

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 Finance Committee Church Budget Report

Contribution	Month to Date Actual	YTD Actual	Annual Budget	Budget Remaining
040010 - Current Expense	\$2,405.91	\$54,252.00	\$73,000.00	\$18,748.00
040020 - Tithes	\$33,866.00	\$411,260.00	\$502,000.00	\$90,740.00
040030 - Missions	\$402.80	\$3,651.23	\$4,800.00	\$1,148.77
040040 - Revival		\$3,803.25	\$4,500.00	\$696.75
040050 - Charity	\$331.56	\$2,798.00	\$5,000.00	\$2,202.00
040055 - Building Fund	\$1,774.20	\$10,141.85	\$15,000.00	\$4,858.15
040084 - Tithes - Drafting	\$4,715.85	\$42,318.86	\$23,500.00	-\$18,818.86
040085 - Tithes - Cash	\$3,952.00	\$31,712.63	\$56,000.00	\$24,287.37
040086 - Tithes - ISF Checks	-\$1,012.00	-\$2,148.84	-\$3,000.00	-\$851.16
040087 - Tithes - Miscounted	\$425.00	-\$345.65	-\$400.00	-\$54.35
Total Contribution	\$46,861.32	\$557,443.33	\$680,400.00	\$122,956.67
Other Income				
048000 - Interest Income	\$48.65	\$284.30	\$450.00	\$165.70
048100 - Misc Mission Income	\$385.00	\$670.00	\$2,100.00	\$1,430.00
048250 - Donations		\$2,200.00	\$10,000.00	\$7,800.00
048700 - Miscellaneous Income	\$10,000.00	\$11,100.00	\$10,000.00	-\$1,100.00
Total Other Income	\$10,433.65	\$14,254.30	\$22,550.00	\$8,295.70
Sunday School				
042000 - Sunday School	\$193.00	\$639.67	\$1,000.00	\$360.33
042010 - Sunday Nursery	\$26.00	\$342.00	\$500.00	\$158.00
Total Sunday School	\$219.00	\$981.67	\$1,500.00	\$518.33
Special Occasions (49)				
049015 - Women's Day Offering		\$3,521.00	\$3,500.00	-\$21.00
049020 - Men's Day		\$2,434.62	\$1,200.00	-\$1,234.62
049030 - Pastor Anniversary	\$15,000.00	\$16,025.00	\$18,000.00	\$1,975.00
049047 - Retreat		\$1,051.00	\$1,500.00	\$449.00
049057 - Wedding Fees	\$850.00	\$2,050.00	\$2,100.00	\$50.00
049060 - Youth Activities	\$54.00	\$3,068.91	\$2,500.00	-\$568.91
Total Special Occasions (49)	\$15,904.00	\$28,150.53	\$28,800.00	\$649.47
TOTAL REVENUE	\$85,664.50	\$600,829.83	\$733,250.00	\$132,420.17

