

Treasurer's Report for November 2021

Webster Presbyterian Church

Monthly analysis

Operating budget line summary for November

	November	Year to date	Budget YTD Plan	Budget YTD status
Giving	\$55,640.00	\$533,901.88	\$563,750.00	-\$29,848.12
Spending	\$39,399.62	\$513,947.53	\$563,750.00	\$49,802.47
Surplus / deficit	\$16,240.38	\$19,954.35		

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.

Contributions have exceeded expenses for two months. Thanks to the congregation for this end of year uptick in giving. Although nearly \$19,000 ahead of expenses year-to-date, this surplus will be consumed in December as we have an insurance payment due at mid-month, and we will fulfill our commitment to Presbytery mission and per capita line items. December giving continues strong through the middle of the month. Given the December expenses, I would anticipate that YTD, we should be approximately balanced – giving is behind budget, but expenses have been controlled too.

For operating budget preparation for 2022, we have received 87 estimate of giving commitments as of December 17th totaling \$475,970.00. 21 individuals/families who pledged for 2021 have not yet returned an estimate of giving for 2022 (this represents approximately \$75,000.00 based on 2021 commitments).

I have met with most committees – sometimes twice or more – to gather and refine committee requests. We have whittled down the initial submittals to a current challenge budget of \$617,000.00 – basically flat to 2021's budget. Additional detail will be available in separate summary document.

As mentioned in prior reports and from the pulpit, WPC is a generous congregation. This table demonstrates giving since 2017 in five broad categories (these are my categorizations as a first pass – always open for modifying); important to understand this is giving and not a spending report.

Category	Data				
	Sum of 2021 YTD Gifts	Sum of 2020 Gifts	Sum of 2019 Gifts	Sum of 2018 Gifts	Sum of 2017 Gifts
Capital	\$ 62,217.38	\$ 48,386.27	\$ 141,586.52	\$ 133,283.91	\$ 335,479.01
GA Offerings	\$ 5,735.68	\$ 5,941.36	\$ 8,766.45	\$ 7,362.50	\$ 12,755.00
Mission	\$ 16,254.42	\$ 29,233.42	\$ 31,744.66	\$ 33,480.97	\$ 31,922.60
Op Budget	\$ 548,659.30	\$ 596,656.39	\$ 599,788.98	\$ 609,578.78	\$ 672,790.77
WPC focus	\$ 7,079.54	\$ 26,111.97	\$ 34,129.28	\$ 29,808.72	\$ 44,234.50
Grand Total	\$ 639,946.32	\$ 706,329.41	\$ 816,015.89	\$ 813,514.88	\$ 1,097,181.88

A few summary points

- Strong support to refurbishing the campus
- Giving to the operating budget is trending down

- Mission giving includes all designated and pass through accounts (it does not include the operating budget mission lines)

I am developing a table for actual spending – ACS allowed me to easily extract the giving information.

