

Treasurer's Report January 2021

Monthly Financial Analysis

January 2021 had expenditures of \$38,447.00 and revenues of \$37,077.68 for a monthly net negative of **\$1,369.32**. January is usually a lower giving and spending month so these numbers are typical.

Our 2021 Budget is \$615,000.00. We need to average \$51,250 per month in giving to meet this budget. We are behind \$14,172.32 in giving to meet that average.

| 2021 WPC | Income Plan | Income Actual | Net Income (Actual - Plan) | Expenditures Plan | Expenditures Actual | Net Expenditures (Plan - Actual) | Net |
|------------------------|----------------------|---------------------|----------------------------|---------------------|---------------------|----------------------------------|----------------------|
| January | 51250.00 | 37077.68 | -14172.32 | 52500.00 | 38447.00 | 14053.00 | -1369.32 |
| February | | | 0.00 | | | 0.00 | 0.00 |
| March | | | 0.00 | | | 0.00 | 0.00 |
| April | | | 0.00 | | | 0.00 | 0.00 |
| May | | | 0.00 | | | 0.00 | 0.00 |
| June | | | 0.00 | | | 0.00 | 0.00 |
| July | | | 0.00 | | | 0.00 | 0.00 |
| August | | | 0.00 | | | 0.00 | 0.00 |
| September | | | 0.00 | | | 0.00 | 0.00 |
| October | | | 0.00 | | | 0.00 | 0.00 |
| November | | | 0.00 | | | 0.00 | 0.00 |
| December | | | 0.00 | | | 0.00 | 0.00 |
| YTD | \$ 51,250.00 | \$ 37,077.68 | \$ (14,172.32) | \$ 52,500.00 | \$ 38,447.00 | \$ 14,053.00 | \$ (1,369.32) |
| Annual Budget = | \$ 615,000.00 | | | | | | |

I have started the process of handing over the Treasurer duties to Kevin Snowden. This will be my last monthly report. My first one was May 2013, so this is my 93rd monthly report. God Bless you and God Bless WPC.

