

Treasurer's Report September 2014

Monthly Financial Analysis

September 2014 has expenditures of \$59160.94 and revenues of \$41491.00 for a monthly net of negative \$17,669.94. Our year to date expenditures are **\$480,289.85** and revenues are **\$445,920.58** for a yearly net of negative **\$34,369.27**. With 1/12 of our roll thru added in, we are negative **\$5869.27** for the year, without total roll through we are positive **\$3630.73**. Our roll through amount from 2013 was \$38,000.

We have taken in ~\$31,000 less in 9 months than we budgeted, but we have also spent ~\$25,000 less. We are slightly positive for the year because of that and total roll through. However we budgeted to spend our roll through so each month the total net positive is less. At this rate of spending and income, I project us to be at a zero balance for the year, which is where we want to be. If we spend more or take in more this will change, its hard to predict. This analysis also includes my projected Interim Pastor salary/housing savings for December.

Financial data requests and information

As your Treasurer, I consider myself a servant of the Session and Congregation. I am more than happy to provide information to Session when asked. Clearly our most capable Book keeper Pat is able to do that too. However to make sure that she and I are in sync, and that we give out coordinated and timely information, I am requesting that ALL requests for data come through me. Sometimes I will ask her or will need her help, but I will do that coordination.

Additionally, anytime members come to session or staff will donations for designated funds, I need to be informed immediately. As well as Mike Stearns as chair of the Special Gifts and Endowment committee for new funds.

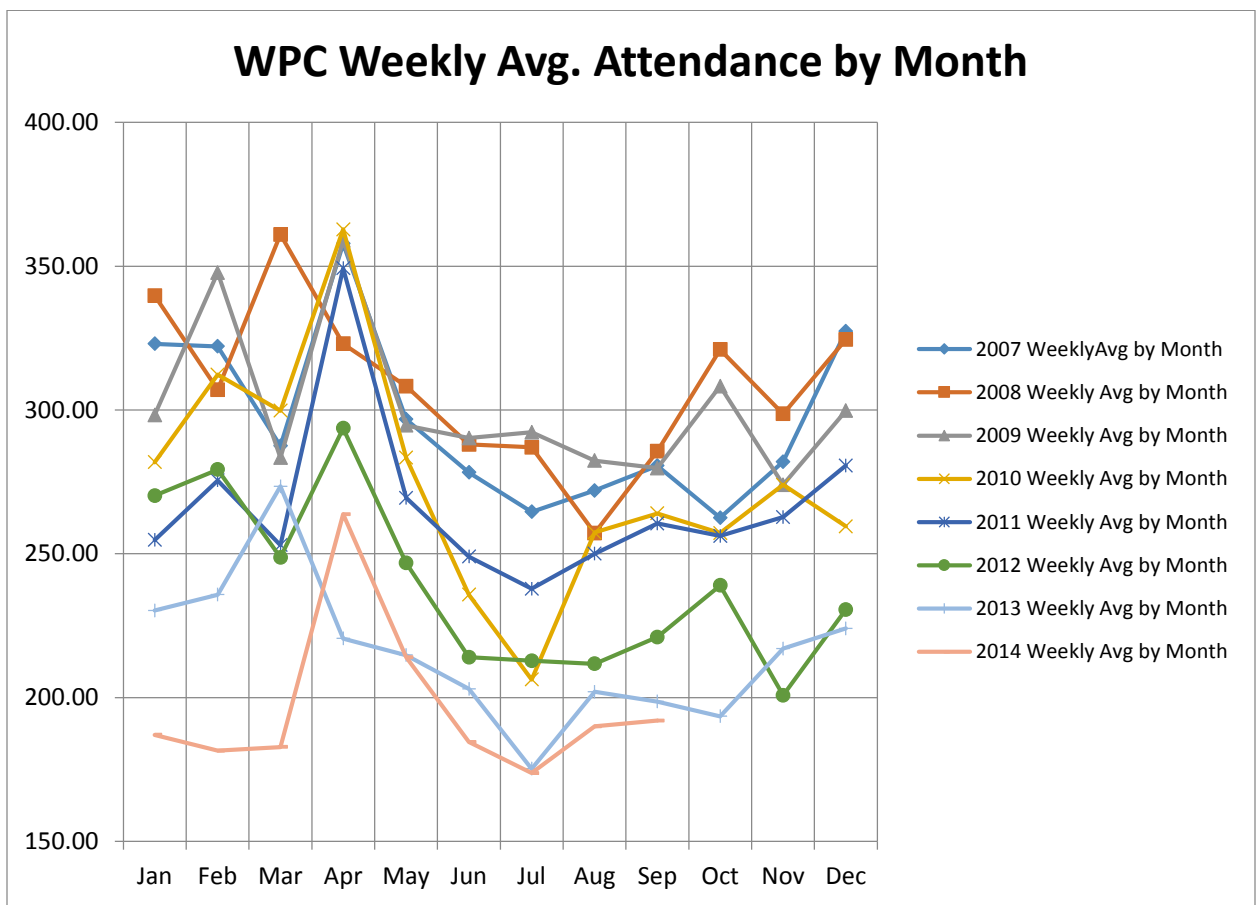
Lastly, any motion that any session member plans to bring forth that has a financial impact, I would like a heads up so that I be prepare to support meetings, data requests, etc.

