

Treasurer's Report for July 2021

Webster Presbyterian Church

Monthly analysis

Operating budget line summary for July

| | July | Year to date | Budget YTD Plan | Budget YTD status |
|--------------------------|-------------------|--------------------|-----------------|---------------------|
| Giving | \$35,340.67 | \$330,949.80 | \$358,750.00 | -\$27,800.20 |
| Spending | \$40,994.09 | \$344,513.11 | \$358,750.00 | \$14,236.89 |
| Surplus / deficit | \$5,228.87 | \$13,563.31 | | |

As per the 2021 annual operating budget, monthly contributions and spending are targeted at \$51,250.00 for a balanced budget month-to-month – total budget for 2021 is \$615,000.00.

We experienced significant drop off in giving in July – would characterize this as typical of summer giving activity. We will continue to monitor.

Details on spending in July show zero value for associate pastor line as anticipated with Pastor Helen's retirement. Pastor Dan as parish associate shows up under interim line. General personal line was higher as payroll taxes and expenses paid in July. The mission giving payment for the year was made in July; the per capita did not but anticipate doing so in early September.

Committee chairs should begin thinking of the budgets for 2022. I will be sending out information early in September.

If you have any questions, please contact me for more information.

K-

D. Kevin Snowden

21July2021

Date : 08/21/2021
Time : 7:16:40 PM

Webster Presbyterian Church
Analysis of Revenues & Expenses - Summary
Operating Account
January to July 2021

| Accounts | MTD Actual (2021) | YTD Actual (2021) | YTD Budget (2021) | Annual Budget (2021) | Annual Budget Remaining (2021) |
|--|---------------------------|----------------------------|----------------------------|----------------------------|--------------------------------------|
| Revenues | | | | | |
| Contributions & Revenue | | | | | |
| Contributions | \$35,340.67 | \$330,949.80 | \$358,750.00 | \$615,000.00 | \$284,050.20 |
| Other Revenue | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Contributions & Revenue | <u>\$35,340.67</u> | <u>\$330,949.80</u> | <u>\$358,750.00</u> | <u>\$615,000.00</u> | <u>\$284,050.20</u> |
| Total Revenues | <u><u>\$35,340.67</u></u> | <u><u>\$330,949.80</u></u> | <u><u>\$358,750.00</u></u> | <u><u>\$615,000.00</u></u> | <u><u>\$284,050.20</u></u> |
| Expenses | | | | | |
| Administration/Personnel | | | | | |
| Office | \$1,599.32 | \$11,996.68 | \$13,970.81 | \$23,950.00 | \$11,953.32 |
| Personnel | | | | | |
| Pastoral Staff | | | | | |
| Head of Staff | \$10,306.40 | \$79,214.63 | \$82,925.43 | \$142,157.89 | \$62,943.26 |
| Associate Pastor | \$0.00 | \$72,632.20 | \$48,140.75 | \$82,527.00 | \$9,894.80 |
| Interim Pastor | \$2,500.00 | \$2,500.00 | \$0.00 | \$0.00 | (\$2,500.00) |
| Total Pastoral Staff | <u>\$12,806.40</u> | <u>\$154,346.83</u> | <u>\$131,066.18</u> | <u>\$224,684.89</u> | <u>\$70,338.06</u> |
| Program Staff | \$7,380.46 | \$51,763.22 | \$51,663.15 | \$88,565.18 | \$36,801.96 |
| Support Staff | \$3,915.14 | \$27,721.18 | \$28,572.25 | \$48,981.00 | \$21,259.82 |
| General Personnel | \$1,965.53 | \$9,535.55 | \$7,991.69 | \$13,700.00 | \$4,164.45 |
| Total Personnel | <u>\$26,067.53</u> | <u>\$243,366.78</u> | <u>\$219,293.27</u> | <u>\$375,931.07</u> | <u>\$132,564.29</u> |
| Total Administration/Personnel | <u>\$27,666.85</u> | <u>\$255,363.46</u> | <u>\$233,264.08</u> | <u>\$399,881.07</u> | <u>\$144,517.61</u> |
| Campus Management | \$7,219.90 | \$36,788.52 | \$49,029.19 | \$84,050.00 | \$47,261.48 |
| Care | | | | | |
| Deacons | \$43.20 | \$567.25 | \$1,341.69 | \$2,300.00 | \$1,732.75 |
| Ministry | | | | | |
| Earth Care | \$0.00 | \$0.00 | \$175.00 | \$300.00 | \$300.00 |
| Total Ministry | <u>\$100.00</u> | <u>\$375.00</u> | <u>\$2,216.69</u> | <u>\$3,800.00</u> | <u>\$3,425.00</u> |
| Total Care | <u>\$143.20</u> | <u>\$942.25</u> | <u>\$3,558.38</u> | <u>\$6,100.00</u> | <u>\$5,157.75</u> |
| Communications | \$0.00 | \$0.00 | \$875.00 | \$1,500.00 | \$1,500.00 |
| Fellowship | \$0.00 | \$0.00 | \$991.62 | \$1,700.00 | \$1,700.00 |
| Mission | \$4,000.00 | \$4,000.00 | \$11,083.38 | \$19,000.00 | \$15,000.00 |
| Nurture | | | | | |
| Family Ministry | \$169.76 | \$303.61 | \$2,129.19 | \$3,650.00 | \$3,346.39 |
| Adult Ministry | \$150.00 | \$900.19 | \$875.00 | \$1,500.00 | \$599.81 |
| Total Nurture | <u>\$319.76</u> | <u>\$1,203.80</u> | <u>\$3,004.19</u> | <u>\$5,150.00</u> | <u>\$3,946.20</u> |
| Stewardship | \$98.40 | \$32,097.40 | \$33,535.18 | \$57,488.88 | \$25,391.48 |
| Welcoming | \$0.00 | \$0.00 | \$116.69 | \$200.00 | \$200.00 |
| Worship and Music | | | | | |
| Worship | \$1,135.98 | \$5,799.18 | \$8,260.07 | \$14,160.05 | \$8,360.87 |
| Music | \$410.00 | \$8,318.50 | \$15,032.50 | \$25,770.00 | \$17,451.50 |
| Total Worship and Music | <u>\$1,545.98</u> | <u>\$14,117.68</u> | <u>\$23,292.57</u> | <u>\$39,930.05</u> | <u>\$25,812.37</u> |
| Total Expenses | <u><u>\$40,994.09</u></u> | <u><u>\$344,513.11</u></u> | <u><u>\$358,750.28</u></u> | <u><u>\$615,000.00</u></u> | <u><u>\$270,486.89</u></u> |
| Net Total | (\$5,653.42) | (\$13,563.31) | (\$0.28) | \$0.00 | \$13,563.31 |

