

Webster Presbyterian Church  
 Balance Sheet Analysis  
 June 2013

Accounts	Current Balance (Last Year)	Current Balance (This Year)	
<b>Assets</b>			
<b>Current Assets</b>			
<b>Cash</b>			
1010 - Cash - Amegy - Operating Acct.	\$114,374.08	\$154,980.73	
1011 - Cash - Amegy - Xpense Acct.	\$1,344.77	\$0.00	
1030 - Cash - Frost Bank - Debit card	\$553.05	\$558.05	
1060 - Cash - Charles Schwab	\$1,512.08	\$417.32	
<b>Total Cash</b>	<b>\$117,783.98</b>	<b>\$155,956.10</b>	
<b>Endowment</b>			
1165 - Invest - TX Pres. Foundation	\$53,873.56	\$60,153.30	
<b>Total Endowment</b>	<b>\$53,873.56</b>	<b>\$60,153.30</b>	
<b>Total Current Assets</b>			<b>\$171,657.54</b>
<b>Other Current Assets</b>			
1212 - Prepaid Dental Insurance	\$0.00	\$14.50	
1220 - Accounts Receivable	\$0.00	(\$2,000.00)	
1223 - Accts Rec.- Moore	\$0.00	(\$416.68)	
1224 - Accts Rec.- DeLeon	(\$51.84)	(\$132.34)	
1225 - Deposits - Utilities	\$485.00	\$485.00	
1226 - Accts. Rec.	\$0.00	\$312.51	
<b>Total Other Current Assets</b>			<b>\$433.16</b>
<b>Property and Equipment</b>			<b>(\$1,737.01)</b>
2010 - Land and Improvements	\$893,467.51	\$893,467.51	
2050 - Fellowship Hall	\$675,984.91	\$675,984.91	
2055 - Building Improvements	\$282,775.97	\$282,775.97	
2100 - Sanctuary	\$3,014,405.67	\$3,014,405.67	
2155 - Furniture and Fixtures	\$194,515.62	\$194,515.62	
2160 - Playground Equipment	\$9,290.07	\$9,290.07	
2163 - Computer Equipment	\$21,589.88	\$21,589.88	
2165 - Equipment - Other	\$5,895.33	\$5,895.33	
2300 - Accumulated Depreciation	(\$1,479,896.56)	(\$1,514,896.56)	
<b>Total Property and Equipment</b>			<b>\$3,618,028.40</b>
<b>Contra Asset</b>			
1301 - CC Checking DeLeon	(\$493.58)	(\$142.88)	
1302 - CC Checking Foster	\$0.00	(\$191.98)	
1303 - CC Checking Saberniak	(\$19.95)	(\$44.94)	
1304 - CC Checking Smith-Gregory	(\$160.98)	(\$184.89)	
1305 - CC Checking Moore	\$0.00	\$100.00	
<b>Total Contra Asset</b>			<b>(\$674.51)</b>
<b>Total Assets</b>			<b>\$3,789,444.59</b>
<b>Liabilities, Fund Principal, &amp; Restricted Funds</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
3014 - Notes payable - Mort. Prin. Amegy	\$26,433.12	\$25,802.26	
3015 - Credit Card Payment Wash	\$0.00	\$50.00	
3025 - Prepaid Pledges - 2013	\$18,400.00	\$10,659.00	
<b>Total Current Liabilities</b>			<b>\$44,833.12</b>
<b>Non-Current Liabilities</b>			
3031 - Note Payable - Amegy	\$601,165.34	\$566,660.85	
<b>Total Non-Current Liabilities</b>			<b>\$601,165.34</b>
<b>Total Liabilities</b>			<b>\$645,998.46</b>
<b>Fund Principal</b>			
4000 - Church Fund Balance	\$2,994,224.11	\$3,042,342.11	
Excess Cash Received	\$17,997.62	(\$7,169.87)	
<b>Total Fund Principal and Excess Cash Received</b>			<b>\$3,012,221.73</b>
<b>Restricted Funds</b>			
Total Temporarily Restricted	\$59,892.58	\$98,438.45	

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<b>Accounts</b>	<b>Current Balance (Last Year)</b>	<b>Current Balance (This Year)</b>	
Total Permanently Restricted	<u>\$53,873.56</u>	<u>\$60,153.30</u>	
<b>Total Restricted Funds</b>		<b>\$113,766.14</b>	<b>\$158,591.75</b>
<b>Total Liabilities, Fund Principal, &amp; Restricted Funds</b>		<b>\$3,771,986.33</b>	<b>\$3,796,936.10</b>
<b>**** Out of Balance ****</b>		<b>\$17,458.26</b>	