

January 26, 2015

Treasurer Annual Report for 2014

In January 2014, the 2014 WPC Budget was set at \$674,736.00. That budget included a carry-over of \$38,000 from 2013 plus several dormant designated funds identified by the session to balance the budget.

The actual 2014 expenditures were \$666,621.00 and the actual funds received were \$642,359.48. The net result was a positive balance of \$13,737.62 with the 2013 carry over (\$38,000.00) added. The designated funds were not needed and therefore not transferred into the operating account. The 2014 revenues and expenditures by month (includes roll thru) and committee are enclosed on the following pages. Please note that the financial summary by committee totals does NOT include the roll thru. The Church's assets and bank balances are included in the year-end balance sheet.

The 2015 budget was approved by session on January 17th, 2015. The total budget approved was \$714,565.73. This is a deficit budget of \$43,000.00 (projected income vs. budget). The session voted that each committee will limit discretionary spending and evaluate their budgets through 2015.

In April 2015, the year to date 2015 revenues and expenditures will be evaluated by S&F committee and proposals made to session to balance the 2015 budget.

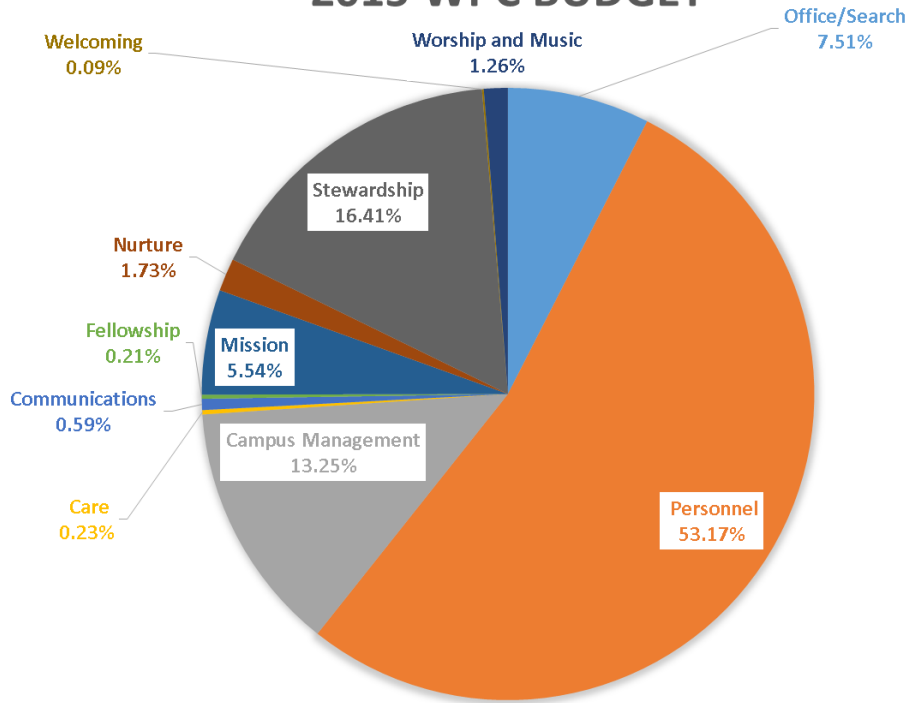
A table and pie graph of the 2015 budget by committee is attached.