Webster Presbyterian Church
Analysis of Revenues & Expenses - 2021
January to July 2021

| Accounts | MTD Actual (2021) | YTD Actual (2021) | YTD Budget (2021) | Annual Budget (2021) | Annual Budget Remaining (2021) |
|--|----------------------|----------------------|----------------------|-------------------------|--------------------------------------|
| Revenues | | | | | |
| Contributions & Revenue | | | | | |
| Contributions | | | | | |
| 4100 - Support - Pledged | \$29,398.17 | \$267,101.90 | \$329,583.31 | \$565,000.00 | \$297,898.10 |
| 4105 - Support - Non-pledged | \$5,942.50 | \$63,847.90 | \$29,166.69 | \$50,000.00 | (\$13,847.90) |
| 4110 - Support - Prior Year | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Contributions | <u>\$35,340.67</u> | <u>\$330,949.80</u> | <u>\$358,750.00</u> | <u>\$615,000.00</u> | <u>\$284,050.20</u> |
| Other Revenue | | | | | |
| 4135 - Interest Income | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 4140 - Other Income | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Other Revenue | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Total Contributions & Revenue | <u>\$35,340.67</u> | <u>\$330,949.80</u> | <u>\$358,750.00</u> | <u>\$615,000.00</u> | <u>\$284,050.20</u> |
| Total Revenues | <u>\$35,340.67</u> | <u>\$330,949.80</u> | <u>\$358,750.00</u> | <u>\$615,000.00</u> | <u>\$284,050.20</u> |
| Expenses | | | | | |
| Administration/Personnel | | | | | |
| Office | | | | | |
| 6120 - Computer Expenses | \$429.03 | \$3,456.28 | \$2,975.00 | \$5,100.00 | \$1,643.72 |
| 6130 - General & Administrative | \$0.00 | \$406.56 | \$525.00 | \$900.00 | \$493.44 |
| 6140 - Office Supplies | \$191.48 | \$1,696.76 | \$2,333.31 | \$4,000.00 | \$2,303.24 |
| 6145 - Postage | \$221.64 | \$1,164.92 | \$1,166.69 | \$2,000.00 | \$835.08 |
| 6149 - Stationery | \$0.00 | \$0.00 | \$845.81 | \$1,450.00 | \$1,450.00 |
| 6155 - Telephone | \$212.05 | \$1,502.26 | \$1,166.69 | \$2,000.00 | \$497.74 |
| 6165 - Copier Maint/Expenses | \$545.12 | \$3,769.90 | \$4,958.31 | \$8,500.00 | \$4,730.10 |
| Total Office | <u>\$1,599.32</u> | <u>\$11,996.68</u> | <u>\$13,970.81</u> | <u>\$23,950.00</u> | <u>\$11,953.32</u> |
| Personnel | | | | | |
| Pastoral Staff | | | | | |
| Head of Staff | | | | | |
| 5900 - Sr Pastor Compensation | \$5,108.42 | \$35,758.94 | \$35,758.94 | \$61,301.00 | \$25,542.06 |
| 5902 - Sr Pastor Cum SLA 2018 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5903 - Sr Pastor Cum SLA 2019 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5904 - Sr Pastor Cum SLA 2020 | \$0.00 | \$597.37 | \$441.49 | \$756.82 | \$159.45 |
| 5905 - Sr Pastor Study Leave Allo | \$0.00 | \$0.00 | \$1,050.00 | \$1,800.00 | \$1,800.00 |
| 5910 - Sr Pastor BOP Dues | \$2,679.03 | \$19,049.01 | \$19,274.01 | \$33,041.10 | \$13,992.09 |
| 5911 - Sr Pastor Opt Life Ins | \$168.30 | \$1,178.10 | \$1,178.10 | \$2,019.60 | \$841.50 |
| 5912 - Sr Pastor Opt Dental Ins | \$17.31 | \$121.17 | \$121.24 | \$207.84 | \$86.67 |
| 5915 - Sr Pastor Profess Expense | \$0.00 | \$496.90 | \$583.31 | \$1,000.00 | \$503.10 |
| 5920 - Sr Pastor Discretionary | \$0.00 | \$0.00 | \$583.31 | \$1,000.00 | \$1,000.00 |
| 5925 - Sr Pastor Housing | \$2,333.34 | \$16,333.38 | \$16,333.31 | \$28,000.00 | \$11,666.62 |
| 5930 - Sr Pastor Car Allowance | \$0.00 | \$1,764.00 | \$2,916.69 | \$5,000.00 | \$3,236.00 |
| 5940 - Sr Pastor Cell Phone Allow | \$0.00 | \$500.00 | \$700.00 | \$1,200.00 | \$700.00 |
| 5941 - Sr Pastor Soc. Sec. Suppl. | \$0.00 | \$3,415.76 | \$3,985.03 | \$6,831.53 | \$3,415.77 |
| Total Head of Staff | <u>\$10,306.40</u> | <u>\$79,214.63</u> | <u>\$82,925.43</u> | <u>\$142,157.89</u> | <u>\$62,943.26</u> |
| Associate Pastor | | | | | |
| 5946 - Annual Cash Salary | \$0.00 | \$34,578.34 | \$20,170.64 | \$34,578.25 | (\$0.09) |
| 5947 - Cumulative SLA 2018 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5948 - Cumulative SLA 2019 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5949 - Cumulative SLA 2020 | \$0.00 | \$0.00 | \$64.89 | \$111.18 | \$111.18 |
| 5950 - Study Leave Allowance | \$0.00 | \$850.00 | \$495.81 | \$850.00 | \$0.00 |
| 5955 - Board of Pension Dues | \$0.00 | \$9,463.37 | \$10,753.26 | \$18,434.11 | \$8,970.74 |
| 5956 - Opt Vision Ins | \$0.00 | \$23.34 | \$27.23 | \$46.68 | \$23.34 |
| 5957 - Opt Dental Ins | \$0.00 | \$46.43 | \$64.75 | \$111.00 | \$64.57 |
| 5960 - Med Supplement Voucher | \$0.00 | \$1,000.00 | \$583.31 | \$1,000.00 | \$0.00 |
| 5961 - 403 (b) Retirement | \$0.00 | \$4,091.47 | \$2,810.57 | \$4,818.16 | \$726.69 |
| 5965 - Assoc Pastor Discretionary | \$0.00 | \$606.36 | \$291.69 | \$500.00 | (\$106.36) |
| 5971 - Housing and Utility | \$0.00 | \$14,242.80 | \$8,308.30 | \$14,242.81 | \$0.01 |
| 5975 - Auto Allowance | \$0.00 | \$3,395.28 | \$2,041.69 | \$3,500.00 | \$104.72 |