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

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D. Kevin Snowden

18 December 2021

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

Accounts	MTD Actual (2021)	YTD Actual (2021)	YTD Budget (2021)	Annual Budget (2021)	Annual Budget Remaining (2021)
Revenues					
Contributions & Revenue					
Contributions	\$55,640.00	\$533,901.88	\$563,750.00	\$615,000.00	\$81,098.12
Other Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Contributions & Revenue	<u>\$55,640.00</u>	<u>\$533,901.88</u>	<u>\$563,750.00</u>	<u>\$615,000.00</u>	<u>\$81,098.12</u>
Total Revenues	<u><u>\$55,640.00</u></u>	<u><u>\$533,901.88</u></u>	<u><u>\$563,750.00</u></u>	<u><u>\$615,000.00</u></u>	<u><u>\$81,098.12</u></u>
Expenses					
Administration/Personnel					
Office	\$1,718.18	\$18,637.63	\$21,954.13	\$23,950.00	\$5,312.37
Personnel					
Pastoral Staff					
Head of Staff	\$11,750.93	\$125,716.31	\$130,311.39	\$142,157.89	\$16,441.58
Associate Pastor	\$0.00	\$72,672.20	\$75,649.75	\$82,527.00	\$9,854.80
Interim Pastor	\$2,698.40	\$13,348.48	\$0.00	\$0.00	(\$13,348.48)
Total Pastoral Staff	<u>\$14,449.33</u>	<u>\$211,736.99</u>	<u>\$205,961.14</u>	<u>\$224,684.89</u>	<u>\$12,947.90</u>
Program Staff	\$7,380.46	\$81,285.06	\$81,184.95	\$88,565.18	\$7,280.12
Support Staff	\$3,721.06	\$43,078.46	\$44,899.25	\$48,981.00	\$5,902.54
General Personnel	\$1,433.20	\$15,326.63	\$12,558.37	\$13,700.00	(\$1,626.63)
Total Personnel	<u>\$26,984.05</u>	<u>\$351,427.14</u>	<u>\$344,603.71</u>	<u>\$375,931.07</u>	<u>\$24,503.93</u>
Total Administration/Personnel	<u>\$28,702.23</u>	<u>\$370,064.77</u>	<u>\$366,557.84</u>	<u>\$399,881.07</u>	<u>\$29,816.30</u>
Campus Management	\$5,102.40	\$62,973.56	\$77,045.87	\$84,050.00	\$21,076.44
Care					
Deacons	\$211.71	\$843.39	\$2,108.37	\$2,300.00	\$1,456.61
Ministry					
Earth Care	\$0.00	\$0.00	\$275.00	\$300.00	\$300.00
Total Ministry	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$3,483.37</u>	<u>\$3,800.00</u>	<u>\$3,200.00</u>
Total Care	<u>\$261.71</u>	<u>\$1,443.39</u>	<u>\$5,591.74</u>	<u>\$6,100.00</u>	<u>\$4,656.61</u>
Communications	\$0.00	\$0.00	\$1,375.00	\$1,500.00	\$1,500.00
Fellowship	\$625.70	\$686.98	\$1,558.26	\$1,700.00	\$1,013.02
Mission	\$0.00	\$4,000.00	\$17,416.74	\$19,000.00	\$15,000.00
Nurture					
Family Ministry	\$0.00	\$303.61	\$3,345.87	\$3,650.00	\$3,346.39
Adult Ministry	\$330.46	\$1,875.63	\$1,375.00	\$1,500.00	(\$375.63)
Total Nurture	<u>\$330.46</u>	<u>\$2,179.24</u>	<u>\$4,720.87</u>	<u>\$5,150.00</u>	<u>\$2,970.76</u>
Stewardship	\$53.25	\$49,581.10	\$52,698.14	\$57,488.88	\$7,907.78
Welcoming	\$0.00	\$0.00	\$183.37	\$200.00	\$200.00
Worship and Music					
Worship	\$1,304.38	\$8,913.56	\$12,980.11	\$14,160.05	\$5,246.49
Music	\$3,019.49	\$14,104.93	\$23,622.50	\$25,770.00	\$11,665.07
Total Worship and Music	<u>\$4,323.87</u>	<u>\$23,018.49</u>	<u>\$36,602.61</u>	<u>\$39,930.05</u>	<u>\$16,911.56</u>
Total Expenses	<u><u>\$39,399.62</u></u>	<u><u>\$513,947.53</u></u>	<u><u>\$563,750.44</u></u>	<u><u>\$615,000.00</u></u>	<u><u>\$101,052.47</u></u>
Net Total	\$16,240.38	\$19,954.35	(\$0.44)	\$0.00	(\$19,954.35)

