

WhitNotes™

Dr. Whit's Notes

By Dr. William H. Whitaker, II

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*“So that Servant Leaders may utilize the resources I am blessed to have today
rather than starting with what I began my ministry in 1995.”*

Dr. William H. Whitaker, II

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Thank you and Lord bless you.

Arrive. Enjoy. Leave the Rest to Us!

Dr. William H. Whitaker, II
Founder, Director, and Ministry Trainer
CBA1: The Church Business Administration Network

Sample Church Revenue & Expenditures Report

(3-Month Comparison)

	October Actuals	November Actuals	December Actuals
Contribution			
040010 - Current Expense	\$1,881.60	\$3,731.80	\$2,405.91
040020 - Tithes	\$30,745.00	\$41,420.00	\$33,866.00
040030 - Missions	\$432.00	\$639.20	\$402.80
040040 - Revival	\$1,703.61		
040050 - Charity	\$442.45	\$425.87	\$331.56
040055 - Building Fund	\$523.68	\$1,965.45	\$1,774.20
040084 - Tithes - Drafting	\$4,126.00	\$3,564.20	\$4,715.85
040085 - Tithes - Cash	\$3,528.00	\$2,165.00	\$3,952.00
040086 - Tithes - ISF Checks	-\$300.00	-\$365.00	-\$1,012.00
040087 - Tithes - Miscounted	-\$625.00	\$30.25	\$425.00
Total Contribution	\$42,457.34	\$53,576.77	\$46,861.32
Other Income			
048000 - Interest Income	\$50.35	\$24.00	\$48.65
048100 - Misc Mission Income	\$25.00		\$385.00
048250 - Donations	\$2,500.00	\$1,200.00	
048700 - Miscellaneous Income			\$10,000.00
Total Other Income	\$2,575.35	\$1,224.00	\$10,433.65
Sunday School			
042000 - Sunday School	\$150.00	\$185.00	\$193.00
042010 - Sunday Nursery	\$15.00	\$28.00	\$26.00
Total Sunday School	\$165.00	\$213.00	\$219.00
Special Occasions (49)			
049015 - Women's Day Offering	\$6,257.00		
049020 - Men's Day		\$9,457.00	
049030 - Pastor Anniversary			\$15,000.00
049047 - Retreat	\$4,286.00		
049057 - Wedding Fees	\$1,600.00	\$2,400.00	\$850.00
049060 - Youth Activities	\$686.00	\$231.00	\$54.00
Total Special Occasions (49)	\$12,829.00	\$12,088.00	\$15,904.00
TOTAL REVENUE	\$58,026.69	\$67,101.77	\$57,513.97

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Expenses	December Actual	January Actual	February Actual
<u>EXPENSES</u>			
050170 - Missions	\$3,335.69	\$5,812.78	\$589.00
051100 - Assistance	\$600.00	\$1,500.00	\$2,893.00
Total Charity and Mission			
052010 - Pastor's Salary	\$3,035.00	\$3,035.00	\$3,035.00
052015 - Pastor - Car Allowance	\$1,000.00	\$1,000.00	\$1,000.00
052020 - Pastor - Housing Allowance	\$1,085.00	\$1,085.00	\$1,085.00
Total Pastor	\$5,120.00	\$5,120.00	\$5,120.00
Administrator			
052400 - Business Administrator -	\$2,200.00	\$2,200.00	\$2,200.00
052421 - Business Administrator -	\$1,500.00	\$1,500.00	\$1,500.00
052423 - Business Administrator - Car Allowance			
052422 - Business Administrator -	\$300.00	\$300.00	\$300.00
Total Administrator	\$4,000.00	\$4,000.00	\$4,000.00
Guest Ministers			
052600 - Guest Ministers	\$200.00	\$600.00	\$2,400.00
Total Guest Ministers	\$200.00	\$600.00	\$2,400.00
Salary Expenses			
053010 - Social Security Employee	\$1,240.00	\$1,530.00	\$1,450.00
053020 - Medicare Employer	\$264.00	\$278.00	\$250.00
053034 - Dental Insurance	\$400.00	\$425.00	\$485.00
Total Salary Expenses	\$1,904.00	\$2,233.00	\$2,185.00
Administrative Support			
054010 - Church Secretary	\$2,548.00	\$1,987.00	\$2,403.00
054060 - Temporary Admin Supp			
054070 - Bookkeeper	\$2,500.00	\$2,500.00	\$2,500.00
Total Administrative Support	\$5,048.00	\$4,487.00	\$4,903.00
SPECIAL OCCASIONS			
055003 - Stewardship	\$500.00	\$950.00	\$3,000.00
	December	January	February
Expenses	Actual	Actual	Actual
055006 - Special Occasions - Mis	\$250.00		\$752.00
Total Special Occasions	\$750.00	\$950.00	\$3,752.00