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Webster Presbyterian Church
Analysis of Revenues & Expenses - 2021
January to July 2021

| Accounts | MTD Actual (2021) | YTD Actual (2021) | YTD Budget (2021) | Annual Budget (2021) | Annual Budget Remaining (2021) |
|---------------------------------------|----------------------|----------------------|----------------------|-------------------------|--------------------------------------|
| 5977 - Soc Sec Supplement | \$0.00 | \$3,734.81 | \$2,178.61 | \$3,734.81 | \$0.00 |
| 6160 - Cell Phone Allowance | \$0.00 | \$600.00 | \$350.00 | \$600.00 | \$0.00 |
| Total Associate Pastor | <u>\$0.00</u> | <u>\$72,632.20</u> | <u>\$48,140.75</u> | <u>\$82,527.00</u> | <u>\$9,894.80</u> |
| Interim Pastor | | | | | |
| 5980 - Annual Cash Salary | \$2,500.00 | \$2,500.00 | \$0.00 | \$0.00 | (\$2,500.00) |
| 5983 - Auto Allowance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 6014 - Cell Phone Reimbursement | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Interim Pastor | <u>\$2,500.00</u> | <u>\$2,500.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>(\$2,500.00)</u> |
| Total Pastoral Staff | <u>\$12,806.40</u> | <u>\$154,346.83</u> | <u>\$131,066.18</u> | <u>\$224,684.89</u> | <u>\$70,338.06</u> |
| Program Staff | | | | | |
| 5179 - Professional Development - | \$0.00 | \$50.00 | \$0.00 | \$0.00 | (\$50.00) |
| 5180 - Professional Memberships | \$0.00 | \$50.00 | \$0.00 | \$0.00 | (\$50.00) |
| 6024 - Assoc. Music Dir. Compens | \$1,427.06 | \$9,989.42 | \$9,989.49 | \$17,124.78 | \$7,135.36 |
| 6025 - Music Director Compens | \$2,180.00 | \$15,260.00 | \$15,260.00 | \$26,159.94 | \$10,899.94 |
| 6035 - Organist Compensation | \$1,672.20 | \$11,705.40 | \$11,705.47 | \$20,066.46 | \$8,361.06 |
| 6040 - Subst Organist Compens | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 6063 - Family Coordinator | \$2,101.20 | \$14,708.40 | \$14,708.19 | \$25,214.00 | \$10,505.60 |
| Total Program Staff | <u>\$7,380.46</u> | <u>\$51,763.22</u> | <u>\$51,663.15</u> | <u>\$88,565.18</u> | <u>\$36,801.96</u> |
| Support Staff | | | | | |
| 6020 - Ch. Secretary | \$2,472.48 | \$17,452.80 | \$17,641.75 | \$30,243.00 | \$12,790.20 |
| 6041 - Bookkeeper | \$1,103.14 | \$7,721.98 | \$7,722.19 | \$13,238.00 | \$5,516.02 |
| 6055 - Nursery Staff | \$339.52 | \$2,546.40 | \$3,208.31 | \$5,500.00 | \$2,953.60 |
| 6080 - Support Staff Training | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Support Staff | <u>\$3,915.14</u> | <u>\$27,721.18</u> | <u>\$28,572.25</u> | <u>\$48,981.00</u> | <u>\$21,259.82</u> |
| General Personnel | | | | | |