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Webster Presbyterian Church
Analysis of Revenues & Expenses - 2021
January to November 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	\$44,885.00	\$426,266.65	\$517,916.63	\$565,000.00	\$138,733.35
4105 - Support - Non-pledged	\$10,755.00	\$107,635.23	\$45,833.37	\$50,000.00	(\$57,635.23)
4110 - Support - Prior Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Contributions	<u>\$55,640.00</u>	<u>\$533,901.88</u>	<u>\$563,750.00</u>	<u>\$615,000.00</u>	<u>\$81,098.12</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>\$55,640.00</u>	<u>\$533,901.88</u>	<u>\$563,750.00</u>	<u>\$615,000.00</u>	<u>\$81,098.12</u>
Total Revenues	<u>\$55,640.00</u>	<u>\$533,901.88</u>	<u>\$563,750.00</u>	<u>\$615,000.00</u>	<u>\$81,098.12</u>
Expenses					
Administration/Personnel					
Office					
6120 - Computer Expenses	\$345.87	\$4,720.90	\$4,675.00	\$5,100.00	\$379.10
6130 - General & Administrative	\$0.00	\$520.56	\$825.00	\$900.00	\$379.44
6140 - Office Supplies	\$279.24	\$2,987.21	\$3,666.63	\$4,000.00	\$1,012.79
6145 - Postage	\$200.00	\$2,059.60	\$1,833.37	\$2,000.00	(\$59.60)
6149 - Stationery	\$0.00	\$0.00	\$1,329.13	\$1,450.00	\$1,450.00
6155 - Telephone	\$211.33	\$2,349.02	\$1,833.37	\$2,000.00	(\$349.02)
6165 - Copier Maint/Expenses	\$681.74	\$6,000.34	\$7,791.63	\$8,500.00	\$2,499.66
Total Office	<u>\$1,718.18</u>	<u>\$18,637.63</u>	<u>\$21,954.13</u>	<u>\$23,950.00</u>	<u>\$5,312.37</u>
Personnel					
Pastoral Staff					
Head of Staff					
5900 - Sr Pastor Compensation	\$5,108.42	\$56,192.62	\$56,192.62	\$61,301.00	\$5,108.38
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	\$761.93	\$693.77	\$756.82	(\$5.11)
5905 - Sr Pastor Study Leave Allo	\$693.06	\$1,283.05	\$1,650.00	\$1,800.00	\$516.95
5910 - Sr Pastor BOP Dues	\$2,679.03	\$29,765.13	\$30,287.73	\$33,041.10	\$3,275.97
5911 - Sr Pastor Opt Life Ins	\$168.30	\$1,851.30	\$1,851.30	\$2,019.60	\$168.30
5912 - Sr Pastor Opt Dental Ins	\$25.87	\$216.09	\$190.52	\$207.84	(\$8.25)
5915 - Sr Pastor Profess Expense	\$0.00	\$496.90	\$916.63	\$1,000.00	\$503.10
5920 - Sr Pastor Discretionary	\$0.00	\$0.00	\$916.63	\$1,000.00	\$1,000.00
5925 - Sr Pastor Housing	\$2,333.34	\$25,666.74	\$25,666.63	\$28,000.00	\$2,333.26
5930 - Sr Pastor Car Allowance	\$542.91	\$3,258.91	\$4,583.37	\$5,000.00	\$1,741.09
5940 - Sr Pastor Cell Phone Allow	\$200.00	\$1,100.00	\$1,100.00	\$1,200.00	\$100.00
5941 - Sr Pastor Soc. Sec. Suppl.	\$0.00	\$5,123.64	\$6,262.19	\$6,831.53	\$1,707.89
Total Head of Staff	<u>\$11,750.93</u>	<u>\$125,716.31</u>	<u>\$130,311.39</u>	<u>\$142,157.89</u>	<u>\$16,441.58</u>
Associate Pastor					
5946 - Annual Cash Salary	\$0.00	\$34,578.34	\$31,696.72	\$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	\$101.97	\$111.18	\$111.18
5950 - Study Leave Allowance	\$0.00	\$850.00	\$779.13	\$850.00	\$0.00
5955 - Board of Pension Dues	\$0.00	\$9,463.37	\$16,897.98	\$18,434.11	\$8,970.74
5956 - Opt Vision Ins	\$0.00	\$23.34	\$42.79	\$46.68	\$23.34
5957 - Opt Dental Ins	\$0.00	\$46.43	\$101.75	\$111.00	\$64.57
5960 - Med Supplement Voucher	\$0.00	\$1,000.00	\$916.63	\$1,000.00	\$0.00
5961 - 403 (b) Retirement	\$0.00	\$4,091.47	\$4,416.61	\$4,818.16	\$726.69
5965 - Assoc Pastor Discretionary	\$0.00	\$606.36	\$458.37	\$500.00	(\$106.36)
5971 - Housing and Utility	\$0.00	\$14,242.80	\$13,055.90	\$14,242.81	\$0.01
5975 - Auto Allowance	\$0.00	\$3,435.28	\$3,208.37	\$3,500.00	\$64.72

