9718.02. That is the shortfall approved by session to come from designated accounts to balance the budget. That will show negative until the special gifts committee finishes their work on identifying funds and session approves the re-designation of those funds.

January 2014 had expenditures of \$40,788.10 and revenues of \$50,591.50, for a positive balance of 9803.40. This amount does NOT include the roll-thru of 38,000.

I have prepared and will present to session a training of WPC financial workings and budget process at the February stated session meeting. The training material has been loaded to the February month folder.

In Christ,

Jimmy Spivey

WPC Treasurer

Date : 02/23/2014
 Time : 1:58:15 PM

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

Accounts	MTD Actual (2014)	YTD Actual (2014)	Annual Budget (2014)	Annual Budget/Actual (This Year)
Revenues				
Contributions & Revenue				
Contributions	\$50,491.50	\$50,491.50	\$665,018.00	(\$614,526.50)
Other Revenue	\$100.00	\$100.00	\$0.00	\$100.00
Total Contributions & Revenue	<u>\$50,591.50</u>	<u>\$50,591.50</u>	<u>\$665,018.00</u>	<u>(\$614,426.50)</u>
Total Revenues	<u><u>\$50,591.50</u></u>	<u><u>\$50,591.50</u></u>	<u><u>\$665,018.00</u></u>	<u><u>(\$614,426.50)</u></u>
Expenses				
Administration/Personnel				
Office	\$2,798.85	\$2,798.85	\$32,070.00	\$29,271.15
Personnel				
Pastoral Staff				
Associate Pastor	\$5,746.36	\$5,746.36	\$81,975.00	\$76,228.64
Interim Pastor	\$7,104.31	\$7,104.31	\$97,425.00	\$90,320.69
Total Pastoral Staff	<u>\$12,850.67</u>	<u>\$12,850.67</u>	<u>\$179,400.00</u>	<u>\$166,549.33</u>
Program Staff	\$8,435.56	\$8,435.56	\$108,760.00	\$100,324.44
Support Staff	\$4,542.80	\$4,542.80	\$51,900.00	\$47,357.20
General Personnel	\$1,683.67	\$1,683.67	\$15,572.50	\$13,888.83
Total Personnel	<u>\$27,512.70</u>	<u>\$27,512.70</u>	<u>\$355,632.50</u>	<u>\$328,119.80</u>
Pastor Search	\$0.00	\$0.00	\$5,000.00	\$5,000.00
Total Administration/Personnel	<u>\$30,311.55</u>	<u>\$30,311.55</u>	<u>\$392,702.50</u>	<u>\$362,390.95</u>
Campus Management	\$5,733.60	\$5,733.60	\$88,445.00	\$82,711.40
Care				
Deacons	\$57.03	\$57.03	\$785.00	\$727.97
Stephen Ministry	\$0.00	\$0.00	\$630.00	\$630.00
Total Care	<u>\$57.03</u>	<u>\$57.03</u>	<u>\$1,415.00</u>	<u>\$1,357.97</u>
Communications	\$0.00	\$0.00	\$3,540.00	\$3,540.00
Fellowship	\$0.00	\$0.00	\$2,300.00	\$2,300.00
Mission	\$100.00	\$100.00	\$40,000.00	\$39,900.00
Nurture				
Children's Ministry	\$134.87	\$134.87	\$4,900.00	\$4,765.13
Youth Ministry	\$0.00	\$0.00	\$8,450.00	\$8,450.00
Adult Ministry	\$0.00	\$0.00	\$2,150.00	\$2,150.00
Total Nurture	<u>\$134.87</u>	<u>\$134.87</u>	<u>\$15,500.00</u>	<u>\$15,365.13</u>
Outreach	\$0.00	\$0.00	\$3,000.00	\$3,000.00
Stewardship	\$4,443.85	\$4,443.85	\$116,393.52	\$111,949.67
Welcoming	\$0.00	\$0.00	\$750.00	\$750.00
Worship and Music				
Worship	\$0.00	\$0.00	\$1,575.00	\$1,575.00
Music	\$7.20	\$7.20	\$9,115.00	\$9,107.80
Total Worship and Music	<u>\$7.20</u>	<u>\$7.20</u>	<u>\$10,690.00</u>	<u>\$10,682.80</u>
Total Expenses	<u><u>\$40,788.10</u></u>	<u><u>\$40,788.10</u></u>	<u><u>\$674,736.02</u></u>	<u><u>\$633,947.92</u></u>
Net Total	\$9,803.40	\$9,803.40	(\$9,718.02)	\$19,521.42