In Christ,
Your servant,
Jimmy Spivey
WPC Treasurer

WPC 2014 ACTUAL FINANCIAL SUMMARY BY MONTH

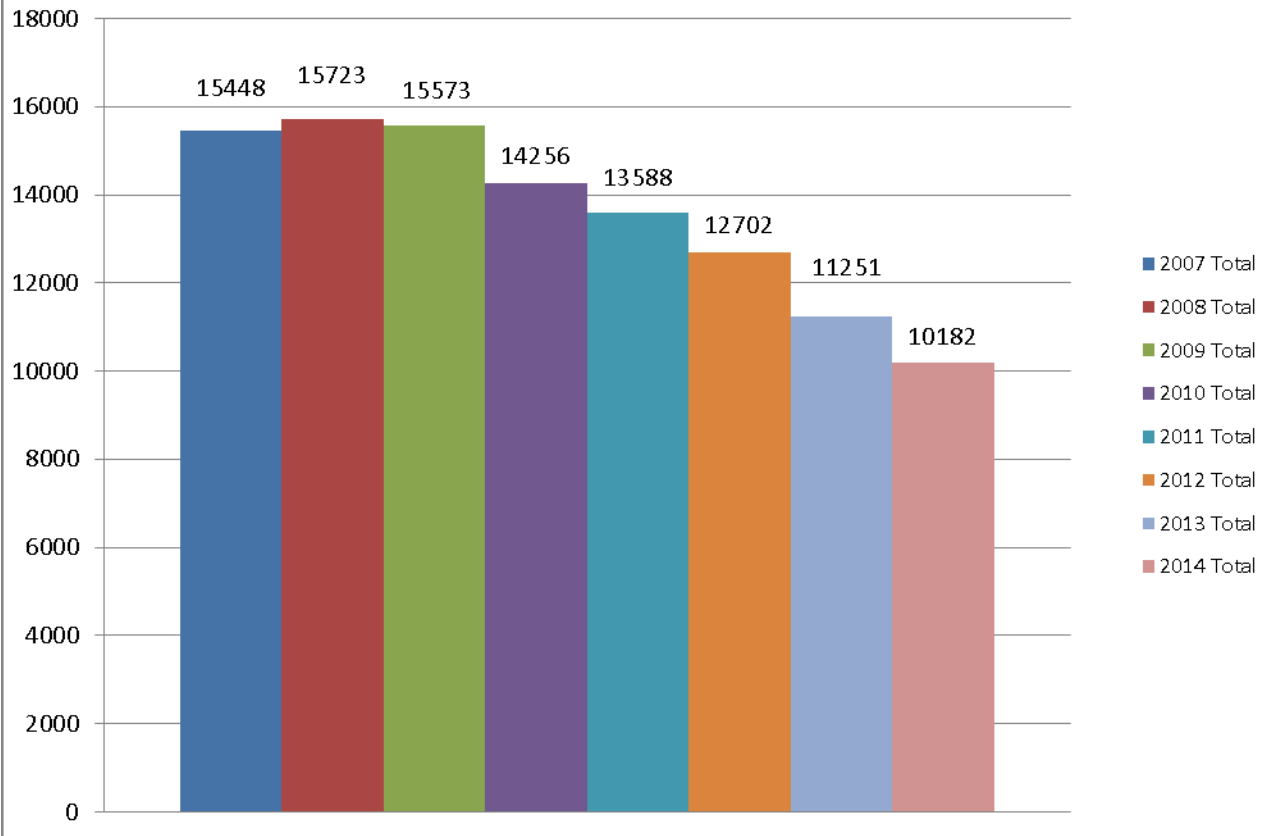
2014 WPC	Income Plan	Income Actual	Net Income	Expenditures Plan	Expenditures Actual	Net Expenditures	Net	Net with 1/12 of Roll- Thru
			(Actual – Plan)			(Plan - Actual)		
Jan	56228.00	47591.50	-8636.50	56228.00	40788.10	15439.90	6803.40	9970.07
Feb	56228.00	40528.00	-15700.00	56228.00	43137.98	13090.02	-2609.98	556.69
Mar	56228.00	62441.24	6213.24	56228.00	67060.07	-10832.07	-4618.83	-1452.16
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	56228.00	42780.48	-13447.52	56228.00	64755.88	-8527.88	-21975.40	-18808.73
Sep	56228.00	41491.00	-14737.00	56228.00	59160.94	-2932.94	-17669.94	-14503.27
Oct	56228.00	43622.00	-12606.00	56228.00	50913.99	5314.01	-7291.99	-4125.32
Nov	56228.00	51786.81	-4441.19	56228.00	46746.32	9481.68	5040.49	8207.16
Dec	56228.00	101030.09	44802.09	56228.00	85536.09	-29308.09	15494.00	18660.67
YTD	674,736.00	642,359.48	-32,376.52	674,736.00	666,621.86	8,114.14	-24,262.38	13737.62
Annual Budget = 674,736.00								

