

Treasurer's Report for December 2021

Webster Presbyterian Church

Monthly analysis

Operating budget line summary for December

	December	Year to date	Budget YTD Plan	Budget YTD status
Giving	\$59,051.66	\$593,011.84	\$615,000.00	-\$21,988.16
Spending	\$66,926.84	\$580,874.37	\$615,000.00	\$34,125.63
Surplus / deficit	\$7,875.18	\$12,137.47		

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.

December contributions, like November's, were above the \$51,250 budget level; this two month catch up offset the very low contributions in October. Contributions year-to-date were \$21,988.16 below budget (96.4% of budget).

Payments for insurance premium, operating budget Presbytery mission giving, and annual per capita resulted in higher than budgeted spending in December. Spending for 2021 was controlled to 94.5% of budget resulting in a small reserve for the year of \$12,137.47.

Discussion on the 2022 operating budget will be by separate memo.

If you have any questions, please give me a call or e-mail me at kevin.snowden@websterpresby.org

Thanks

K-

D. Kevin Snowden

22 January 2022

Date : 01/12/2022
 Time : 6:31:19 PM

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

Accounts	MTD Actual (2021)	YTD Actual (2021)	YTD Budget (2021)	Annual Budget (2021)	Annual Budget Remaining (2021)
Revenues					
Contributions & Revenue					
Contributions	\$59,051.66	\$593,011.84	\$615,000.00	\$615,000.00	\$21,988.16
Other Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Contributions & Revenue	<u>\$59,051.66</u>	<u>\$593,011.84</u>	<u>\$615,000.00</u>	<u>\$615,000.00</u>	<u>\$21,988.16</u>
Total Revenues	<u>\$59,051.66</u>	<u>\$593,011.84</u>	<u>\$615,000.00</u>	<u>\$615,000.00</u>	<u>\$21,988.16</u>
Expenses					
Administration/Personnel					
Office	\$2,409.66	\$21,047.29	\$23,950.00	\$23,950.00	\$2,902.71
Personnel					
Pastoral Staff					
Head of Staff	\$14,691.75	\$140,408.06	\$142,157.89	\$142,157.89	\$1,749.83
Associate Pastor	\$0.00	\$72,672.20	\$82,527.00	\$82,527.00	\$9,854.80
Interim Pastor	\$2,640.72	\$15,989.20	\$0.00	\$0.00	(\$15,989.20)
Total Pastoral Staff	<u>\$17,332.47</u>	<u>\$229,069.46</u>	<u>\$224,684.89</u>	<u>\$224,684.89</u>	<u>(\$4,384.57)</u>
Program Staff	\$7,380.46	\$88,665.52	\$88,565.18	\$88,565.18	(\$100.34)
Support Staff	\$3,721.06	\$46,799.52	\$48,981.00	\$48,981.00	\$2,181.48
General Personnel	\$1,433.20	\$16,759.83	\$13,700.00	\$13,700.00	(\$3,059.83)
Total Personnel	<u>\$29,867.19</u>	<u>\$381,294.33</u>	<u>\$375,931.07</u>	<u>\$375,931.07</u>	<u>(\$5,363.26)</u>
Total Administration/Personnel	<u>\$32,276.85</u>	<u>\$402,341.62</u>	<u>\$399,881.07</u>	<u>\$399,881.07</u>	<u>(\$2,460.55)</u>
Campus Management					
Care	\$5,903.33	\$68,876.89	\$84,050.00	\$84,050.00	\$15,173.11
Deacons					
Ministry	\$43.20	\$886.59	\$2,300.00	\$2,300.00	\$1,413.41
Ministry					
Earth Care	\$0.00	\$0.00	\$300.00	\$300.00	\$300.00
Total Ministry	<u>\$100.00</u>	<u>\$700.00</u>	<u>\$3,800.00</u>	<u>\$3,800.00</u>	<u>\$3,100.00</u>
Total Care	<u>\$143.20</u>	<u>\$1,586.59</u>	<u>\$6,100.00</u>	<u>\$6,100.00</u>	<u>\$4,513.41</u>
Communications					
Fellowship	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
Mission	\$45.23	\$732.21	\$1,700.00	\$1,700.00	\$967.79
Nurture	\$4,000.00	\$8,000.00	\$19,000.00	\$19,000.00	\$11,000.00
Family Ministry					
Adult Ministry	\$119.73	\$423.34	\$3,650.00	\$3,650.00	\$3,226.66
Total Nurture	<u>\$119.73</u>	<u>\$2,298.97</u>	<u>\$5,150.00</u>	<u>\$5,150.00</u>	<u>\$2,851.03</u>
Stewardship	\$20,774.50	\$70,355.60	\$57,488.88	\$57,488.88	(\$12,866.72)
Welcoming	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00
Worship and Music					
Worship	\$570.00	\$9,483.56	\$14,160.05	\$14,160.05	\$4,676.49
Music	\$3,094.00	\$17,198.93	\$25,770.00	\$25,770.00	\$8,571.07
Total Worship and Music	<u>\$3,664.00</u>	<u>\$26,682.49</u>	<u>\$39,930.05</u>	<u>\$39,930.05</u>	<u>\$13,247.56</u>
Total Expenses	<u>\$66,926.84</u>	<u>\$580,874.37</u>	<u>\$615,000.00</u>	<u>\$615,000.00</u>	<u>\$34,125.63</u>
Net Total	(\$7,875.18)	\$12,137.47	\$0.00	\$0.00	(\$12,137.47)

