

**001 Westminster Presbyterian Church**  
**Fiscal Year Beginning 1/1/2009**  
**Budgeted Financial Statement for Period 12 December 100.00%**  
**000 General Budget Fund**

<u>Acct #</u>	<u>Description</u>	<u>Budget Annual</u>	<u>Budget for Period</u>	<u>Actual for Period</u>	<u>Variance for Period</u>	<u>Budget YTD</u>	<u>Actual YTD</u>	<u>Var. Actual to YTD Budget Dollar</u>
000	General Budget Fund							
	<b>I N C O M E</b>							
000/40020	Net Current Year Pledges	1,212,750.00	134,615.00	101,681.52	-32,933.48	1,212,750.00	1,106,450.80	-106,299.20
000/40021	Current Year Over Pledge	.00	.00	23,886.45	23,886.45	.00	23,886.45	23,886.45
000/40024	Endowed Pledges	3,000.00	250.00	425.71	175.71	3,000.00	2,900.95	-99.05
000/40025	Prior Year Pledge Payments	25,000.00	.00	9,444.84	9,444.84	25,000.00	44,239.24	19,239.24
000/40026	Allowance for Doubtful Pledges	-60,638.00	-6,731.00	.00	6,731.00	-60,638.00	.00	60,638.00
000/40030	Contributions Unpledged	111,000.00	25,419.00	45,408.48	19,989.48	111,000.00	110,433.96	-566.04
000/40035	Loose Plate	12,000.00	888.00	678.14	-209.86	12,000.00	10,672.18	-1,327.82
000/40039	Special Membership Appeals	.00	.00	.00	.00	.00	10,204.50	10,204.50
000/40041	Special Gifts -- Memorials, et	12,000.00	1,000.00	6,020.00	5,020.00	12,000.00	9,190.00	-2,810.00
000/40044	Special Gifts: Restricted for	.00	.00	500.00	500.00	.00	.00	.00
000/40045	Interest Operating Accts	5,000.00	416.67	119.68	-296.99	5,000.00	1,255.50	-3,744.50
000/40095	Miscellaneous Income	1,000.00	83.33	.00	-83.33	1,000.00	43.90	-956.10
000/40102	Facilities Use Income	12,000.00	1,000.00	1,731.44	731.44	12,000.00	11,179.44	-820.56
000/40121	Weddings	8,000.00	666.67	25.00	-641.67	8,000.00	2,160.08	-5,839.92
000/40200	Trnsfrs-Endowment Funds	247,618.00	20,634.83	.00	-20,634.83	247,618.00	247,617.96	-.04
000/40205	Christmas Eve Offering	18,000.00	18,000.00	22,542.20	4,542.20	18,000.00	22,662.20	4,662.20
000/40210	OGHS	18,500.00	.00	90.00	90.00	18,500.00	9,916.00	-8,584.00
	<b>Total Income</b>	<b>1,625,230.00</b>	<b>196,242.50</b>	<b>212,553.46</b>	<b>16,310.96</b>	<b>1,625,230.00</b>	<b>1,612,813.16</b>	<b>-12,416.84</b>
	<b>E X P E N S E</b>							
	Staff Expenses							
	Salary Expense							
000/50102	Salaries - Ordained Staff	173,951.00	14,495.92	11,450.93	-3,044.99	173,951.00	153,549.66	-20,401.34
000/50103	Salaries - Office & Clerical	218,146.00	18,178.83	17,668.99	-509.84	218,146.00	216,168.40	-1,977.60
000/50105	Salaries - Programs	184,469.00	15,372.42	19,104.62	3,732.20	184,469.00	182,716.28	-1,752.72
000/50106	Housing - Ordained Staff	81,440.00	6,786.67	4,756.67	-2,030.00	81,440.00	67,839.04	-13,600.96
	<b>Total Salary Expense</b>	<b>658,006.00</b>	<b>54,833.84</b>	<b>52,981.21</b>	<b>-1,852.63</b>	<b>658,006.00</b>	<b>620,273.38</b>	<b>-37,732.62</b>
	Benefits							
000/50110	Pastors' Pension/Death/Disabil	30,647.00	2,553.92	1,944.90	-609.02	30,647.00	25,375.27	-5,271.73
000/50111	Lay Staff Death/Disability	5,224.00	435.33	310.80	-124.53	5,224.00	4,031.43	-1,192.57
000/50112	Lay Staff Pension Contribution	17,205.00	1,433.75	1,116.08	-317.67	17,205.00	15,015.90	-2,189.10
000/50113	Social Security & Medicare	30,800.00	2,566.67	2,350.38	-216.29	30,800.00	28,413.85	-2,386.15
000/50115	Workers' Comp Insurance	5,440.00	453.33	3,047.00	2,593.67	5,440.00	3,209.00	-2,231.00
000/50120	Staff Medical Expense	18,324.00	1,527.00	1,501.55	-25.45	18,324.00	19,005.61	681.61
000/50125	Pastors' Medical Expense	56,186.00	4,682.17	3,046.89	-1,635.28	56,186.00	48,493.50	-7,692.50
000/50136	Mileage and Travel	6,000.00	500.00	677.30	177.30	6,000.00	4,354.27	-1,645.73
000/50137	Miscellaneous Employment Expen	1,000.00	83.33	300.00	216.67	1,000.00	1,275.81	275.81
000/50140	Professional Dev. - Ordained	5,600.00	466.67	40.00	-426.67	5,600.00	4,864.64	-735.36
	<b>Total Benefits</b>	<b>176,426.00</b>	<b>14,702.17</b>	<b>14,334.90</b>	<b>-367.27</b>	<b>176,426.00</b>	<b>154,039.28</b>	<b>-22,386.72</b>
	<b>Total Staff Expenses</b>	<b>834,432.00</b>	<b>69,536.01</b>	<b>67,316.11</b>	<b>-2,219.90</b>	<b>834,432.00</b>	<b>774,312.66</b>	<b>-60,119.34</b>
	Administrative Expenses							
000/50205	Chimes & WWW	4,500.00	375.00	2,411.94	2,036.94	4,500.00	10,558.42	6,058.42
000/50206	Web Site/ Monitors	4,000.00	333.33	500.50	167.17	4,000.00	1,948.58	-2,051.42