In Christ,

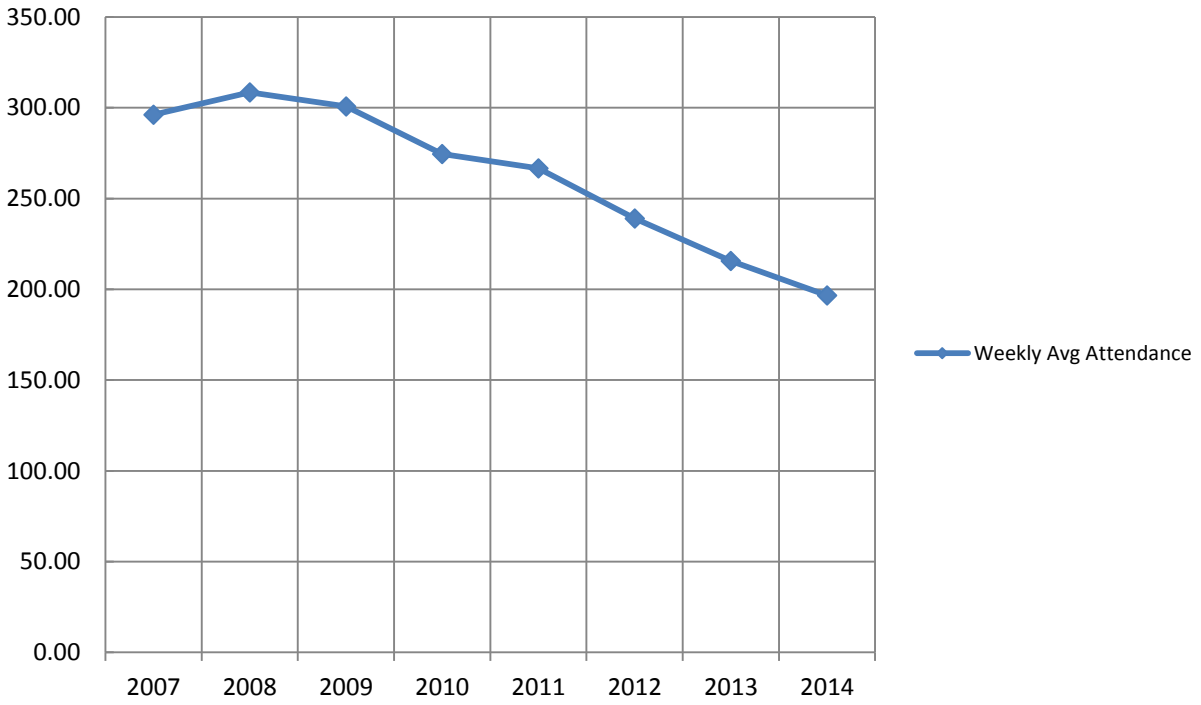
Jimmy Spivey

WPC Treasurer

2014 WPC	Income Plan	Income Actual	Net Income (Actual - Plan)	Expenditures Plan	Expenditures Actual	Net Expenditures (Plan - Actual)	Net	Net with 1/12 of Roll-	Net with Roll-Thru
								Thru	
Jan	56228.00	47591.50	-8636.50	56228.00	40788.10	15439.90	6803.40	9970.07	44803.40
Feb	56228.00	40528.00	-15700.00	56228.00	43137.98	13090.02	-2609.98	556.69	35390.02
Mar	56228.00	62441.24	6213.24	56228.00	63924.46	-7696.46	-1483.22	1683.45	36516.78
Apr	56228.00	61072.81	4844.81	56228.00	45110.42	11117.58	15962.39	19129.06	53962.39
May	56228.00	44651.80	-11576.20	56228.00	51902.78	4325.22	-7250.98	-4084.31	30749.02
June	56228.00	53443.81	-2784.19	56228.00	62626.99	-6398.99	-9183.18	-6016.51	28816.82
July	56228.00	51919.94	-4308.06	56228.00	48882.30	7345.70	3037.64	6204.31	41037.64
August	56228.00	42780.48	-13447.52	56228.00	64755.88	-8527.88	-21975.40	-18808.73	16024.60
Sep	56228.00	41491.00	-14737.00	56228.00	59160.94	-2932.94	-17669.94	-14503.27	0.00
Oct			0.00			0.00	0.00		0.00
Nov			0.00			0.00	0.00		0.00
Dec			0.00			0.00	0.00		0.00
YTD	506,052.00	445,920.58	-60,131.42	506,052.00	480,289.85	25,762.15	-34,369.27	-5869.27	3630.73
Annual Budget = 674,736.00									



Weekly Avg Attendance by Year



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

Accounts	MTD Actual (2014)	YTD Actual (2014)	Annual Budget (2014)	Annual Budget/Actual (This Year)
Revenues				
Contributions & Revenue				
Contributions	\$41,491.00	\$445,693.98	\$665,018.00	(\$219,324.02)
Other Revenue	\$0.00	\$226.60	\$0.00	\$226.60
Total Contributions & Revenue	<u>\$41,491.00</u>	<u>\$445,920.58</u>	<u>\$665,018.00</u>	<u>(\$219,097.42)</u>
Total Revenues	<u><u>\$41,491.00</u></u>	<u><u>\$445,920.58</u></u>	<u><u>\$665,018.00</u></u>	<u><u>(\$219,097.42)</u></u>
Expenses				
Administration/Personnel				
Office	\$2,919.36	\$25,478.38	\$32,070.00	\$6,591.62