Webster Presbyterian Church
Analysis of Revenues & Expenses
January 2014

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
Revenues				
Contributions & Revenue				
Contributions				
4100 - Support - Pledged	\$41,228.00	\$41,228.00	\$565,018.00	\$523,790.00
4105 - Support - Non-pledged	\$9,220.00	\$9,220.00	\$62,000.00	\$52,780.00
4110 - Support - Prior Year	\$0.00	\$0.00	\$38,000.00	\$38,000.00
4115 - Loose Plate Offering	\$43.50	\$43.50	\$0.00	(\$43.50)
Total Contributions	<u>\$50,491.50</u>	<u>\$50,491.50</u>	<u>\$665,018.00</u>	<u>\$614,526.50</u>
Other Revenue				
4135 - Interest Income	\$0.00	\$0.00	\$0.00	\$0.00
4140 - Other Income	\$100.00	\$100.00	\$0.00	(\$100.00)
4501 - Interest Income - Bldg Fund	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Revenue	<u>\$100.00</u>	<u>\$100.00</u>	<u>\$0.00</u>	<u>(\$100.00)</u>
Total Contributions & Revenue	<u>\$50,591.50</u>	<u>\$50,591.50</u>	<u>\$665,018.00</u>	<u>\$614,426.50</u>
Total Revenues	<u>\$50,591.50</u>	<u>\$50,591.50</u>	<u>\$665,018.00</u>	<u>\$614,426.50</u>
Expenses				
Administration/Personnel				
Office				
6120 - Computer Expenses	\$1,922.02	\$1,922.02	\$6,760.00	\$4,837.98
6125 - Equipment Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
6130 - General & Administrative	\$172.05	\$172.05	\$0.00	(\$172.05)
6136 - Interest Expense	\$0.00	\$0.00	\$0.00	\$0.00
6140 - Office Supplies	\$540.92	\$540.92	\$4,110.00	\$3,569.08
6145 - Postage	\$0.00	\$0.00	\$3,400.00	\$3,400.00
6149 - Stationery	\$0.00	\$0.00	\$2,600.00	\$2,600.00
6155 - Telephone	\$0.00	\$0.00	\$3,200.00	\$3,200.00
6165 - Copier Maint/Expenses	\$163.86	\$163.86	\$12,000.00	\$11,836.14
Total Office	<u>\$2,798.85</u>	<u>\$2,798.85</u>	<u>\$32,070.00</u>	<u>\$29,271.15</u>
Personnel				
Pastoral Staff				
Associate Pastor				
5946 - Annual Cash Salary	\$2,739.58	\$2,739.58	\$52,500.00	\$49,760.42
5950 - Study Leave Allowance	\$0.00	\$0.00	\$1,700.00	\$1,700.00
5955 - Board of Pension Dues	\$1,531.44	\$1,531.44	\$18,375.00	\$16,843.56
5960 - Med Supplement Voucher	\$0.00	\$0.00	\$0.00	\$0.00
5965 - Assoc Pastor Discretionary	\$0.00	\$0.00	\$1,000.00	\$1,000.00
5971 - Housing and Utility	\$1,335.34	\$1,335.34	\$0.00	(\$1,335.34)
5975 - Car Allowance	\$40.00	\$40.00	\$7,200.00	\$7,160.00
6160 - Telephone - Cellular Allowance	\$100.00	\$100.00	\$1,200.00	\$1,100.00
Total Associate Pastor	<u>\$5,746.36</u>	<u>\$5,746.36</u>	<u>\$81,975.00</u>	<u>\$76,228.64</u>
Interim Pastor				
5980 - Annual Cash Salary	\$2,708.40	\$2,708.40	\$35,000.00	\$32,291.60
5981 - Housing and Utility	\$2,083.41	\$2,083.41	\$25,000.00	\$22,916.59
5982 - Study Leave Allowance	\$0.00	\$0.00	\$1,700.00	\$1,700.00
5983 - Auto Allowance	\$125.00	\$125.00	\$4,000.00	\$3,875.00
5984 - Board of Pension Dues	\$2,187.50	\$2,187.50	\$21,875.00	\$19,687.50
5985 - Soc. Sec. Compensation	\$0.00	\$0.00	\$5,150.00	\$5,150.00
5986 - Medical Supplement Voucher	\$0.00	\$0.00	\$2,500.00	\$2,500.00
5988 - Books & Professional Dues	\$0.00	\$0.00	\$1,000.00	\$1,000.00
6014 - Cell Phone Reimbursement	\$0.00	\$0.00	\$1,200.00	\$1,200.00
Total Interim Pastor	<u>\$7,104.31</u>	<u>\$7,104.31</u>	<u>\$97,425.00</u>	<u>\$90,320.69</u>
Total Pastoral Staff	<u>\$12,850.67</u>	<u>\$12,850.67</u>	<u>\$179,400.00</u>	<u>\$166,549.33</u>