**001 Westminster Presbyterian Church**  
**Fiscal Year Beginning 1/1/2009**  
**Budgeted Financial Statement for Period 12 December 100.00%**  
**000 General Budget Fund**

Acct #	Description	Budget Annual	Budget for Period	Actual for Period	Variance for Period	Budget YTD	Actual YTD	Var. Actual to YTD Budget Dollar
000/50207	Copier Expenses	11,250.00	290.00	253.00	-37.00	11,250.00	9,194.58	-2,055.42
000/50210	Office Supplies	5,500.00	458.33	524.31	65.98	5,500.00	5,196.37	-303.63
000/50212	Stationery	.00	.00	.00	.00	.00	128.63	128.63
000/50215	Computer Maintenance	4,000.00	333.33	1,086.86	753.53	4,000.00	5,381.55	1,381.55
000/50231	Telephone & E-mail	6,500.00	541.67	999.56	457.89	6,500.00	7,150.36	650.36
000/50240	Postage	5,500.00	458.33	1,540.39	1,082.06	5,500.00	5,671.04	171.04
000/50245	Miscellaneous	9,340.00	778.33	457.98	-320.35	9,340.00	4,792.43	-4,547.57
000/50250	Advertising	2,000.00	166.67	55.00	-111.67	2,000.00	708.00	-1,292.00
000/50255	Audit	11,000.00	.00	.00	.00	11,000.00	10,928.18	-71.82
000/50260	Staff Training	2,500.00	.00	100.00	100.00	2,500.00	1,588.00	-912.00
	<b>Total Administrative Expenses</b>	<b>66,090.00</b>	<b>3,734.99</b>	<b>7,929.54</b>	<b>4,194.55</b>	<b>66,090.00</b>	<b>63,246.14</b>	<b>-2,843.86</b>
	<b>Occupancy Operating Expenses</b>							
000/50303	Salaries: Sextons	106,988.00	8,915.67	9,207.79	292.12	106,988.00	105,654.16	-1,333.84
000/50304	Benefits: Sextons Workers Comp	1,560.00	130.00	859.00	729.00	1,560.00	859.00	-701.00
000/50307	Benefits: Sextons Social Secur	6,593.00	549.42	704.40	154.98	6,593.00	7,756.74	1,163.74
000/50308	Benefits: Sextons Medical	12,216.00	1,018.00	1,018.00	.00	12,216.00	12,216.00	.00
000/50309	Benefits: Sextons Death/Disabi	1,306.00	108.83	79.28	-29.55	1,306.00	951.36	-354.64
000/50310	Benefits: Sextons Retirement	2,900.00	241.67	231.70	-9.97	2,900.00	2,762.40	-137.60
000/50311	Electric, Gas & Oil	78,100.00	7,029.00	5,735.03	-1,293.97	78,100.00	66,075.90	-12,024.10
000/50312	Water & Sewer	5,000.00	.00	.00	.00	5,000.00	4,830.54	-169.46
000/50330	Safety and Security	5,000.00	416.67	739.00	322.33	5,000.00	8,187.16	3,187.16
000/50331	Insurance (except Workers' Com	28,313.00	.00	544.00	544.00	28,313.00	28,313.00	.00
000/50335	Pest Control & Garbage	4,000.00	333.33	721.18	387.85	4,000.00	3,893.46	-106.54