Always your servant,
 Jimmy
 Outgoing WPC Treasurer

Date : 02/20/2021
 Time : 2:06:33 PM

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

| Accounts | MTD Actual (2021) | YTD Actual (2021) | YTD Budget (2021) | Annual Budget (2021) | Annual Budget Remaining (2021) |
|--|----------------------|----------------------|----------------------|-------------------------|--------------------------------------|
| Revenues | | | | | |
| Contributions & Revenue | | | | | |
| Contributions | \$37,077.68 | \$37,077.68 | \$51,250.00 | \$615,000.00 | \$577,922.32 |
| Other Revenue | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Contributions & Revenue | <u>\$37,077.68</u> | <u>\$37,077.68</u> | <u>\$51,250.00</u> | <u>\$615,000.00</u> | <u>\$577,922.32</u> |
| Total Revenues | <u>\$37,077.68</u> | <u>\$37,077.68</u> | <u>\$51,250.00</u> | <u>\$615,000.00</u> | <u>\$577,922.32</u> |
| Expenses | | | | | |
| Administration/Personnel | | | | | |
| Office | \$1,869.22 | \$1,869.22 | \$1,995.83 | \$23,950.00 | \$22,080.78 |
| Personnel | | | | | |
| Pastoral Staff | | | | | |
| Head of Staff | \$10,306.40 | \$10,306.40 | \$11,846.49 | \$142,157.89 | \$131,851.49 |
| Associate Pastor | \$6,808.07 | \$6,808.07 | \$6,877.25 | \$82,527.00 | \$75,718.93 |
| Total Pastoral Staff | <u>\$17,114.47</u> | <u>\$17,114.47</u> | <u>\$18,723.74</u> | <u>\$224,684.89</u> | <u>\$207,570.42</u> |
| Program Staff | \$7,480.46 | \$7,480.46 | \$7,380.45 | \$88,565.18 | \$81,084.72 |
| Support Staff | \$3,854.58 | \$3,854.58 | \$4,081.75 | \$48,981.00 | \$45,126.42 |
| General Personnel | \$1,374.61 | \$1,374.61 | \$1,141.67 | \$13,700.00 | \$12,325.39 |
| Total Personnel | <u>\$29,824.12</u> | <u>\$29,824.12</u> | <u>\$31,327.61</u> | <u>\$375,931.07</u> | <u>\$346,106.95</u> |
| Total Administration/Personnel | <u>\$31,693.34</u> | <u>\$31,693.34</u> | <u>\$33,323.44</u> | <u>\$399,881.07</u> | <u>\$368,187.73</u> |
| Campus Management | | | | | |
| Care | \$5,857.66 | \$5,857.66 | \$7,004.17 | \$84,050.00 | \$78,192.34 |
| Deacons | | | | | |
| Ministry | \$30.00 | \$30.00 | \$191.67 | \$2,300.00 | \$2,270.00 |
| Ministry | | | | | |
| Earth Care | \$0.00 | \$0.00 | \$25.00 | \$300.00 | \$300.00 |
| Total Ministry | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$316.67</u> | <u>\$3,800.00</u> | <u>\$3,800.00</u> |
| Total Care | <u>\$30.00</u> | <u>\$30.00</u> | <u>\$508.34</u> | <u>\$6,100.00</u> | <u>\$6,070.00</u> |
| Communications | \$0.00 | \$0.00 | \$125.00 | \$1,500.00 | \$1,500.00 |
| Fellowship | \$0.00 | \$0.00 | \$141.66 | \$1,700.00 | \$1,700.00 |
| Mission | \$0.00 | \$0.00 | \$1,583.34 | \$19,000.00 | \$19,000.00 |
| Nurture | | | | | |
| Family Ministry | \$0.00 | \$0.00 | \$304.17 | \$3,650.00 | \$3,650.00 |
| Adult Ministry | \$0.00 | \$0.00 | \$125.00 | \$1,500.00 | \$1,500.00 |
| Total Nurture | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$429.17</u> | <u>\$5,150.00</u> | <u>\$5,150.00</u> |
| Stewardship | (\$24.00) | (\$24.00) | \$4,790.74 | \$57,488.88 | \$57,512.88 |
| Welcoming | \$0.00 | \$0.00 | \$16.67 | \$200.00 | \$200.00 |
| Worship and Music | | | | | |
| Worship | \$890.00 | \$890.00 | \$1,180.01 | \$14,160.05 | \$13,270.05 |
| Music | \$0.00 | \$0.00 | \$2,147.50 | \$25,770.00 | \$25,770.00 |
| Total Worship and Music | <u>\$890.00</u> | <u>\$890.00</u> | <u>\$3,327.51</u> | <u>\$39,930.05</u> | <u>\$39,040.05</u> |
| Total Expenses | <u>\$38,447.00</u> | <u>\$38,447.00</u> | <u>\$51,250.04</u> | <u>\$615,000.00</u> | <u>\$576,553.00</u> |
| Net Total | (\$1,369.32) | (\$1,369.32) | (\$0.04) | \$0.00 | \$1,369.32 |

