

Treasurer's Report June 2014

Monthly Financial Analysis

June 2014 has expenditures of \$62,626.99 and revenues of \$53,443.81 for a monthly net of negative (\$9,183.18). Our year to date expenditures are \$307,490.73 and revenues are \$309,729.16 for a yearly net of \$2,238.43. With 1/12 of our roll thru added in, we are **\$21,238.43** positive for the year. Our roll through amount from 2013 was \$38,000.

2nd Quarter Analysis

Our 2014 Budget is \$674,736. After the first 6 months we have spent 45.57% of that budget.

Our 2014 Pledged is \$565,018. After the first 6 months we have received 48.95% of that pledge.

Our 2014 Unpledged estimate is \$62,000. After the first 6 months we have received 52.62% of that pledge.

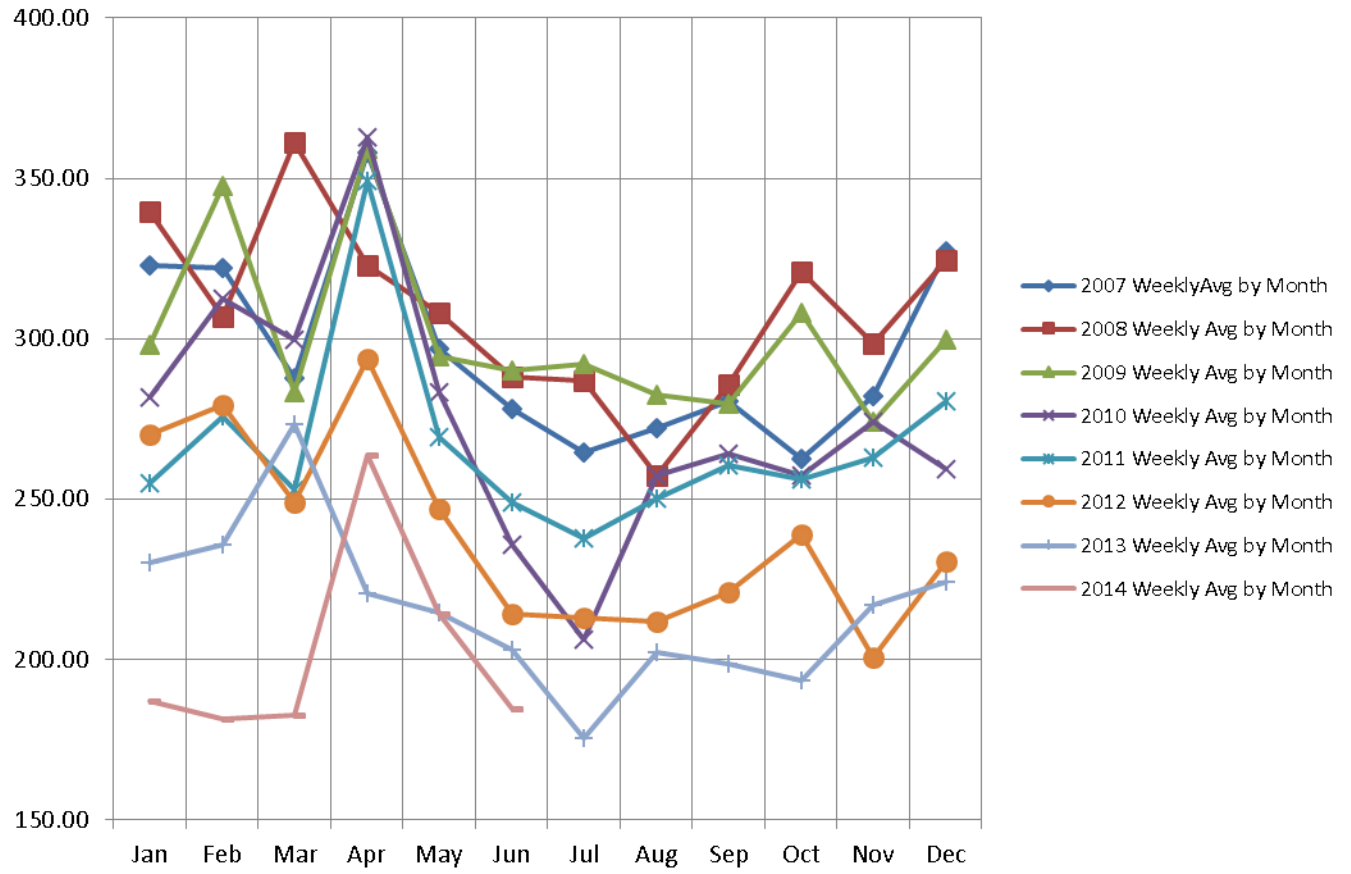
Assuming a linear giving and spending profile. We are close to the giving amount and under on expenses. Looking at the remaining month's debts and historically revenues (December is always a good month), my estimate is that we will be slightly positive for the year barring any unbudgeted expenses. But it will be close. Note this analysis assumes that the giving in the first 6 months continues on the same trend for the second 6 months.