Revival

055010 - Revival Leader Fees			
055020 - Revival - Leader Accom			\$450.00
055030 - Revival - Leader Transpotaion			\$796.00
055040 - Revival - Leader Meals			\$548.00
055050 - Revival - Music			\$300.00
055090 - Revival - Misc			\$65.00

Total Revival			\$2,159.00
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Anniversary & Celebration

055100 - Church Anniversary	\$1,325.00		
055150 - Easter/ Good Friday		\$250.00	
055300 - Father's Day	\$75.00		
055600 - Homecoming		\$4,500.00	
055900 - Wedding Fees	\$500.00	\$750.00	\$450.00

Total Anniversary & Celebration	\$1,900.00	\$5,250.00	\$450.00
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MINISTRIES**Christian Education**

056020 - Sunday School	\$782.00		\$782.00
056030 - Bible Study		\$982.00	
056040 - Vacation Bible School	\$1,500.00		
056050 - Junior Church	\$150.00	\$150.00	\$150.00
056060 - New Members	\$75.00	\$150.00	\$83.00
056070 - Nursery-Sunday	\$50.00	\$64.00	\$142.00
056090 - Christian Edu. Miscellaneous			\$38.00

Total Christian Education	\$2,557.00	\$1,346.00	\$1,195.00
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Youth Ministries

	December Actual	January Actual	February Actual
Expenses			
056250 - Youth Activities	\$754.00		
056270 - Scholarships	\$3,500.00	\$500.00	
056290 - Youth - Misc			\$120.00
Total Youth Ministry	\$4,254.00	\$500.00	\$120.00

Buildings and Ground

057030 - Pest Control	\$250.00	\$250.00	\$250.00
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057050 - Property Insurance	\$1,045.00	\$1,046.00	\$1,058.00
057065 - Repairs & Maintenance	\$3,058.00	\$2,048.00	\$2,653.00
057066 - Maintenance Agreement	\$745.00	\$745.00	\$745.00
Total Buildings and Ground	\$5,098.00	\$4,089.00	\$4,706.00
Utilities			
057200 - Electricity	\$2,432.00	\$3,612.00	\$1,645.00
057210 - Telephone	\$1,024.00	\$1,134.00	\$1,045.00
057250 - Mobile Communication	\$435.00	\$425.00	\$415.00
057260 - Utilities- Misc	\$284.00	\$465.00	\$715.00
Total Utilities	\$4,175.00	\$5,636.00	\$3,820.00
Transportation			
057640 - Vans - Gasoline	\$160.00	\$120.00	\$200.00
057680 - Vans - Misc.	\$283.00	\$648.00	\$120.00
Total Transportation	\$443.00	\$768.00	\$320.00
Supportive Office			
058000 - Office Supplies	\$576.02	\$758.26	\$699.12
058010 - Postage	\$512.00	\$559.00	\$431.00
058015 - Staff Uniform	\$191.23	-\$69.84	\$96.50
058030 - Office Equipment Rental	\$2,224.85	\$2,236.12	\$2,421.85
058040 - Equipment Purchase		\$435.26	
058083 - Bank Service Charges	\$619.25	\$825.35	\$533.26
Expenses	December Actual	January Actual	February Actual
058084 - Copier - Misc	\$25.00	\$175.00	\$358.00
058090 - Office - Miscellaneous	\$493.48	\$385.21	
Total Office	\$4,641.83	\$5,304.36	\$4,539.73
Professional Development			
059000 - Conferences	\$450.00	\$1,054.80	\$754.50
059010 - Retreats	\$2,405.61	\$65.36	
Professional Fee			
059400 - Legal Fees			
059410 - Audit Fees			\$2,000.00
Total Other Expenses	\$2,855.61	\$1,120.16	\$2,754.50

Capital Expenditures	\$4,685.00	\$29,854.00	\$10,434.50
Total Capital Expenditures	\$4,685.00	\$29,854.00	\$10,434.50
TOTAL EXPENSES	\$47,631.44	\$71,257.52	\$52,858.73
NET INCOME/LOSS	\$10,395.25	-\$4,155.75	\$4,655.24



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