

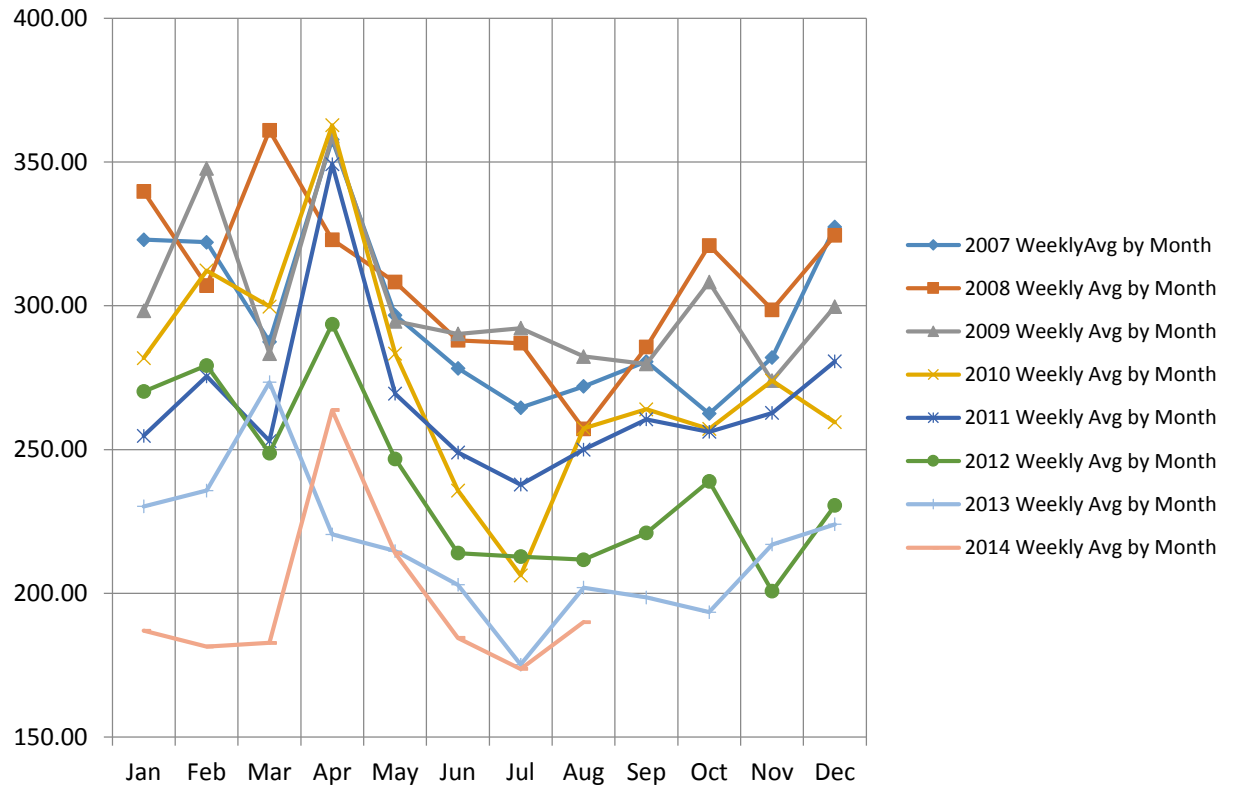
Treasurer's Report August 2014

Monthly Financial Analysis

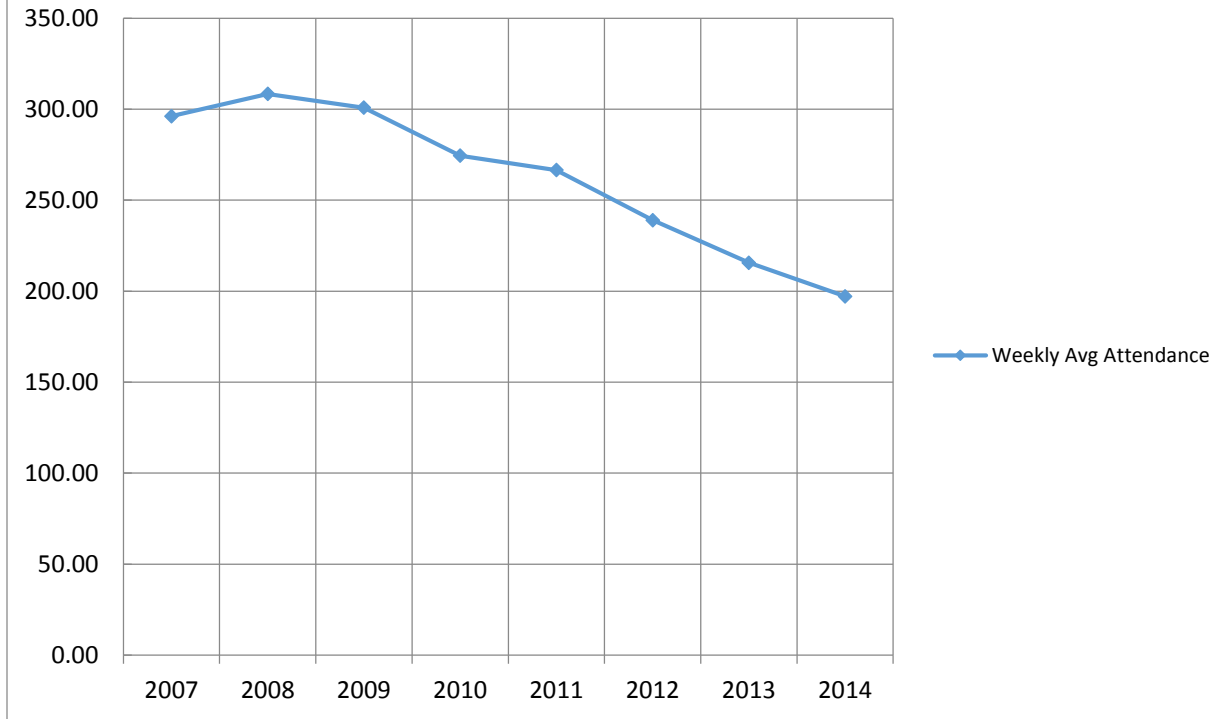
August 2014 has expenditures of \$64,755.88 and revenues of \$42,780.48 for a monthly net of \$-21975.40. Our year to date expenditures are \$421,128.91 and revenues are \$404,429.58 for a yearly net of \$-16,699.33. With 1/12 of our roll thru added in, we are \$8,634.00 positive for the year. Our roll through amount from 2013 was \$38,000.

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- Thru
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	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			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	449,824.00	404,429.58	-45,394.42	449,824.00	421,128.91	28,695.09	-16,699.33	8634.00

WPC Weekly Avg. Attendance by Month



Weekly Avg Attendance by Year



In Christ,

Jimmy Spivey

WPC Treasurer

Date : 09/22/2014
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Webster Presbyterian Church
Analysis of Revenues & Expenses - Summary
Operating Account
January to August 2014