Financial Timeline for 2016 Budget

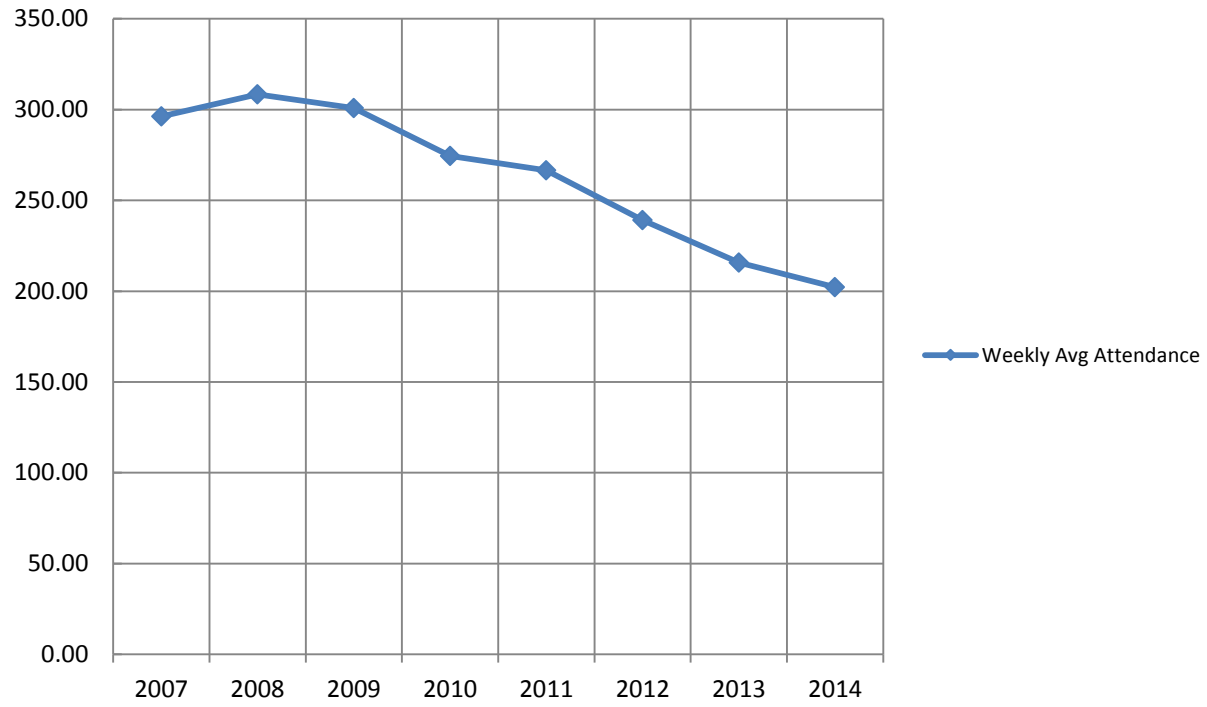
At the last Shepherds of the Treasury committee meeting we discussed the timeline of how we will prepare the budget. In August you will receive a file for you to file out with your 2016 requests, it will be the 2014 Budget with a column for the 2015 request. I advised Personnel to use the max salary approved by session for the PNC search negotiation amount as the budgeted amount for Senior Pastor for 2015.

2013 WPC	Income Plan	Income Actual	Net Income	Expenditures Plan	Expenditures Actual	Net Expenditures (Plan - Actual)	Net	Net with 1/12 of Roll- Thru
			(Actual - Plan)					
Jan	56228.00	47591.50	-8636.50	56228.00	40788.10	15439.90	6803.40	9970.07
Feb	56228.00	40528.00	-15700.00	56228.00	43137.98	13090.02	-2609.98	556.69
Mar	56228.00	62441.24	6213.24	56228.00	63924.46	-7696.46	-1483.22	1683.45
Apr	56228.00	61072.81	4844.81	56228.00	45110.42	11117.58	15962.39	19129.06
May	56228.00	44651.80	-11576.20	56228.00	51902.78	4325.22	-7250.98	-4084.31
June	56228.00	53443.81	-2784.19	56228.00	62626.99	-6398.99	-9183.18	-6016.51
July			0.00			0.00	0.00	
August			0.00			0.00	0.00	
Sep			0.00			0.00	0.00	
Oct			0.00			0.00	0.00	
Nov			0.00			0.00	0.00	
Dec			0.00			0.00	0.00	
YTD	337,368.00	309,729.16	-27,638.84	337,368.00	307,490.73	29,877.27	2,238.43	21238.43
Annual Budget = 674,736.00								