| 5209 - Background Checks | \$0.00 | \$0.00 | \$116.69 | \$200.00 | \$200.00 |
| 6060 - Payroll Taxes | \$970.99 | \$5,673.49 | \$5,833.31 | \$10,000.00 | \$4,326.51 |
| 6131 - Payroll expenses | \$994.54 | \$3,862.06 | \$2,041.69 | \$3,500.00 | (\$362.06) |
| Total General Personnel | <u>\$1,965.53</u> | <u>\$9,535.55</u> | <u>\$7,991.69</u> | <u>\$13,700.00</u> | <u>\$4,164.45</u> |
| Total Personnel | <u>\$26,067.53</u> | <u>\$243,366.78</u> | <u>\$219,293.27</u> | <u>\$375,931.07</u> | <u>\$132,564.29</u> |
| Total Administration/Personnel | <u>\$27,666.85</u> | <u>\$255,363.46</u> | <u>\$233,264.08</u> | <u>\$399,881.07</u> | <u>\$144,517.61</u> |
| Campus Management | | | | | |
| 6045 - Janitorial Services | \$1,500.00 | \$10,500.00 | \$10,791.69 | \$18,500.00 | \$8,000.00 |
| 6215 - Fire Alarm | \$190.00 | \$906.30 | \$1,750.00 | \$3,000.00 | \$2,093.70 |
| 6220 - Paper Supplies | \$523.34 | \$1,038.02 | \$495.81 | \$850.00 | (\$188.02) |
| 6225 - Repairs and Maintenance | \$1,189.92 | \$6,005.88 | \$11,666.69 | \$20,000.00 | \$13,994.12 |
| 6230 - Lawn Maintenance | \$1,125.00 | \$4,050.00 | \$4,550.00 | \$7,800.00 | \$3,750.00 |
| 6240 - Util - Electricity | \$2,557.99 | \$10,694.76 | \$17,500.00 | \$30,000.00 | \$19,305.24 |
| 6245 - Util - Gas | \$25.89 | \$195.41 | \$408.31 | \$700.00 | \$504.59 |
| 6250 - Util - Trash | \$107.76 | \$754.32 | \$700.00 | \$1,200.00 | \$445.68 |
| 6255 - Util - Water | \$0.00 | \$2,643.83 | \$1,166.69 | \$2,000.00 | (\$643.83) |
| Total Campus Management | <u>\$7,219.90</u> | <u>\$36,788.52</u> | <u>\$49,029.19</u> | <u>\$84,050.00</u> | <u>\$47,261.48</u> |
| Care | | | | | |
| Deacons | | | | | |
| 5505 - Deacon Supplies | \$43.20 | \$129.60 | \$291.69 | \$500.00 | \$370.40 |
| 5515 - Memorial Receptions | \$0.00 | \$0.00 | \$583.31 | \$1,000.00 | \$1,000.00 |
| 5525 - Pastoral Care Discretionary | \$0.00 | \$437.65 | \$466.69 | \$800.00 | \$362.35 |
| Total Deacons | <u>\$43.20</u> | <u>\$567.25</u> | <u>\$1,341.69</u> | <u>\$2,300.00</u> | <u>\$1,732.75</u> |
| Ministry | | | | | |
| 5512 - Mental Health Counseling | \$100.00 | \$375.00 | \$1,750.00 | \$3,000.00 | \$2,625.00 |
| 5526 - Powerful Tools Ministry | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5535 - Senior Ministry - Speakers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5585 - Grief Share | \$0.00 | \$0.00 | \$291.69 | \$500.00 | \$500.00 |
| Earth Care | | | | | |
| 5501 - Earth Care | \$0.00 | \$0.00 | \$175.00 | \$300.00 | \$300.00 |
| Total Earth Care | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$175.00</u> | <u>\$300.00</u> | <u>\$300.00</u> |