Accounts	MTD Actual (2014)	YTD Actual (2014)	Annual Budget (2014)	Annual Budget/Actual (This Year)
Revenues				
Contributions & Revenue				
Contributions	\$42,653.88	\$404,202.98	\$665,018.00	(\$260,815.02)
Other Revenue	\$126.60	\$226.60	\$0.00	\$226.60
Total Contributions & Revenue	<u>\$42,780.48</u>	<u>\$404,429.58</u>	<u>\$665,018.00</u>	<u>(\$260,588.42)</u>
Total Revenues	<u><u>\$42,780.48</u></u>	<u><u>\$404,429.58</u></u>	<u><u>\$665,018.00</u></u>	<u><u>(\$260,588.42)</u></u>
Expenses				
Administration/Personnel				
Office	\$2,165.76	\$22,559.02	\$32,070.00	\$9,510.98
Personnel				
Pastoral Staff				
Associate Pastor	\$6,422.53	\$50,686.95	\$81,975.00	\$31,288.05
Interim Pastor	\$8,294.96	\$61,216.39	\$97,425.00	\$36,208.61
Total Pastoral Staff	<u>\$14,717.49</u>	<u>\$111,903.34</u>	<u>\$179,400.00</u>	<u>\$67,496.66</u>
Program Staff	\$9,264.61	\$70,378.53	\$108,760.00	\$38,381.47
Support Staff	\$3,508.13	\$34,007.77	\$51,900.00	\$17,892.23
General Personnel	\$1,586.92	\$11,267.19	\$15,572.50	\$4,305.31
Total Personnel	<u>\$29,077.15</u>	<u>\$227,556.83</u>	<u>\$355,632.50</u>	<u>\$128,075.67</u>
Pastor Search	\$1,822.46	\$1,822.46	\$5,000.00	\$3,177.54
Total Administration/Personnel	<u>\$33,065.37</u>	<u>\$251,938.31</u>	<u>\$392,702.50</u>	<u>\$140,764.19</u>
Campus Management	\$4,566.94	\$54,443.70	\$88,445.00	\$34,001.30
Care				
Deacons	\$0.00	\$609.12	\$785.00	\$175.88
Stephen Ministry	\$0.00	\$630.00	\$630.00	\$0.00
Total Care	<u>\$0.00</u>	<u>\$1,239.12</u>	<u>\$1,415.00</u>	<u>\$175.88</u>
Communications	\$0.00	\$1,099.97	\$3,540.00	\$2,440.03
Fellowship	\$412.20	\$800.83	\$2,300.00	\$1,499.17
Mission	\$673.03	\$14,478.08	\$40,000.00	\$25,521.92
Nurture				
Children's Ministry	\$202.19	\$2,161.12	\$4,900.00	\$2,738.88
Youth Ministry	\$0.00	\$2,263.40	\$8,450.00	\$6,186.60
Adult Ministry	\$485.68	\$725.67	\$2,150.00	\$1,424.33
Total Nurture	<u>\$687.87</u>	<u>\$5,150.19</u>	<u>\$15,500.00</u>	<u>\$10,349.81</u>
Outreach	\$0.00	\$1,777.00	\$3,000.00	\$1,223.00
Stewardship	\$25,220.08	\$84,572.52	\$116,393.52	\$31,821.00
Welcoming	\$0.00	\$166.04	\$750.00	\$583.96
Worship and Music				
Worship	\$3.94	\$241.45	\$1,575.00	\$1,333.55
Music	\$126.45	\$5,221.70	\$9,115.00	\$3,893.30
Total Worship and Music	<u>\$130.39</u>	<u>\$5,463.15</u>	<u>\$10,690.00</u>	<u>\$5,226.85</u>
Total Expenses	<u><u>\$64,755.88</u></u>	<u><u>\$421,128.91</u></u>	<u><u>\$674,736.02</u></u>	<u><u>\$253,607.11</u></u>
Net Total	(\$21,975.40)	(\$16,699.33)	(\$9,718.02)	(\$6,981.31)