WPC Weekly Avg. Attendance by Month



Weekly Avg Attendance by Year



In Christ,

Jimmy Spivey

WPC Treasurer

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

Accounts	MTD Actual (2014)	YTD Actual (2014)	Annual Budget (2014)	Annual Budget/Actual (This Year)
Revenues				
Contributions & Revenue				
Contributions	\$53,443.81	\$309,629.16	\$665,018.00	(\$355,388.84)
Other Revenue	\$0.00	\$100.00	\$0.00	\$100.00
Total Contributions & Revenue	<u>\$53,443.81</u>	<u>\$309,729.16</u>	<u>\$665,018.00</u>	<u>(\$355,288.84)</u>
Total Revenues	<u><u>\$53,443.81</u></u>	<u><u>\$309,729.16</u></u>	<u><u>\$665,018.00</u></u>	<u><u>(\$355,288.84)</u></u>
Expenses				
Administration/Personnel				
Office	\$3,796.62	\$18,207.60	\$32,070.00	\$13,862.40
Personnel				
Pastoral Staff				
Associate Pastor	\$5,689.25	\$36,712.50	\$81,975.00	\$45,262.50
Interim Pastor	\$6,903.60	\$45,866.28	\$97,425.00	\$51,558.72
Total Pastoral Staff	<u>\$12,592.85</u>	<u>\$82,578.78</u>	<u>\$179,400.00</u>	<u>\$96,821.22</u>
Program Staff	\$8,610.56	\$51,833.36	\$108,760.00	\$56,926.64
Support Staff	\$4,375.87	\$26,592.29	\$51,900.00	\$25,307.71
General Personnel	\$1,580.39	\$8,461.68	\$15,572.50	\$7,110.82
Total Personnel	<u>\$27,159.67</u>	<u>\$169,466.11</u>	<u>\$355,632.50</u>	<u>\$186,166.39</u>
Pastor Search	\$0.00	\$0.00	\$5,000.00	\$5,000.00
Total Administration/Personnel	<u>\$30,956.29</u>	<u>\$187,673.71</u>	<u>\$392,702.50</u>	<u>\$205,028.79</u>
Campus Management	\$5,995.23	\$37,988.85	\$88,445.00	\$50,456.15
Care				
Deacons	\$0.00	\$571.32	\$785.00	\$213.68
Stephen Ministry	\$0.00	\$0.00	\$630.00	\$630.00
Total Care	<u>\$0.00</u>	<u>\$571.32</u>	<u>\$1,415.00</u>	<u>\$843.68</u>
Communications	\$32.50	\$1,073.97	\$3,540.00	\$2,466.03
Fellowship	\$352.09	\$388.63	\$2,300.00	\$1,911.37
Mission	\$7,900.00	\$13,752.05	\$40,000.00	\$26,247.95
Nurture				
Children's Ministry	\$191.83	\$1,600.78	\$4,900.00	\$3,299.22
Youth Ministry	\$85.00	\$2,250.71	\$8,450.00	\$6,199.29
Adult Ministry	\$0.00	\$89.99	\$2,150.00	\$2,060.01
Total Nurture	<u>\$276.83</u>	<u>\$3,941.48</u>	<u>\$15,500.00</u>	<u>\$11,558.52</u>
Outreach	\$50.00	\$1,777.00	\$3,000.00	\$1,223.00
Stewardship	\$16,926.21	\$54,921.56	\$116,393.52	\$61,471.96
Welcoming	\$0.00	\$166.04	\$750.00	\$583.96
Worship and Music				
Worship	\$0.00	\$237.51	\$1,575.00	\$1,337.49
Music	\$137.84	\$4,998.61	\$9,115.00	\$4,116.39
Total Worship and Music	<u>\$137.84</u>	<u>\$5,236.12</u>	<u>\$10,690.00</u>	<u>\$5,453.88</u>
Total Expenses	<u><u>\$62,626.99</u></u>	<u><u>\$307,490.73</u></u>	<u><u>\$674,736.02</u></u>	<u><u>\$367,245.29</u></u>
Net Total	(\$9,183.18)	\$2,238.43	(\$9,718.02)	\$11,956.45

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

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
Revenues				
Contributions & Revenue				
Contributions				
4100 - Support - Pledged	\$49,268.06	\$276,602.60	\$565,018.00	\$288,415.40
4105 - Support - Non-pledged	\$4,175.75	\$32,625.06	\$62,000.00	\$29,374.94
4110 - Support - Prior Year	\$0.00	\$0.00	\$38,000.00	\$38,000.00
4115 - Loose Plate Offering	\$0.00	\$401.50	\$0.00	(\$401.50)
Total Contributions	<u>\$53,443.81</u>	<u>\$309,629.16</u>	<u>\$665,018.00</u>	<u>\$355,388.84</u>
Other Revenue				
4135 - Interest Income	\$0.00	\$0.00	\$0.00	\$0.00
4140 - Other Income	\$0.00	\$100.00	\$0.00	(\$100.00)
4501 - Interest Income - Bldg Fund	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Revenue	<u>\$0.00</u>	<u>\$100.00</u>	<u>\$0.00</u>	<u>(\$100.00)</u>
Total Contributions & Revenue	<u>\$53,443.81</u>	<u>\$309,729.16</u>	<u>\$665,018.00</u>	<u>\$355,288.84</u>
Total Revenues	<u>\$53,443.81</u>	<u>\$309,729.16</u>	<u>\$665,018.00</u>	<u>\$355,288.84</u>
Expenses				
Administration/Personnel				
Office				
6120 - Computer Expenses	\$1,079.55	\$4,894.89	\$6,760.00	\$1,865.11
6125 - Equipment Maintenance	\$35.77	\$35.77	\$0.00	(\$35.77)
6130 - General & Administrative	\$135.66	\$371.24	\$0.00	(\$371.24)
6136 - Interest Expense	\$15.00	\$15.00	\$0.00	(\$15.00)
6140 - Office Supplies	\$391.02	\$3,292.05	\$4,110.00	\$817.95
6145 - Postage	\$274.98	\$1,871.97	\$3,400.00	\$1,528.03
6149 - Stationery	\$422.60	\$422.60	\$2,600.00	\$2,177.40
6155 - Telephone	\$278.34	\$1,700.77	\$3,200.00	\$1,499.23
6165 - Copier Maint/Expenses	\$1,163.70	\$5,603.31	\$12,000.00	\$6,396.69
Total Office	<u>\$3,796.62</u>	<u>\$18,207.60</u>	<u>\$32,070.00</u>	<u>\$13,862.40</u>
Personnel				
Pastoral Staff				
Associate Pastor				
5946 - Annual Cash Salary	\$2,458.34	\$15,031.28	\$30,000.00	\$14,968.72
5950 - Study Leave Allowance	\$0.00	\$445.00	\$1,700.00	\$1,255.00
5955 - Board of Pension Dues	\$1,564.25	\$9,152.69	\$18,375.00	\$9,222.31
5960 - Med Supplement Voucher	\$0.00	\$60.00	\$2,500.00	\$2,440.00
5965 - Assoc Pastor Discretionary	\$0.00	\$374.09	\$1,000.00	\$625.91
5971 - Housing and Utility	\$1,666.66	\$9,668.64	\$20,000.00	\$10,331.36
5975 - Auto Allowance	\$0.00	\$1,480.80	\$7,200.00	\$5,719.20
6160 - Telephone - Cellular Allowance	\$0.00	\$500.00	\$1,200.00	\$700.00
Total Associate Pastor	<u>\$5,689.25</u>	<u>\$36,712.50</u>	<u>\$81,975.00</u>	<u>\$45,262.50</u>
Interim Pastor				
5980 - Annual Cash Salary	\$2,708.40	\$16,250.40	\$32,500.00	\$16,249.60
5981 - Housing and Utility	\$2,083.40	\$12,500.44	\$25,000.00	\$12,499.56
5982 - Study Leave Allowance	\$0.00	\$305.00	\$1,700.00	\$1,395.00
5983 - Auto Allowance	\$188.88	\$1,280.28	\$4,000.00	\$2,719.72
5984 - Board of Pension Dues	\$1,822.92	\$11,137.52	\$21,875.00	\$10,737.48
5985 - Soc. Sec. Compensation	\$0.00	\$2,575.00	\$5,150.00	\$2,575.00
5986 - Medical Supplement Voucher	\$0.00	\$987.00	\$2,500.00	\$1,513.00
5987 - Retirement Contribution	\$0.00	\$0.00	\$2,500.00	\$2,500.00
5988 - Books & Professional Dues	\$0.00	\$130.64	\$1,000.00	\$869.36
6014 - Cell Phone Reimbursement	\$100.00	\$700.00	\$1,200.00	\$500.00
Total Interim Pastor	<u>\$6,903.60</u>	<u>\$45,866.28</u>	<u>\$97,425.00</u>	<u>\$51,558.72</u>