Date : 08/21/2021
Time : 7:20:41 PM

Webster Presbyterian Church
Analysis of Revenues & Expenses - 2021
January to July 2021

| Accounts | MTD Actual (2021) | YTD Actual (2021) | YTD Budget (2021) | Annual Budget (2021) | Annual Budget Remaining (2021) |
|------------------------------------|----------------------|----------------------|----------------------|-------------------------|--------------------------------------|
| Total Ministry | \$100.00 | \$375.00 | \$2,216.69 | \$3,800.00 | \$3,425.00 |
| Total Care | \$143.20 | \$942.25 | \$3,558.38 | \$6,100.00 | \$5,157.75 |
| Communications | | | | | |
| 5268 - Lunar Communion | \$0.00 | \$0.00 | \$875.00 | \$1,500.00 | \$1,500.00 |
| 5332 - Newspaper Advertising | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Communications | \$0.00 | \$0.00 | \$875.00 | \$1,500.00 | \$1,500.00 |
| Fellowship | | | | | |
| 5300 - Kitchen and Fellowship Sup | \$0.00 | \$0.00 | \$583.31 | \$1,000.00 | \$1,000.00 |
| 5320 - Fellowship Events | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5322 - Wednesday Night Dinner | \$0.00 | \$0.00 | \$408.31 | \$700.00 | \$700.00 |
| Total Fellowship | \$0.00 | \$0.00 | \$991.62 | \$1,700.00 | \$1,700.00 |
| Mission | | | | | |
| 5700 - WPC Missions | \$0.00 | \$0.00 | \$6,416.69 | \$11,000.00 | \$11,000.00 |
| 5705 - Free the Captives | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5735 - Community Assistance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5736 - Family Promise | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5740 - Habitat for Humanity | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5749 - Institute for Civility | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5750 - ICM | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5785 - Presbytery | \$4,000.00 | \$4,000.00 | \$4,666.69 | \$8,000.00 | \$4,000.00 |
| 5790 - Mental Health Ministry Team | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5796 - Fuller - Harvey Meals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Mission | \$4,000.00 | \$4,000.00 | \$11,083.38 | \$19,000.00 | \$15,000.00 |
| Nurture | | | | | |
| Family Ministry | | | | | |
| 5201 - Bibles | \$0.00 | \$0.00 | \$58.31 | \$100.00 | \$100.00 |
| 5205 - Children's Supplies | \$0.00 | \$66.70 | \$437.50 | \$750.00 | \$683.30 |
| 5208 - Nursery Supplies | \$0.00 | \$0.00 | \$175.00 | \$300.00 | \$300.00 |
| 5215 - Support Family Activities | \$0.00 | \$0.00 | \$437.50 | \$750.00 | \$750.00 |
| 5220 - Music Ministry | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5225 - Children's Curriculum | \$0.00 | \$0.00 | \$291.69 | \$500.00 | \$500.00 |
| 5257 - Youth Special Events | \$169.76 | \$236.91 | \$291.69 | \$500.00 | \$263.09 |
| 5258 - Youth CE Supplies | \$0.00 | \$0.00 | \$145.81 | \$250.00 | \$250.00 |
| 5260 - Vacation Bible School | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5265 - Youth Curriculum | \$0.00 | \$0.00 | \$291.69 | \$500.00 | \$500.00 |
| Total Family Ministry | \$169.76 | \$303.61 | \$2,129.19 | \$3,650.00 | \$3,346.39 |
| Adult Ministry | | | | | |
| 5200 - Adult Education | \$150.00 | \$900.19 | \$875.00 | \$1,500.00 | \$599.81 |
| Total Adult Ministry | \$150.00 | \$900.19 | \$875.00 | \$1,500.00 | \$599.81 |
| Total Nurture | \$319.76 | \$1,203.80 | \$3,004.19 | \$5,150.00 | \$3,946.20 |
| Stewardship | | | | | |
| 6109 - Presbytery per capita | \$0.00 | \$0.00 | \$2,064.44 | \$3,539.00 | \$3,539.00 |
| 6110 - Bank Charges | \$53.40 | \$296.40 | \$421.96 | \$723.38 | \$426.98 |
| 6135 - Insurance | \$45.00 | \$31,801.00 | \$31,048.78 | \$53,226.50 | \$21,425.50 |
| Total Stewardship | \$98.40 | \$32,097.40 | \$33,535.18 | \$57,488.88 | \$25,391.48 |
| Welcoming | | | | | |
| 5326 - Connecting | \$0.00 | \$0.00 | \$116.69 | \$200.00 | \$200.00 |
| 5328 - Engaging | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5331 - Hosting | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Welcoming | \$0.00 | \$0.00 | \$116.69 | \$200.00 | \$200.00 |
| Worship and Music | | | | | |
| Worship | | | | | |
| 5108 - Honoraia for Pastors (2) | \$300.00 | \$300.00 | \$2,111.69 | \$3,620.05 | \$3,320.05 |
| 5109 - Audio-Visual Maintenance | \$0.00 | \$840.00 | \$291.69 | \$500.00 | (\$340.00) |
| 5117 - A/V Scholars | \$720.00 | \$4,200.00 | \$5,740.00 | \$9,840.00 | \$5,640.00 |
| 5185 - Worship Supplies-General | \$0.00 | \$343.20 | \$116.69 | \$200.00 | (\$143.20) |