Date : 02/20/2021
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Webster Presbyterian Church
Analysis of Revenues & Expenses - 2021
January 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 | \$32,083.90 | \$32,083.90 | \$47,083.33 | \$565,000.00 | \$532,916.10 |
| 4105 - Support - Non-pledged | \$4,993.78 | \$4,993.78 | \$4,166.67 | \$50,000.00 | \$45,006.22 |
| 4110 - Support - Prior Year | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Contributions | <u>\$37,077.68</u> | <u>\$37,077.68</u> | <u>\$51,250.00</u> | <u>\$615,000.00</u> | <u>\$577,922.32</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>\$37,077.68</u> | <u>\$37,077.68</u> | <u>\$51,250.00</u> | <u>\$615,000.00</u> | <u>\$577,922.32</u> |
| Total Revenues | <u>\$37,077.68</u> | <u>\$37,077.68</u> | <u>\$51,250.00</u> | <u>\$615,000.00</u> | <u>\$577,922.32</u> |
| Expenses | | | | | |
| Administration/Personnel | | | | | |
| Office | | | | | |
| 6120 - Computer Expenses | \$718.93 | \$718.93 | \$425.00 | \$5,100.00 | \$4,381.07 |
| 6130 - General & Administrative | \$0.00 | \$0.00 | \$75.00 | \$900.00 | \$900.00 |
| 6140 - Office Supplies | \$16.23 | \$16.23 | \$333.33 | \$4,000.00 | \$3,983.77 |
| 6145 - Postage | \$421.64 | \$421.64 | \$166.67 | \$2,000.00 | \$1,578.36 |
| 6149 - Stationery | \$0.00 | \$0.00 | \$120.83 | \$1,450.00 | \$1,450.00 |
| 6155 - Telephone | \$213.10 | \$213.10 | \$166.67 | \$2,000.00 | \$1,786.90 |
| 6165 - Copier Maint/Expenses | \$499.32 | \$499.32 | \$708.33 | \$8,500.00 | \$8,000.68 |
| Total Office | <u>\$1,869.22</u> | <u>\$1,869.22</u> | <u>\$1,995.83</u> | <u>\$23,950.00</u> | <u>\$22,080.78</u> |
| Personnel | | | | | |
| Pastoral Staff | | | | | |
| Head of Staff | | | | | |
| 5900 - Sr Pastor Compensation | \$5,108.42 | \$5,108.42 | \$5,108.42 | \$61,301.00 | \$56,192.58 |
| 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 | \$0.00 | \$63.07 | \$756.82 | \$756.82 |
| 5905 - Sr Pastor Study Leave Allo | \$0.00 | \$0.00 | \$150.00 | \$1,800.00 | \$1,800.00 |
| 5910 - Sr Pastor BOP Dues | \$2,679.03 | \$2,679.03 | \$2,753.43 | \$33,041.10 | \$30,362.07 |
| 5911 - Sr Pastor Opt Life Ins | \$168.30 | \$168.30 | \$168.30 | \$2,019.60 | \$1,851.30 |
| 5912 - Sr Pastor Opt Dental Ins | \$17.31 | \$17.31 | \$17.32 | \$207.84 | \$190.53 |
| 5915 - Sr Pastor Profess Expense | \$0.00 | \$0.00 | \$83.33 | \$1,000.00 | \$1,000.00 |
| 5920 - Sr Pastor Discretionary | \$0.00 | \$0.00 | \$83.33 | \$1,000.00 | \$1,000.00 |
| 5925 - Sr Pastor Housing | \$2,333.34 | \$2,333.34 | \$2,333.33 | \$28,000.00 | \$25,666.66 |
| 5930 - Sr Pastor Car Allowance | \$0.00 | \$0.00 | \$416.67 | \$5,000.00 | \$5,000.00 |
| 5940 - Sr Pastor Cell Phone Allow | \$0.00 | \$0.00 | \$100.00 | \$1,200.00 | \$1,200.00 |
| 5941 - Sr Pastor Soc. Sec. Suppl. | \$0.00 | \$0.00 | \$569.29 | \$6,831.53 | \$6,831.53 |
| Total Head of Staff | <u>\$10,306.40</u> | <u>\$10,306.40</u> | <u>\$11,846.49</u> | <u>\$142,157.89</u> | <u>\$131,851.49</u> |
| Associate Pastor | | | | | |
| 5946 - Annual Cash Salary | \$2,763.80 | \$2,763.80 | \$2,881.52 | \$34,578.25 | \$31,814.45 |
| 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 | \$9.27 | \$111.18 | \$111.18 |
| 5950 - Study Leave Allowance | \$0.00 | \$0.00 | \$70.83 | \$850.00 | \$850.00 |
| 5955 - Board of Pension Dues | \$1,700.65 | \$1,700.65 | \$1,536.18 | \$18,434.11 | \$16,733.46 |
| 5956 - Opt Vision Ins | \$3.89 | \$3.89 | \$3.89 | \$46.68 | \$42.79 |
| 5957 - Opt Dental Ins | \$9.25 | \$9.25 | \$9.25 | \$111.00 | \$101.75 |
| 5960 - Med Supplement Voucher | \$0.00 | \$0.00 | \$83.33 | \$1,000.00 | \$1,000.00 |
| 5961 - 403 (b) Retirement | \$0.00 | \$0.00 | \$401.51 | \$4,818.16 | \$4,818.16 |
| 5965 - Assoc Pastor Discretionary | \$94.54 | \$94.54 | \$41.67 | \$500.00 | \$405.46 |
| 5971 - Housing and Utility | \$1,666.66 | \$1,666.66 | \$1,186.90 | \$14,242.81 | \$12,576.15 |
| 5975 - Auto Allowance | \$469.28 | \$469.28 | \$291.67 | \$3,500.00 | \$3,030.72 |