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

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
Total Pastoral Staff	\$12,592.85	\$82,578.78	\$179,400.00	\$96,821.22
Program Staff				
5179 - Professional Development -Music	\$0.00	\$0.00	\$900.00	\$900.00
5180 - Professional Memberships	\$0.00	\$170.00	\$500.00	\$330.00
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	\$8,580.00	\$17,160.00	\$8,580.00
6016 - Director of Children's Ministry	\$2,261.78	\$13,570.68	\$27,700.00	\$14,129.32
6024 - Assoc. Music Dir. Compens	\$1,326.08	\$7,956.48	\$16,300.00	\$8,343.52
6025 - Music Director Compens	\$2,033.36	\$12,200.16	\$24,900.00	\$12,699.84
6030 - Subst Music Director Compens	\$0.00	\$0.00	\$300.00	\$300.00
6035 - Organist Compensation	\$1,559.34	\$9,356.04	\$19,100.00	\$9,743.96
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>\$8,610.56</u>	<u>\$51,833.36</u>	<u>\$108,760.00</u>	<u>\$56,926.64</u>
Support Staff				
6020 - Ch. Secretary	\$2,223.75	\$13,668.76	\$20,500.00	\$6,831.24
6021 - Office Temp.	\$0.00	\$20.00	\$500.00	\$480.00
6041 - Bookkeeper	\$1,000.00	\$6,000.00	\$12,600.00	\$6,600.00
6055 - Nursery Staff	\$1,152.12	\$6,430.53	\$18,000.00	\$11,569.47
6080 - Support Staff Training	\$0.00	\$473.00	\$300.00	(\$173.00)
Total Support Staff	<u>\$4,375.87</u>	<u>\$26,592.29</u>	<u>\$51,900.00</u>	<u>\$25,307.71</u>
General Personnel				
5209 - Background Checks	\$263.50	\$314.00	\$350.00	\$36.00
6060 - Payroll Taxes	\$993.45	\$5,948.85	\$11,722.50	\$5,773.65
6131 - Payroll expenses	\$323.44	\$2,198.83	\$3,500.00	\$1,301.17
Total General Personnel	<u>\$1,580.39</u>	<u>\$8,461.68</u>	<u>\$15,572.50</u>	<u>\$7,110.82</u>
Total Personnel	<u>\$27,159.67</u>	<u>\$169,466.11</u>	<u>\$355,632.50</u>	<u>\$186,166.39</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>\$30,956.29</u>	<u>\$187,673.71</u>	<u>\$392,702.50</u>	<u>\$205,028.79</u>
Campus Management				
6045 - Janitorial Services	\$1,495.00	\$8,970.00	\$17,940.00	\$8,970.00
6210 - Custodial Supplies	\$0.00	\$0.00	\$1,000.00	\$1,000.00
6215 - Fire Alarm	\$0.00	\$768.46	\$2,200.00	\$1,431.54
6220 - Paper Supplies	\$0.00	\$613.07	\$1,500.00	\$886.93
6225 - Repairs and Maintenance	\$446.68	\$7,277.49	\$13,900.00	\$6,622.51
6230 - Lawn Maintenance	\$1,000.00	\$3,910.00	\$9,700.00	\$5,790.00
6240 - Util - Electricity	\$2,748.64	\$14,689.95	\$37,000.00	\$22,310.05
6245 - Util - Gas	\$57.54	\$405.37	\$930.00	\$524.63
6250 - Util - Trash	\$108.47	\$543.16	\$1,275.00	\$731.84
6255 - Util - Water	\$138.90	\$811.35	\$3,000.00	\$2,188.65
Total Campus Management	<u>\$5,995.23</u>	<u>\$37,988.85</u>	<u>\$88,445.00</u>	<u>\$50,456.15</u>
Care				
Deacons				
5505 - Deacon Supplies	\$0.00	\$155.73	\$300.00	\$144.27
5506 - Deacon Care Baskets	\$0.00	\$0.00	\$0.00	\$0.00
5509 - Prayer Chain	\$0.00	\$0.00	\$0.00	\$0.00
5510 - Deacon Training	\$0.00	\$46.80	\$60.00	\$13.20
5515 - Memorial Receptions	\$0.00	\$274.72	\$50.00	(\$224.72)
5525 - Pastoral Care Discretionary Fund	\$0.00	\$94.07	\$375.00	\$280.93