Personnel				
Pastoral Staff				
Associate Pastor	\$7,680.23	\$58,367.18	\$81,975.00	\$23,607.82
Interim Pastor	\$11,112.20	\$72,328.59	\$97,425.00	\$25,096.41
Total Pastoral Staff	<u>\$18,792.43</u>	<u>\$130,695.77</u>	<u>\$179,400.00</u>	<u>\$48,704.23</u>
Program Staff	\$8,610.56	\$78,989.09	\$108,760.00	\$29,770.91
Support Staff	\$4,087.06	\$38,094.83	\$51,900.00	\$13,805.17
General Personnel	\$1,507.81	\$12,775.00	\$15,572.50	\$2,797.50
Total Personnel	<u>\$32,997.86</u>	<u>\$260,554.69</u>	<u>\$355,632.50</u>	<u>\$95,077.81</u>
Pastor Search	\$2,378.24	\$4,200.70	\$5,000.00	\$799.30
Total Administration/Personnel	<u>\$38,295.46</u>	<u>\$290,233.77</u>	<u>\$392,702.50</u>	<u>\$102,468.73</u>
Campus Management	\$12,207.14	\$66,650.84	\$88,445.00	\$21,794.16
Care				
Deacons	\$37.80	\$646.92	\$785.00	\$138.08
Stephen Ministry	\$0.00	\$630.00	\$630.00	\$0.00
Total Care	<u>\$37.80</u>	<u>\$1,276.92</u>	<u>\$1,415.00</u>	<u>\$138.08</u>
Communications	\$0.00	\$1,099.97	\$3,540.00	\$2,440.03
Fellowship	\$395.39	\$1,196.22	\$2,300.00	\$1,103.78
Mission	\$427.42	\$14,905.50	\$40,000.00	\$25,094.50
Nurture				
Children's Ministry	\$252.39	\$2,413.51	\$4,900.00	\$2,486.49
Youth Ministry	\$1,571.85	\$3,835.25	\$8,450.00	\$4,614.75
Adult Ministry	\$150.00	\$875.67	\$2,150.00	\$1,274.33
Total Nurture	<u>\$1,974.24</u>	<u>\$7,124.43</u>	<u>\$15,500.00</u>	<u>\$8,375.57</u>
Outreach	\$300.00	\$2,077.00	\$3,000.00	\$923.00
Stewardship	\$4,434.15	\$89,006.67	\$116,393.52	\$27,386.85
Welcoming	\$5.51	\$171.55	\$750.00	\$578.45
Worship and Music				
Worship	\$422.92	\$664.37	\$1,575.00	\$910.63
Music	\$660.91	\$5,882.61	\$9,115.00	\$3,232.39
Total Worship and Music	<u>\$1,083.83</u>	<u>\$6,546.98</u>	<u>\$10,690.00</u>	<u>\$4,143.02</u>
Total Expenses	<u><u>\$59,160.94</u></u>	<u><u>\$480,289.85</u></u>	<u><u>\$674,736.02</u></u>	<u><u>\$194,446.17</u></u>
Net Total	(\$17,669.94)	(\$34,369.27)	(\$9,718.02)	(\$24,651.25)