2015 WPC BUDGET

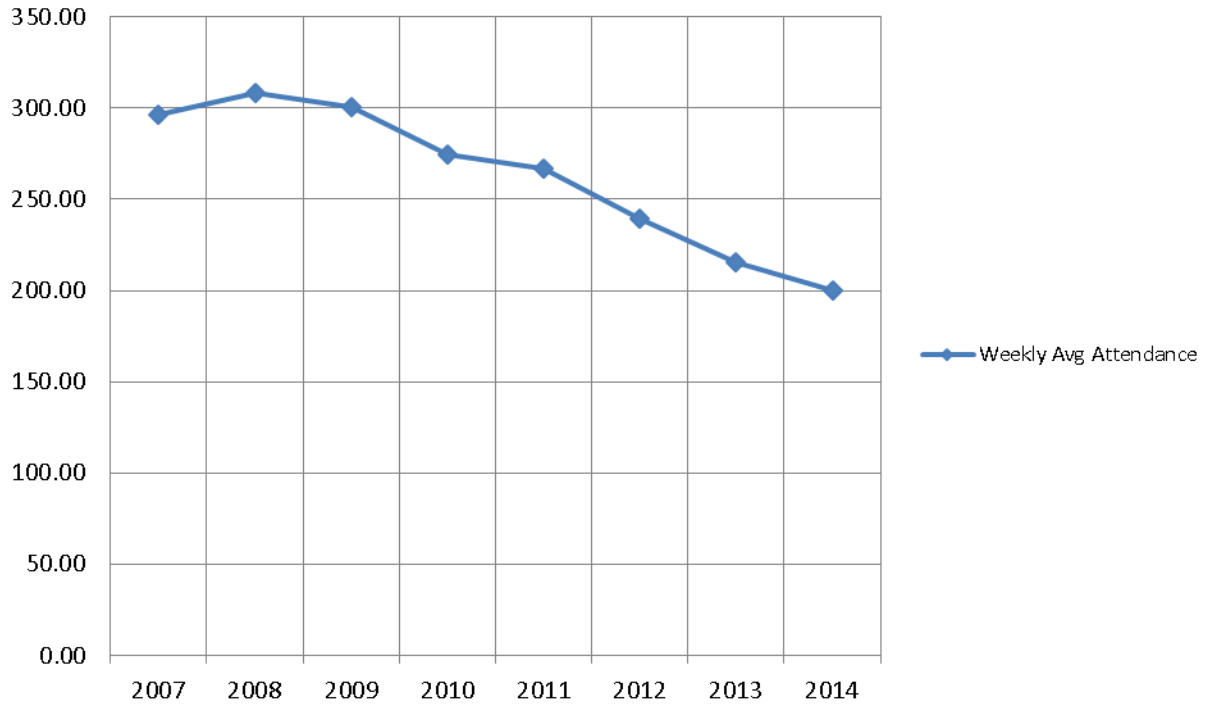


Office/Search	\$ 54,192.33
Personnel	\$ 383,730.27
Campus Management	\$ 95,600.63
Care	\$ 1,655.62
Communications	\$ 4,265.42
Fellowship	\$ 1,532.52
Mission	\$ 39,988.17
Nurture	\$ 12,516.41
Stewardship	\$ 118,416.82
Welcoming	\$ 654.09
Worship and Music	\$ 9,113.45
	\$ 721,665.73

2007 to 2014 Yearly WPC Worship Attendance



Weekly Avg Attendance by Year



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

Accounts	MTD Actual (2014)	YTD Actual (2014)	Annual Budget (2014)	Annual Budget/Actual (This Year)
Revenues				
Contributions & Revenue				
Contributions	\$101,030.09	\$642,132.88	\$665,018.00	(\$22,885.12)
Other Revenue	\$0.00	\$226.60	\$0.00	\$226.60
Total Contributions & Revenue	<u>\$101,030.09</u>	<u>\$642,359.48</u>	<u>\$665,018.00</u>	<u>(\$22,658.52)</u>
Total Revenues	<u><u>\$101,030.09</u></u>	<u><u>\$642,359.48</u></u>	<u><u>\$665,018.00</u></u>	<u><u>(\$22,658.52)</u></u>
Expenses				
Administration/Personnel				
Office	\$3,834.69	\$33,840.33	\$32,070.00	(\$1,770.33)
Personnel				
Pastoral Staff				
Associate Pastor	\$8,954.76	\$80,175.54	\$81,975.00	\$1,799.46
Interim Pastor	\$6,256.61	\$91,800.84	\$97,425.00	\$5,624.16
Total Pastoral Staff	<u>\$15,211.37</u>	<u>\$171,976.38</u>	<u>\$179,400.00</u>	<u>\$7,423.62</u>
Program Staff	\$8,442.10	\$104,704.10	\$108,760.00	\$4,055.90
Support Staff	\$4,212.98	\$50,460.60	\$51,900.00	\$1,439.40
General Personnel	\$1,077.74	\$16,467.53	\$15,572.50	(\$895.03)
Total Personnel	<u>\$28,944.19</u>	<u>\$343,608.61</u>	<u>\$355,632.50</u>	<u>\$12,023.89</u>
Pastor Search	\$629.70	\$5,293.31	\$5,000.00	(\$293.31)
Total Administration/Personnel	<u>\$33,408.58</u>	<u>\$382,742.25</u>	<u>\$392,702.50</u>	<u>\$9,960.25</u>
Campus Management	\$10,961.45	\$95,491.93	\$88,445.00	(\$7,046.93)
Care				
Deacons	\$206.25	\$1,025.62	\$785.00	(\$240.62)
Stephen Ministry	\$0.00	\$630.00	\$630.00	\$0.00
Total Care	<u>\$206.25</u>	<u>\$1,655.62</u>	<u>\$1,415.00</u>	<u>(\$240.62)</u>
Communications	\$2,684.55	\$4,265.42	\$3,540.00	(\$725.42)
Fellowship	\$222.08	\$1,532.52	\$2,300.00	\$767.48
Mission	\$13,177.92	\$38,141.60	\$39,988.17	\$1,846.57
Nurture				
Children's Ministry	\$1,617.32	\$5,122.97	\$4,900.00	(\$222.97)
Youth Ministry	\$931.10	\$6,133.20	\$8,450.00	\$2,316.80
Adult Ministry	\$100.75	\$1,260.24	\$2,150.00	\$889.76
Total Nurture	<u>\$2,649.17</u>	<u>\$12,516.41</u>	<u>\$15,500.00</u>	<u>\$2,983.59</u>
Outreach	\$35.26	\$2,112.26	\$3,000.00	\$887.74
Stewardship	\$20,221.89	\$118,416.82	\$116,393.52	(\$2,023.30)
Welcoming	\$32.54	\$654.09	\$750.00	\$95.91
Worship and Music				
Worship	\$272.44	\$1,192.07	\$1,575.00	\$382.93
Music	\$1,663.96	\$7,900.87	\$9,115.00	\$1,214.13
Total Worship and Music	<u>\$1,936.40</u>	<u>\$9,092.94</u>	<u>\$10,690.00</u>	<u>\$1,597.06</u>
Total Expenses	<u><u>\$85,536.09</u></u>	<u><u>\$666,621.86</u></u>	<u><u>\$674,724.19</u></u>	<u><u>\$8,102.33</u></u>
Net Total	\$15,494.00	(\$24,262.38)	(\$9,706.19)	(\$14,556.19)