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

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
Revenues				
Contributions & Revenue				
Contributions				
4100 - Support - Pledged	\$36,894.00	\$361,771.29	\$565,018.00	\$203,246.71
4105 - Support - Non-pledged	\$5,664.88	\$41,891.19	\$62,000.00	\$20,108.81
4110 - Support - Prior Year	\$0.00	\$0.00	\$38,000.00	\$38,000.00
4115 - Loose Plate Offering	\$95.00	\$540.50	\$0.00	(\$540.50)
Total Contributions	<u>\$42,653.88</u>	<u>\$404,202.98</u>	<u>\$665,018.00</u>	<u>\$260,815.02</u>
Other Revenue				
4135 - Interest Income	\$0.00	\$0.00	\$0.00	\$0.00
4140 - Other Income	\$126.60	\$226.60	\$0.00	(\$226.60)
4501 - Interest Income - Bldg Fund	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Revenue	<u>\$126.60</u>	<u>\$226.60</u>	<u>\$0.00</u>	<u>(\$226.60)</u>
Total Contributions & Revenue	<u>\$42,780.48</u>	<u>\$404,429.58</u>	<u>\$665,018.00</u>	<u>\$260,588.42</u>
Total Revenues	<u>\$42,780.48</u>	<u>\$404,429.58</u>	<u>\$665,018.00</u>	<u>\$260,588.42</u>
Expenses				
Administration/Personnel				
Office				
6120 - Computer Expenses	\$1,031.98	\$6,710.41	\$6,760.00	\$49.59
6125 - Equipment Maintenance	\$0.00	\$35.77	\$0.00	(\$35.77)
6130 - General & Administrative	\$0.00	\$371.24	\$0.00	(\$371.24)
6136 - Interest Expense	\$0.00	\$15.00	\$0.00	(\$15.00)
6140 - Office Supplies	\$188.04	\$3,480.09	\$4,110.00	\$629.91
6145 - Postage	\$0.00	\$2,230.60	\$3,400.00	\$1,169.40
6149 - Stationery	\$0.00	\$422.60	\$2,600.00	\$2,177.40
6155 - Telephone	\$259.14	\$2,239.87	\$3,200.00	\$960.13
6165 - Copier Maint/Expenses	\$686.60	\$7,053.44	\$12,000.00	\$4,946.56
Total Office	<u>\$2,165.76</u>	<u>\$22,559.02</u>	<u>\$32,070.00</u>	<u>\$9,510.98</u>
Personnel				
Pastoral Staff				
Associate Pastor				
5946 - Annual Cash Salary	\$2,458.34	\$19,947.96	\$30,000.00	\$10,052.04
5950 - Study Leave Allowance	\$0.00	\$445.00	\$1,700.00	\$1,255.00
5955 - Board of Pension Dues	\$1,564.25	\$12,281.19	\$18,375.00	\$6,093.81
5960 - Med Supplement Voucher	\$0.00	\$1,111.98	\$2,500.00	\$1,388.02
5965 - Assoc Pastor Discretionary	\$0.00	\$447.79	\$1,000.00	\$552.21
5971 - Housing and Utility	\$1,666.66	\$13,001.96	\$20,000.00	\$6,998.04
5975 - Auto Allowance	\$633.28	\$2,751.07	\$7,200.00	\$4,448.93
6160 - Telephone - Cellular Allowance	\$100.00	\$700.00	\$1,200.00	\$500.00
Total Associate Pastor	<u>\$6,422.53</u>	<u>\$50,686.95</u>	<u>\$81,975.00</u>	<u>\$31,288.05</u>
Interim Pastor				
5980 - Annual Cash Salary	\$2,708.40	\$21,667.20	\$32,500.00	\$10,832.80
5981 - Housing and Utility	\$2,083.40	\$16,667.24	\$25,000.00	\$8,332.76
5982 - Study Leave Allowance	\$0.00	\$328.25	\$1,700.00	\$1,371.75
5983 - Auto Allowance	\$322.56	\$1,602.84	\$4,000.00	\$2,397.16
5984 - Board of Pension Dues	\$1,822.92	\$14,783.36	\$21,875.00	\$7,091.64
5985 - Soc. Sec. Compensation	\$1,287.50	\$3,862.50	\$5,150.00	\$1,287.50
5986 - Medical Supplement Voucher	\$0.00	\$987.00	\$2,500.00	\$1,513.00
5987 - Retirement Contribution	(\$208.34)	\$208.84	\$2,500.00	\$2,291.16
5988 - Books & Professional Dues	\$178.52	\$309.16	\$1,000.00	\$690.84
6014 - Cell Phone Reimbursement	\$100.00	\$800.00	\$1,200.00	\$400.00
Total Interim Pastor	<u>\$8,294.96</u>	<u>\$61,216.39</u>	<u>\$97,425.00</u>	<u>\$36,208.61</u>