000/50340	Service Contracts - Carpet Cl	4,000.00	1,000.00	472.50	-527.50	4,000.00	3,466.90	-533.10
000/50345	Cleaning Supplies	7,000.00	583.33	3,807.51	3,224.18	7,000.00	11,153.00	4,153.00
000/50346	Maintenance Supplies	3,000.00	250.00	.00	-250.00	3,000.00	308.40	-2,691.60
000/50350	Cleaning Services	.00	.00	4,105.00	4,105.00	.00	4,105.00	4,105.00
000/50351	Grounds Maintenance	10,500.00	.00	.00	.00	10,500.00	10,060.59	-439.41
000/50352	Parking space rental	10,500.00	1,645.00	1,387.50	-257.50	10,500.00	9,984.81	-515.19
	<b>Total Occupancy Expense</b>	<b>286,976.00</b>	<b>22,220.92</b>	<b>29,611.89</b>	<b>7,390.97</b>	<b>286,976.00</b>	<b>280,578.42</b>	<b>-6,397.58</b>
	<b>Maintenance Expenses</b>							
000/50361	HVAC Maintenance / Repair	20,000.00	1,666.67	591.50	-1,075.17	20,000.00	14,388.78	-5,611.22
000/50362	Building Maintenance / Repair	22,000.00	1,833.33	596.76	-1,236.57	22,000.00	17,361.05	-4,638.95
000/50374	Facilities Accrual	60,000.00	5,000.00	35,633.00	30,633.00	60,000.00	90,633.00	30,633.00
	<b>Total Maintenance Expenses</b>	<b>102,000.00</b>	<b>8,500.00</b>	<b>36,821.26</b>	<b>28,321.26</b>	<b>102,000.00</b>	<b>122,382.83</b>	<b>20,382.83</b>
	<b>Programs</b>							
000/50402	Chapel Club - Musical	800.00	.00	.00	.00	800.00	691.09	-108.91
000/50403	Music -- Children, Youth and H	2,150.00	150.00	-65.82	-215.82	2,150.00	2,150.00	.00
000/50404	Worship Supplies	1,800.00	150.00	464.22	314.22	1,800.00	1,733.91	-66.09
000/50405	Music -- Adult Choral and Inst	9,400.00	900.00	2,776.20	1,876.20	9,400.00	9,400.00	.00
000/50406	Other Worship	400.00	.00	.00	.00	400.00	490.00	90.00
000/50407	Worship Development	.00	.00	.00	.00	.00	37.23	37.23
000/50410	Dues And Subscriptions	600.00	50.00	.00	-50.00	600.00	324.25	-275.75
000/50413	Congregational Care	500.00	125.00	-91.13	-216.13	500.00	205.73	-294.27
000/50415	Stephen Ministries	600.00	50.00	253.88	203.88	600.00	253.88	-346.12
000/50417	Congregational Small Groups	500.00	100.00	35.73	-64.27	500.00	-34.86	-534.86
000/50420	Pastorial Support	200.00	200.00	3,513.97	3,313.97	200.00	6,115.83	5,915.83
000/50430	Membership & Evangelism	1,850.00	200.00	889.63	689.63	1,850.00	2,452.49	602.49

**001 Westminster Presbyterian Church**  
**Fiscal Year Beginning 1/1/2009**  
**Budgeted Financial Statement for Period 12 December 100.00%**  
**000 General Budget Fund**