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

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
Revenues				
Contributions & Revenue				
Contributions				
4100 - Support - Pledged	\$37,186.00	\$398,957.29	\$565,018.00	\$166,060.71
4105 - Support - Non-pledged	\$4,305.00	\$46,196.19	\$62,000.00	\$15,803.81
4110 - Support - Prior Year	\$0.00	\$0.00	\$38,000.00	\$38,000.00
4115 - Loose Plate Offering	\$0.00	\$540.50	\$0.00	(\$540.50)
Total Contributions	<u>\$41,491.00</u>	<u>\$445,693.98</u>	<u>\$665,018.00</u>	<u>\$219,324.02</u>
Other Revenue				
4135 - Interest Income	\$0.00	\$0.00	\$0.00	\$0.00
4140 - Other Income	\$0.00	\$226.60	\$0.00	(\$226.60)
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>\$41,491.00</u>	<u>\$445,920.58</u>	<u>\$665,018.00</u>	<u>\$219,097.42</u>
Total Revenues	<u>\$41,491.00</u>	<u>\$445,920.58</u>	<u>\$665,018.00</u>	<u>\$219,097.42</u>
Expenses				
Administration/Personnel				
Office				
6120 - Computer Expenses	\$607.70	\$7,318.11	\$6,760.00	(\$558.11)
6125 - Equipment Maintenance	\$0.00	\$35.77	\$0.00	(\$35.77)
6130 - General & Administrative	\$512.83	\$884.07	\$0.00	(\$884.07)
6136 - Interest Expense	\$0.00	\$15.00	\$0.00	(\$15.00)
6140 - Office Supplies	(\$106.09)	\$3,374.00	\$4,110.00	\$736.00
6145 - Postage	\$200.00	\$2,430.60	\$3,400.00	\$969.40
6149 - Stationery	\$401.22	\$823.82	\$2,600.00	\$1,776.18
6155 - Telephone	\$299.59	\$2,539.46	\$3,200.00	\$660.54
6165 - Copier Maint/Expenses	\$1,004.11	\$8,057.55	\$12,000.00	\$3,942.45
Total Office	<u>\$2,919.36</u>	<u>\$25,478.38</u>	<u>\$32,070.00</u>	<u>\$6,591.62</u>
Personnel				
Pastoral Staff				
Associate Pastor				
5946 - Annual Cash Salary	\$2,458.34	\$22,406.30	\$30,000.00	\$7,593.70
5950 - Study Leave Allowance	\$117.69	\$562.69	\$1,700.00	\$1,137.31
5955 - Board of Pension Dues	\$1,564.25	\$13,845.44	\$18,375.00	\$4,529.56
5960 - Med Supplement Voucher	\$0.00	\$1,111.98	\$2,500.00	\$1,388.02
5965 - Assoc Pastor Discretionary	\$223.20	\$670.99	\$1,000.00	\$329.01
5971 - Housing and Utility	\$1,666.66	\$14,668.62	\$20,000.00	\$5,331.38
5975 - Auto Allowance	\$1,450.09	\$4,201.16	\$7,200.00	\$2,998.84
6160 - Telephone - Cellular Allowance	\$200.00	\$900.00	\$1,200.00	\$300.00
Total Associate Pastor	<u>\$7,680.23</u>	<u>\$58,367.18</u>	<u>\$81,975.00</u>	<u>\$23,607.82</u>
Interim Pastor				
5980 - Annual Cash Salary	\$2,708.40	\$24,375.60	\$32,500.00	\$8,124.40
5981 - Housing and Utility	\$2,083.40	\$18,750.64	\$25,000.00	\$6,249.36
5982 - Study Leave Allowance	\$0.00	\$328.25	\$1,700.00	\$1,371.75
5983 - Auto Allowance	\$284.48	\$1,887.32	\$4,000.00	\$2,112.68
5984 - Board of Pension Dues	\$1,822.92	\$16,606.28	\$21,875.00	\$5,268.72
5985 - Soc. Sec. Compensation	\$0.00	\$3,862.50	\$5,150.00	\$1,287.50
5986 - Medical Supplement Voucher	\$1,513.00	\$2,500.00	\$2,500.00	\$0.00
5987 - Retirement Contribution	\$2,500.00	\$2,708.84	\$2,500.00	(\$208.84)
5988 - Books & Professional Dues	\$0.00	\$309.16	\$1,000.00	\$690.84
6014 - Cell Phone Reimbursement	\$200.00	\$1,000.00	\$1,200.00	\$200.00
Total Interim Pastor	<u>\$11,112.20</u>	<u>\$72,328.59</u>	<u>\$97,425.00</u>	<u>\$25,096.41</u>