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Webster Presbyterian Church
Analysis of Revenues & Expenses - 2021
January to December 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	\$46,348.95	\$472,673.90	\$565,000.00	\$565,000.00	\$92,326.10
4105 - Support - Non-pledged	\$12,702.71	\$120,337.94	\$50,000.00	\$50,000.00	(\$70,337.94)
4110 - Support - Prior Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Contributions	<u>\$59,051.66</u>	<u>\$593,011.84</u>	<u>\$615,000.00</u>	<u>\$615,000.00</u>	<u>\$21,988.16</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>\$59,051.66</u>	<u>\$593,011.84</u>	<u>\$615,000.00</u>	<u>\$615,000.00</u>	<u>\$21,988.16</u>
Total Revenues	<u>\$59,051.66</u>	<u>\$593,011.84</u>	<u>\$615,000.00</u>	<u>\$615,000.00</u>	<u>\$21,988.16</u>
Expenses					
Administration/Personnel					
Office					
6120 - Computer Expenses	\$878.53	\$5,599.43	\$5,100.00	\$5,100.00	(\$499.43)
6130 - General & Administrative	\$11.05	\$531.61	\$900.00	\$900.00	\$368.39
6140 - Office Supplies	\$946.99	\$3,934.20	\$4,000.00	\$4,000.00	\$65.80
6145 - Postage	\$200.00	\$2,259.60	\$2,000.00	\$2,000.00	(\$259.60)
6149 - Stationery	\$0.00	\$0.00	\$1,450.00	\$1,450.00	\$1,450.00
6155 - Telephone	\$211.33	\$2,560.35	\$2,000.00	\$2,000.00	(\$560.35)
6165 - Copier Maint/Expenses	\$161.76	\$6,162.10	\$8,500.00	\$8,500.00	\$2,337.90
Total Office	<u>\$2,409.66</u>	<u>\$21,047.29</u>	<u>\$23,950.00</u>	<u>\$23,950.00</u>	<u>\$2,902.71</u>
Personnel					
Pastoral Staff					
Head of Staff					
5900 - Sr Pastor Compensation	\$5,108.42	\$61,301.04	\$61,301.00	\$61,301.00	(\$0.04)
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	\$756.82	\$756.82	(\$5.11)
5905 - Sr Pastor Study Leave Allo	\$516.95	\$1,800.00	\$1,800.00	\$1,800.00	\$0.00
5910 - Sr Pastor BOP Dues	\$2,679.03	\$32,444.16	\$33,041.10	\$33,041.10	\$596.94
5911 - Sr Pastor Opt Life Ins	\$168.30	\$2,019.60	\$2,019.60	\$2,019.60	\$0.00
5912 - Sr Pastor Opt Dental Ins	\$25.87	\$241.96	\$207.84	\$207.84	(\$34.12)
5915 - Sr Pastor Profess Expense	\$475.58	\$972.48	\$1,000.00	\$1,000.00	\$27.52
5920 - Sr Pastor Discretionary	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
5925 - Sr Pastor Housing	\$2,333.34	\$28,000.08	\$28,000.00	\$28,000.00	(\$0.08)
5930 - Sr Pastor Car Allowance	\$576.38	\$3,835.29	\$5,000.00	\$5,000.00	\$1,164.71
5940 - Sr Pastor Cell Phone Allow	\$100.00	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00
5941 - Sr Pastor Soc. Sec. Suppl.	\$1,707.88	\$6,831.52	\$6,831.53	\$6,831.53	\$0.01
Total Head of Staff	<u>\$14,691.75</u>	<u>\$140,408.06</u>	<u>\$142,157.89</u>	<u>\$142,157.89</u>	<u>\$1,749.83</u>
Associate Pastor					
5946 - Annual Cash Salary	\$0.00	\$34,578.34	\$34,578.25	\$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	\$111.18	\$111.18	\$111.18
5950 - Study Leave Allowance	\$0.00	\$850.00	\$850.00	\$850.00	\$0.00
5955 - Board of Pension Dues	\$0.00	\$9,463.37	\$18,434.11	\$18,434.11	\$8,970.74
5956 - Opt Vision Ins	\$0.00	\$23.34	\$46.68	\$46.68	\$23.34
5957 - Opt Dental Ins	\$0.00	\$46.43	\$111.00	\$111.00	\$64.57
5960 - Med Supplement Voucher	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
5961 - 403 (b) Retirement	\$0.00	\$4,091.47	\$4,818.16	\$4,818.16	\$726.69
5965 - Assoc Pastor Discretionary	\$0.00	\$606.36	\$500.00	\$500.00	(\$106.36)
5971 - Housing and Utility	\$0.00	\$14,242.80	\$14,242.81	\$14,242.81	\$0.01
5975 - Auto Allowance	\$0.00	\$3,435.28	\$3,500.00	\$3,500.00	\$64.72