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

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
Revenues				
Contributions & Revenue				
Contributions				
4100 - Support - Pledged	\$83,770.36	\$569,173.65	\$565,018.00	(\$4,155.65)
4105 - Support - Non-pledged	\$16,964.73	\$71,907.73	\$62,000.00	(\$9,907.73)
4110 - Support - Prior Year	\$0.00	\$0.00	\$38,000.00	\$38,000.00
4115 - Loose Plate Offering	\$295.00	\$1,051.50	\$0.00	(\$1,051.50)
Total Contributions	<u>\$101,030.09</u>	<u>\$642,132.88</u>	<u>\$665,018.00</u>	<u>\$22,885.12</u>
Other Revenue				
4135 - Interest Income	\$0.00	\$226.60	\$0.00	(\$226.60)
4140 - Other Income	\$0.00	\$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>\$101,030.09</u>	<u>\$642,359.48</u>	<u>\$665,018.00</u>	<u>\$22,658.52</u>
Total Revenues	<u>\$101,030.09</u>	<u>\$642,359.48</u>	<u>\$665,018.00</u>	<u>\$22,658.52</u>
Expenses				
Administration/Personnel				
Office				
6120 - Computer Expenses	(\$562.44)	\$7,161.88	\$6,760.00	(\$401.88)
6125 - Equipment Maintenance	\$0.00	\$35.77	\$0.00	(\$35.77)
6130 - General & Administrative	\$1,242.52	\$2,221.59	\$0.00	(\$2,221.59)
6136 - Interest Expense	\$0.00	\$15.00	\$0.00	(\$15.00)
6140 - Office Supplies	\$295.12	\$4,764.79	\$4,110.00	(\$654.79)
6145 - Postage	\$178.00	\$3,116.80	\$3,400.00	\$283.20
6149 - Stationery	\$0.00	\$1,225.04	\$2,600.00	\$1,374.96
6155 - Telephone	\$272.45	\$3,371.55	\$3,200.00	(\$171.55)
6165 - Copier Maint/Expenses	\$2,409.04	\$11,927.91	\$12,000.00	\$72.09
Total Office	<u>\$3,834.69</u>	<u>\$33,840.33</u>	<u>\$32,070.00</u>	<u>(\$1,770.33)</u>
Personnel				
Pastoral Staff				
Associate Pastor				
5946 - Annual Cash Salary	\$2,458.34	\$29,781.32	\$30,000.00	\$218.68
5950 - Study Leave Allowance	\$0.00	\$1,183.20	\$1,700.00	\$516.80
5955 - Board of Pension Dues	\$1,597.06	\$18,538.19	\$18,375.00	(\$163.19)
5960 - Med Supplement Voucher	\$1,483.50	\$2,400.00	\$2,500.00	\$100.00
5965 - Assoc Pastor Discretionary	\$206.91	\$988.25	\$1,000.00	\$11.75
5971 - Housing and Utility	\$1,666.66	\$19,668.60	\$20,000.00	\$331.40
5975 - Auto Allowance	\$1,342.29	\$6,415.98	\$7,200.00	\$784.02
6160 - Telephone - Cellular Allowance	\$200.00	\$1,200.00	\$1,200.00	\$0.00
Total Associate Pastor	<u>\$8,954.76</u>	<u>\$80,175.54</u>	<u>\$81,975.00</u>	<u>\$1,799.46</u>
Interim Pastor				
5980 - Annual Cash Salary	\$1,354.20	\$31,146.60	\$32,500.00	\$1,353.40
5981 - Housing and Utility	\$1,041.70	\$23,959.14	\$25,000.00	\$1,040.86
5982 - Study Leave Allowance	\$1,395.00	\$1,700.00	\$1,700.00	\$0.00
5983 - Auto Allowance	\$48.00	\$2,172.36	\$4,000.00	\$1,827.64
5984 - Board of Pension Dues	\$1,130.21	\$21,163.58	\$21,875.00	\$711.42
5985 - Soc. Sec. Compensation	\$1,287.50	\$5,150.00	\$5,150.00	\$0.00
5986 - Medical Supplement Voucher	\$0.00	\$2,500.00	\$2,500.00	\$0.00
5987 - Retirement Contribution	\$0.00	\$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	\$0.00	\$1,200.00	\$1,200.00	\$0.00
Total Interim Pastor	<u>\$6,256.61</u>	<u>\$91,800.84</u>	<u>\$97,425.00</u>	<u>\$5,624.16</u>