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

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
Total Pastoral Staff	\$18,792.43	\$130,695.77	\$179,400.00	\$48,704.23
Program Staff				
5179 - Professional Development -Music	\$0.00	\$874.05	\$900.00	\$25.95
5180 - Professional Memberships	\$0.00	\$270.00	\$500.00	\$230.00
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	\$12,870.00	\$17,160.00	\$4,290.00
6016 - Director of Children's Ministry	\$2,261.78	\$20,356.02	\$27,700.00	\$7,343.98
6024 - Assoc. Music Dir. Compens	\$1,326.08	\$11,934.72	\$16,300.00	\$4,365.28
6025 - Music Director Compens	\$2,033.36	\$18,300.24	\$24,900.00	\$6,599.76
6030 - Subst Music Director Compens	\$0.00	\$200.00	\$300.00	\$100.00
6035 - Organist Compensation	\$1,559.34	\$14,034.06	\$19,100.00	\$5,065.94
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>\$8,610.56</u>	<u>\$78,989.09</u>	<u>\$108,760.00</u>	<u>\$29,770.91</u>
Support Staff				
6020 - Ch. Secretary	\$2,321.25	\$20,471.26	\$20,500.00	\$28.74
6021 - Office Temp.	\$0.00	\$20.00	\$500.00	\$480.00
6041 - Bookkeeper	\$1,000.00	\$9,000.00	\$12,600.00	\$3,600.00
6055 - Nursery Staff	\$664.56	\$8,029.32	\$18,000.00	\$9,970.68
6080 - Support Staff Training	\$101.25	\$574.25	\$300.00	(\$274.25)
Total Support Staff	<u>\$4,087.06</u>	<u>\$38,094.83</u>	<u>\$51,900.00</u>	<u>\$13,805.17</u>
General Personnel				
5209 - Background Checks	\$168.00	\$857.00	\$350.00	(\$507.00)
6060 - Payroll Taxes	\$969.62	\$8,808.91	\$11,722.50	\$2,913.59
6131 - Payroll expenses	\$370.19	\$3,109.09	\$3,500.00	\$390.91
Total General Personnel	<u>\$1,507.81</u>	<u>\$12,775.00</u>	<u>\$15,572.50</u>	<u>\$2,797.50</u>
Total Personnel	<u>\$32,997.86</u>	<u>\$260,554.69</u>	<u>\$355,632.50</u>	<u>\$95,077.81</u>
Pastor Search				
5901 - Pastor Search	\$2,378.24	\$4,200.70	\$5,000.00	\$799.30
Total Pastor Search	<u>\$2,378.24</u>	<u>\$4,200.70</u>	<u>\$5,000.00</u>	<u>\$799.30</u>
Total Administration/Personnel	<u>\$38,295.46</u>	<u>\$290,233.77</u>	<u>\$392,702.50</u>	<u>\$102,468.73</u>
Campus Management				
6045 - Janitorial Services	\$1,495.00	\$13,455.00	\$17,940.00	\$4,485.00
6210 - Custodial Supplies	\$0.00	\$0.00	\$1,000.00	\$1,000.00
6215 - Fire Alarm	\$0.00	\$973.64	\$2,200.00	\$1,226.36
6220 - Paper Supplies	\$161.35	\$1,005.92	\$1,500.00	\$494.08
6225 - Repairs and Maintenance	\$4,012.42	\$14,836.43	\$13,900.00	(\$936.43)
6230 - Lawn Maintenance	\$1,000.00	\$6,230.00	\$9,700.00	\$3,470.00
6240 - Util - Electricity	\$4,646.71	\$26,791.36	\$37,000.00	\$10,208.64
6245 - Util - Gas	\$53.83	\$578.30	\$930.00	\$351.70
6250 - Util - Trash	\$108.11	\$867.84	\$1,275.00	\$407.16
6255 - Util - Water	\$729.72	\$1,912.35	\$3,000.00	\$1,087.65
Total Campus Management	<u>\$12,207.14</u>	<u>\$66,650.84</u>	<u>\$88,445.00</u>	<u>\$21,794.16</u>
Care				
Deacons				
5505 - Deacon Supplies	\$37.80	\$231.33	\$300.00	\$68.67
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 September 2014