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

| Accounts | MTD Actual (2021) | YTD Actual (2021) | YTD Budget (2021) | Annual Budget (2021) | Annual Budget Remaining (2021) |
|---------------------------------------|----------------------|----------------------|----------------------|-------------------------|--------------------------------------|
| 5977 - Soc Sec Supplement | \$0.00 | \$0.00 | \$311.23 | \$3,734.81 | \$3,734.81 |
| 6160 - Cell Phone Allowance | \$100.00 | \$100.00 | \$50.00 | \$600.00 | \$500.00 |
| Total Associate Pastor | <u>\$6,808.07</u> | <u>\$6,808.07</u> | <u>\$6,877.25</u> | <u>\$82,527.00</u> | <u>\$75,718.93</u> |
| Total Pastoral Staff | <u>\$17,114.47</u> | <u>\$17,114.47</u> | <u>\$18,723.74</u> | <u>\$224,684.89</u> | <u>\$207,570.42</u> |
| Program Staff | | | | | |
| 5179 - Professional Development | \$50.00 | \$50.00 | \$0.00 | \$0.00 | (\$50.00) |
| 5180 - Professional Memberships | \$50.00 | \$50.00 | \$0.00 | \$0.00 | (\$50.00) |
| 6024 - Assoc. Music Dir. Compens | \$1,427.06 | \$1,427.06 | \$1,427.07 | \$17,124.78 | \$15,697.72 |
| 6025 - Music Director Compens | \$2,180.00 | \$2,180.00 | \$2,180.00 | \$26,159.94 | \$23,979.94 |
| 6035 - Organist Compensation | \$1,672.20 | \$1,672.20 | \$1,672.21 | \$20,066.46 | \$18,394.26 |
| 6040 - Subst Organist Compens | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 6063 - Family Coordinator | \$2,101.20 | \$2,101.20 | \$2,101.17 | \$25,214.00 | \$23,112.80 |
| Total Program Staff | <u>\$7,480.46</u> | <u>\$7,480.46</u> | <u>\$7,380.45</u> | <u>\$88,565.18</u> | <u>\$81,084.72</u> |
| Support Staff | | | | | |
| 6020 - Ch. Secretary | \$2,327.04 | \$2,327.04 | \$2,520.25 | \$30,243.00 | \$27,915.96 |
| 6041 - Bookkeeper | \$1,103.14 | \$1,103.14 | \$1,103.17 | \$13,238.00 | \$12,134.86 |
| 6055 - Nursery Staff | \$424.40 | \$424.40 | \$458.33 | \$5,500.00 | \$5,075.60 |
| 6080 - Support Staff Training | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Support Staff | <u>\$3,854.58</u> | <u>\$3,854.58</u> | <u>\$4,081.75</u> | <u>\$48,981.00</u> | <u>\$45,126.42</u> |
| General Personnel | | | | | |
| 5209 - Background Checks | \$0.00 | \$0.00 | \$16.67 | \$200.00 | \$200.00 |
| 6060 - Payroll Taxes | \$775.10 | \$775.10 | \$833.33 | \$10,000.00 | \$9,224.90 |
| 6131 - Payroll expenses | \$599.51 | \$599.51 | \$291.67 | \$3,500.00 | \$2,900.49 |
| Total General Personnel | <u>\$1,374.61</u> | <u>\$1,374.61</u> | <u>\$1,141.67</u> | <u>\$13,700.00</u> | <u>\$12,325.39</u> |