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

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
Total Pastoral Staff	\$14,717.49	\$111,903.34	\$179,400.00	\$67,496.66
Program Staff				
5179 - Professional Development -Music	\$654.05	\$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	\$11,440.00	\$17,160.00	\$5,720.00
6016 - Director of Children's Ministry	\$2,261.78	\$18,094.24	\$27,700.00	\$9,605.76
6024 - Assoc. Music Dir. Compens	\$1,326.08	\$10,608.64	\$16,300.00	\$5,691.36
6025 - Music Director Compens	\$2,033.36	\$16,266.88	\$24,900.00	\$8,633.12
6030 - Subst Music Director Compens	\$0.00	\$200.00	\$300.00	\$100.00
6035 - Organist Compensation	\$1,559.34	\$12,474.72	\$19,100.00	\$6,625.28
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>\$9,264.61</u>	<u>\$70,378.53</u>	<u>\$108,760.00</u>	<u>\$38,381.47</u>
Support Staff				
6020 - Ch. Secretary	\$2,122.50	\$18,150.01	\$20,500.00	\$2,349.99
6021 - Office Temp.	\$0.00	\$20.00	\$500.00	\$480.00
6041 - Bookkeeper	\$1,000.00	\$8,000.00	\$12,600.00	\$4,600.00
6055 - Nursery Staff	\$385.63	\$7,364.76	\$18,000.00	\$10,635.24
6080 - Support Staff Training	\$0.00	\$473.00	\$300.00	(\$173.00)
Total Support Staff	<u>\$3,508.13</u>	<u>\$34,007.77</u>	<u>\$51,900.00</u>	<u>\$17,892.23</u>
General Personnel				
5209 - Background Checks	\$375.00	\$689.00	\$350.00	(\$339.00)
6060 - Payroll Taxes	\$927.08	\$7,839.29	\$11,722.50	\$3,883.21
6131 - Payroll expenses	\$284.84	\$2,738.90	\$3,500.00	\$761.10
Total General Personnel	<u>\$1,586.92</u>	<u>\$11,267.19</u>	<u>\$15,572.50</u>	<u>\$4,305.31</u>
Total Personnel	<u>\$29,077.15</u>	<u>\$227,556.83</u>	<u>\$355,632.50</u>	<u>\$128,075.67</u>
Pastor Search				
5901 - Pastor Search	\$1,822.46	\$1,822.46	\$5,000.00	\$3,177.54
Total Pastor Search	<u>\$1,822.46</u>	<u>\$1,822.46</u>	<u>\$5,000.00</u>	<u>\$3,177.54</u>
Total Administration/Personnel	<u>\$33,065.37</u>	<u>\$251,938.31</u>	<u>\$392,702.50</u>	<u>\$140,764.19</u>
Campus Management				
6045 - Janitorial Services	\$1,495.00	\$11,960.00	\$17,940.00	\$5,980.00
6210 - Custodial Supplies	\$0.00	\$0.00	\$1,000.00	\$1,000.00
6215 - Fire Alarm	(\$174.50)	\$973.64	\$2,200.00	\$1,226.36
6220 - Paper Supplies	\$0.00	\$844.57	\$1,500.00	\$655.43
6225 - Repairs and Maintenance	\$2,846.75	\$10,824.01	\$13,900.00	\$3,075.99
6230 - Lawn Maintenance	\$0.00	\$5,230.00	\$9,700.00	\$4,470.00
6240 - Util - Electricity	\$0.00	\$22,144.65	\$37,000.00	\$14,855.35
6245 - Util - Gas	\$59.14	\$524.47	\$930.00	\$405.53
6250 - Util - Trash	\$108.17	\$759.73	\$1,275.00	\$515.27
6255 - Util - Water	\$232.38	\$1,182.63	\$3,000.00	\$1,817.37
Total Campus Management	<u>\$4,566.94</u>	<u>\$54,443.70</u>	<u>\$88,445.00</u>	<u>\$34,001.30</u>
Care				
Deacons				
5505 - Deacon Supplies	\$0.00	\$193.53	\$300.00	\$106.47
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 August 2014