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
Total Deacons	\$37.80	\$646.92	\$785.00	\$138.08
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	\$37.80	\$1,276.92	\$1,415.00	\$138.08
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	\$0.00	\$945.00	\$1,100.00	\$155.00
Total Communications	\$0.00	\$1,099.97	\$3,540.00	\$2,440.03
Fellowship				
5300 - Kitchen and Fellowship Supplies	\$369.43	\$1,137.40	\$1,800.00	\$662.60
5320 - Fellowship Events	\$25.96	\$58.82	\$500.00	\$441.18
Total Fellowship	\$395.39	\$1,196.22	\$2,300.00	\$1,103.78
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	\$427.42	\$6,405.50	\$10,000.00	\$3,594.50
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	\$0.00	\$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	\$427.42	\$14,905.50	\$40,000.00	\$25,094.50
Nurture				
Children's Ministry				
5201 - Bibles	\$0.00	\$179.09	\$300.00	\$120.91
5205 - Children's Supplies	\$197.30	\$481.11	\$1,500.00	\$1,018.89
5220 - Music Ministry	\$0.00	\$327.04	\$150.00	(\$177.04)
5225 - Ch. Curriculum	\$5.00	\$439.39	\$800.00	\$360.61
5245 - Library, Books, & AV	\$0.00	\$432.47	\$400.00	(\$32.47)
5248 - Parenting classes & Workshops	\$0.00	\$0.00	\$350.00	\$350.00
5250 - Children Special Events	\$50.09	\$49.55	\$700.00	\$650.45
5260 - Vacation Bible School	\$0.00	\$504.86	\$700.00	\$195.14
Total Children's Ministry	\$252.39	\$2,413.51	\$4,900.00	\$2,486.49

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Webster Presbyterian Church
Analysis of Revenues & Expenses
January to September 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	\$101.59	\$300.00	\$300.00	\$0.00
5265 - Youth Curriculum	\$86.03	\$86.03	\$650.00	\$563.97
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	\$400.00	\$400.00	\$400.00	\$0.00
5272 - Sr. High Conferences	\$0.00	\$1,715.00	\$1,900.00	\$185.00
5273 - Jr. High Conferences	\$984.23	\$984.23	\$1,100.00	\$115.77
5274 - Confirmation Class	\$0.00	\$0.00	\$1,000.00	\$1,000.00
Total Youth Ministry	\$1,571.85	\$3,835.25	\$8,450.00	\$4,614.75
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	\$0.00	\$115.67	\$700.00	\$584.33
5282 - Ad. Supplies	\$0.00	\$0.00	\$100.00	\$100.00
5289 - Women's Ministry	\$150.00	\$150.00	\$250.00	\$100.00
Total Adult Ministry	\$150.00	\$875.67	\$2,150.00	\$1,274.33
Total Nurture	\$1,974.24	\$7,124.43	\$15,500.00	\$8,375.57
Outreach				
5330 - Outreach	\$300.00	\$2,077.00	\$3,000.00	\$923.00
Total Outreach	\$300.00	\$2,077.00	\$3,000.00	\$923.00
Stewardship				
6109 - Presbytery per capita	\$0.00	\$1,955.50	\$3,911.00	\$1,955.50
6110 - Bank Charges	\$81.69	\$536.68	\$1,300.00	\$763.32
6115 - Interest - Mortgage	\$1,872.16	\$17,164.54	\$24,435.25	\$7,270.71
6135 - Insurance	\$0.00	\$47,085.75	\$58,353.00	\$11,267.25
6150 - Stewardship	\$0.00	\$256.60	\$600.00	\$343.40
6290 - Mortgage Principal	\$2,480.30	\$22,007.60	\$27,794.27	\$5,786.67
Total Stewardship	\$4,434.15	\$89,006.67	\$116,393.52	\$27,386.85
Welcoming				
5326 - Connecting	\$5.51	\$92.57	\$400.00	\$307.43
5328 - Engaging	\$0.00	\$18.00	\$250.00	\$232.00
5331 - Hosting	\$0.00	\$60.98	\$100.00	\$39.02
Total Welcoming	\$5.51	\$171.55	\$750.00	\$578.45
Worship and Music				
Worship				
5109 - Audio-Visual Maintenance	\$203.68	\$203.68	\$0.00	(\$203.68)
5111 - Audio-Visual Upgrade	\$0.00	\$0.00	\$0.00	\$0.00
5184 - Video Liscensing	\$219.24	\$219.24	\$225.00	\$5.76
5185 - Worship Supplies-General	\$0.00	\$241.45	\$850.00	\$608.55
5190 - Worship Supply-Communion	\$0.00	\$0.00	\$500.00	\$500.00
Total Worship	\$422.92	\$664.37	\$1,575.00	\$910.63
Music				
5110 - Music Volunteer Development	\$0.00	\$131.34	\$500.00	\$368.66
5115 - Clinicians	\$0.00	\$0.00	\$0.00	\$0.00
5120 - Clinicians -Handbells	\$120.00	\$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	\$460.00	\$575.00	\$115.00