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

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
Total Pastoral Staff	\$15,211.37	\$171,976.38	\$179,400.00	\$7,423.62
Program Staff				
5179 - Professional Development -Music	(\$68.46)	\$857.38	\$900.00	\$42.62
5180 - Professional Memberships	\$0.00	\$270.00	\$500.00	\$230.00
5240 - Program Staff Training	(\$200.00)	(\$200.00)	\$300.00	\$500.00
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	\$17,160.00	\$17,160.00	\$0.00
6016 - Director of Children's Ministry	\$2,261.78	\$27,141.36	\$27,700.00	\$558.64
6024 - Assoc. Music Dir. Compens	\$1,326.08	\$15,912.96	\$16,300.00	\$387.04
6025 - Music Director Compens	\$2,033.36	\$24,400.32	\$24,900.00	\$499.68
6030 - Subst Music Director Compens	\$100.00	\$300.00	\$300.00	\$0.00
6035 - Organist Compensation	\$1,559.34	\$18,712.08	\$19,100.00	\$387.92
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>\$8,442.10</u>	<u>\$104,704.10</u>	<u>\$108,760.00</u>	<u>\$4,055.90</u>
Support Staff				
6020 - Ch. Secretary	\$2,407.50	\$27,326.26	\$20,500.00	(\$6,826.26)
6021 - Office Temp.	\$0.00	\$20.00	\$500.00	\$480.00
6041 - Bookkeeper	\$1,000.00	\$12,000.00	\$12,600.00	\$600.00
6055 - Nursery Staff	\$805.48	\$10,540.09	\$18,000.00	\$7,459.91
6080 - Support Staff Training	\$0.00	\$574.25	\$300.00	(\$274.25)
Total Support Staff	<u>\$4,212.98</u>	<u>\$50,460.60</u>	<u>\$51,900.00</u>	<u>\$1,439.40</u>
General Personnel				
5209 - Background Checks	(\$229.00)	\$636.00	\$350.00	(\$286.00)
6060 - Payroll Taxes	\$992.47	\$11,742.48	\$11,722.50	(\$19.98)
6131 - Payroll expenses	\$314.27	\$4,089.05	\$3,500.00	(\$589.05)
Total General Personnel	<u>\$1,077.74</u>	<u>\$16,467.53</u>	<u>\$15,572.50</u>	<u>(\$895.03)</u>
Total Personnel	<u>\$28,944.19</u>	<u>\$343,608.61</u>	<u>\$355,632.50</u>	<u>\$12,023.89</u>
Pastor Search				
5901 - Pastor Search	\$629.70	\$5,293.31	\$5,000.00	(\$293.31)
Total Pastor Search	<u>\$629.70</u>	<u>\$5,293.31</u>	<u>\$5,000.00</u>	<u>(\$293.31)</u>
Total Administration/Personnel	<u>\$33,408.58</u>	<u>\$382,742.25</u>	<u>\$392,702.50</u>	<u>\$9,960.25</u>
Campus Management				
6045 - Janitorial Services	\$1,495.00	\$17,940.00	\$17,940.00	\$0.00
6210 - Custodial Supplies	\$0.00	\$0.00	\$1,000.00	\$1,000.00
6215 - Fire Alarm	\$50.00	\$3,216.64	\$2,200.00	(\$1,016.64)
6220 - Paper Supplies	\$262.81	\$1,535.68	\$1,500.00	(\$35.68)
6225 - Repairs and Maintenance	\$2,059.94	\$18,257.02	\$13,900.00	(\$4,357.02)
6230 - Lawn Maintenance	\$500.00	\$8,800.00	\$9,700.00	\$900.00
6240 - Util - Electricity	\$6,412.83	\$41,706.92	\$37,000.00	(\$4,706.92)
6245 - Util - Gas	\$64.09	\$758.87	\$930.00	\$171.13
6250 - Util - Trash	\$0.33	\$1,083.43	\$1,275.00	\$191.57
6255 - Util - Water	\$116.45	\$2,193.37	\$3,000.00	\$806.63
Total Campus Management	<u>\$10,961.45</u>	<u>\$95,491.93</u>	<u>\$88,445.00</u>	<u>(\$7,046.93)</u>
Care				
Deacons				
5505 - Deacon Supplies	\$37.80	\$306.93	\$300.00	(\$6.93)
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	\$33.50	\$344.76	\$50.00	(\$294.76)
5525 - Pastoral Care Discretionary Fund	\$134.95	\$327.13	\$375.00	\$47.87