| Total Personnel | <u>\$29,824.12</u> | <u>\$29,824.12</u> | <u>\$31,327.61</u> | <u>\$375,931.07</u> | <u>\$346,106.95</u> |
| Total Administration/Personnel | <u>\$31,693.34</u> | <u>\$31,693.34</u> | <u>\$33,323.44</u> | <u>\$399,881.07</u> | <u>\$368,187.73</u> |
| Campus Management | | | | | |
| 6045 - Janitorial Services | \$1,500.00 | \$1,500.00 | \$1,541.67 | \$18,500.00 | \$17,000.00 |
| 6215 - Fire Alarm | \$0.00 | \$0.00 | \$250.00 | \$3,000.00 | \$3,000.00 |
| 6220 - Paper Supplies | \$0.00 | \$0.00 | \$70.83 | \$850.00 | \$850.00 |
| 6225 - Repairs and Maintenance | \$1,956.00 | \$1,956.00 | \$1,666.67 | \$20,000.00 | \$18,044.00 |
| 6230 - Lawn Maintenance | \$225.00 | \$225.00 | \$650.00 | \$7,800.00 | \$7,575.00 |
| 6240 - Util - Electricity | \$1,766.74 | \$1,766.74 | \$2,500.00 | \$30,000.00 | \$28,233.26 |
| 6245 - Util - Gas | \$27.04 | \$27.04 | \$58.33 | \$700.00 | \$672.96 |
| 6250 - Util - Trash | \$107.76 | \$107.76 | \$100.00 | \$1,200.00 | \$1,092.24 |
| 6255 - Util - Water | \$275.12 | \$275.12 | \$166.67 | \$2,000.00 | \$1,724.88 |
| Total Campus Management | <u>\$5,857.66</u> | <u>\$5,857.66</u> | <u>\$7,004.17</u> | <u>\$84,050.00</u> | <u>\$78,192.34</u> |
| Care | | | | | |
| Deacons | | | | | |
| 5505 - Deacon Supplies | \$0.00 | \$0.00 | \$41.67 | \$500.00 | \$500.00 |
| 5515 - Memorial Receptions | \$0.00 | \$0.00 | \$83.33 | \$1,000.00 | \$1,000.00 |
| 5525 - Pastoral Care Discretionar | \$30.00 | \$30.00 | \$66.67 | \$800.00 | \$770.00 |
| Total Deacons | <u>\$30.00</u> | <u>\$30.00</u> | <u>\$191.67</u> | <u>\$2,300.00</u> | <u>\$2,270.00</u> |
| Ministry | | | | | |
| 5512 - Mental Health Counseling | \$0.00 | \$0.00 | \$250.00 | \$3,000.00 | \$3,000.00 |
| 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 | \$41.67 | \$500.00 | \$500.00 |
| Earth Care | | | | | |
| 5501 - Earth Care | \$0.00 | \$0.00 | \$25.00 | \$300.00 | \$300.00 |
| Total Earth Care | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$25.00</u> | <u>\$300.00</u> | <u>\$300.00</u> |
| Total Ministry | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$316.67</u> | <u>\$3,800.00</u> | <u>\$3,800.00</u> |
| Total Care | <u>\$30.00</u> | <u>\$30.00</u> | <u>\$508.34</u> | <u>\$6,100.00</u> | <u>\$6,070.00</u> |
| Communications | | | | | |
| 5268 - Lunar Communion | \$0.00 | \$0.00 | \$125.00 | \$1,500.00 | \$1,500.00 |
| 5332 - Newspaper Advertising | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Date : 02/20/2021
 Time : 2:10:34 PM