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
Total Deacons	\$0.00	\$609.12	\$785.00	\$175.88
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	\$0.00	\$1,239.12	\$1,415.00	\$175.88
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	\$393.26	\$767.97	\$1,800.00	\$1,032.03
5320 - Fellowship Events	\$18.94	\$32.86	\$500.00	\$467.14
Total Fellowship	\$412.20	\$800.83	\$2,300.00	\$1,499.17
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	\$673.03	\$5,978.08	\$10,000.00	\$4,021.92
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	\$673.03	\$14,478.08	\$40,000.00	\$25,521.92
Nurture				
Children's Ministry				
5201 - Bibles	\$0.00	\$179.09	\$300.00	\$120.91
5205 - Children's Supplies	\$74.94	\$283.81	\$1,500.00	\$1,216.19
5220 - Music Ministry	\$0.00	\$327.04	\$150.00	(\$177.04)
5225 - Ch. Curriculum	\$5.00	\$434.39	\$800.00	\$365.61
5245 - Library, Books, & AV	\$122.25	\$432.47	\$400.00	(\$32.47)
5248 - Parenting classes & Workshops	\$0.00	\$0.00	\$350.00	\$350.00
5250 - Children Special Events	\$0.00	(\$0.54)	\$700.00	\$700.54
5260 - Vacation Bible School	\$0.00	\$504.86	\$700.00	\$195.14
Total Children's Ministry	\$202.19	\$2,161.12	\$4,900.00	\$2,738.88

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Webster Presbyterian Church
Analysis of Revenues & Expenses
January to August 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	\$0.00	\$198.41	\$300.00	\$101.59
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	\$0.00	\$2,263.40	\$8,450.00	\$6,186.60
Adult Ministry				
5200 - Adult Education	\$400.00	\$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	\$85.68	\$115.67	\$700.00	\$584.33
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	\$485.68	\$725.67	\$2,150.00	\$1,424.33
Total Nurture	\$687.87	\$5,150.19	\$15,500.00	\$10,349.81
Outreach				
5330 - Outreach	\$0.00	\$1,777.00	\$3,000.00	\$1,223.00
Total Outreach	\$0.00	\$1,777.00	\$3,000.00	\$1,223.00
Stewardship				
6109 - Presbytery per capita	\$1,955.50	\$1,955.50	\$3,911.00	\$1,955.50
6110 - Bank Charges	\$85.37	\$454.99	\$1,300.00	\$845.01
6115 - Interest - Mortgage	\$1,881.50	\$15,292.38	\$24,435.25	\$9,142.87
6135 - Insurance	\$18,826.75	\$47,085.75	\$58,353.00	\$11,267.25
6150 - Stewardship	\$0.00	\$256.60	\$600.00	\$343.40
6290 - Mortgage Principal	\$2,470.96	\$19,527.30	\$27,794.27	\$8,266.97
Total Stewardship	\$25,220.08	\$84,572.52	\$116,393.52	\$31,821.00
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	\$3.94	\$241.45	\$850.00	\$608.55
5190 - Worship Supply-Communion	\$0.00	\$0.00	\$500.00	\$500.00
Total Worship	\$3.94	\$241.45	\$1,575.00	\$1,333.55
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	\$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 August 2014