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

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
Total Deacons	\$206.25	\$1,025.62	\$785.00	(\$240.62)
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	\$206.25	\$1,655.62	\$1,415.00	(\$240.62)
Communications				
5268 - Brochures and Banners	\$111.15	\$475.05	\$700.00	\$224.95
5288 - Internet Website	\$1,930.00	\$1,930.00	\$1,340.00	(\$590.00)
5329 - Newsletter	\$0.00	\$154.97	\$400.00	\$245.03
5332 - Newspaper Advertising	\$643.40	\$1,705.40	\$1,100.00	(\$605.40)
Total Communications	\$2,684.55	\$4,265.42	\$3,540.00	(\$725.42)
Fellowship				
5300 - Kitchen and Fellowship Supplies	\$222.08	\$1,437.73	\$1,800.00	\$362.27
5320 - Fellowship Events	\$0.00	\$94.79	\$500.00	\$405.21
Total Fellowship	\$222.08	\$1,532.52	\$2,300.00	\$767.48
Mission				
5720 - Bay Area Turning Point	\$500.00	\$500.00	\$500.00	\$0.00
5725 - CEDEPCA	\$0.00	\$0.00	\$700.00	\$700.00
5730 - Camp Cho Yeh	\$500.00	\$500.00	\$500.00	\$0.00
5735 - Community Assistance	\$2,216.15	\$10,353.38	\$11,500.00	\$1,146.62
5736 - Family Promise	\$600.00	\$600.00	\$600.00	\$0.00
5737 - Guatemala	\$0.00	\$0.00	\$0.00	\$0.00
5740 - Habitat for Humanity	\$2,500.00	\$3,500.00	\$3,500.00	\$0.00
5743 - Houston Campus Ministry	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
5746 - Hurricane & Disaster Relief	\$0.00	\$0.00	\$0.00	\$0.00
5749 - Institute for Civility	\$200.00	\$200.00	\$200.00	\$0.00
5750 - ICM	\$1,956.77	\$2,688.22	\$2,688.17	(\$0.05)
5751 - Life Center	\$0.00	\$0.00	\$0.00	\$0.00
5755 - Meals on Wheels	\$900.00	\$900.00	\$900.00	\$0.00
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	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
5780 - Presb. Children's Home	\$400.00	\$400.00	\$400.00	\$0.00
5782 - Presb. Service Center	\$400.00	\$400.00	\$400.00	\$0.00
5785 - Presbytery	\$0.00	\$15,000.00	\$15,000.00	\$0.00
5790 - Samaritan Counseling Cntr	\$500.00	\$500.00	\$500.00	\$0.00
5795 - Seafarer Center	\$105.00	\$200.00	\$200.00	\$0.00
5800 - UBUNTU	\$200.00	\$200.00	\$200.00	\$0.00
5801 - Vellore Christian Medical College	\$200.00	\$200.00	\$200.00	\$0.00
Total Mission	\$13,177.92	\$38,141.60	\$39,988.17	\$1,846.57
Nurture				
Children's Ministry				
5201 - Bibles	\$16.21	\$195.30	\$300.00	\$104.70
5205 - Children's Supplies	\$944.70	\$1,826.19	\$1,500.00	(\$326.19)
5220 - Music Ministry	\$16.01	\$401.42	\$150.00	(\$251.42)
5225 - Ch. Curriculum	\$5.40	\$489.11	\$800.00	\$310.89
5245 - Library, Books, & AV	\$0.00	\$436.97	\$400.00	(\$36.97)
5248 - Parenting classes & Workshops	\$350.00	\$350.00	\$350.00	\$0.00
5250 - Children Special Events	\$285.00	\$696.25	\$700.00	\$3.75
5260 - Vacation Bible School	\$0.00	\$727.73	\$700.00	(\$27.73)
Total Children's Ministry	\$1,617.32	\$5,122.97	\$4,900.00	(\$222.97)