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Webster Presbyterian Church
Analysis of Revenues & Expenses - 2021
January to November 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	\$3,423.53	\$3,734.81	\$0.00
6160 - Cell Phone Allowance	\$0.00	\$600.00	\$550.00	\$600.00	\$0.00
Total Associate Pastor	<u>\$0.00</u>	<u>\$72,672.20</u>	<u>\$75,649.75</u>	<u>\$82,527.00</u>	<u>\$9,854.80</u>
Interim Pastor					
5980 - Annual Cash Salary	\$2,500.00	\$12,500.00	\$0.00	\$0.00	(\$12,500.00)
5983 - Auto Allowance	\$148.40	\$648.48	\$0.00	\$0.00	(\$648.48)
6014 - Cell Phone Reimbursement	\$50.00	\$200.00	\$0.00	\$0.00	(\$200.00)
Total Interim Pastor	<u>\$2,698.40</u>	<u>\$13,348.48</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$13,348.48)</u>
Total Pastoral Staff	<u>\$14,449.33</u>	<u>\$211,736.99</u>	<u>\$205,961.14</u>	<u>\$224,684.89</u>	<u>\$12,947.90</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	\$15,697.66	\$15,697.77	\$17,124.78	\$1,427.12
6025 - Music Director Compens	\$2,180.00	\$23,980.00	\$23,980.00	\$26,159.94	\$2,179.94
6035 - Organist Compensation	\$1,672.20	\$18,394.20	\$18,394.31	\$20,066.46	\$1,672.26
6040 - Subst Organist Compens	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6063 - Family Coordinator	\$2,101.20	\$23,113.20	\$23,112.87	\$25,214.00	\$2,100.80
Total Program Staff	<u>\$7,380.46</u>	<u>\$81,285.06</u>	<u>\$81,184.95</u>	<u>\$88,565.18</u>	<u>\$7,280.12</u>
Support Staff					
6020 - Ch. Secretary	\$2,617.92	\$27,633.60	\$27,722.75	\$30,243.00	\$2,609.40
6041 - Bookkeeper	\$1,103.14	\$12,134.54	\$12,134.87	\$13,238.00	\$1,103.46
6055 - Nursery Staff	\$0.00	\$3,310.32	\$5,041.63	\$5,500.00	\$2,189.68
6080 - Support Staff Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Support Staff	<u>\$3,721.06</u>	<u>\$43,078.46</u>	<u>\$44,899.25</u>	<u>\$48,981.00</u>	<u>\$5,902.54</u>
General Personnel					
5209 - Background Checks	\$0.00	\$0.00	\$183.37	\$200.00	\$200.00
6060 - Payroll Taxes	\$956.16	\$9,529.65	\$9,166.63	\$10,000.00	\$470.35
6131 - Payroll expenses	\$477.04	\$5,796.98	\$3,208.37	\$3,500.00	(\$2,296.98)
Total General Personnel	<u>\$1,433.20</u>	<u>\$15,326.63</u>	<u>\$12,558.37</u>	<u>\$13,700.00</u>	<u>(\$1,626.63)</u>
Total Personnel	<u>\$26,984.05</u>	<u>\$351,427.14</u>	<u>\$344,603.71</u>	<u>\$375,931.07</u>	<u>\$24,503.93</u>
Total Administration/Personnel	<u>\$28,702.23</u>	<u>\$370,064.77</u>	<u>\$366,557.84</u>	<u>\$399,881.07</u>	<u>\$29,816.30</u>
Campus Management					
6045 - Janitorial Services	\$1,500.00	\$17,179.88	\$16,958.37	\$18,500.00	\$1,320.12
6215 - Fire Alarm	\$0.00	\$906.30	\$2,750.00	\$3,000.00	\$2,093.70
6220 - Paper Supplies	\$0.00	\$1,244.02	\$779.13	\$850.00	(\$394.02)
6225 - Repairs and Maintenance	\$351.88	\$9,298.87	\$18,333.37	\$20,000.00	\$10,701.13
6230 - Lawn Maintenance	\$450.00	\$6,975.00	\$7,150.00	\$7,800.00	\$825.00
6240 - Util - Electricity	\$2,666.49	\$23,110.83	\$27,500.00	\$30,000.00	\$6,889.17
6245 - Util - Gas	\$26.27	\$369.47	\$641.63	\$700.00	\$330.53
6250 - Util - Trash	\$107.76	\$1,245.36	\$1,100.00	\$1,200.00	(\$45.36)
6255 - Util - Water	\$0.00	\$2,643.83	\$1,833.37	\$2,000.00	(\$643.83)
Total Campus Management	<u>\$5,102.40</u>	<u>\$62,973.56</u>	<u>\$77,045.87</u>	<u>\$84,050.00</u>	<u>\$21,076.44</u>
Care					
Deacons					
5505 - Deacon Supplies	\$211.71	\$341.31	\$458.37	\$500.00	\$158.69
5515 - Memorial Receptions	\$0.00	\$64.43	\$916.63	\$1,000.00	\$935.57
5525 - Pastoral Care Discretionary	\$0.00	\$437.65	\$733.37	\$800.00	\$362.35
Total Deacons	<u>\$211.71</u>	<u>\$843.39</u>	<u>\$2,108.37</u>	<u>\$2,300.00</u>	<u>\$1,456.61</u>
Ministry					
5512 - Mental Health Counseling	\$50.00	\$600.00	\$2,750.00	\$3,000.00	\$2,400.00
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	\$458.37	\$500.00	\$500.00
Earth Care					
5501 - Earth Care	\$0.00	\$0.00	\$275.00	\$300.00	\$300.00
Total Earth Care	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$275.00</u>	<u>\$300.00</u>	<u>\$300.00</u>