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

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
Total Deacons	\$0.00	\$571.32	\$785.00	\$213.68
Stephen Ministry				
5530 - Stephen Ministry	\$0.00	\$0.00	\$630.00	\$630.00
Total Stephen Ministry	\$0.00	\$0.00	\$630.00	\$630.00
Total Care	\$0.00	\$571.32	\$1,415.00	\$843.68
Communications				
5268 - Brochures and Banners	\$0.00	\$0.00	\$700.00	\$700.00
5288 - Internet Website	\$0.00	\$0.00	\$1,340.00	\$1,340.00
5329 - Newsletter	\$0.00	\$154.97	\$400.00	\$245.03
5332 - Newspaper Advertising	\$32.50	\$919.00	\$1,100.00	\$181.00
Total Communications	\$32.50	\$1,073.97	\$3,540.00	\$2,466.03
Fellowship				
5300 - Kitchen and Fellowship Supplies	\$338.17	\$374.71	\$1,800.00	\$1,425.29
5320 - Fellowship Events	\$13.92	\$13.92	\$500.00	\$486.08
Total Fellowship	\$352.09	\$388.63	\$2,300.00	\$1,911.37
Mission				
5720 - Bay Area Turning Point	\$0.00	\$0.00	\$2,638.00	\$2,638.00
5725 - CEDEPCA	\$0.00	\$0.00	\$700.00	\$700.00
5730 - Camp Cho Yeh	\$0.00	\$0.00	\$500.00	\$500.00
5735 - Community Assistance	\$400.00	\$5,252.05	\$10,000.00	\$4,747.95
5736 - Family Promise	\$0.00	\$0.00	\$600.00	\$600.00
5737 - Guatemala	\$0.00	\$0.00	\$300.00	\$300.00
5740 - Habitat for Humanity	\$0.00	\$1,000.00	\$3,500.00	\$2,500.00
5743 - Houston Campus Ministry	\$0.00	\$0.00	\$1,000.00	\$1,000.00
5746 - Hurricane & Disaster Relief	\$0.00	\$0.00	\$0.00	\$0.00
5749 - Institute for Civility	\$0.00	\$0.00	\$0.00	\$0.00
5750 - ICM	\$0.00	\$0.00	\$2,962.00	\$2,962.00
5751 - Life Center	\$0.00	\$0.00	\$0.00	\$0.00
5755 - Meals on Wheels	\$0.00	\$0.00	\$900.00	\$900.00
5757 - Member Benevolence	\$0.00	\$0.00	\$0.00	\$0.00
5759 - Mission	\$0.00	\$0.00	\$0.00	\$0.00
5760 - Mission Trip	\$0.00	\$0.00	\$0.00	\$0.00
5770 - Peacemaking Offering	\$0.00	\$0.00	\$0.00	\$0.00
5775 - POP	\$0.00	\$0.00	\$1,000.00	\$1,000.00
5780 - Presb. Children's Home	\$0.00	\$0.00	\$0.00	\$0.00
5782 - Presb. Service Center	\$0.00	\$0.00	\$400.00	\$400.00
5785 - Presbytery	\$7,500.00	\$7,500.00	\$15,000.00	\$7,500.00
5790 - Samaritan Counseling Cntr	\$0.00	\$0.00	\$500.00	\$500.00
5795 - Seafarer Center	\$0.00	\$0.00	\$0.00	\$0.00
5800 - UBUNTU	\$0.00	\$0.00	\$0.00	\$0.00
5801 - Vellore Christian Medical College	\$0.00	\$0.00	\$0.00	\$0.00
Total Mission	\$7,900.00	\$13,752.05	\$40,000.00	\$26,247.95
Nurture				
Children's Ministry				
5201 - Bibles	\$0.00	\$179.09	\$300.00	\$120.91
5205 - Children's Supplies	\$39.98	\$185.89	\$1,500.00	\$1,314.11
5220 - Music Ministry	\$0.00	\$327.04	\$150.00	(\$177.04)
5225 - Ch. Curriculum	\$35.00	\$376.59	\$800.00	\$423.41
5245 - Library, Books, & AV	\$0.00	\$310.22	\$400.00	\$89.78
5248 - Parenting classes & Workshops	\$0.00	\$0.00	\$350.00	\$350.00
5250 - Children Special Events	\$116.85	(\$5.54)	\$700.00	\$705.54
5260 - Vacation Bible School	\$0.00	\$227.49	\$700.00	\$472.51
Total Children's Ministry	\$191.83	\$1,600.78	\$4,900.00	\$3,299.22