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Webster Presbyterian Church
Analysis of Revenues & Expenses
 January to December 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	\$931.10	\$1,231.10	\$300.00	(\$931.10)
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	<u>\$931.10</u>	<u>\$6,133.20</u>	<u>\$8,450.00</u>	<u>\$2,316.80</u>
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	\$100.75	\$500.24	\$700.00	\$199.76
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	<u>\$100.75</u>	<u>\$1,260.24</u>	<u>\$2,150.00</u>	<u>\$889.76</u>
Total Nurture	<u>\$2,649.17</u>	<u>\$12,516.41</u>	<u>\$15,500.00</u>	<u>\$2,983.59</u>
Outreach				
5330 - Outreach	\$35.26	\$2,112.26	\$3,000.00	\$887.74
Total Outreach	<u>\$35.26</u>	<u>\$2,112.26</u>	<u>\$3,000.00</u>	<u>\$887.74</u>
Stewardship				
6109 - Presbytery per capita	\$1,955.50	\$3,911.00	\$3,911.00	\$0.00
6110 - Bank Charges	\$83.18	\$1,039.64	\$1,300.00	\$260.36
6115 - Interest - Mortgage	\$1,784.22	\$22,604.60	\$24,435.25	\$1,830.65
6135 - Insurance	\$13,830.75	\$60,916.50	\$58,353.00	(\$2,563.50)
6150 - Stewardship	\$0.00	\$320.16	\$600.00	\$279.84
6290 - Mortgage Principal	\$2,568.24	\$29,624.92	\$27,794.27	(\$1,830.65)
Total Stewardship	<u>\$20,221.89</u>	<u>\$118,416.82</u>	<u>\$116,393.52</u>	<u>(\$2,023.30)</u>
Welcoming				
5326 - Connecting	\$0.00	\$342.57	\$400.00	\$57.43
5328 - Engaging	\$32.54	\$250.54	\$250.00	(\$0.54)
5331 - Hosting	\$0.00	\$60.98	\$100.00	\$39.02
Total Welcoming	<u>\$32.54</u>	<u>\$654.09</u>	<u>\$750.00</u>	<u>\$95.91</u>
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	\$272.44	\$769.15	\$850.00	\$80.85
5190 - Worship Supply-Communion	\$0.00	\$0.00	\$500.00	\$500.00
Total Worship	<u>\$272.44</u>	<u>\$1,192.07</u>	<u>\$1,575.00</u>	<u>\$382.93</u>
Music				
5110 - Music Volunteer Development	\$21.19	\$197.13	\$500.00	\$302.87
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

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Webster Presbyterian Church
Analysis of Revenues & Expenses
January to December 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	\$53.99	\$843.49	\$300.00	(\$543.49)
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	\$403.78	\$1,344.93	\$2,000.00	\$655.07
5170 - Organ Tuning	\$0.00	\$0.00	\$1,440.00	\$1,440.00
5175 - Piano Tuning	\$95.00	\$375.00	\$300.00	(\$75.00)
5182 - Special Service Musicians	\$1,090.00	\$2,590.00	\$2,400.00	(\$190.00)
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>\$1,663.96</u>	<u>\$7,900.87</u>	<u>\$9,115.00</u>	<u>\$1,214.13</u>
Total Worship and Music	<u>\$1,936.40</u>	<u>\$9,092.94</u>	<u>\$10,690.00</u>	<u>\$1,597.06</u>
Total Expenses	<u>\$85,536.09</u>	<u>\$666,621.86</u>	<u>\$674,724.19</u>	<u>\$8,102.33</u>
Net Total	\$15,494.00	(\$24,262.38)	(\$9,706.19)	\$14,556.19

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Webster Presbyterian Church
Summary of Restricted Accounts
January to December 2014

