

Treasurer's Report February 2014

February 2014 had expenditures of \$43197.38 and revenues of \$40,528.00, for a negative balance of \$2,609.98. This amount does NOT include the roll-thru of 38,000. The Net for the year is \$7,193.42, again not including the \$38,000.00 roll-thru. Below is a table that shows the balance with roll –thru, that total is \$45193.42.

The budget still reflects the shortfall of 9718.00 as the Special Gifts committee completes its task.

As committee's have updates to their budget, please give to me and I will incorporate. Some committees still owe me updates.

I am starting to review dormant and redundant designated funds. Recently youth requested I combine three of their designated funds into one exchange fund. If committees, has similar accounts that can be deleted or combined please let me know. Once I identify redundant or dormant designated accounts, I will confer with the chair of that committee.

2013 WPC	Income Plan	Income Actual	Net Income	Expenditures Plan	Expenditures Actual	Net Expenditures (Plan - Actual)	Net	Net with Roll-Thru
			(Actual – Plan)					
Jan	56228.00	50591.50	-5636.50	56228.00	40788.10	15439.90	9803.40	47803.40
Feb	56228.00	40528.00	-15700.00	56228.00	43137.98	13090.02	-2609.98	35390.02
Mar	56228.00		-56228.00	56228.00		56228.00	0.00	38000.00
Apr	56228.00		-56228.00	56228.00		56228.00	0.00	38000.00
May	56228.00		-56228.00	56228.00		56228.00	0.00	38000.00
June	56228.00		-56228.00	56228.00		56228.00	0.00	38000.00
July	56228.00		-56228.00	56228.00		56228.00	0.00	38000.00
August	56228.00		-56228.00	56228.00		56228.00	0.00	38000.00
Sep	56228.00		-56228.00	56228.00		56228.00	0.00	38000.00
Oct	56228.00		-56228.00	56228.00		56228.00	0.00	38000.00
Nov	56228.00		-56228.00	56228.00		56228.00	0.00	38000.00
Dec	56228.00		-56228.00	56228.00		56228.00	0.00	38000.00
YTD	674,736.00	91,119.50	-583,616.50	674,736.00	83,926.08	590,809.92	7,193.42	45193.42

In Christ,

Jimmy Spivey

WPC Treasurer

Date : 03/23/2014
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Webster Presbyterian Church
Analysis of Revenues & Expenses - Summary
Operating Account
January to February 2014