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Expenses	Month to Date Actual	YTD Actual	Annual Budget	Annual Budget Remaining
<u>EXPENSES</u>				
050170 - Missions	\$589.00	\$5,298.57	\$14,500.00	\$9,201.43
051100 - Assistance	\$2,893.00	\$1,524.27	\$3,000.00	\$1,475.73
Total Charity and Mission				
052010 - Pastor's Salary	\$3,035.00	\$27,315.00	\$36,420.00	\$9,105.00
052015 - Pastor - Car Allowance	\$1,000.00	\$9,000.00	\$12,000.00	\$3,000.00
052020 - Pastor - Housing Allowance	\$1,085.00	\$9,765.00	\$13,020.00	\$3,255.00
Total Pastor	\$5,120.00	\$46,080.00	\$61,440.00	\$15,360.00
Administrator				
052400 - Business Administrator - Salary	\$2,200.00	\$19,800.00	\$26,400.00	\$6,600.00
052421 - Business Administrator - Housir	\$1,500.00	\$13,500.00	\$18,000.00	\$4,500.00
052423 - Business Administrator - Car Allo	n/a	n/a	n/a	n/a
052422 - Business Administrat. - Health	\$300.00	\$2,700.00	\$3,600.00	\$900.00
Total Administrator	\$4,000.00	\$36,000.00	\$48,000.00	\$12,000.00
Guest Ministers				
052600 - Guest Ministers	\$2,400.00	\$3,600.00	\$1,600.00	-\$2,000.00
Total Guest Ministers	\$2,400.00	\$3,600.00	\$1,600.00	-\$2,000.00
Salary Expenses				
053010 - Social Security Employer	\$1,450.00	\$12,800.00	\$16,400.00	\$3,600.00
053020 - Medicare Employer	\$250.00	\$1,960.00	\$2,350.00	\$390.00
053034 - Dental Insurance	\$485.00	\$4,365.85	\$5,820.00	\$1,454.15
Total Salary Expenses	\$2,185.00	\$19,125.85	\$24,570.00	\$5,444.15
Administrative Support				
054010 - Church Secretary	\$2,403.00	\$21,627.99	\$24,000.00	\$2,372.01
054060 - Temporary Admin Support		\$3,342.38	\$1,600.00	-\$1,742.38
054070 - Bookkeeper	\$2,500.00	\$22,500.00	\$30,000.00	\$7,500.00
Total Administrative Support	\$4,903.00	\$47,470.37	\$55,600.00	\$8,129.63
SPECIAL OCCASIONS				
055003 - Stewardship	\$3,000.00	\$4,381.78	\$5,000.00	\$618.22
055006 - Special Occasions - Misc.	\$752.00	\$3,486.25	\$4,000.00	\$513.75
Total Special Occasions	\$3,752.00	\$7,868.03	\$9,000.00	\$1,131.97
Revival				
055010 - Revival Leader Fees		\$2,350.00	\$5,000.00	\$2,650.00
055020 - Revival - Leader Accomodation	\$450.00	\$523.98	\$600.00	\$76.02

Expenses	Month to Date Actual	YTD Actual	Annual Budget	Annual Budget Remaining
055030 - Revival - Leader Transpotaion	\$796.00	\$1,400.00	\$1,500.00	\$100.00
055040 - Revival - Leader Meals	\$548.00	\$623.99	\$750.00	\$126.01
055050 - Revival - Music	\$300.00	\$450.00	\$450.00	
055090 - Revival - Misc	\$65.00	\$235.89	\$250.00	\$14.11
Total Revival	\$2,159.00	\$5,583.86	\$8,550.00	\$2,966.14
Anniversary & Celebration				
055100 - Church Anniversary		\$1,607.64	\$1,500.00	-\$107.64
055150 - Easter/ Good Friday		\$959.00	\$1,000.00	\$41.00
055300 - Father's Day		\$100.00	\$300.00	\$200.00
055600 - Homecoming		\$1,298.32	\$1,000.00	-\$298.32
055900 - Wedding Fees	\$450.00	\$2,508.00	\$3,000.00	\$492.00
Total Anniversary & Celebration	\$450.00	\$6,472.96	\$6,800.00	\$327.04
MINISTRIES				
Christian Education				
056020 - Sunday School	\$782.00	\$2,203.69	\$2,050.00	-\$153.69
056030 - Bible Study		\$583.00	\$600.00	\$17.00
056040 - Vacation Bible School		\$1,930.00	\$1,500.00	-\$430.00
056050 - Junior Church	\$150.00	\$210.69	\$300.00	\$89.31
056060 - New Members	\$83.00	\$193.46	\$300.00	\$106.54
056070 - Nursery-Sunday	\$142.00	\$142.00	\$150.00	\$8.00
056090 - Christian Edu. Miscellaneous	\$38.00	\$98.95	\$150.00	\$51.05
Total Christian Education	\$1,195.00	\$5,361.79	\$5,050.00	-\$311.79
Youth Ministries				
056250 - Youth Activities		\$653.00	\$1,750.00	\$1,097.00
056270 - Scholarships		\$1,656.00	\$2,500.00	\$844.00
056290 - Youth - Misc	\$120.00	\$135.00	\$120.00	-\$15.00
Total Youth Ministry	\$120.00	\$2,444.00	\$4,370.00	\$1,926.00
Buildings and Ground				
057030 - Pest Control	\$250.00	\$2,195.00	\$1,500.00	-\$695.00
057050 - Property Insurance	\$1,058.00	\$3,328.87	\$5,600.00	\$2,271.13