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

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
5140 - Music - Choirs/Voice	\$222.96	\$1,374.92	\$1,000.00	(\$374.92)
5145 - Music - Handbells	\$0.00	\$184.24	\$200.00	\$15.76
5147 - Music-Instrumental	\$127.95	\$789.50	\$300.00	(\$489.50)
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	\$941.15	\$2,000.00	\$1,058.85
5170 - Organ Tuning	\$0.00	\$0.00	\$1,440.00	\$1,440.00
5175 - Piano Tuning	\$190.00	\$280.00	\$300.00	\$20.00
5182 - Special Service Musicians	\$0.00	\$1,500.00	\$2,400.00	\$900.00
5195 - Praise Band	\$0.00	\$101.46	\$0.00	(\$101.46)
5511 - Liturgical Enhancements	\$0.00	\$0.00	\$0.00	\$0.00
Total Music	<u>\$660.91</u>	<u>\$5,882.61</u>	<u>\$9,115.00</u>	<u>\$3,232.39</u>
Total Worship and Music	<u>\$1,083.83</u>	<u>\$6,546.98</u>	<u>\$10,690.00</u>	<u>\$4,143.02</u>
Total Expenses	<u>\$59,160.94</u>	<u>\$480,289.85</u>	<u>\$674,736.02</u>	<u>\$194,446.17</u>
Net Total	(\$17,669.94)	(\$34,369.27)	(\$9,718.02)	\$24,651.25

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Webster Presbyterian Church
Summary of Restricted Accounts
January to September 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	\$200.00	\$0.00	\$339.52
8055 - Flowers	(\$457.75)	\$2,043.00	\$1,756.50	(\$171.25)
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	\$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	\$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
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	\$120.00	\$6,350.00
8180 - Senior Ministry	\$929.22	\$370.00	\$749.13	\$550.09
8182 - Special Events	\$21.66	\$1,345.00	\$253.00	\$1,113.66
8185 - Weddings, Funerals, etc.	\$2,842.50	\$800.00	\$500.00	\$3,142.50
Total Designated Funds	\$57,156.66	\$6,941.22	\$10,907.81	\$53,190.07
Desig Gifts: Mission				
8153 - Mission Trip - Adult	\$0.00	\$5,087.97	\$0.00	\$5,087.97
8310 - Bay Area Turning Point - Spirt Day	\$0.00	\$1,200.00	\$0.00	\$1,200.00
8319 - Christmas Intl. House	\$1,294.69	\$0.00	\$0.00	\$1,294.69
8320 - Contributions for Community Assist.	\$25.00	\$75.00	\$75.00	\$25.00
8323 - Ayaviri Adult Mission	\$1,671.77	\$19,620.40	\$16,914.60	\$4,377.57
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	\$2,360.00	\$2,190.00	\$200.00
8332 - Gifts of Joy	\$130.00	\$0.00	\$0.00	\$130.00
8335 - Habitat for Humanity	\$0.00	\$0.00	\$0.00	\$0.00
8336 - Free The Captives	\$0.00	\$150.00	\$0.00	\$150.00
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	\$990.00	\$15.00	\$1,000.00
8360 - Missions	(\$988.81)	\$1,162.07	\$150.00	\$23.26
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	\$225.00	\$715.00	\$225.00
8374 - Pentecost Offering	\$0.00	\$3,340.00	\$3,340.00	\$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