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Webster Presbyterian Church
Analysis of Revenues & Expenses
January 2014

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
Program Staff				
5179 - Professional Development -Music	\$0.00	\$0.00	\$900.00	\$900.00
5180 - Professional Memberships	\$0.00	\$0.00	\$500.00	\$500.00
5240 - Program Staff Training	(\$175.00)	(\$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	\$1,430.00	\$17,160.00	\$15,730.00
6016 - Director of Children's Ministry	\$2,261.78	\$2,261.78	\$27,700.00	\$25,438.22
6024 - Assoc. Music Dir. Compens	\$1,326.08	\$1,326.08	\$16,300.00	\$14,973.92
6025 - Music Director Compens	\$2,033.36	\$2,033.36	\$24,900.00	\$22,866.64
6030 - Subst Music Director Compens	\$0.00	\$0.00	\$300.00	\$300.00
6035 - Organist Compensation	\$1,559.34	\$1,559.34	\$19,100.00	\$17,540.66
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>\$8,435.56</u>	<u>\$8,435.56</u>	<u>\$108,760.00</u>	<u>\$100,324.44</u>
Support Staff				
6020 - Ch. Secretary	\$2,491.88	\$2,491.88	\$20,500.00	\$18,008.12
6021 - Office Temp.	\$0.00	\$0.00	\$500.00	\$500.00
6041 - Bookkeeper	\$1,000.00	\$1,000.00	\$12,600.00	\$11,600.00
6055 - Nursery Staff	\$1,050.92	\$1,050.92	\$18,000.00	\$16,949.08
6080 - Support Staff Training	\$0.00	\$0.00	\$300.00	\$300.00
Total Support Staff	<u>\$4,542.80</u>	<u>\$4,542.80</u>	<u>\$51,900.00</u>	<u>\$47,357.20</u>
General Personnel				
5209 - Background Checks	\$50.50	\$50.50	\$350.00	\$299.50
6060 - Payroll Taxes	\$1,006.22	\$1,006.22	\$11,722.50	\$10,716.28
6131 - Payroll expenses	\$626.95	\$626.95	\$3,500.00	\$2,873.05
Total General Personnel	<u>\$1,683.67</u>	<u>\$1,683.67</u>	<u>\$15,572.50</u>	<u>\$13,888.83</u>
Total Personnel	<u>\$27,512.70</u>	<u>\$27,512.70</u>	<u>\$355,632.50</u>	<u>\$328,119.80</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>\$30,311.55</u>	<u>\$30,311.55</u>	<u>\$392,702.50</u>	<u>\$362,390.95</u>
Campus Management				
6045 - Janitorial Services	\$1,495.00	\$1,495.00	\$17,940.00	\$16,445.00
6210 - Custodial Supplies	\$0.00	\$0.00	\$1,000.00	\$1,000.00
6215 - Fire Alarm	\$114.00	\$114.00	\$2,200.00	\$2,086.00
6220 - Paper Supplies	\$0.00	\$0.00	\$1,500.00	\$1,500.00
6225 - Repairs and Maintenance	\$906.45	\$906.45	\$13,900.00	\$12,993.55
6230 - Lawn Maintenance	\$0.00	\$0.00	\$9,700.00	\$9,700.00
6240 - Util - Electricity	\$3,152.73	\$3,152.73	\$37,000.00	\$33,847.27
6245 - Util - Gas	\$65.42	\$65.42	\$930.00	\$864.58
6250 - Util - Trash	\$0.00	\$0.00	\$1,275.00	\$1,275.00
6255 - Util - Water	\$0.00	\$0.00	\$3,000.00	\$3,000.00
Total Campus Management	<u>\$5,733.60</u>	<u>\$5,733.60</u>	<u>\$88,445.00</u>	<u>\$82,711.40</u>
Care				
Deacons				
5505 - Deacon Supplies	\$57.03	\$57.03	\$300.00	\$242.97
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	\$60.00	\$60.00
5515 - Memorial Receptions	\$0.00	\$0.00	\$50.00	\$50.00
5525 - Pastoral Care Discretionary Fund	\$0.00	\$0.00	\$375.00	\$375.00
Total Deacons	<u>\$57.03</u>	<u>\$57.03</u>	<u>\$785.00</u>	<u>\$727.97</u>