Expenses	Month to Date Actual	YTD Actual	Annual Budget	Annual Budget Remaining
057065 - Repairs & Maintenance	\$2,653.00	\$16,324.50	\$18,000.00	\$1,675.50
057066 - Maintenance Agreements	\$745.00	\$6,000.00	\$6,125.00	\$125.00
Total Buildings and Ground	\$4,706.00	\$27,848.37	\$31,225.00	\$3,376.63
Utilities				
057200 - Electricity	\$1,645.00	\$16,500.00	\$20,000.00	\$3,500.00
057210 - Telephone	\$1,045.00	\$7,054.83	\$7,700.00	\$645.17
057250 - Mobile Communication	\$415.00	\$4,015.35	\$5,500.00	\$1,484.65
057260 - Utilities- Misc	\$715.00	\$3,787.05	\$4,000.00	\$212.95
Total Utilities	\$3,820.00	\$31,357.23	\$37,200.00	\$5,842.77
Transportation				
057640 - Vans - Gasoline	\$200.00	\$1,720.00	\$2,400.00	\$680.00
057680 - Vans - Misc.	\$120.00	\$145.67	\$300.00	\$154.33
Total Transportation	\$320.00	\$1,865.67	\$2,700.00	\$834.33
Supportive Office				
058000 - Office Supplies	\$699.12	\$5,632.45	\$7,000.00	\$1,367.55
058010 - Postage	\$431.00	\$1,289.36	\$1,500.00	\$210.64
058015 - Staff Uniform	\$96.50	\$436.12	\$600.00	\$163.88
058030 - Office Equipment Rental/Lease	\$2,421.85	\$16,999.80	\$20,000.00	\$3,000.20
058040 - Equipment Purchase		\$1,158.30	\$3,000.00	\$1,841.70
058083 - Bank Service Charges	\$533.26	\$4,461.17	\$3,000.00	-\$1,461.17
058084 - Copier - Misc	\$358.00	\$2,606.87	\$4,100.00	\$1,493.13
058090 - Office - Miscellaneous		\$1,553.07	\$2,000.00	\$446.93
Total Office	\$4,539.73	\$34,137.14	\$41,200.00	\$7,062.86
Professional Development				
059000 - Conferences	\$754.50	\$3,390.80	\$3,000.00	-\$390.80
059010 - Retreats		\$2,377.92	\$2,800.00	\$422.08
Professional Fee				
059400 - Legal Fees		\$1,495.31	\$2,000.00	\$504.69
059410 - Audit Fees	\$2,000.00	\$2,000.00	\$2,000.00	

Expenses	Month to Date Actual	YTD Actual	Annual Budget	Annual Budget Remaining
Total Other Expenses	\$2,754.50	\$9,264.03	\$9,800.00	\$535.97
Capital Expenditures	\$10,434.50	\$41,582.87	\$45,000.00	\$3,417.13
Total Capital Expenditures	\$10,434.50	\$41,582.87	\$45,000.00	\$3,417.13
TOTAL EXPENSES	\$52,858.73	\$326,062.17	\$392,105.00	\$66,042.83
NET INCOME/LOSS	\$32,805.77	\$274,767.66	\$341,145.00	\$66,377.34



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