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January to November 2021

Accounts	MTD Actual (2021)	YTD Actual (2021)	YTD Budget (2021)	Annual Budget (2021)	Annual Budget Remaining (2021)
Total Ministry	\$50.00	\$600.00	\$3,483.37	\$3,800.00	\$3,200.00
Total Care	\$261.71	\$1,443.39	\$5,591.74	\$6,100.00	\$4,656.61
Communications					
5268 - Lunar Communion	\$0.00	\$0.00	\$1,375.00	\$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	\$1,375.00	\$1,500.00	\$1,500.00
Fellowship					
5300 - Kitchen and Fellowship Sup	\$0.00	\$61.28	\$916.63	\$1,000.00	\$938.72
5320 - Fellowship Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5322 - Wednesday Night Dinner	\$625.70	\$625.70	\$641.63	\$700.00	\$74.30
Total Fellowship	\$625.70	\$686.98	\$1,558.26	\$1,700.00	\$1,013.02
Mission					
5700 - WPC Missions	\$0.00	\$0.00	\$10,083.37	\$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	\$0.00	\$4,000.00	\$7,333.37	\$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	\$0.00	\$4,000.00	\$17,416.74	\$19,000.00	\$15,000.00
Nurture					
Family Ministry					
5201 - Bibles	\$0.00	\$0.00	\$91.63	\$100.00	\$100.00
5205 - Children's Supplies	\$0.00	\$66.70	\$687.50	\$750.00	\$683.30
5208 - Nursery Supplies	\$0.00	\$0.00	\$275.00	\$300.00	\$300.00
5215 - Support Family Activities	\$0.00	\$0.00	\$687.50	\$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	\$458.37	\$500.00	\$500.00
5257 - Youth Special Events	\$0.00	\$236.91	\$458.37	\$500.00	\$263.09
5258 - Youth CE Supplies	\$0.00	\$0.00	\$229.13	\$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	\$458.37	\$500.00	\$500.00
Total Family Ministry	\$0.00	\$303.61	\$3,345.87	\$3,650.00	\$3,346.39
Adult Ministry					
5200 - Adult Education	\$330.46	\$1,875.63	\$1,375.00	\$1,500.00	(\$375.63)
Total Adult Ministry	\$330.46	\$1,875.63	\$1,375.00	\$1,500.00	(\$375.63)
Total Nurture	\$330.46	\$2,179.24	\$4,720.87	\$5,150.00	\$2,970.76
Stewardship					
6109 - Presbytery per capita	\$0.00	\$0.00	\$3,244.12	\$3,539.00	\$3,539.00
6110 - Bank Charges	\$53.25	\$609.85	\$663.08	\$723.38	\$113.53
6135 - Insurance	\$0.00	\$48,971.25	\$48,790.94	\$53,226.50	\$4,255.25
Total Stewardship	\$53.25	\$49,581.10	\$52,698.14	\$57,488.88	\$7,907.78
Welcoming					
5326 - Connecting	\$0.00	\$0.00	\$183.37	\$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	\$183.37	\$200.00	\$200.00
Worship and Music					
Worship					
5108 - Honoraia for Pastors (2)	\$0.00	\$400.00	\$3,318.37	\$3,620.05	\$3,220.05
5109 - Audio-Visual Maintenance	\$0.00	\$840.00	\$458.37	\$500.00	(\$340.00)
5117 - A/V Scholars	\$1,200.00	\$7,110.00	\$9,020.00	\$9,840.00	\$2,730.00
5185 - Worship Supplies-General	\$104.38	\$447.58	\$183.37	\$200.00	(\$247.58)