Date : 08/21/2021
 Time : 7:20:41 PM

Webster Presbyterian Church
Analysis of Revenues & Expenses - 2021
January to July 2021

| Accounts | MTD Actual (2021) | YTD Actual (2021) | YTD Budget (2021) | Annual Budget (2021) | Annual Budget Remaining (2021) |
|-----------------------------------|----------------------|----------------------|----------------------|-------------------------|--------------------------------------|
| 5190 - Worship Supply-Communio | \$115.98 | \$115.98 | \$0.00 | \$0.00 | (\$115.98) |
| Total Worship | <u>\$1,135.98</u> | <u>\$5,799.18</u> | <u>\$8,260.07</u> | <u>\$14,160.05</u> | <u>\$8,360.87</u> |
| Music | | | | | |
| 5110 - Music Volunteer Developme | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5115 - Clinicians | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5116 - Choir Support Scholarships | \$360.00 | \$7,680.00 | \$10,220.00 | \$17,520.00 | \$9,840.00 |
| 5130 - Handbell Repair/Pads | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5135 - Licensing | \$50.00 | \$638.50 | \$700.00 | \$1,200.00 | \$561.50 |
| 5140 - Music - Choirs/Voice | \$0.00 | \$0.00 | \$87.50 | \$150.00 | \$150.00 |
| 5145 - Music - Handbells | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5147 - Music-Instrumental | \$0.00 | \$0.00 | \$233.31 | \$400.00 | \$400.00 |
| 5150 - Music Software | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5155 - Music - Recorder | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5165 - Organ Maintenance | \$0.00 | \$0.00 | \$1,166.69 | \$2,000.00 | \$2,000.00 |
| 5170 - Organ Tuning | \$0.00 | \$0.00 | \$700.00 | \$1,200.00 | \$1,200.00 |
| 5175 - Piano Tuning | \$0.00 | \$0.00 | \$116.69 | \$200.00 | \$200.00 |
| 5182 - Special Service Musicians | \$0.00 | \$0.00 | \$1,750.00 | \$3,000.00 | \$3,000.00 |
| 5195 - Praise Band | \$0.00 | \$0.00 | \$58.31 | \$100.00 | \$100.00 |
| Total Music | <u>\$410.00</u> | <u>\$8,318.50</u> | <u>\$15,032.50</u> | <u>\$25,770.00</u> | <u>\$17,451.50</u> |
| Total Worship and Music | <u>\$1,545.98</u> | <u>\$14,117.68</u> | <u>\$23,292.57</u> | <u>\$39,930.05</u> | <u>\$25,812.37</u> |
| Total Expenses | <u>\$40,994.09</u> | <u>\$344,513.11</u> | <u>\$358,750.28</u> | <u>\$615,000.00</u> | <u>\$270,486.89</u> |
| Net Total | (\$5,653.42) | (\$13,563.31) | (\$0.28) | \$0.00 | \$13,563.31 |