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Webster Presbyterian Church
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January to December 2021

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5977 - Soc Sec Supplement	\$0.00	\$3,734.81	\$3,734.81	\$3,734.81	\$0.00
6160 - Cell Phone Allowance	\$0.00	\$600.00	\$600.00	\$600.00	\$0.00
Total Associate Pastor	\$0.00	\$72,672.20	\$82,527.00	\$82,527.00	\$9,854.80
Interim Pastor					
5980 - Annual Cash Salary	\$2,500.00	\$15,000.00	\$0.00	\$0.00	(\$15,000.00)
5983 - Auto Allowance	\$90.72	\$739.20	\$0.00	\$0.00	(\$739.20)
6014 - Cell Phone Reimbursement	\$50.00	\$250.00	\$0.00	\$0.00	(\$250.00)
Total Interim Pastor	\$2,640.72	\$15,989.20	\$0.00	\$0.00	(\$15,989.20)
Total Pastoral Staff	\$17,332.47	\$229,069.46	\$224,684.89	\$224,684.89	(\$4,384.57)
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	\$17,124.72	\$17,124.78	\$17,124.78	\$0.06
6025 - Music Director Compens	\$2,180.00	\$26,160.00	\$26,159.94	\$26,159.94	(\$0.06)
6035 - Organist Compensation	\$1,672.20	\$20,066.40	\$20,066.46	\$20,066.46	\$0.06
6040 - Subst Organist Compens	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6063 - Family Coordinator	\$2,101.20	\$25,214.40	\$25,214.00	\$25,214.00	(\$0.40)
Total Program Staff	\$7,380.46	\$88,665.52	\$88,565.18	\$88,565.18	(\$100.34)
Support Staff					
6020 - Ch. Secretary	\$2,617.92	\$30,251.52	\$30,243.00	\$30,243.00	(\$8.52)
6041 - Bookkeeper	\$1,103.14	\$13,237.68	\$13,238.00	\$13,238.00	\$0.32
6055 - Nursery Staff	\$0.00	\$3,310.32	\$5,500.00	\$5,500.00	\$2,189.68
6080 - Support Staff Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Support Staff	\$3,721.06	\$46,799.52	\$48,981.00	\$48,981.00	\$2,181.48
General Personnel					
5209 - Background Checks	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00
6060 - Payroll Taxes	\$956.16	\$10,485.81	\$10,000.00	\$10,000.00	(\$485.81)
6131 - Payroll expenses	\$477.04	\$6,274.02	\$3,500.00	\$3,500.00	(\$2,774.02)
Total General Personnel	\$1,433.20	\$16,759.83	\$13,700.00	\$13,700.00	(\$3,059.83)
Total Personnel	\$29,867.19	\$381,294.33	\$375,931.07	\$375,931.07	(\$5,363.26)
Total Administration/Personnel	\$32,276.85	\$402,341.62	\$399,881.07	\$399,881.07	(\$2,460.55)
Campus Management					
6045 - Janitorial Services	\$1,500.00	\$18,679.88	\$18,500.00	\$18,500.00	(\$179.88)
6215 - Fire Alarm	\$0.00	\$906.30	\$3,000.00	\$3,000.00	\$2,093.70
6220 - Paper Supplies	\$0.00	\$1,244.02	\$850.00	\$850.00	(\$394.02)
6225 - Repairs and Maintenance	\$2,534.37	\$11,833.24	\$20,000.00	\$20,000.00	\$8,166.76
6230 - Lawn Maintenance	\$0.00	\$6,975.00	\$7,800.00	\$7,800.00	\$825.00
6240 - Util - Electricity	\$1,722.20	\$24,833.03	\$30,000.00	\$30,000.00	\$5,166.97
6245 - Util - Gas	\$39.00	\$408.47	\$700.00	\$700.00	\$291.53
6250 - Util - Trash	\$107.76	\$1,353.12	\$1,200.00	\$1,200.00	(\$153.12)
6255 - Util - Water	\$0.00	\$2,643.83	\$2,000.00	\$2,000.00	(\$643.83)
Total Campus Management	\$5,903.33	\$68,876.89	\$84,050.00	\$84,050.00	\$15,173.11
Care					
Deacons					
5505 - Deacon Supplies	\$43.20	\$384.51	\$500.00	\$500.00	\$115.49
5515 - Memorial Receptions	\$0.00	\$64.43	\$1,000.00	\$1,000.00	\$935.57
5525 - Pastoral Care Discretionar	\$0.00	\$437.65	\$800.00	\$800.00	\$362.35
Total Deacons	\$43.20	\$886.59	\$2,300.00	\$2,300.00	\$1,413.41
Ministry					
5512 - Mental Health Counseling	\$100.00	\$700.00	\$3,000.00	\$3,000.00	\$2,300.00
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	\$500.00	\$500.00	\$500.00
Earth Care					
5501 - Earth Care	\$0.00	\$0.00	\$300.00	\$300.00	\$300.00
Total Earth Care	\$0.00	\$0.00	\$300.00	\$300.00	\$300.00

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Analysis of Revenues & Expenses - 2021
January to December 2021