Accounts	MTD Actual (2014)	YTD Actual (2014)	Annual Budget (2014)	Annual Budget/Actual (This Year)
Revenues				
Contributions & Revenue				
Contributions	\$40,528.00	\$91,019.50	\$665,018.00	(\$573,998.50)
Other Revenue	\$0.00	\$100.00	\$0.00	\$100.00
Total Contributions & Revenue	<u>\$40,528.00</u>	<u>\$91,119.50</u>	<u>\$665,018.00</u>	<u>(\$573,898.50)</u>
Total Revenues	<u><u>\$40,528.00</u></u>	<u><u>\$91,119.50</u></u>	<u><u>\$665,018.00</u></u>	<u><u>(\$573,898.50)</u></u>
Expenses				
Administration/Personnel				
Office	\$4,775.83	\$7,574.68	\$32,070.00	\$24,495.32
Personnel				
Pastoral Staff				
Associate Pastor	\$6,015.26	\$11,761.62	\$91,975.00	\$80,213.38
Interim Pastor	\$6,626.86	\$13,731.17	\$97,425.00	\$83,693.83
Total Pastoral Staff	<u>\$12,642.12</u>	<u>\$25,492.79</u>	<u>\$189,400.00</u>	<u>\$163,907.21</u>
Program Staff	\$8,610.56	\$17,046.12	\$108,760.00	\$91,713.88
Support Staff	\$3,979.38	\$8,522.18	\$51,900.00	\$43,377.82
General Personnel	\$1,268.67	\$2,952.34	\$15,572.50	\$12,620.16
Total Personnel	<u>\$26,500.73</u>	<u>\$54,013.43</u>	<u>\$365,632.50</u>	<u>\$311,619.07</u>
Pastor Search	\$0.00	\$0.00	\$5,000.00	\$5,000.00
Total Administration/Personnel	<u>\$31,276.56</u>	<u>\$61,588.11</u>	<u>\$402,702.50</u>	<u>\$341,114.39</u>
Campus Management	\$2,736.57	\$8,470.17	\$88,445.00	\$79,974.83
Care				
Deacons	\$83.66	\$140.69	\$785.00	\$644.31
Stephen Ministry	\$0.00	\$0.00	\$630.00	\$630.00
Total Care	<u>\$83.66</u>	<u>\$140.69</u>	<u>\$1,415.00</u>	<u>\$1,274.31</u>
Communications	\$32.50	\$32.50	\$3,540.00	\$3,507.50
Fellowship	\$0.00	\$0.00	\$2,300.00	\$2,300.00
Mission	\$1,583.43	\$1,683.43	\$40,000.00	\$38,316.57
Nurture				
Children's Ministry	\$112.32	\$247.19	\$4,900.00	\$4,652.81
Youth Ministry	\$1,800.70	\$1,800.70	\$8,450.00	\$6,649.30
Adult Ministry	\$29.99	\$29.99	\$2,150.00	\$2,120.01
Total Nurture	<u>\$1,943.01</u>	<u>\$2,077.88</u>	<u>\$15,500.00</u>	<u>\$13,422.12</u>
Outreach	\$0.00	\$0.00	\$3,000.00	\$3,000.00
Stewardship	\$4,430.81	\$8,874.66	\$116,393.52	\$107,518.86
Welcoming	\$0.00	\$0.00	\$750.00	\$750.00
Worship and Music				
Worship	\$102.77	\$102.77	\$1,575.00	\$1,472.23
Music	\$948.67	\$955.87	\$9,115.00	\$8,159.13
Total Worship and Music	<u>\$1,051.44</u>	<u>\$1,058.64</u>	<u>\$10,690.00</u>	<u>\$9,631.36</u>
Total Expenses	<u><u>\$43,137.98</u></u>	<u><u>\$83,926.08</u></u>	<u><u>\$684,736.02</u></u>	<u><u>\$600,809.94</u></u>
Net Total	(\$2,609.98)	\$7,193.42	(\$19,718.02)	\$26,911.44

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

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
Revenues				
Contributions & Revenue				
Contributions				
4100 - Support - Pledged	\$37,569.00	\$78,797.00	\$565,018.00	\$486,221.00
4105 - Support - Non-pledged	\$2,959.00	\$12,179.00	\$62,000.00	\$49,821.00
4110 - Support - Prior Year	\$0.00	\$0.00	\$38,000.00	\$38,000.00
4115 - Loose Plate Offering	\$0.00	\$43.50	\$0.00	(\$43.50)
Total Contributions	<u>\$40,528.00</u>	<u>\$91,019.50</u>	<u>\$665,018.00</u>	<u>\$573,998.50</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>\$40,528.00</u>	<u>\$91,119.50</u>	<u>\$665,018.00</u>	<u>\$573,898.50</u>
Total Revenues	<u>\$40,528.00</u>	<u>\$91,119.50</u>	<u>\$665,018.00</u>	<u>\$573,898.50</u>
Expenses				
Administration/Personnel				
Office				
6120 - Computer Expenses	\$506.52	\$2,428.54	\$6,760.00	\$4,331.46
6125 - Equipment Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
6130 - General & Administrative	\$63.53	\$235.58	\$0.00	(\$235.58)
6136 - Interest Expense	\$0.00	\$0.00	\$0.00	\$0.00
6140 - Office Supplies	\$1,158.41	\$1,699.33	\$4,110.00	\$2,410.67
6145 - Postage	\$350.22	\$350.22	\$3,400.00	\$3,049.78
6149 - Stationery	\$0.00	\$0.00	\$2,600.00	\$2,600.00
6155 - Telephone	\$569.00	\$569.00	\$3,200.00	\$2,631.00
6165 - Copier Maint/Expenses	\$2,128.15	\$2,292.01	\$12,000.00	\$9,707.99
Total Office	<u>\$4,775.83</u>	<u>\$7,574.68</u>	<u>\$32,070.00</u>	<u>\$24,495.32</u>
Personnel				
Pastoral Staff				
Associate Pastor				
5946 - Annual Cash Salary	\$2,458.34	\$5,197.92	\$30,000.00	\$24,802.08
5950 - Study Leave Allowance	\$0.00	\$0.00	\$1,700.00	\$1,700.00
5955 - Board of Pension Dues	\$1,531.44	\$3,062.88	\$18,375.00	\$15,312.12
5960 - Med Supplement Voucher	\$0.00	\$0.00	\$2,500.00	\$2,500.00
5965 - Assoc Pastor Discretionary	\$0.00	\$0.00	\$1,000.00	\$1,000.00
5971 - Housing and Utility	\$1,666.66	\$3,002.00	\$30,000.00	\$26,998.00
5975 - Auto Allowance	\$158.82	\$198.82	\$7,200.00	\$7,001.18
6160 - Telephone - Cellular Allowance	\$200.00	\$300.00	\$1,200.00	\$900.00
Total Associate Pastor	<u>\$6,015.26</u>	<u>\$11,761.62</u>	<u>\$91,975.00</u>	<u>\$80,213.38</u>
Interim Pastor				
5980 - Annual Cash Salary	\$2,708.40	\$5,416.80	\$32,500.00	\$27,083.20
5981 - Housing and Utility	\$2,083.41	\$4,166.82	\$25,000.00	\$20,833.18
5982 - Study Leave Allowance	\$0.00	\$0.00	\$1,700.00	\$1,700.00
5983 - Auto Allowance	\$100.24	\$225.24	\$4,000.00	\$3,774.76
5984 - Board of Pension Dues	\$1,604.17	\$3,791.67	\$21,875.00	\$18,083.33
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
5987 - Retirement Contribution	\$0.00	\$0.00	\$2,500.00	\$2,500.00
5988 - Books & Professional Dues	\$130.64	\$130.64	\$1,000.00	\$869.36
6014 - Cell Phone Reimbursement	\$0.00	\$0.00	\$1,200.00	\$1,200.00
Total Interim Pastor	<u>\$6,626.86</u>	<u>\$13,731.17</u>	<u>\$97,425.00</u>	<u>\$83,693.83</u>