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Webster Presbyterian Church
Analysis of Revenues & Expenses
January 2014

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
Stephen Ministry				
5530 - Stephen Ministry	\$0.00	\$0.00	\$630.00	\$630.00
Total Stephen Ministry	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$630.00</u>	<u>\$630.00</u>
Total Care	\$57.03	\$57.03	\$1,415.00	\$1,357.97
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	\$0.00	\$400.00	\$400.00
5332 - Newspaper Advertising	\$0.00	\$0.00	\$1,100.00	\$1,100.00
Total Communications	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$3,540.00</u>	<u>\$3,540.00</u>
Fellowship				
5300 - Kitchen and Fellowship Supplies	\$0.00	\$0.00	\$1,800.00	\$1,800.00
5320 - Fellowship Events	\$0.00	\$0.00	\$500.00	\$500.00
Total Fellowship	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,300.00</u>	<u>\$2,300.00</u>
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	\$100.00	\$100.00	\$10,000.00	\$9,900.00
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	\$0.00	\$3,500.00	\$3,500.00
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	<u>\$100.00</u>	<u>\$100.00</u>	<u>\$40,000.00</u>	<u>\$39,900.00</u>
Nurture				
Children's Ministry				
5201 - Bibles	\$0.00	\$0.00	\$150.00	\$150.00
5205 - Children's Supplies	\$0.00	\$0.00	\$1,200.00	\$1,200.00
5220 - Music Ministry	\$10.00	\$10.00	\$350.00	\$340.00
5225 - Ch. Curriculum	\$0.00	\$0.00	\$800.00	\$800.00
5245 - Library, Books, & AV	\$103.23	\$103.23	\$0.00	(\$103.23)
5248 - Parenting classes & Workshops	\$0.00	\$0.00	\$300.00	\$300.00
5250 - Children Special Events	\$21.64	\$21.64	\$700.00	\$678.36
5260 - Vacation Bible School	\$0.00	\$0.00	\$1,400.00	\$1,400.00
Total Children's Ministry	<u>\$134.87</u>	<u>\$134.87</u>	<u>\$4,900.00</u>	<u>\$4,765.13</u>
Youth Ministry				

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Webster Presbyterian Church
Analysis of Revenues & Expenses
January 2014