Webster Presbyterian Church
Summary of Restricted Accounts
January to July 2021

| Accounts | Beginning Balance | Restricted Revenue | Restricted Expenses | Ending Balance |
|--|----------------------|-----------------------|------------------------|--------------------|
| <u>Temporary Restricted</u> | | | | |
| Designated Funds | | | | |
| 8011 - Book Sales - Cook Book | \$115.81 | \$0.00 | \$0.00 | \$115.81 |
| 8023 - Care Baskets | \$585.00 | \$0.00 | \$0.00 | \$585.00 |
| 8027 - Children's Ministry Team - Sun. | \$300.00 | \$0.00 | \$0.00 | \$300.00 |
| 8030 - Children/Youth Music | \$113.86 | \$0.00 | \$0.00 | \$113.86 |
| 8034 - Family Ministry | \$54.95 | \$0.00 | \$0.00 | \$54.95 |
| 8052 - Deacon's Reception | \$1,161.21 | \$0.00 | \$0.00 | \$1,161.21 |
| 8056 - AV upgrades | \$450.05 | \$764.54 | \$0.00 | \$1,214.59 |
| 8077 - Joyful Noyz | \$3,357.65 | \$0.00 | \$522.92 | \$2,834.73 |
| 8090 - Library | \$54.09 | \$0.00 | \$0.00 | \$54.09 |
| 8099 - Pending Designation | \$4,073.77 | \$10,710.00 | \$10,160.00 | \$4,623.77 |
| 8105 - Maintenance (capital) Fund | \$5,982.30 | \$1,671.19 | \$0.00 | \$7,653.49 |
| 8160 - Music - Bells | \$163.26 | \$0.00 | \$0.00 | \$163.26 |
| 8165 - Music - Choir | \$491.34 | \$0.00 | \$0.00 | \$491.34 |
| 8170 - Music - Organ Enhancement | \$62,736.30 | \$0.00 | \$0.00 | \$62,736.30 |
| 8175 - Music - Special | \$643.38 | \$200.00 | \$0.00 | \$843.38 |
| Total Designated Funds | \$80,282.97 | \$13,345.73 | \$10,682.92 | \$82,945.78 |
| Memorials | | | | |
| 8115 - Memorial/Endowment Contributions | \$11,725.00 | \$258.25 | \$0.00 | \$11,983.25 |
| 8143 - Memorial - Wilson, Greg | \$2,145.00 | \$0.00 | \$0.00 | \$2,145.00 |
| Total Memorials | \$13,870.00 | \$258.25 | \$0.00 | \$14,128.25 |
| Desig Gifts: Mission | | | | |
| 8151 - Mission Development | \$500.15 | \$0.00 | \$0.00 | \$500.15 |
| 8153 - Mission Trip - Adult | \$2,093.94 | \$0.00 | \$0.00 | \$2,093.94 |
| 8320 - Contributions for Community Assist. | \$2,758.83 | \$4,731.00 | \$5,516.33 | \$1,973.50 |
| 8321 - WPC Member Assistance | \$2,053.10 | \$822.50 | \$0.00 | \$2,875.60 |
| 8324 - Community Assistance - Family | \$1,834.28 | \$1,109.70 | \$2,618.98 | \$325.00 |
| 8326 - Peru Network Meeting | (\$45.00) | \$250.00 | \$0.00 | \$205.00 |
| 8330 - Family Promise | \$1,490.00 | \$2,451.93 | \$1,490.00 | \$2,451.93 |
| 8331 - Mission to McWhirter | \$20.00 | \$2,536.00 | \$1,458.80 | \$1,097.20 |
| 8332 - Gifts of Joy | (\$25.00) | \$25.00 | \$0.00 | \$0.00 |
| 8335 - Habitat for Humanity | \$25.00 | \$0.00 | \$0.00 | \$25.00 |
| 8336 - Free The Captives | \$1,692.97 | \$0.00 | \$1,692.97 | \$0.00 |
| 8345 - ICM | \$418.90 | \$1,427.50 | \$418.90 | \$1,427.50 |
| 8350 - Joy Offering | \$1,163.25 | \$200.00 | \$1,163.25 | \$200.00 |
| 8360 - Missions | \$6,761.53 | \$1,694.62 | \$0.00 | \$8,456.15 |
| 8365 - One Great Hour of Sharing | \$50.00 | \$1,201.89 | \$1,251.89 | \$0.00 |
| 8370 - Peacemaking Offering | \$987.18 | \$0.00 | \$987.18 | \$0.00 |
| 8372 - PDA-Hurricane Dorian | \$250.00 | \$0.00 | \$250.00 | \$0.00 |
| 8373 - PDA-Hurricane Harvey | \$780.01 | \$0.00 | \$780.01 | \$0.00 |
| 8374 - Pentecost Offering | \$0.00 | \$2,037.00 | \$0.00 | \$2,037.00 |
| 8386 - SeafarerCenter | \$0.00 | \$200.00 | \$0.00 | \$200.00 |
| 8387 - Souper Bowl | \$1,196.00 | \$0.00 | \$1,196.00 | \$0.00 |
| 8394 - Summer Enrichment Series | \$7,997.44 | \$0.00 | \$563.00 | \$7,434.44 |
| 8397 - EarthCare | \$334.41 | \$0.00 | \$0.00 | \$334.41 |
| Total Desig Gifts: Mission | \$32,336.99 | \$18,687.14 | \$19,387.31 | \$31,636.82 |
| Building Fund | | | | |
| 8401 - Building Fund Balance | \$0.00 | \$100.00 | \$0.00 | \$100.00 |
| Total Building Fund | \$0.00 | \$100.00 | \$0.00 | \$100.00 |
| Exchange Funds | | | | |
| 8054 - Fuller-Harvey Meals | \$1,268.08 | \$0.00 | \$0.00 | \$1,268.08 |
| 8055 - Flowers | \$482.74 | \$165.00 | \$0.00 | \$647.74 |
| 8180 - Senior Ministry | \$426.28 | \$0.00 | \$0.00 | \$426.28 |
| 8182 - Special Events | \$1,143.28 | \$0.00 | \$500.00 | \$643.28 |
| 8185 - Weddings, Funerals, etc. | \$4,642.88 | \$0.00 | \$845.08 | \$3,797.80 |
| 8186 - Ex Fund-Wednesday Night Dinner | (\$60.34) | \$100.00 | \$0.00 | \$39.66 |
| 8188 - Ex Fund-Adult Education | \$361.76 | \$0.00 | \$160.36 | \$201.40 |
| 8500 - Ex Fund-Team: Resources | \$194.16 | \$0.00 | \$0.00 | \$194.16 |
| 8502 - Louisiana Adult Mission Trip | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8505 - Ex Fund-Team: Fellowship Events | (\$45.59) | \$0.00 | \$0.00 | (\$45.59) |
| 8506 - Ex Fund-Team: Education | \$41.07 | \$0.00 | \$41.07 | \$0.00 |
| 8510 - Ex Fund-Team: Caregiving-McWhirter | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Date : 08/21/2021
 Time : 7:35:19 PM