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

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
Youth Ministry				
5254 - Youth Bibles	\$0.00	\$249.99	\$200.00	(\$49.99)
5255 - Youth Mission	\$0.00	\$0.00	\$300.00	\$300.00
5257 - Youth Special Events	\$0.00	\$0.00	\$800.00	\$800.00
5258 - Youth CE Supplies	\$85.00	\$185.72	\$300.00	\$114.28
5265 - Youth Curriculum	\$0.00	\$0.00	\$650.00	\$650.00
5266 - College Ministry	\$0.00	\$100.00	\$200.00	\$100.00
5270 - Sr. Hi Mission Trip	\$0.00	\$0.00	\$1,600.00	\$1,600.00
5271 - Jr. Mission Trip	\$0.00	\$0.00	\$400.00	\$400.00
5272 - Sr. High Conferences	\$0.00	\$1,715.00	\$1,900.00	\$185.00
5273 - Jr. High Conferences	\$0.00	\$0.00	\$1,100.00	\$1,100.00
5274 - Confirmation Class	\$0.00	\$0.00	\$1,000.00	\$1,000.00
Total Youth Ministry	\$85.00	\$2,250.71	\$8,450.00	\$6,199.29
Adult Ministry				
5200 - Adult Education	\$0.00	\$60.00	\$700.00	\$640.00
5262 - Young Adults	\$0.00	\$0.00	\$0.00	\$0.00
5269 - Library/AV - All Nurture	\$0.00	\$0.00	\$400.00	\$400.00
5280 - Ad. Curriculum	\$0.00	\$29.99	\$700.00	\$670.01
5282 - Ad. Supplies	\$0.00	\$0.00	\$100.00	\$100.00
5289 - Women's Ministry	\$0.00	\$0.00	\$250.00	\$250.00
Total Adult Ministry	\$0.00	\$89.99	\$2,150.00	\$2,060.01
Total Nurture	\$276.83	\$3,941.48	\$15,500.00	\$11,558.52
Outreach				
5330 - Outreach	\$50.00	\$1,777.00	\$3,000.00	\$1,223.00
Total Outreach	\$50.00	\$1,777.00	\$3,000.00	\$1,223.00
Stewardship				
6109 - Presbytery per capita	\$0.00	\$0.00	\$3,911.00	\$3,911.00
6110 - Bank Charges	\$71.75	\$255.20	\$1,300.00	\$1,044.80
6115 - Interest - Mortgage	\$1,900.30	\$11,580.86	\$24,435.25	\$12,854.39
6135 - Insurance	\$12,575.00	\$28,259.00	\$58,353.00	\$30,094.00
6150 - Stewardship	(\$73.00)	\$292.60	\$600.00	\$307.40
6290 - Mortgage Principal	\$2,452.16	\$14,533.90	\$27,794.27	\$13,260.37
Total Stewardship	\$16,926.21	\$54,921.56	\$116,393.52	\$61,471.96
Welcoming				
5326 - Connecting	\$0.00	\$87.06	\$400.00	\$312.94
5328 - Engaging	\$0.00	\$18.00	\$250.00	\$232.00
5331 - Hosting	\$0.00	\$60.98	\$100.00	\$39.02
Total Welcoming	\$0.00	\$166.04	\$750.00	\$583.96
Worship and Music				
Worship				
5109 - Audio-Visual Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
5111 - Audio-Visual Upgrade	\$0.00	\$0.00	\$0.00	\$0.00
5184 - Video Liscensing	\$0.00	\$0.00	\$225.00	\$225.00
5185 - Worship Supplies-General	\$0.00	\$237.51	\$850.00	\$612.49
5190 - Worship Supply-Communion	\$0.00	\$0.00	\$500.00	\$500.00
Total Worship	\$0.00	\$237.51	\$1,575.00	\$1,337.49
Music				
5110 - Music Volunteer Development	\$131.34	\$131.34	\$500.00	\$368.66
5115 - Clinicians	\$0.00	\$0.00	\$0.00	\$0.00
5120 - Clinicians -Handbells	\$0.00	\$0.00	\$0.00	\$0.00
5125 - Clinicians - Recorder	\$0.00	\$0.00	\$0.00	\$0.00
5130 - Handbell Repair/Pads	\$0.00	\$0.00	\$300.00	\$300.00
5135 - Licensing	\$0.00	\$460.00	\$575.00	\$115.00