Accounts	MTD Actual (2021)	YTD Actual (2021)	YTD Budget (2021)	Annual Budget (2021)	Annual Budget Remaining (2021)
Total Ministry	\$100.00	\$700.00	\$3,800.00	\$3,800.00	\$3,100.00
Total Care	\$143.20	\$1,586.59	\$6,100.00	\$6,100.00	\$4,513.41
Communications					
5268 - Lunar Communion	\$0.00	\$0.00	\$1,500.00	\$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	\$1,500.00	\$1,500.00	\$1,500.00
Fellowship					
5300 - Kitchen and Fellowship Su	\$0.00	\$61.28	\$1,000.00	\$1,000.00	\$938.72
5320 - Fellowship Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5322 - Wednesday Night Dinner	\$45.23	\$670.93	\$700.00	\$700.00	\$29.07
Total Fellowship	\$45.23	\$732.21	\$1,700.00	\$1,700.00	\$967.79
Mission					
5700 - WPC Missions	\$0.00	\$0.00	\$11,000.00	\$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	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00
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	\$8,000.00	\$19,000.00	\$19,000.00	\$11,000.00
Nurture					
Family Ministry					
5201 - Bibles	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00
5205 - Children's Supplies	\$119.73	\$186.43	\$750.00	\$750.00	\$563.57
5208 - Nursery Supplies	\$0.00	\$0.00	\$300.00	\$300.00	\$300.00
5215 - Support Family Activities	\$0.00	\$0.00	\$750.00	\$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	\$500.00	\$500.00	\$500.00
5257 - Youth Special Events	\$0.00	\$236.91	\$500.00	\$500.00	\$263.09
5258 - Youth CE Supplies	\$0.00	\$0.00	\$250.00	\$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	\$500.00	\$500.00	\$500.00
Total Family Ministry	\$119.73	\$423.34	\$3,650.00	\$3,650.00	\$3,226.66
Adult Ministry					
5200 - Adult Education	\$0.00	\$1,875.63	\$1,500.00	\$1,500.00	(\$375.63)
Total Adult Ministry	\$0.00	\$1,875.63	\$1,500.00	\$1,500.00	(\$375.63)
Total Nurture	\$119.73	\$2,298.97	\$5,150.00	\$5,150.00	\$2,851.03
Stewardship					
6109 - Presbytery per capita	\$3,539.00	\$3,539.00	\$3,539.00	\$3,539.00	\$0.00
6110 - Bank Charges	\$65.25	\$675.10	\$723.38	\$723.38	\$48.28
6135 - Insurance	\$17,170.25	\$66,141.50	\$53,226.50	\$53,226.50	(\$12,915.00)