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

Accounts	MTD Actual (2021)	YTD Actual (2021)	YTD Budget (2021)	Annual Budget (2021)	Annual Budget Remaining (2021)
5190 - Worship Supply-Communio	\$0.00	\$115.98	\$0.00	\$0.00	(\$115.98)
Total Worship	<u>\$1,304.38</u>	<u>\$8,913.56</u>	<u>\$12,980.11</u>	<u>\$14,160.05</u>	<u>\$5,246.49</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	\$2,940.00	\$12,780.00	\$16,060.00	\$17,520.00	\$4,740.00
5130 - Handbell Repair/Pads	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5135 - Licensing	\$0.00	\$1,143.50	\$1,100.00	\$1,200.00	\$56.50
5140 - Music - Choirs/Voice	\$79.49	\$131.48	\$137.50	\$150.00	\$18.52
5145 - Music - Handbells	\$0.00	\$49.95	\$0.00	\$0.00	(\$49.95)
5147 - Music-Instrumental	\$0.00	\$0.00	\$366.63	\$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	\$1,833.37	\$2,000.00	\$2,000.00
5170 - Organ Tuning	\$0.00	\$0.00	\$1,100.00	\$1,200.00	\$1,200.00
5175 - Piano Tuning	\$0.00	\$0.00	\$183.37	\$200.00	\$200.00
5182 - Special Service Musicians	\$0.00	\$0.00	\$2,750.00	\$3,000.00	\$3,000.00
5195 - Praise Band	\$0.00	\$0.00	\$91.63	\$100.00	\$100.00
Total Music	<u>\$3,019.49</u>	<u>\$14,104.93</u>	<u>\$23,622.50</u>	<u>\$25,770.00</u>	<u>\$11,665.07</u>
Total Worship and Music	<u>\$4,323.87</u>	<u>\$23,018.49</u>	<u>\$36,602.61</u>	<u>\$39,930.05</u>	<u>\$16,911.56</u>
Total Expenses	<u>\$39,399.62</u>	<u>\$513,947.53</u>	<u>\$563,750.44</u>	<u>\$615,000.00</u>	<u>\$101,052.47</u>
Net Total	\$16,240.38	\$19,954.35	(\$0.44)	\$0.00	(\$19,954.35)

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Webster Presbyterian Church
Summary of Restricted Accounts
 January to November 2021