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

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
5140 - Music - Choirs/Voice	\$6.50	\$1,055.32	\$1,000.00	(\$55.32)
5145 - Music - Handbells	\$0.00	\$184.24	\$200.00	\$15.76
5147 - Music-Instrumental	\$0.00	\$661.55	\$300.00	(\$361.55)
5150 - Music Software	\$0.00	\$0.00	\$50.00	\$50.00
5155 - Music - Recorder	\$0.00	\$0.00	\$50.00	\$50.00
5160 - Music - Strings	\$0.00	\$0.00	\$0.00	\$0.00
5165 - Organ Maintenance	\$0.00	\$916.16	\$2,000.00	\$1,083.84
5170 - Organ Tuning	\$0.00	\$0.00	\$1,440.00	\$1,440.00
5175 - Piano Tuning	\$0.00	\$90.00	\$300.00	\$210.00
5182 - Special Service Musicians	\$0.00	\$1,500.00	\$2,400.00	\$900.00
5195 - Praise Band	\$0.00	\$0.00	\$0.00	\$0.00
5511 - Liturgical Enhancements	\$0.00	\$0.00	\$0.00	\$0.00
Total Music	<u>\$137.84</u>	<u>\$4,998.61</u>	<u>\$9,115.00</u>	<u>\$4,116.39</u>
Total Worship and Music	<u>\$137.84</u>	<u>\$5,236.12</u>	<u>\$10,690.00</u>	<u>\$5,453.88</u>
Total Expenses	<u>\$62,626.99</u>	<u>\$307,490.73</u>	<u>\$674,736.02</u>	<u>\$367,245.29</u>
Net Total	(\$9,183.18)	\$2,238.43	(\$9,718.02)	(\$11,956.45)

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Webster Presbyterian Church
Summary of Restricted Accounts
January to June 2014

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
<u>Temporary Restricted</u>				
Designated Funds				
8000 - Bibles & Hymnals	\$655.00	\$0.00	\$0.00	\$655.00
8002 - Interim Pastor - CE	\$3,938.15	\$0.00	\$0.00	\$3,938.15
8003 - Assoc. Pastor - CE	\$269.22	\$0.00	\$0.00	\$269.22
8004 - Computer Server	\$0.00	\$175.00	\$0.00	\$175.00
8011 - Book Sales - Cook Book	\$2,206.43	\$35.00	\$0.00	\$2,241.43
8012 - Bouton Hall Improvements	\$389.41	\$0.00	\$0.00	\$389.41
8017 - Bridal Suite-New Sanctuary	\$240.00	\$0.00	\$0.00	\$240.00
8023 - Care Baskets	\$230.00	\$0.00	\$0.00	\$230.00
8027 - Children's Ministry Team - Sun.	\$176.64	\$0.00	\$0.00	\$176.64
8030 - Children/Youth Music	\$208.86	\$0.00	\$0.00	\$208.86
8045 - Christian Education	\$273.93	\$0.00	\$0.00	\$273.93
8052 - Deacon's Reception	\$139.52	\$0.00	\$0.00	\$139.52
8055 - Flowers	(\$457.75)	\$1,123.00	\$1,048.50	(\$383.25)
8056 - Fellowship Hall Improv - Acoustics	\$11,268.59	\$0.00	\$0.00	\$11,268.59
8057 - Financial Audit	\$1,000.00	\$0.00	\$0.00	\$1,000.00
8077 - Joyful Noyz	\$4,625.65	\$0.00	\$2,238.97	\$2,386.68
8081 - Kitchen - New Building	\$2,571.56	\$0.00	\$0.00	\$2,571.56
8090 - Library	\$202.09	\$0.00	\$0.00	\$202.09
8105 - Maintenance (capital) Fund	\$6,081.59	\$708.22	\$0.00	\$6,789.81
8115 - Memorials	\$380.00	\$195.00	\$0.00	\$575.00
8116 - Memorial - Martin	\$1,605.00	\$0.00	\$0.00	\$1,605.00
8117 - Memorial - Carr, R.	\$28.12	\$0.00	\$0.00	\$28.12
8118 - Memorial - Ferguson	\$170.00	\$0.00	\$0.00	\$170.00
8120 - Memorial - Leach, Mark	\$405.00	\$0.00	\$0.00	\$405.00
8122 - Memorial - Kane, V.	\$710.00	\$0.00	\$0.00	\$710.00
8126 - Memorial - Braeuer	\$2,805.00	\$0.00	\$2,424.27	\$380.73
8138 - Memorial - Brackett, D.	\$1,315.00	\$215.00	\$0.00	\$1,530.00
8139 - Memorial - Mary Shaw Motley	\$285.00	\$30.00	\$315.00	\$0.00
8140 - Memorial - Middaugh, R	\$0.00	\$0.00	\$0.00	\$0.00
8151 - Mission Development	\$2,917.97	\$0.00	\$1,490.82	\$1,427.15
8153 - Mission Trip - Adult	\$0.00	\$5,087.97	\$0.00	\$5,087.97
8160 - Music - Bells	\$350.00	\$0.00	\$0.00	\$350.00
8165 - Music - Choir	\$2,368.30	\$0.00	\$0.00	\$2,368.30
8170 - Music - Organ Enhancement	\$450.00	\$0.00	\$0.00	\$450.00
8175 - Music - Special	\$5,555.00	\$915.00	\$120.00	\$6,350.00
8177 - Pentecost Offering	\$1,214.90	\$0.00	\$728.94	\$485.96
8178 - Peacemaking Offering	\$2,000.00	\$0.00	\$1,500.00	\$500.00
8180 - Senior Ministry	\$929.22	\$252.00	\$650.19	\$531.03
8182 - Special Events	\$21.66	\$0.00	\$0.00	\$21.66
8185 - Weddings, Funerals, etc.	\$2,842.50	\$500.00	\$200.00	\$3,142.50
Total Designated Funds	\$60,371.56	\$9,236.19	\$10,716.69	\$58,891.06
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	\$18,145.40	\$16,114.60	\$3,702.57
8325 - CROP Walk	\$20.00	\$0.00	\$0.00	\$20.00
8330 - Family Promise	\$1,301.70	\$0.00	\$0.00	\$1,301.70
8331 - Feed My Sheep	\$30.00	\$2,160.00	\$1,605.00	\$585.00
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	\$50.00	\$2,375.00	\$0.00
8351 - McWhirter Supplies	\$25.00	\$10.00	\$0.00	\$35.00
8360 - Missions	(\$988.81)	\$867.17	\$0.00	(\$121.64)
8365 - One Great Hour of Sharing	\$0.00	\$2,653.00	\$2,653.00	\$0.00
8370 - Peacemaking Offering	\$0.00	\$0.00	\$0.00	\$0.00
8373 - PDA - Storm Sandy	\$715.00	\$0.00	\$715.00	\$0.00
8374 - Pentecost Offering	\$0.00	\$3,340.00	\$2,004.00	\$1,336.00
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