Acct #	Description	Budget Annual	Budget for Period	Actual for Period	Variance for Period	Budget YTD	Actual YTD	Var. Actual to YTD Budget Dollar
000/50435	Stewardship	2,500.00	.00	.00	.00	2,500.00	1,466.86	-1,033.14
000/50439	Session Activities	3,500.00	.00	-61.00	-61.00	3,500.00	1,856.29	-1,643.71
000/50440	Deacons	1,300.00	300.00	60.00	-240.00	1,300.00	-112.37	-1,412.37
000/50445	Hospitality	5,000.00	600.00	595.52	-4.48	5,000.00	3,972.05	-1,027.95
000/50450	Audio-visual Aids	500.00	60.00	.00	-60.00	500.00	1,150.34	650.34
000/50455	Congregational Life	1,200.00	100.00	.00	-100.00	1,200.00	653.04	-546.96
	<b>Total Programs</b>	<b>32,800.00</b>	<b>2,985.00</b>	<b>8,371.20</b>	<b>5,386.20</b>	<b>32,800.00</b>	<b>32,805.76</b>	<b>5.76</b>
	<b>Other Expenses</b>							
000/50466	Search Committees	500.00	.00	.00	.00	500.00	441.40	-58.60
000/50470	Covenant Network	3,000.00	.00	.00	.00	3,000.00	3,000.00	.00
	<b>Total Other Expenses</b>	<b>3,500.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>3,500.00</b>	<b>3,441.40</b>	<b>-58.60</b>
	<b>Required Fees - Pres Ch (USA)</b>							
000/50501	Presbyterian Per Capita Assess	43,318.00	.00	.00	.00	43,318.00	43,317.69	-.31
	<b>Total Presby Church (USA) Fees</b>	<b>43,318.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>43,318.00</b>	<b>43,317.69</b>	<b>-.31</b>
	<b>Benevolences</b>							
000/50515	Presbytery	50,000.00	12,500.00	.00	-12,500.00	50,000.00	50,000.00	.00
000/50520	Christmas Boxes Project (WPC)	1,200.00	.00	1,361.03	1,361.03	1,200.00	1,321.03	121.03
000/50521	Neighborhood Assistance	7,000.00	583.33	4,122.43	3,539.10	7,000.00	7,000.00	.00
000/50522	FAITH Center Contribution	33,000.00	8,250.00	8,250.00	.00	33,000.00	33,000.00	.00
000/50526	Urban Mission Committee	1,625.00	135.42	416.00	280.58	1,625.00	1,553.72	-71.28
000/50528	Sojourners Place	5,000.00	.00	.00	.00	5,000.00	5,000.00	.00
000/50529	Emmanuel Dining Room	3,500.00	.00	.00	.00	3,500.00	3,500.00	.00
000/50530	Habitat For Humanity	5,000.00	5,000.00	5,000.00	.00	5,000.00	5,000.00	.00
000/50531	Hanover Food Closet	3,500.00	.00	500.00	500.00	3,500.00	3,500.00	.00
000/50532	Meeting Ground	6,000.00	.00	.00	.00	6,000.00	6,000.00	.00
000/50535	Food Bank Of Delaware	3,700.00	.00	.00	.00	3,700.00	3,700.00	.00
000/50538	Saturday Breakfast Club	10,000.00	833.33	5,184.50	4,351.17	10,000.00	10,000.00	.00
000/50539	Burton House	12,000.00	1,000.00	6,955.41	5,955.41	12,000.00	12,000.00	.00
000/50540	LCS Food Pantry	3,500.00	.00	.00	.00	3,500.00	3,500.00	.00
000/50541	Friendship House	15,000.00	.00	5,000.00	5,000.00	15,000.00	15,000.00	.00
000/50544	Urban Promise	4,000.00	.00	.00	.00	4,000.00	4,000.00	.00
000/50545	International Partnerships (no	4,350.00	4,350.00	3,308.00	-1,042.00	4,350.00	4,308.00	-42.00
000/50546	CITW Mission Trip Subsidy	4,200.00	1,050.00	1,900.00	850.00	4,200.00	4,232.37	32.37
000/50547	Borderlinks	240.00	.00	.00	.00	240.00	.00	-240.00
000/50550	Talent Search Scholarships	5,000.00	2,500.00	.00	-2,500.00	5,000.00	833.00	-4,167.00
000/50555	Homeless Security	6,000.00	.00	.00	.00	6,000.00	7,772.50	1,772.50
000/50560	Pastors' Discretionary Fund	500.00	500.00	200.00	-300.00	500.00	388.00	-112.00
000/50565	Xmas Discretionary Missionary	2,000.00	.00	2,000.00	2,000.00	2,000.00	2,000.00	.00
000/50570	Church In The World	1,750.00	145.83	2,000.00	1,854.17	1,750.00	2,000.00	250.00
000/50580	International Project Support	3,200.00	3,200.00	1,700.00	-1,500.00	3,200.00	3,200.00	.00
000/50581	Christmas Eve Offering	18,000.00	18,000.00	22,662.20	4,662.20	18,000.00	22,662.20	4,662.20
000/50583	OGHS	18,500.00	.00	.00	.00	18,500.00	9,826.00	-8,674.00
000/50596	Delaware Futures	1,100.00	.00	.00	.00	1,100.00	1,100.00	.00
000/50597	Special Gifts for Mission	.00	.00	45,950.00	45,950.00	.00	45,950.00	45,950.00
	<b>Total Benevolences</b>	<b>228,865.00</b>	<b>58,047.91</b>	<b>116,509.57</b>	<b>58,461.66</b>	<b>228,865.00</b>	<b>268,346.82</b>	<b>39,481.82</b>