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

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
Total Pastoral Staff	\$12,642.12	\$25,492.79	\$189,400.00	\$163,907.21
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	\$0.00	(\$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	\$2,860.00	\$17,160.00	\$14,300.00
6016 - Director of Children's Ministry	\$2,261.78	\$4,523.56	\$27,700.00	\$23,176.44
6024 - Assoc. Music Dir. Compens	\$1,326.08	\$2,652.16	\$16,300.00	\$13,647.84
6025 - Music Director Compens	\$2,033.36	\$4,066.72	\$24,900.00	\$20,833.28
6030 - Subst Music Director Compens	\$0.00	\$0.00	\$300.00	\$300.00
6035 - Organist Compensation	\$1,559.34	\$3,118.68	\$19,100.00	\$15,981.32
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>\$17,046.12</u>	<u>\$108,760.00</u>	<u>\$91,713.88</u>
Support Staff				
6020 - Ch. Secretary	\$2,008.13	\$4,500.01	\$20,500.00	\$15,999.99
6021 - Office Temp.	\$0.00	\$0.00	\$500.00	\$500.00
6041 - Bookkeeper	\$1,000.00	\$2,000.00	\$12,600.00	\$10,600.00
6055 - Nursery Staff	\$971.25	\$2,022.17	\$18,000.00	\$15,977.83
6080 - Support Staff Training	\$0.00	\$0.00	\$300.00	\$300.00
Total Support Staff	<u>\$3,979.38</u>	<u>\$8,522.18</u>	<u>\$51,900.00</u>	<u>\$43,377.82</u>
General Personnel				
5209 - Background Checks	\$0.00	\$50.50	\$350.00	\$299.50
6060 - Payroll Taxes	\$963.14	\$1,969.36	\$11,722.50	\$9,753.14
6131 - Payroll expenses	\$305.53	\$932.48	\$3,500.00	\$2,567.52
Total General Personnel	<u>\$1,268.67</u>	<u>\$2,952.34</u>	<u>\$15,572.50</u>	<u>\$12,620.16</u>
Total Personnel	<u>\$26,500.73</u>	<u>\$54,013.43</u>	<u>\$365,632.50</u>	<u>\$311,619.07</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>\$31,276.56</u>	<u>\$61,588.11</u>	<u>\$402,702.50</u>	<u>\$341,114.39</u>
Campus Management				
6045 - Janitorial Services	\$1,495.00	\$2,990.00	\$17,940.00	\$14,950.00
6210 - Custodial Supplies	\$0.00	\$0.00	\$1,000.00	\$1,000.00
6215 - Fire Alarm	\$0.00	\$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	\$235.29	\$1,141.74	\$13,900.00	\$12,758.26
6230 - Lawn Maintenance	\$660.00	\$660.00	\$9,700.00	\$9,040.00
6240 - Util - Electricity	\$0.00	\$3,152.73	\$37,000.00	\$33,847.27
6245 - Util - Gas	\$67.69	\$133.11	\$930.00	\$796.89
6250 - Util - Trash	\$108.53	\$108.53	\$1,275.00	\$1,166.47
6255 - Util - Water	\$170.06	\$170.06	\$3,000.00	\$2,829.94
Total Campus Management	<u>\$2,736.57</u>	<u>\$8,470.17</u>	<u>\$88,445.00</u>	<u>\$79,974.83</u>
Care				
Deacons				
5505 - Deacon Supplies	\$60.90	\$117.93	\$300.00	\$182.07
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	\$22.76	\$22.76	\$50.00	\$27.24
5525 - Pastoral Care Discretionary Fund	\$0.00	\$0.00	\$375.00	\$375.00