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

| Accounts | MTD Actual (2021) | YTD Actual (2021) | YTD Budget (2021) | Annual Budget (2021) | Annual Budget Remaining (2021) |
|------------------------------------|----------------------|----------------------|----------------------|-------------------------|--------------------------------------|
| Total Communications | \$0.00 | \$0.00 | \$125.00 | \$1,500.00 | \$1,500.00 |
| Fellowship | | | | | |
| 5300 - Kitchen and Fellowship Su | \$0.00 | \$0.00 | \$83.33 | \$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 | \$58.33 | \$700.00 | \$700.00 |
| Total Fellowship | \$0.00 | \$0.00 | \$141.66 | \$1,700.00 | \$1,700.00 |
| Mission | | | | | |
| 5700 - WPC Missions | \$0.00 | \$0.00 | \$916.67 | \$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 | \$0.00 | \$666.67 | \$8,000.00 | \$8,000.00 |
| 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 | \$0.00 | \$1,583.34 | \$19,000.00 | \$19,000.00 |
| Nurture | | | | | |
| Family Ministry | | | | | |
| 5201 - Bibles | \$0.00 | \$0.00 | \$8.33 | \$100.00 | \$100.00 |
| 5205 - Children's Supplies | \$0.00 | \$0.00 | \$62.50 | \$750.00 | \$750.00 |
| 5208 - Nursery Supplies | \$0.00 | \$0.00 | \$25.00 | \$300.00 | \$300.00 |
| 5215 - Support Family Activities | \$0.00 | \$0.00 | \$62.50 | \$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 | \$41.67 | \$500.00 | \$500.00 |
| 5257 - Youth Special Events | \$0.00 | \$0.00 | \$41.67 | \$500.00 | \$500.00 |
| 5258 - Youth CE Supplies | \$0.00 | \$0.00 | \$20.83 | \$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 | \$41.67 | \$500.00 | \$500.00 |
| Total Family Ministry | \$0.00 | \$0.00 | \$304.17 | \$3,650.00 | \$3,650.00 |
| Adult Ministry | | | | | |
| 5200 - Adult Education | \$0.00 | \$0.00 | \$125.00 | \$1,500.00 | \$1,500.00 |
| Total Adult Ministry | \$0.00 | \$0.00 | \$125.00 | \$1,500.00 | \$1,500.00 |
| Total Nurture | \$0.00 | \$0.00 | \$429.17 | \$5,150.00 | \$5,150.00 |
| Stewardship | | | | | |
| 6109 - Presbytery per capita | \$0.00 | \$0.00 | \$294.92 | \$3,539.00 | \$3,539.00 |
| 6110 - Bank Charges | (\$24.00) | (\$24.00) | \$60.28 | \$723.38 | \$747.38 |
| 6135 - Insurance | \$0.00 | \$0.00 | \$4,435.54 | \$53,226.50 | \$53,226.50 |
| Total Stewardship | (\$24.00) | (\$24.00) | \$4,790.74 | \$57,488.88 | \$57,512.88 |
| Welcoming | | | | | |
| 5326 - Connecting | \$0.00 | \$0.00 | \$16.67 | \$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 | \$16.67 | \$200.00 | \$200.00 |
| Worship and Music | | | | | |
| Worship | | | | | |
| 5108 - Honoraia for Pastors (2) | \$0.00 | \$0.00 | \$301.67 | \$3,620.05 | \$3,620.05 |
| 5109 - Audio-Visual Maintenance | \$840.00 | \$840.00 | \$41.67 | \$500.00 | (\$340.00) |
| 5117 - A/V Scholars | \$0.00 | \$0.00 | \$820.00 | \$9,840.00 | \$9,840.00 |
| 5185 - Worship Supplies-General | \$50.00 | \$50.00 | \$16.67 | \$200.00 | \$150.00 |
| 5190 - Worship Supply-Communio | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Worship | \$890.00 | \$890.00 | \$1,180.01 | \$14,160.05 | \$13,270.05 |
| 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 |

Date : 02/20/2021
 Time : 2:10:34 PM

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

| Accounts | MTD Actual (2021) | YTD Actual (2021) | YTD Budget (2021) | Annual Budget (2021) | Annual Budget Remaining (2021) |
|-----------------------------------|----------------------|----------------------|----------------------|-------------------------|--------------------------------------|
| 5116 - Choir Support Scholarships | \$0.00 | \$0.00 | \$1,460.00 | \$17,520.00 | \$17,520.00 |
| 5130 - Handbell Repair/Pads | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5135 - Licensing | \$0.00 | \$0.00 | \$100.00 | \$1,200.00 | \$1,200.00 |
| 5140 - Music - Choirs/Voice | \$0.00 | \$0.00 | \$12.50 | \$150.00 | \$150.00 |
| 5145 - Music - Handbells | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5147 - Music-Instrumental | \$0.00 | \$0.00 | \$33.33 | \$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 | \$166.67 | \$2,000.00 | \$2,000.00 |
| 5170 - Organ Tuning | \$0.00 | \$0.00 | \$100.00 | \$1,200.00 | \$1,200.00 |
| 5175 - Piano Tuning | \$0.00 | \$0.00 | \$16.67 | \$200.00 | \$200.00 |
| 5182 - Special Service Musicians | \$0.00 | \$0.00 | \$250.00 | \$3,000.00 | \$3,000.00 |
| 5195 - Praise Band | \$0.00 | \$0.00 | \$8.33 | \$100.00 | \$100.00 |
| Total Music | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$2,147.50</u> | <u>\$25,770.00</u> | <u>\$25,770.00</u> |
| Total Worship and Music | <u>\$890.00</u> | <u>\$890.00</u> | <u>\$3,327.51</u> | <u>\$39,930.05</u> | <u>\$39,040.05</u> |
| Total Expenses | <u>\$38,447.00</u> | <u>\$38,447.00</u> | <u>\$51,250.04</u> | <u>\$615,000.00</u> | <u>\$576,553.00</u> |
| Net Total | (\$1,369.32) | (\$1,369.32) | (\$0.04) | \$0.00 | \$1,369.32 |