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
<u>Temporary Restricted</u>				
<u>Designated Funds</u>				
8000 - Bibles & Hymnals	\$655.00	\$0.00	\$502.49	\$152.51
8002 - Interim Pastor - CE	\$3,938.15	\$0.00	\$3,938.15	\$0.00
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	\$45.00	\$0.00	\$2,251.43
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	\$300.00	\$176.64	\$300.00
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)	\$2,883.00	\$2,518.90	(\$93.65)
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	\$930.00	\$0.00	\$1,310.00
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	\$10,000.00	\$0.00	\$10,000.00
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	\$160.00	\$6,310.00
8180 - Senior Ministry	\$929.22	\$634.00	\$1,041.48	\$521.74
8182 - Special Events	\$21.66	\$1,495.00	\$1,117.00	\$399.66
8185 - Weddings, Funerals, etc.	\$2,842.50	\$800.00	\$750.00	\$2,892.50
Total Designated Funds	\$57,156.66	\$19,240.22	\$17,733.84	\$58,663.04
<u>Desig Gifts: Mission</u>				
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	\$1,200.00	\$0.00
8319 - Christmas Intl. House	\$1,294.69	\$0.00	\$1,294.69	\$0.00
8320 - Contributions for Community Assist.	\$25.00	\$2,607.02	\$3,317.56	(\$685.54)
8323 - Ayaviri Adult Mission	\$1,671.77	\$19,620.40	\$16,808.07	\$4,484.10
8325 - CROP Walk	\$20.00	\$830.00	\$850.00	\$0.00
8330 - Family Promise	\$1,301.70	\$0.00	\$0.00	\$1,301.70
8331 - Feed My Sheep	\$30.00	\$2,360.00	\$2,390.00	\$0.00
8332 - Gifts of Joy	\$130.00	\$1,210.00	\$912.92	\$427.08
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	\$43.23	\$0.00
8350 - Joy Offering	\$2,325.00	\$3,656.00	\$2,375.00	\$3,606.00
8351 - McWhirter Supplies	\$25.00	\$990.00	\$1,015.00	\$0.00
8360 - Missions	(\$988.81)	\$1,222.47	\$150.00	\$83.66
8363 - Mission at Santa Rosa	\$0.00	\$240.00	\$0.00	\$240.00
8365 - One Great Hour of Sharing	\$0.00	\$2,718.00	\$2,653.00	\$65.00
8370 - Peacemaking Offering	\$0.00	\$2,423.00	\$2,423.00	\$0.00
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

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Webster Presbyterian Church
Summary of Restricted Accounts
January to December 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	\$54,326.23	\$44,904.56	\$19,714.27
Building Fund				
8401 - Bldg Fund-Balance 12/31/04	\$42,161.83	\$23,525.00	\$42,186.83	\$23,500.00
Total Building Fund	\$42,161.83	\$23,525.00	\$42,186.83	\$23,500.00
Exchange Funds				
8186 - Ex Fund - Wednesday Night Dinner	\$926.06	\$3,800.04	\$4,456.81	\$269.29
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	\$513.22	\$751.22
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	\$991.06	\$4.94
8578 - Ex Fund -Adult Seminar Sm. Gps.	\$0.00	\$7.00	\$0.00	\$7.00
8580 - Ex Fund -Women's Retreat	\$5,660.61	\$10,339.00	\$8,592.18	\$7,407.43
8585 - Meet the Composer	\$0.00	\$1,474.00	\$822.44	\$651.56
8586 - Ex Fund -Youth Fund Raisers	\$7,377.69	\$25,589.06	\$34,401.02	(\$1,434.27)
8590 - Ex Fund-Early Risers Breakfast	\$0.00	\$660.00	\$400.00	\$260.00
8591 - Ex Fund-Vacation Bible School	\$300.00	\$1,764.95	\$1,671.82	\$393.13
8592 - Interim Pastor Benefits	\$0.00	\$729.19	\$1,146.37	(\$417.18)
8593 - Associate Pastor Benefits	\$0.00	\$190.00	\$58.50	\$131.50
Total Exchange Funds	\$26,152.58	\$48,195.46	\$54,661.29	\$19,686.75
Total Temporary Restricted	\$135,763.67	\$145,286.91	\$159,486.52	\$121,564.06
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
December 2014

Accounts

		<u>Assets</u>	
Current Assets			
Cash			
1010 - Cash - Amegy - Operating Acct.	\$153,309.71		
1030 - Cash - Frost Bank - Debit card	\$6,161.66		
1060 - Cash - Charles Schwab	\$1,175.74		
Total Cash	<u>\$160,647.11</u>		
Endowment			
1165 - Invest - TX Pres. Foundation	\$60,153.30		
Total Endowment	<u>\$60,153.30</u>		
Total Current Assets			\$220,800.41
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>\$3,768,828.81</u></u>
<hr/>			
Liabilities, Fund Principal, & Restricted Funds			
<hr/>			
Liabilities			
Current Liabilities			
3014 - Notes payable - Mort. Prin. Amegy	\$24,435.25		
3025 - Prepaid Pledges - 2013	\$13,100.00		
Total Current Liabilities			\$37,535.25
Non-Current Liabilities			
3031 - Note Payable - Amegy	\$557,040.85		
Total Non-Current Liabilities			<u>\$557,040.85</u>
Total Liabilities			<u>\$594,576.10</u>
Fund Principal			
4000 - Church Fund Balance	\$3,021,390.78		
Excess Cash Received	(\$28,855.43)		
Total Fund Principal and Excess Cash Received			<u>\$2,992,535.35</u>
Restricted Funds			
Total Temporarily Restricted	\$121,564.06		
Total Permanently Restricted	\$60,153.30		
Total Restricted Funds			<u>\$181,717.36</u>
Total Liabilities, Fund Principal, & Restricted Funds			<u><u>\$3,768,828.81</u></u>