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
Temporary Restricted				
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	\$11,996.01	\$10,160.00	\$5,909.78
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	\$600.00	\$0.00	\$63,336.30
8175 - Music - Special	\$643.38	\$200.00	\$150.00	\$693.38
Total Designated Funds	\$80,282.97	\$15,231.74	\$10,832.92	\$84,681.79
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	\$5,700.33	\$1,789.50
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)	\$750.00	\$0.00	\$705.00
8330 - Family Promise	\$1,490.00	\$2,776.93	\$1,490.00	\$2,776.93
8331 - Mission to McWhirter	\$20.00	\$2,536.00	\$1,493.80	\$1,062.20
8332 - Gifts of Joy	(\$25.00)	\$3,425.00	\$0.00	\$3,400.00
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	\$1,715.54	\$0.00	\$8,477.07
8365 - One Great Hour of Sharing	\$50.00	\$1,201.89	\$1,251.89	\$0.00
8370 - Peacemaking Offering	\$987.18	\$1,350.00	\$987.18	\$1,350.00
8372 - PDA-Hurricane Dorian	\$250.00	\$0.00	\$250.00	\$0.00
8373 - PDA-Hurricane Harvey	\$780.01	\$650.00	\$780.01	\$650.00
8374 - Pentecost Offering	\$0.00	\$2,037.00	\$0.00	\$2,037.00
8386 - SeafarerCenter	\$0.00	\$250.00	\$0.00	\$250.00
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	\$24,983.06	\$19,606.31	\$37,713.74
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	\$325.00	\$150.00	\$657.74
8180 - Senior Ministry	\$426.28	\$107.32	\$0.00	\$533.60
8182 - Special Events	\$1,143.28	\$0.00	\$500.00	\$643.28
8185 - Weddings, Funerals, etc.	\$4,642.88	\$49.99	\$845.08	\$3,847.79
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

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Webster Presbyterian Church
Summary of Restricted Accounts
 January to November 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	\$824.00	\$0.00
8557 - Ex Fund-Endowment Income	\$14.21	\$3,386.72	\$6,220.29	(\$2,819.36)
8560 - Ex Fund-Conclaves Mission (Youth)	\$100.00	\$0.00	\$0.00	\$100.00
8565 - Ex Fund-Mental Health	\$3,786.83	\$400.00	\$475.00	\$3,711.83
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	\$44.98	\$48.02
8583 - Ex Fund-Grief Share	\$237.20	\$0.00	\$0.00	\$237.20
8585 - Designated Gift	\$10,000.00	\$0.00	\$40.92	\$9,959.08
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)	\$8,451.62	\$8,818.30	(\$636.49)
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	\$38,449.22	\$13,245.65	\$18,120.00	\$33,574.87
Capital Accounts				
8403 - Capital Campaign	\$73,637.27	\$52,267.38	\$19,839.31	\$106,065.34
8407 - PPP Grant	\$78,800.00	\$0.00	\$0.00	\$78,800.00
Total Capital Accounts	\$152,437.27	\$52,267.38	\$19,839.31	\$184,865.34
Total Temporary Restricted	\$317,376.45	\$106,086.08	\$68,398.54	\$355,063.99
Permanent Restricted				
8900 - Endowment Fund	\$135,710.15	\$25,675.68	\$0.00	\$161,385.83
Total Permanent Restricted	\$135,710.15	\$25,675.68	\$0.00	\$161,385.83

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Webster Presbyterian Church
Balance Sheet
November 2021

Accounts

Assets		
Current Assets		
Cash		
1010 - Cash - Amegy - Operating Acct.	\$435,686.93	
1030 - Cash - Frost Bank - Debit card	\$9,682.83	
Total Cash	\$445,369.76	
Endowment		
1165 - Invest - TX Pres. Foundation	\$161,385.83	
Total Endowment	\$161,385.83	
Total Current Assets		\$606,755.59
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	\$3,328,738.33	
Total Assets		\$3,935,493.92
<hr/>		
Liabilities, Fund Principal, & Restricted Funds		
Liabilities		
Fund Principal		
4000 - Church Fund Balance	\$3,419,044.10	
Total Fund Principal		\$3,419,044.10
Restricted Funds		
Total Temporarily Restricted	\$355,063.99	
Total Permanently Restricted	\$161,385.83	
Total Restricted Funds		\$516,449.82
Total Liabilities, Fund Principal, & Restricted Funds		\$3,935,493.92