**Webster Presbyterian Church
 Summary of Restricted Accounts
 January to July 2021**

| Accounts | Beginning Balance | Restricted Revenue | Restricted Expenses | Ending Balance |
|--|----------------------|-----------------------|------------------------|---------------------|
| 8515 - Ex Fund-Team: Worship | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8520 - Ex Fund-Endowment Gifts | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8550 - Powerful Tools for Caregivers Class | \$33.77 | \$0.00 | \$0.00 | \$33.77 |
| 8555 - Ex Fund-Young-at-Heart | \$399.00 | \$425.00 | \$716.68 | \$107.32 |
| 8557 - Ex Fund-Endowment Income | \$14.21 | \$3,365.81 | \$6,220.29 | (\$2,840.27) |
| 8560 - Ex Fund-Conclaves Mission (Youth) | \$100.00 | \$0.00 | \$0.00 | \$100.00 |
| 8565 - Ex Fund-Mental Health | \$3,786.83 | \$100.00 | \$475.00 | \$3,411.83 |
| 8570 - Ex Fund-Shrimp Boil | \$149.07 | \$0.00 | \$0.00 | \$149.07 |
| 8573 - Ex Fund-Campus Mgmt | \$1,023.46 | \$0.00 | \$0.00 | \$1,023.46 |
| 8575 - Ex Fund-Roof Repair 2015 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8578 - Ex Fund-Adult Seminar | \$270.75 | \$0.00 | \$0.00 | \$270.75 |
| 8580 - Ex Fund-Women's Retreat | \$2,953.58 | \$0.00 | \$0.00 | \$2,953.58 |
| 8581 - Ex Fund-Sisters-in-Faith | \$93.00 | \$0.00 | \$0.00 | \$93.00 |
| 8583 - Ex Fund-Grief Share | \$237.20 | \$0.00 | \$0.00 | \$237.20 |
| 8585 - Designated Gift | \$10,000.00 | \$0.00 | \$0.00 | \$10,000.00 |
| 8586 - Ex Fund-Youth Fund Raisers | \$8,651.55 | \$0.00 | \$0.00 | \$8,651.55 |
| 8590 - Ex Fund-Early Risers Breakfast | (\$4.61) | \$0.00 | \$0.00 | (\$4.61) |
| 8591 - Ex Fund-Vacation Bible School | \$675.87 | \$0.00 | \$0.00 | \$675.87 |
| 8593 - Pastor Deductions/Optional Benefits | (\$269.81) | \$8,243.86 | \$8,468.69 | (\$494.64) |
| 8594 - Wellness Class | \$1,573.80 | \$0.00 | \$0.00 | \$1,573.80 |
| 8605 - 50th Lunar Communion | \$307.23 | \$0.00 | \$0.00 | \$307.23 |
| Total Exchange Funds | <u>\$38,449.22</u> | <u>\$12,399.67</u> | <u>\$17,427.17</u> | <u>\$33,421.72</u> |
| Capital Accounts | | | | |
| 8403 - Capital Campaign | \$73,637.27 | \$38,709.00 | \$15,385.19 | \$96,961.08 |
| 8407 - PPP Grant | \$78,800.00 | \$0.00 | \$0.00 | \$78,800.00 |
| Total Capital Accounts | <u>\$152,437.27</u> | <u>\$38,709.00</u> | <u>\$15,385.19</u> | <u>\$175,761.08</u> |
| Total Temporary Restricted | <u>\$317,376.45</u> | <u>\$83,499.79</u> | <u>\$62,882.59</u> | <u>\$337,993.65</u> |
| Permanent Restricted | | | | |
| 8900 - Endowment Fund | \$135,710.15 | \$25,675.68 | \$0.00 | \$161,385.83 |
| Total Permanent Restricted | <u>\$135,710.15</u> | <u>\$25,675.68</u> | <u>\$0.00</u> | <u>\$161,385.83</u> |

Date : 08/21/2021
Time : 7:37:45 PM

Webster Presbyterian Church
Balance Sheet
July 2021

Accounts

| | | Assets | |
|--|-----------------------|---------------|------------------------------|
| <hr/> | | | |
| Current Assets | | | |
| Cash | | | |
| 1010 - Cash - Amegy - Operating Acct. | \$384,106.07 | | |
| 1030 - Cash - Frost Bank - Debit card | \$10,675.69 | | |
| Total Cash | <u>\$394,781.76</u> | | |
| Endowment | | | |
| 1165 - Invest - TX Pres. Foundation | \$161,385.83 | | |
| Total Endowment | <u>\$161,385.83</u> | | |
| Total Current Assets | | | \$556,167.59 |
| 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 | | |
| 2163 - Computer Equipment | \$21,589.88 | | |
| 2165 - Equipment - Other | \$5,895.33 | | |
| 2300 - Accumulated Depreciation | (\$1,759,896.56) | | |
| Total Property and Equipment | <u>\$3,328,738.33</u> | | |
| Total Assets | | | <u><u>\$3,884,905.92</u></u> |
| <hr/> | | | |
| Liabilities, Fund Principal, & Restricted Funds | | | |
| <hr/> | | | |
| Liabilities | | | |
| Fund Principal | | | |
| 4000 - Church Fund Balance | \$3,385,526.44 | | |
| Total Fund Principal | <u>\$3,385,526.44</u> | | |
| Restricted Funds | | | |
| Total Temporarily Restricted | \$337,993.65 | | |
| Total Permanently Restricted | \$161,385.83 | | |
| Total Restricted Funds | <u>\$499,379.48</u> | | |
| Total Liabilities, Fund Principal, & Restricted Funds | | | <u><u>\$3,884,905.92</u></u> |