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

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
Total Deacons	\$83.66	\$140.69	\$785.00	\$644.31
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	\$83.66	\$140.69	\$1,415.00	\$1,274.31
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	\$32.50	\$32.50	\$400.00	\$367.50
5332 - Newspaper Advertising	\$0.00	\$0.00	\$1,100.00	\$1,100.00
Total Communications	\$32.50	\$32.50	\$3,540.00	\$3,507.50
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	\$0.00	\$0.00	\$2,300.00	\$2,300.00
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	\$583.43	\$683.43	\$10,000.00	\$9,316.57
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	\$1,000.00	\$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	\$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	\$1,583.43	\$1,683.43	\$40,000.00	\$38,316.57
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	\$81.35	\$91.35	\$350.00	\$258.65
5225 - Ch. Curriculum	\$0.00	\$0.00	\$800.00	\$800.00
5245 - Library, Books, & AV	\$0.00	\$103.23	\$0.00	(\$103.23)
5248 - Parenting classes & Workshops	\$0.00	\$0.00	\$300.00	\$300.00
5250 - Children Special Events	\$30.97	\$52.61	\$700.00	\$647.39
5260 - Vacation Bible School	\$0.00	\$0.00	\$1,400.00	\$1,400.00
Total Children's Ministry	\$112.32	\$247.19	\$4,900.00	\$4,652.81

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

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
Youth Ministry				
5254 - Youth Bibles	\$85.70	\$85.70	\$200.00	\$114.30
5255 - Youth Mission	\$0.00	\$0.00	\$300.00	\$300.00
5257 - Youth Special Events	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
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	\$715.00	\$715.00	\$1,900.00	\$1,185.00
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	\$1,800.70	\$1,800.70	\$8,450.00	\$6,649.30
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	\$29.99	\$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	\$29.99	\$29.99	\$2,150.00	\$2,120.01
Total Nurture	\$1,943.01	\$2,077.88	\$15,500.00	\$13,422.12
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	(\$61.65)	\$29.74	\$1,300.00	\$1,270.26
6115 - Interest - Mortgage	\$2,065.98	\$4,171.28	\$24,435.25	\$20,263.97
6135 - Insurance	\$0.00	\$0.00	\$58,353.00	\$58,353.00
6150 - Stewardship	\$140.00	\$140.00	\$600.00	\$460.00
6290 - Mortgage Principal	\$2,286.48	\$4,533.64	\$27,794.27	\$23,260.63
Total Stewardship	\$4,430.81	\$8,874.66	\$116,393.52	\$107,518.86
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	\$102.77	\$102.77	\$850.00	\$747.23
5190 - Worship Supply-Communion	\$0.00	\$0.00	\$500.00	\$500.00
Total Worship	\$102.77	\$102.77	\$1,575.00	\$1,472.23
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