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Webster Presbyterian Church
Summary of Restricted Accounts
January to September 2014

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
8394 - Summer Enrichment Series	\$4,526.47	\$3,421.96	\$1,038.09	\$6,910.34
Total Desig Gifts: Mission	\$10,292.60	\$40,335.40	\$29,465.69	\$21,162.31
Building Fund				
8401 - Bldg Fund-Balance 12/31/04	\$42,161.83	\$9,580.00	\$42,186.83	\$9,555.00
Total Building Fund	\$42,161.83	\$9,580.00	\$42,186.83	\$9,555.00
Exchange Funds				
8186 - Ex Fund - Wednesday Night Dinner	\$926.06	\$2,534.04	\$2,841.94	\$618.16
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	\$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	\$882.42	\$382.02
8557 - Ex Fund -Endowment Income	\$0.00	\$0.00	\$0.00	\$0.00
8567 - PDA - Children's Border Crisis	\$0.00	\$0.00	\$0.00	\$0.00
8570 - Ex Fund -Shrimp Boil	\$0.00	\$625.00	\$991.06	(\$366.06)
8578 - Ex Fund -Adult Seminar Sm. Gps.	\$0.00	\$7.00	\$0.00	\$7.00
8580 - Ex Fund -Women's Retreat	\$5,660.61	\$5,484.00	\$8,592.18	\$2,552.43
8585 - Meet the Composer	\$0.00	\$0.00	\$0.00	\$0.00
8586 - Ex Fund -Youth Fund Raisers	\$7,377.69	\$25,314.06	\$34,126.33	(\$1,434.58)
8590 - Ex Fund-Early Risers Breakfast	\$0.00	\$285.00	\$0.00	\$285.00
8591 - Ex Fund-Vacation Bible School	\$300.00	\$1,764.95	\$1,671.82	\$393.13
8592 - Interim Pastor Benefits	\$0.00	\$208.34	\$625.02	(\$416.68)
8593 - Associate Pastor Benefits	\$0.00	\$47.50	\$19.50	\$28.00
Total Exchange Funds	\$26,152.58	\$38,310.11	\$51,087.18	\$13,375.51
Total Temporary Restricted	\$135,763.67	\$95,166.73	\$133,647.51	\$97,282.89
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
October 2014

Accounts

		<u>Assets</u>	
Current Assets			
Cash			
1010 - Cash - Amegy - Operating Acct.	\$124,245.74		
1030 - Cash - Frost Bank - Debit card	\$7,660.01		
1060 - Cash - Charles Schwab	(\$99.15)		
Total Cash	<u>\$131,806.60</u>		
Endowment			
1165 - Invest - TX Pres. Foundation	\$60,153.30		
Total Endowment	<u>\$60,153.30</u>		
Total Current Assets			\$191,959.90
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			<u>\$3,548,028.40</u>
Total Assets			<u><u>\$3,740,473.30</u></u>
<hr/>			
Liabilities, Fund Principal, & Restricted Funds			
<hr/>			
Liabilities			
Current Liabilities			
3014 - Notes payable - Mort. Prin. Amegy	\$24,435.25		
3020 - Payroll Payable	\$767.52		
3025 - Prepaid Pledges - 2013	(\$26.00)		
Total Current Liabilities			\$25,176.77
Non-Current Liabilities			
3031 - Note Payable - Amegy	\$557,040.85		
Total Non-Current Liabilities			<u>\$557,040.85</u>
Total Liabilities			<u>\$582,217.62</u>
Fund Principal			
4000 - Church Fund Balance	\$3,021,390.78		
4005 - Unused Accts Fund Balance	(\$104.17)		
Excess Cash Received	(\$25,447.58)		
Total Fund Principal and Excess Cash Received			<u>\$2,995,839.03</u>
Restricted Funds			
Total Temporarily Restricted	\$102,263.35		
Total Permanently Restricted	\$60,153.30		
Total Restricted Funds			<u>\$162,416.65</u>
Total Liabilities, Fund Principal, & Restricted Funds			<u><u>\$3,740,473.30</u></u>