Accounts	MTD Actual 2014	YTD Actual 2014	Annual Budget 2014	Annual Budget Remaining (This Year)
5140 - Music - Choirs/Voice	\$0.00	\$1,151.96	\$1,000.00	(\$151.96)
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	\$24.99	\$941.15	\$2,000.00	\$1,058.85
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	\$101.46	\$101.46	\$0.00	(\$101.46)
5511 - Liturgical Enhancements	\$0.00	\$0.00	\$0.00	\$0.00
Total Music	<u>\$126.45</u>	<u>\$5,221.70</u>	<u>\$9,115.00</u>	<u>\$3,893.30</u>
Total Worship and Music	<u>\$130.39</u>	<u>\$5,463.15</u>	<u>\$10,690.00</u>	<u>\$5,226.85</u>
Total Expenses	<u>\$64,755.88</u>	<u>\$421,128.91</u>	<u>\$674,736.02</u>	<u>\$253,607.11</u>
Net Total	(\$21,975.40)	(\$16,699.33)	(\$9,718.02)	\$6,981.31

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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)	\$1,888.00	\$1,531.50	(\$101.25)
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	\$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	\$1,245.00	\$0.00	\$1,266.66
8185 - Weddings, Funerals, etc.	\$2,842.50	\$800.00	\$500.00	\$3,142.50
Total Designated Funds	\$57,156.66	\$6,686.22	\$9,369.69	\$54,473.19
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	\$0.00	\$100.00
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	\$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	\$990.00	\$15.00	\$1,000.00
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	\$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	\$39,890.50	\$29,240.69	\$20,942.41
Building Fund				
8401 - Bldg Fund-Balance 12/31/04	\$42,161.83	\$9,460.00	\$42,186.83	\$9,435.00
Total Building Fund	\$42,161.83	\$9,460.00	\$42,186.83	\$9,435.00
Exchange Funds				
8186 - Ex Fund - Wednesday Night Dinner	\$926.06	\$2,293.04	\$2,399.06	\$820.04
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	\$797.00	\$711.91	\$478.99
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	\$0.00	\$100.00	(\$100.00)
8578 - Ex Fund -Adult Seminar Sm. Gps.	\$0.00	\$7.00	\$0.00	\$7.00
8580 - Ex Fund -Women's Retreat	\$5,660.61	\$5,289.00	\$8,592.18	\$2,357.43
8585 - Meet the Composer	\$0.00	\$0.00	\$0.00	\$0.00
8586 - Ex Fund -Youth Fund Raisers	\$7,377.69	\$25,214.06	\$32,292.62	\$299.13
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	\$0.00	\$0.00	\$0.00
8593 - Associate Pastor Benefits	\$0.00	\$0.00	\$0.00	\$0.00
Total Exchange Funds	\$26,152.58	\$36,549.27	\$46,650.01	\$16,051.84
Total Temporary Restricted	\$135,763.67	\$92,585.99	\$127,447.22	\$100,902.44
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
September 2014

Accounts

		<u>Assets</u>	
Current Assets			
Cash			
1010 - Cash - Amegy - Operating Acct.	\$141,810.32		
1030 - Cash - Frost Bank - Debit card	\$9,428.94		
1060 - Cash - Charles Schwab	(\$99.15)		
Total Cash	\$151,140.11		
Endowment			
1165 - Invest - TX Pres. Foundation	\$60,153.30		
Total Endowment	\$60,153.30		
Total Current Assets			\$211,293.41
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			\$3,548,028.40
Total Assets			\$3,759,806.81
<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	\$7,080.00		
Total Current Liabilities			\$32,282.77
Non-Current Liabilities			
3031 - Note Payable - Amegy	\$557,040.85		
Total Non-Current Liabilities			\$557,040.85
Total Liabilities			\$589,323.62
Fund Principal			
4000 - Church Fund Balance	\$3,021,390.78		
4005 - Unused Accts Fund Balance	(\$104.17)		
Excess Cash Received	(\$11,859.16)		
Total Fund Principal and Excess Cash Received			\$3,009,427.45
Restricted Funds			
Total Temporarily Restricted	\$100,902.44		
Total Permanently Restricted	\$60,153.30		
Total Restricted Funds			\$161,055.74
Total Liabilities, Fund Principal, & Restricted Funds			\$3,759,806.81