Christian Ed

**001 Westminster Presbyterian Church**  
**Fiscal Year Beginning 1/1/2009**  
**Budgeted Financial Statement for Period 12 December 100.00%**  
**000 General Budget Fund**

Acct #	Description	Budget Annual	Budget for Period	Actual for Period	Variance for Period	Budget YTD	Actual YTD	Var. Actual to YTD Budget Dollar
000/50605	Curriculum and Resources	3,000.00	250.00	1,212.72	962.72	3,000.00	2,489.47	-510.53
000/50610	Supplies for CE	2,500.00	208.33	199.91	-8.42	2,500.00	582.24	-1,917.76
000/50611	Godly Time Programs	500.00	.00	66.87	66.87	500.00	176.32	-323.68
000/50615	CE Leadership	1,500.00	125.00	476.48	351.48	1,500.00	1,210.58	-289.42
000/50625	Chapel Club	2,500.00	360.00	134.01	-225.99	2,500.00	38.20	-2,461.80
000/50627	Vacation Bible School	1,400.00	.00	.00	.00	1,400.00	-491.39	-1,891.39
000/50630	Adult Education	2,000.00	200.00	300.00	100.00	2,000.00	1,446.58	-553.42
000/50635	Library	500.00	.00	.00	.00	500.00	536.99	36.99
000/50645	Special Events	1,300.00	100.00	428.74	328.74	1,300.00	273.69	-1,026.31
000/50650	180 Youth Fellowship	11,500.00	1,200.00	4,562.27	3,362.27	11,500.00	13,715.59	2,215.59
000/50652	DO NOT USE THIS ACCOUNT	.00	.00	100.00	100.00	.00	.00	.00
000/50653	Student Gift Resources (Bibles)	400.00	.00	.00	.00	400.00	.00	-400.00
000/50660	Cribbery Supplies	150.00	12.50	.00	-12.50	150.00	2.99	-147.01
	Total Christian Ed	27,250.00	2,455.83	7,481.00	5,025.17	27,250.00	19,981.26	-7,268.74
	Total Expenses	1,625,231.00	167,480.66	274,040.57	106,559.91	1,625,231.00	1,608,412.98	-16,818.02
	Total Income Over/under Exp	-1.00	28,761.84	-61,487.11	-90,248.95	-1.00	4,400.18	4,401.18
010 Daughtry House (1503)								
010/40141	Daughtry House Income							
010/40160	Gifts - Daughtry House	300.00	300.00	.00	-300.00	300.00	.00	-300.00
	Other Rent 1503	14,700.00	1,225.00	1,158.75	-66.25	14,700.00	12,542.50	-2,157.50
	Total Income	15,000.00	1,525.00	1,158.75	-366.25	15,000.00	12,542.50	-2,457.50
010/50480	Daughtry House Expense							
010/50482	Expenses 1503 W 13th	5,500.00	458.33	303.12	-155.21	5,500.00	4,541.47	-958.53
	Expenses Daughtry House	9,500.00	790.00	758.18	-31.82	9,500.00	10,864.17	1,364.17
	Total Expense	15,000.00	1,248.33	1,061.30	-187.03	15,000.00	15,405.64	405.64
	Total Income Over/expense	.00	276.67	97.45	-179.22	.00	-2,863.14	-2,863.14