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
5254 - Youth Bibles	\$0.00	\$0.00	\$200.00	\$200.00
5255 - Youth Mission	\$0.00	\$0.00	\$300.00	\$300.00
5257 - Youth Special Events	\$0.00	\$0.00	\$1,000.00	\$1,000.00
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	\$0.00	\$0.00
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	\$0.00	\$1,900.00	\$1,900.00
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	\$0.00	\$0.00	\$8,450.00	\$8,450.00
Adult Ministry				
5200 - Adult Education	\$0.00	\$0.00	\$700.00	\$700.00
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	\$0.00	\$700.00	\$700.00
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	\$0.00	\$0.00	\$2,150.00	\$2,150.00
Total Nurture	\$134.87	\$134.87	\$15,500.00	\$15,365.13
Outreach				
5330 - Outreach	\$0.00	\$0.00	\$3,000.00	\$3,000.00
Total Outreach	\$0.00	\$0.00	\$3,000.00	\$3,000.00
Stewardship				
6109 - Presbytery per capita	\$0.00	\$0.00	\$3,911.00	\$3,911.00
6110 - Bank Charges	\$91.39	\$91.39	\$1,300.00	\$1,208.61
6115 - Interest - Mortgage	\$2,105.30	\$2,105.30	\$24,435.25	\$22,329.95
6135 - Insurance	\$0.00	\$0.00	\$58,353.00	\$58,353.00
6150 - Stewardship	\$0.00	\$0.00	\$600.00	\$600.00
6290 - Mortgage Principal	\$2,247.16	\$2,247.16	\$27,794.27	\$25,547.11
Total Stewardship	\$4,443.85	\$4,443.85	\$116,393.52	\$111,949.67
Welcoming				
5326 - Connecting	\$0.00	\$0.00	\$400.00	\$400.00
5328 - Engaging	\$0.00	\$0.00	\$250.00	\$250.00
5331 - Hosting	\$0.00	\$0.00	\$100.00	\$100.00
Total Welcoming	\$0.00	\$0.00	\$750.00	\$750.00
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	\$0.00	\$850.00	\$850.00
5190 - Worship Supply-Communion	\$0.00	\$0.00	\$500.00	\$500.00
Total Worship	\$0.00	\$0.00	\$1,575.00	\$1,575.00
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	\$0.00	\$575.00	\$575.00
5140 - Music - Choirs/Voice	\$7.20	\$7.20	\$1,000.00	\$992.80

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Webster Presbyterian Church
Analysis of Revenues & Expenses
January 2014

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
5145 - Music - Handbells	\$0.00	\$0.00	\$200.00	\$200.00
5147 - Music-Instrumental	\$0.00	\$0.00	\$300.00	\$300.00
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	\$0.00	\$300.00	\$300.00
5182 - Special Service Musicians	\$0.00	\$0.00	\$2,400.00	\$2,400.00
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>\$7.20</u>	<u>\$7.20</u>	<u>\$9,115.00</u>	<u>\$9,107.80</u>
Total Worship and Music	<u>\$7.20</u>	<u>\$7.20</u>	<u>\$10,690.00</u>	<u>\$10,682.80</u>
Total Expenses	<u>\$40,788.10</u>	<u>\$40,788.10</u>	<u>\$674,736.02</u>	<u>\$633,947.92</u>
Net Total	\$9,803.40	\$9,803.40	(\$9,718.02)	(\$19,521.42)

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Webster Presbyterian Church
Summary of Restricted Accounts
January 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	\$0.00	\$0.00	\$0.00
8010 - Book Sales - Centennial	\$0.00	\$0.00	\$0.00	\$0.00
8011 - Book Sales - Cook Book	\$2,206.43	\$15.00	\$0.00	\$2,221.43
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)	\$175.00	\$0.00	(\$282.75)
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	\$0.00	\$4,625.65
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	\$0.00	\$0.00	\$380.00
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
8119 - Memorial - Crane	\$0.00	\$0.00	\$0.00	\$0.00
8120 - Memorial - Leach, Mark	\$405.00	\$0.00	\$0.00	\$405.00
8121 - Memorial - Geehan	\$0.00	\$0.00	\$0.00	\$0.00
8122 - Memorial - Kane, V.	\$710.00	\$0.00	\$0.00	\$710.00
8124 - Memorial - Noriega, R.	\$0.00	\$0.00	\$0.00	\$0.00
8126 - Memorial - Braeuer	\$2,805.00	\$0.00	\$169.93	\$2,635.07
8137 - Memorial - Burchsted	\$0.00	\$0.00	\$0.00	\$0.00
8138 - Memorial - Brackett, D.	\$1,315.00	\$90.00	\$0.00	\$1,405.00
8139 - Memorial - Mary Shaw Motley	\$285.00	\$30.00	\$0.00	\$315.00
8140 - Memorial - Middaugh, R	\$0.00	\$0.00	\$0.00	\$0.00
8151 - Mission Development	\$2,917.97	\$0.00	\$0.00	\$2,917.97
8153 - Mission Trip - Adult	\$4,922.01	\$0.00	\$0.00	\$4,922.01
8155 - Mission Trip -Youth	(\$946.95)	\$201.87	\$0.00	(\$745.08)
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	\$0.00	\$120.00	\$5,435.00
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	\$43.00	\$131.47	\$840.75
8182 - Special Events	\$21.66	\$0.00	\$0.00	\$21.66
8185 - Weddings, Funerals, etc.	\$2,842.50	\$0.00	\$0.00	\$2,842.50
Total Designated Funds	\$64,346.62	\$1,263.09	\$421.40	\$65,188.31
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	\$4,005.00	\$347.00	\$5,329.77
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	\$0.00	\$0.00	\$30.00
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	\$0.00	\$0.00	\$2,325.00
8351 - McWhirter Supplies	\$25.00	\$0.00	\$0.00	\$25.00
8360 - Missions	(\$988.81)	\$708.22	\$0.00	(\$280.59)
8365 - One Great Hour of Sharing	\$0.00	\$50.00	\$0.00	\$50.00