Date : 02/20/2021
 Time : 2:23:52 PM

Webster Presbyterian Church
Summary of Restricted Accounts
January 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 | \$0.00 | \$0.00 | \$450.05 |
| 8077 - Joyful Noyz | \$3,357.65 | \$0.00 | \$0.00 | \$3,357.65 |
| 8090 - Library | \$54.09 | \$0.00 | \$0.00 | \$54.09 |
| 8099 - Pending Designation | \$4,073.77 | \$0.00 | \$0.00 | \$4,073.77 |
| 8105 - Maintenance (capital) Fund | \$5,982.30 | \$0.00 | \$0.00 | \$5,982.30 |
| 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 | \$0.00 | \$0.00 | \$643.38 |
| Total Designated Funds | \$80,282.97 | \$0.00 | \$0.00 | \$80,282.97 |
| Memorials | | | | |
| 8115 - Memorial/Endowment Contributions | \$11,725.00 | \$0.00 | \$0.00 | \$11,725.00 |
| 8143 - Memorial - Wilson, Greg | \$2,145.00 | \$0.00 | \$0.00 | \$2,145.00 |
| Total Memorials | \$13,870.00 | \$0.00 | \$0.00 | \$13,870.00 |
| Desig Gifts: Mission | | | | |
| 8151 - Mission Development | \$500.15 | \$0.00 | \$0.00 | \$500.15 |
| 8152 - Community Assistance-Harvey | \$350.59 | \$0.00 | \$0.00 | \$350.59 |
| 8153 - Mission Trip - Adult | \$2,093.94 | \$0.00 | \$0.00 | \$2,093.94 |
| 8155 - Bay Area Flood Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8310 - Bay Area Turning Point | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8320 - Contributions for Community Assist. | \$2,758.83 | \$0.00 | \$321.01 | \$2,437.82 |
| 8321 - WPC Member Assistance | \$2,053.10 | \$0.00 | \$0.00 | \$2,053.10 |
| 8323 - Ayaviri Adult Mission | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8324 - Community Assistance - Family | \$1,834.28 | \$0.00 | \$0.00 | \$1,834.28 |
| 8325 - CROP Walk | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8326 - Peru Network Meeting | (\$45.00) | \$250.00 | \$0.00 | \$205.00 |
| 8330 - Family Promise | \$1,490.00 | \$200.00 | \$1,490.00 | \$200.00 |
| 8331 - Mission to McWhirter | \$20.00 | \$0.00 | \$0.00 | \$20.00 |
| 8332 - Gifts of Joy | (\$25.00) | \$0.00 | \$0.00 | (\$25.00) |
| 8335 - Habitat for Humanity | \$25.00 | \$0.00 | \$0.00 | \$25.00 |
| 8336 - Free The Captives | \$1,692.97 | \$0.00 | \$0.00 | \$1,692.97 |
| 8345 - ICM | \$418.90 | \$0.00 | \$0.00 | \$418.90 |
| 8350 - Joy Offering | \$1,163.25 | \$200.00 | \$0.00 | \$1,363.25 |
| 8351 - McWhirter Supplies | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8360 - Missions | \$6,761.53 | \$0.00 | \$0.00 | \$6,761.53 |
| 8363 - Mission at Santa Rosa | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8364 - Mission - Philippines | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8365 - One Great Hour of Sharing | \$50.00 | \$0.00 | \$0.00 | \$50.00 |
| 8370 - Peacemaking Offering | \$987.18 | \$0.00 | \$0.00 | \$987.18 |
| 8372 - PDA-Hurricane Dorian | \$250.00 | \$0.00 | \$0.00 | \$250.00 |
| 8373 - PDA-Hurricane Harvey | \$780.01 | \$0.00 | \$0.00 | \$780.01 |
| 8374 - Pentecost Offering | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8379 - Presbytery | \$647.14 | \$0.00 | \$0.00 | \$647.14 |
| 8383 - Women's Annual Conference | \$474.12 | \$0.00 | \$0.00 | \$474.12 |
| 8386 - SeafarerCenter | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8387 - Souper Bowl | \$1,196.00 | \$0.00 | \$0.00 | \$1,196.00 |
| 8388 - Mission Trip - Stephen Jacobo | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8391 - Vellore, India Hosp. & College | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8394 - Summer Enrichment Series | \$7,997.44 | \$0.00 | \$0.00 | \$7,997.44 |
| 8397 - EarthCare | \$334.41 | \$0.00 | \$0.00 | \$334.41 |
| 8567 - Children Migrants | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Desig Gifts: Mission | \$33,808.84 | \$650.00 | \$1,811.01 | \$32,647.83 |
| Exchange Funds | | | | |
| 8054 - Fuller-Harvey Meals | \$1,268.08 | \$0.00 | \$0.00 | \$1,268.08 |
| 8055 - Flowers | \$482.74 | \$0.00 | \$0.00 | \$482.74 |