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

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
5140 - Music - Choirs/Voice	\$377.18	\$384.38	\$1,000.00	\$615.62
5145 - Music - Handbells	\$0.00	\$0.00	\$200.00	\$200.00
5147 - Music-Instrumental	\$481.49	\$481.49	\$300.00	(\$181.49)
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	\$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	\$90.00	\$90.00	\$300.00	\$210.00
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>\$948.67</u>	<u>\$955.87</u>	<u>\$9,115.00</u>	<u>\$8,159.13</u>
Total Worship and Music	<u>\$1,051.44</u>	<u>\$1,058.64</u>	<u>\$10,690.00</u>	<u>\$9,631.36</u>
Total Expenses	<u>\$43,137.98</u>	<u>\$83,926.08</u>	<u>\$684,736.02</u>	<u>\$600,809.94</u>
Net Total	(\$2,609.98)	\$7,193.42	(\$19,718.02)	(\$26,911.44)

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Webster Presbyterian Church
Summary of Restricted Accounts
January to February 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	\$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)	\$380.00	\$143.00	(\$220.75)
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	\$150.00	\$0.00	\$530.00
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	\$2,424.27	\$380.73
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)	\$251.87	\$0.00	(\$695.08)
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	\$179.00	\$454.83	\$653.39
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	\$1,824.09	\$3,142.10	\$63,028.61
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	\$5,325.00	\$347.00	\$6,649.77
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	\$1,575.00	\$1,605.00	\$0.00
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	\$10.00	\$0.00	\$35.00
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 to February 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	\$7,668.22	\$1,952.00	\$16,008.82
Building Fund				
8401 - Bldg Fund-Balance 12/31/04	\$42,161.83	\$4,540.00	\$42,161.83	\$4,540.00
Total Building Fund	\$42,161.83	\$4,540.00	\$42,161.83	\$4,540.00
Exchange Funds				
8186 - Ex Fund - Wednesday Night Dinner	\$926.06	\$685.75	\$493.43	\$1,118.38
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	\$851.22	(\$486.00)
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	\$6,931.36	\$3,180.25
8582 - Ex Fund -Youth Conclave	\$315.00	\$0.00	\$0.00	\$315.00
8586 - Ex Fund -Youth Fund Raisers	\$5,983.33	\$11,662.90	\$3,091.23	\$14,555.00
8591 - Ex Fund-Vacation Bible School	\$300.00	\$0.00	\$0.00	\$300.00
Total Exchange Funds	\$22,177.52	\$16,799.65	\$11,367.24	\$27,609.93
Total Temporary Restricted	\$138,978.57	\$30,831.96	\$58,623.17	\$111,187.36
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
February 2014

Accounts

		<u>Assets</u>	
Current Assets			
Cash			
1010 - Cash - Amegy - Operating Acct.	\$185,150.80		
1030 - Cash - Frost Bank - Debit card	\$3,736.64		
1060 - Cash - Charles Schwab	\$4,453.46		
Total Cash	\$193,340.90		
Endowment			
1165 - Invest - TX Pres. Foundation	\$60,153.30		
Total Endowment	\$60,153.30		
Total Current Assets			\$253,494.20
Other Current Assets			
1212 - Prepaid Dental Insurance	\$19.50		
1225 - Deposits - Utilities	\$485.00		
Total Other Current Assets			\$504.50
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			\$3,802,027.10
<hr/>			
Liabilities, Fund Principal, & Restricted Funds			
<hr/>			
Liabilities			
Current Liabilities			
3014 - Notes payable - Mort. Prin. Amegy	\$24,435.25		
3020 - Payroll Payable	\$511.68		
3025 - Prepaid Pledges - 2013	\$28,320.00		
Total Current Liabilities			\$53,266.93
Non-Current Liabilities			
3031 - Note Payable - Amegy	\$557,040.85		
Total Non-Current Liabilities			\$557,040.85
Total Liabilities			\$610,307.78
Fund Principal			
4000 - Church Fund Balance	\$3,014,289.41		
4005 - Unused Accts Fund Balance	(\$104.17)		
Excess Cash Received	\$6,193.42		
Total Fund Principal and Excess Cash Received			\$3,020,378.66
Restricted Funds			
Total Temporarily Restricted	\$111,187.36		
Total Permanently Restricted	\$60,153.30		
Total Restricted Funds			\$171,340.66
Total Liabilities, Fund Principal, & Restricted Funds			\$3,802,027.10