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Webster Presbyterian Church
Summary of Restricted Accounts
January 2014

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
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
Total Desig Gifts: Mission	\$10,292.60	\$4,763.22	\$347.00	\$14,708.82
Building Fund				
8401 - Bldg Fund-Balance 12/31/04	\$42,161.83	\$3,905.00	\$42,161.83	\$3,905.00
Total Building Fund	\$42,161.83	\$3,905.00	\$42,161.83	\$3,905.00
Exchange Funds				
8186 - Ex Fund - Wednesday Night Dinner	\$926.06	\$414.75	\$326.62	\$1,014.19
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	\$0.00	\$270.96
8505 - Ex Fund -Fellowship Events	\$393.90	\$0.00	\$0.00	\$393.90
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	\$0.00	\$751.22	(\$386.00)
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
8573 - Ex Fund -Youth Special Activities	(\$2,895.70)	\$0.00	\$0.00	(\$2,895.70)
8580 - Ex Fund -Women's Retreat	\$5,660.61	\$4,451.00	\$0.00	\$10,111.61
8582 - Ex Fund -Youth Conclave	\$315.00	\$0.00	\$0.00	\$315.00
8586 - Ex Fund -Youth Fund Raisers	\$5,983.33	\$1,000.00	\$1,000.00	\$5,983.33
8591 - Ex Fund-Vacation Bible School	\$300.00	\$0.00	\$0.00	\$300.00
Total Exchange Funds	\$22,177.52	\$5,865.75	\$2,077.84	\$25,965.43
Total Temporary Restricted	\$138,978.57	\$15,797.06	\$45,008.07	\$109,767.56
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
January 2014

Accounts

		<u>Assets</u>	
Current Assets			
Cash			
1010 - Cash - Amegy - Operating Acct.	\$189,644.64		
1030 - Cash - Frost Bank - Debit card	\$3,736.64		
1060 - Cash - Charles Schwab	\$4,453.46		
Total Cash	\$197,834.74		
Endowment			
1165 - Invest - TX Pres. Foundation	\$60,153.30		
Total Endowment	\$60,153.30		
Total Current Assets			\$257,988.04
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			\$3,806,501.44
<hr/>			
Liabilities, Fund Principal, & Restricted Funds			
<hr/>			
Liabilities			
Current Liabilities			
3014 - Notes payable - Mort. Prin. Amegy	\$24,435.25		
3020 - Payroll Payable	\$255.84		
3025 - Prepaid Pledges - 2013	\$31,860.00		
Total Current Liabilities			\$56,551.09
Non-Current Liabilities			
3031 - Note Payable - Amegy	\$557,040.85		
Total Non-Current Liabilities			\$557,040.85
Total Liabilities			\$613,591.94
Fund Principal			
4000 - Church Fund Balance	\$3,014,289.41		
4005 - Unused Accts Fund Balance	(\$104.17)		
Excess Cash Received	\$8,803.40		
Total Fund Principal and Excess Cash Received			\$3,022,988.64
Restricted Funds			
Total Temporarily Restricted	\$109,767.56		
Total Permanently Restricted	\$60,153.30		
Total Restricted Funds			\$169,920.86
Total Liabilities, Fund Principal, & Restricted Funds			\$3,806,501.44