Date : 02/20/2021
 Time : 2:23:52 PM

Webster Presbyterian Church
Summary of Restricted Accounts
January 2021

| Accounts | Beginning Balance | Restricted Revenue | Restricted Expenses | Ending Balance |
|--|----------------------|-----------------------|------------------------|---------------------|
| 8180 - Senior Ministry | \$426.28 | \$0.00 | \$0.00 | \$426.28 |
| 8182 - Special Events | \$1,143.28 | \$0.00 | \$0.00 | \$1,143.28 |
| 8185 - Weddings, Funerals, etc. | \$4,642.88 | \$0.00 | \$0.00 | \$4,642.88 |
| 8186 - Ex Fund-Wednesday Night Dinner | (\$60.34) | \$0.00 | \$0.00 | (\$60.34) |
| 8188 - Ex Fund-Adult Education | \$361.76 | \$0.00 | \$0.00 | \$361.76 |
| 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 | \$0.00 | \$41.07 |
| 8510 - Ex Fund-Team: Caregiving-McWhirter | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 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 | \$0.00 | \$0.00 | \$399.00 |
| 8557 - Ex Fund-Endowment Income | \$14.21 | \$3,342.39 | \$0.00 | \$3,356.60 |
| 8560 - Ex Fund-Conclaves Mission (Youth) | \$100.00 | \$0.00 | \$0.00 | \$100.00 |
| 8565 - Ex Fund-Mental Health | \$3,786.83 | \$0.00 | \$125.00 | \$3,661.83 |
| 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) | \$716.02 | \$154.05 | \$292.16 |
| 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 | \$4,058.41 | \$279.05 | \$42,228.58 |
| Capital Accounts | | | | |
| 8403 - Capital Campaign | \$73,637.27 | \$7,945.00 | \$0.00 | \$81,582.27 |
| 8407 - PPP Grant | \$78,800.00 | \$0.00 | \$0.00 | \$78,800.00 |
| Total Capital Accounts | \$152,437.27 | \$7,945.00 | \$0.00 | \$160,382.27 |
| Total Temporary Restricted | \$318,848.30 | \$12,653.41 | \$2,090.06 | \$329,411.65 |
| 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 |

Date : 02/20/2021
Time : 2:25:05 PM

Webster Presbyterian Church
Balance Sheet
January 2021

Accounts

| | | <u>Assets</u> | |
|--|---------------------------|--|------------------------------|
| Current Assets | | | |
| Cash | | | |
| 1010 - Cash - Amegy - Operating Acct. | \$388,439.55 | | |
| 1030 - Cash - Frost Bank - Debit card | \$9,954.20 | | |
| Total Cash | <u>\$398,393.75</u> | | |
| Endowment | | | |
| 1165 - Invest - TX Pres. Foundation | \$161,385.83 | | |
| Total Endowment | <u>\$161,385.83</u> | | |
| Total Current Assets | | | \$559,779.58 |
| 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 | (<u>\$1,759,896.56</u>) | | |
| Total Property and Equipment | | | <u>\$3,328,738.33</u> |
| Total Assets | | | <u><u>\$3,888,517.91</u></u> |
| <hr/> | | | |
| | | Liabilities, Fund Principal, & Restricted Funds | |
| <hr/> | | | |
| Liabilities | | | |
| Fund Principal | | | |
| 4000 - Church Fund Balance | \$3,399,089.75 | | |
| Excess Cash Received | (<u>\$1,369.32</u>) | | |
| Total Fund Principal and Excess Cash Received | | | \$3,397,720.43 |
| Restricted Funds | | | |
| Total Temporarily Restricted | \$329,411.65 | | |
| Total Permanently Restricted | \$161,385.83 | | |
| Total Restricted Funds | | | <u>\$490,797.48</u> |
| Total Liabilities, Fund Principal, & Restricted Funds | | | <u><u>\$3,888,517.91</u></u> |