Total Stewardship	\$20,774.50	\$70,355.60	\$57,488.88	\$57,488.88	(\$12,866.72)
Welcoming					
5326 - Connecting	\$0.00	\$0.00	\$200.00	\$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	\$200.00	\$200.00	\$200.00
Worship and Music					
Worship					
5108 - Honoraia for Pastors (2)	\$0.00	\$400.00	\$3,620.05	\$3,620.05	\$3,220.05
5109 - Audio-Visual Maintenance	\$0.00	\$840.00	\$500.00	\$500.00	(\$340.00)
5117 - A/V Scholars	\$570.00	\$7,680.00	\$9,840.00	\$9,840.00	\$2,160.00
5185 - Worship Supplies-General	\$0.00	\$447.58	\$200.00	\$200.00	(\$247.58)

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5190 - Worship Supply-Communio	\$0.00	\$115.98	\$0.00	\$0.00	(\$115.98)
Total Worship	<u>\$570.00</u>	<u>\$9,483.56</u>	<u>\$14,160.05</u>	<u>\$14,160.05</u>	<u>\$4,676.49</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	\$1,620.00	\$14,400.00	\$17,520.00	\$17,520.00	\$3,120.00
5130 - Handbell Repair/Pads	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5135 - Licensing	\$0.00	\$1,143.50	\$1,200.00	\$1,200.00	\$56.50
5140 - Music - Choirs/Voice	\$0.00	\$131.48	\$150.00	\$150.00	\$18.52
5145 - Music - Handbells	\$0.00	\$49.95	\$0.00	\$0.00	(\$49.95)
5147 - Music-Instrumental	\$0.00	\$0.00	\$400.00	\$400.00	\$400.00
5150 - Music Software	\$129.00	\$129.00	\$0.00	\$0.00	(\$129.00)
5155 - Music - Recorder	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5165 - Organ Maintenance	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
5170 - Organ Tuning	\$0.00	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00
5175 - Piano Tuning	\$120.00	\$120.00	\$200.00	\$200.00	\$80.00
5182 - Special Service Musicians	\$1,225.00	\$1,225.00	\$3,000.00	\$3,000.00	\$1,775.00
5195 - Praise Band	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00
Total Music	<u>\$3,094.00</u>	<u>\$17,198.93</u>	<u>\$25,770.00</u>	<u>\$25,770.00</u>	<u>\$8,571.07</u>
Total Worship and Music	<u>\$3,664.00</u>	<u>\$26,682.49</u>	<u>\$39,930.05</u>	<u>\$39,930.05</u>	<u>\$13,247.56</u>
Total Expenses	<u>\$66,926.84</u>	<u>\$580,874.37</u>	<u>\$615,000.00</u>	<u>\$615,000.00</u>	<u>\$34,125.63</u>
Net Total	(\$7,875.18)	\$12,137.47	\$0.00	\$0.00	(\$12,137.47)