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Webster Presbyterian Church
Summary of Restricted Accounts
January to June 2014

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
8394 - Summer Enrichment Series	\$4,526.47	\$50.00	\$0.00	\$4,576.47
Total Desig Gifts: Mission	\$10,292.60	\$27,275.57	\$25,466.60	\$12,101.57
Building Fund				
8401 - Bldg Fund-Balance 12/31/04	\$42,161.83	\$6,640.00	\$42,161.83	\$6,640.00
Total Building Fund	\$42,161.83	\$6,640.00	\$42,161.83	\$6,640.00
Exchange Funds				
8186 - Ex Fund - Wednesday Night Dinner	\$926.06	\$2,124.04	\$2,310.15	\$739.95
8188 - Ex Fund - Early Risers Breakfast	\$0.00	\$0.00	\$0.00	\$0.00
8500 - Ex Fund -Team: Resources	\$194.16	\$0.00	\$0.00	\$194.16
8501 - Kidney Transplant	\$10,857.98	\$0.00	\$0.00	\$10,857.98
8502 - Louisiana Adult Mission Trip	\$270.96	\$0.00	\$0.00	\$270.96
8505 - Ex Fund -Team: Fellowship Events	\$393.90	\$266.00	\$362.53	\$297.37
8506 - Ex-Fund -Team: Education	\$0.00	\$0.00	\$0.00	\$0.00
8510 - Ex Fund -Team: Caregiving-McWhirter	\$0.00	\$0.00	\$0.00	\$0.00
8515 - Ex Fund -Team: Worship	(\$194.00)	\$0.00	\$0.00	(\$194.00)
8520 - Ex Fund -Endowment Gifts	\$0.00	\$0.00	\$0.00	\$0.00
8550 - Ex Fund -Community Aid	\$365.22	\$899.22	\$882.42	\$382.02
8557 - Ex Fund -Endowment Income	\$0.00	\$0.00	\$0.00	\$0.00
8570 - Ex Fund -Shrimp Boil	\$0.00	\$0.00	\$100.00	(\$100.00)
8580 - Ex Fund -Women's Retreat	\$5,660.61	\$5,094.00	\$8,559.41	\$2,195.20
8586 - Ex Fund -Youth Fund Raisers	\$7,377.69	\$24,815.06	\$22,919.97	\$9,272.78
8591 - Ex Fund-Vacation Bible School	\$300.00	\$1,764.95	\$375.88	\$1,689.07
Total Exchange Funds	\$26,152.58	\$34,963.27	\$35,510.36	\$25,605.49
Total Temporary Restricted	\$138,978.57	\$78,115.03	\$113,855.48	\$103,238.12
<u>Permanent Restricted</u>				
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
June 2014

Accounts

Assets

Current Assets

Cash

1010 - Cash - Amegy - Operating Acct. \$157,256.64
1030 - Cash - Frost Bank - Debit card \$8,979.56
1060 - Cash - Charles Schwab \$2,194.79

Total Cash

\$168,430.99

Endowment

1165 - Invest - TX Pres. Foundation \$60,153.30

Total Endowment

\$60,153.30

Total Current Assets

\$228,584.29

Other Current Assets

1212 - Prepaid Dental Insurance \$97.50
1223 - Accts Rec.- Moore \$1,250.04
1224 - Accts Rec.- DeLeon (\$279.59)
1225 - Deposits - Utilities \$485.00
1226 - Accts. Rec. (\$487.93)

Total Other Current Assets

\$1,065.02

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

\$3,777,677.71

Liabilities, Fund Principal, & Restricted Funds

Liabilities

Current Liabilities

3014 - Notes payable - Mort. Prin. Amegy \$24,435.25
3020 - Payroll Payable \$767.52
3025 - Prepaid Pledges - 2013 \$10,620.00

Total Current Liabilities

\$35,822.77

Non-Current Liabilities

3031 - Note Payable - Amegy \$557,040.85

Total Non-Current Liabilities

\$557,040.85

Total Liabilities

\$592,863.62

Fund Principal

4000 - Church Fund Balance \$3,020,289.41
4005 - Unused Accts Fund Balance (\$104.17)
Excess Cash Received \$1,237.43

Total Fund Principal and Excess Cash Received

\$3,021,422.67

Restricted Funds

Total Temporarily Restricted \$103,238.12
Total Permanently Restricted \$60,153.30

Total Restricted Funds

\$163,391.42

Total Liabilities, Fund Principal, & Restricted Funds

\$3,777,677.71