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Webster Presbyterian Church
Summary of Restricted Accounts
January to December 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	\$115.81	\$0.00
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	\$5,764.54	\$0.00	\$6,214.59
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	\$12,637.71	\$10,160.00	\$6,551.48
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	\$350.00	\$493.38
Total Designated Funds	\$80,282.97	\$20,873.44	\$11,148.73	\$90,007.68
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
8152 - Community Assistance-Harvey	\$350.59	\$0.00	\$350.59	\$0.00
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	\$2,826.93	\$1,490.00	\$2,826.93
8331 - Mission to McWhirter	\$20.00	\$2,536.00	\$1,493.80	\$1,062.20
8332 - Gifts of Joy	(\$25.00)	\$8,609.83	\$8,309.82	\$275.01
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	\$1,822.44	\$613.84	\$1,627.50
8350 - Joy Offering	\$1,163.25	\$200.00	\$1,163.25	\$200.00
8351 - McWhirter Supplies	\$0.00	\$100.00	\$100.00	\$0.00
8360 - Missions	\$6,761.53	\$1,729.58	\$0.00	\$8,491.11
8365 - One Great Hour of Sharing	\$50.00	\$1,201.89	\$1,251.89	\$0.00
8370 - Peacemaking Offering	\$987.18	\$1,373.79	\$987.18	\$1,373.79
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
8379 - Presbytery	\$647.14	\$0.00	\$647.14	\$0.00
8383 - Women's Annual Conference	\$474.12	\$0.00	\$474.12	\$0.00
8386 - SeafarerCenter	\$0.00	\$365.54	\$365.54	\$0.00
8387 - Souper Bowl	\$1,196.00	\$0.00	\$1,196.00	\$0.00
8394 - Summer Enrichment Series	\$7,997.44	\$0.00	\$7,997.46	(\$0.02)
8397 - EarthCare	\$334.41	\$0.00	\$0.00	\$334.41
Total Desig Gifts: Mission	\$33,808.84	\$30,866.20	\$37,482.92	\$27,192.12
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

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Webster Presbyterian Church
Summary of Restricted Accounts
January to December 2021

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
8505 - Ex Fund-Team: Fellowship Events	(\$45.59)	\$115.81	\$0.00	\$70.22
8506 - Ex Fund-Team: Education	\$41.07	\$0.00	\$41.07	\$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	\$3,398.76	\$6,220.29	(\$2,807.32)
8560 - Ex Fund-Conclaves Mission (Youth)	\$100.00	\$0.00	\$0.00	\$100.00
8565 - Ex Fund-Mental Health	\$3,786.83	\$1,737.22	\$475.00	\$5,049.05
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
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)	\$8,503.56	\$8,892.72	(\$658.97)
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	\$14,762.66	\$18,194.42	\$35,017.46
Capital Accounts				
8403 - Capital Campaign	\$73,637.27	\$59,642.38	\$24,697.67	\$108,581.98
8407 - PPP Grant	\$78,800.00	\$0.00	\$0.00	\$78,800.00
Total Capital Accounts	\$152,437.27	\$59,642.38	\$24,697.67	\$187,381.98
Total Temporary Restricted	\$318,848.30	\$126,502.93	\$91,523.74	\$353,827.49
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
December 2021

Accounts

		<u>Assets</u>	
Current Assets			
Cash			
1010 - Cash - Amegy - Operating Acct.	\$442,026.75		
1030 - Cash - Frost Bank - Debit card	\$9,589.63		
Total Cash	<u>\$451,616.38</u>		
Endowment			
1165 - Invest - TX Pres. Foundation	\$177,134.25		
Total Endowment	<u>\$177,134.25</u>		
Total Current Assets			\$628,750.63
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	(\$1,794,896.56)		
Total Property and Equipment			<u>\$3,293,738.33</u>
Total Assets			<u><u>\$3,922,488.96</u></u>
<hr/>			
		Liabilities, Fund Principal, & Restricted Funds	
<hr/>			
Liabilities			
Current Liabilities			
3025 - Prepaid Pledges-Prior Year	\$15,300.00		
Total Current Liabilities			<u>\$15,300.00</u>
Total Liabilities			<u>\$15,300.00</u>
Fund Principal			
4000 - Church Fund Balance	\$3,376,227.22		
Total Fund Principal			<u>\$3,376,227.22</u>
Restricted Funds			
Total Temporarily Restricted	\$353,827.49		
Total Permanently Restricted	\$177,134.25		
Total Restricted Funds			<u>\$530,961.74</u>
Total Liabilities, Fund Principal, & Restricted Funds			<u><u>\$3,922,488.96</u></u>