

## Treasurer's Report for December 2023

### Webster Presbyterian Church

#### Monthly analysis

	December Actual (2023)	% of Monthly budget	YTD Actual (2023)	% of YTD budget	Budget YTD Plan	Budget YTD status
Giving	\$54,251.80	113.2%	\$600,332.91	104.4%	\$574,960.00	<b>\$25,372.91</b>
Spending	\$88,294.06	184.3%	\$589,629.85	102.6%	\$574,960.00	<b>\$-14,669.85</b>
<b>Surplus / deficit</b>	<b>\$-34,042.26</b>		<b>\$10,703.06</b>			

As per the 2023 annual operating budget, monthly contributions and expenses are targeted at \$47,913.33 for a balanced budget – total budget for 2023 is \$574,960.00 in both categories.

Contributions in December were 1103.2% of budgeted plan. As was shared in previous month's report, we forecasted that expenditures in December would be higher than is typical. Calendar year 2023 ended with a positive balance of \$10,703.06.

Non routine December expenditures include

- \$6,600.00 catch up on senior pastor pay
- \$4,000.00 unused vacation senior pastor
- \$5,000.00 ICM budgeted payment (disbursed twice a year typically)
- \$4,000.00 Presbyterian general mission (disbursed twice a year typically)
- \$16,451.50 quarterly insurance payment
- Miscellaneous utilities and services in Campus Management – continues trend seen through the year (total Campus Management over budget *for the year* \$22,942.19)

2024 operating budget reviewed in separate memo.

If you have any questions, please call or e-mail me at [kevin.snowden@websterpresby.org](mailto:kevin.snowden@websterpresby.org)

Thanks,

K-

21 January 2024

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**Webster Presbyterian Church**  
**Analysis of Revenues & Expenses - Summary 2023**  
**Operating Account**  
**January to December 2023**

Accounts	MTD Actual (2023)	YTD Actual (2023)	YTD Budget (2023)	Annual Budget (2023)	Annual Budget Remaining (2023)
<b>Revenues</b>					
<b>Contributions &amp; Revenue</b>					
Contributions	\$54,251.80	\$600,332.91	\$574,960.00	\$574,960.00	(\$25,372.91)
Other Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Contributions &amp; Revenue</b>	<u>\$54,251.80</u>	<u>\$600,332.91</u>	<u>\$574,960.00</u>	<u>\$574,960.00</u>	<u>(\$25,372.91)</u>
<b>Total Revenues</b>	<u>\$54,251.80</u>	<u>\$600,332.91</u>	<u>\$574,960.00</u>	<u>\$574,960.00</u>	<u>(\$25,372.91)</u>
<b>Expenses</b>					
<b>Administration/Personnel</b>					
Office	\$1,031.94	\$24,401.35	\$22,250.00	\$22,250.00	(\$2,151.35)
<b>Personnel</b>					
<b>Pastoral Staff</b>					
Head of Staff	\$29,936.30	\$156,871.25	\$149,124.05	\$149,124.05	(\$7,747.20)
Interim Pastor	\$3,148.47	\$29,546.91	\$30,950.00	\$30,950.00	\$1,403.09
<b>Total Pastoral Staff</b>	<u>\$33,084.77</u>	<u>\$186,418.16</u>	<u>\$180,074.05</u>	<u>\$180,074.05</u>	<u>(\$6,344.11)</u>
Program Staff	\$5,437.64	\$66,485.60	\$67,001.81	\$67,001.81	\$516.21
Support Staff	\$4,485.50	\$58,297.12	\$54,079.14	\$54,079.14	(\$4,217.98)
General Personnel	\$1,469.01	\$18,550.28	\$19,200.00	\$19,200.00	\$649.72
<b>Total Personnel</b>	<u>\$44,476.92</u>	<u>\$329,751.16</u>	<u>\$320,355.00</u>	<u>\$320,355.00</u>	<u>(\$9,396.16)</u>
<b>Total Administration/Personnel</b>	<u>\$45,508.86</u>	<u>\$354,152.51</u>	<u>\$342,605.00</u>	<u>\$342,605.00</u>	<u>(\$11,547.51)</u>
<b>Campus Management</b>					
Care	\$6,832.45	\$98,292.19	\$75,350.00	\$75,350.00	(\$22,942.19)
<b>Deacons</b>					
Ministry	\$183.17	\$624.38	\$2,300.00	\$2,300.00	\$1,675.62
<b>Earth Care</b>					
Total Ministry	\$49.88	\$482.01	\$450.00	\$450.00	(\$32.01)
<b>Total Earth Care</b>	<u>\$49.88</u>	<u>\$482.01</u>	<u>\$450.00</u>	<u>\$450.00</u>	<u>(\$32.01)</u>
<b>Total Care</b>	<u>\$233.05</u>	<u>\$1,106.39</u>	<u>\$2,750.00</u>	<u>\$2,750.00</u>	<u>\$1,643.61</u>
<b>Christian Education</b>	\$97.85	\$937.99	\$6,000.00	\$6,000.00	\$5,062.01
<b>Fellowship</b>	\$135.93	\$3,603.13	\$7,000.00	\$7,000.00	\$3,396.87
<b>Mission</b>	\$9,000.00	\$18,000.00	\$18,000.00	\$18,000.00	\$0.00
<b>Stewardship</b>	\$16,562.92	\$66,112.83	\$66,350.00	\$66,350.00	\$237.17
<b>Worship and Music</b>					
Worship	\$690.00	\$7,400.46	\$11,180.00	\$11,180.00	\$3,779.54
Music	\$9,233.00	\$40,024.35	\$45,725.00	\$45,725.00	\$5,700.65
<b>Total Worship and Music</b>	<u>\$9,923.00</u>	<u>\$47,424.81</u>	<u>\$56,905.00</u>	<u>\$56,905.00</u>	<u>\$9,480.19</u>
<b>Total Expenses</b>	<u>\$88,294.06</u>	<u>\$589,629.85</u>	<u>\$574,960.00</u>	<u>\$574,960.00</u>	<u>(\$14,669.85)</u>
<b>Net Total</b>	(\$34,042.26)	\$10,703.06	\$0.00	\$0.00	(\$10,703.06)

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**Webster Presbyterian Church**  
**Analysis of Revenues & Expenses - 2023**  
**January to December 2023**

Accounts	MTD Actual (2023)	YTD Actual (2023)	YTD Budget (2023)	Annual Budget (2023)	Annual Budget Remaining (2023)
<b>Revenues</b>					
<b>Contributions &amp; Revenue</b>					
<b>Contributions</b>					
4100 - Support - Pledged	\$45,869.54	\$484,033.86	\$491,000.00	\$491,000.00	\$6,966.14
4105 - Support - Non-pledged	\$8,382.26	\$116,299.05	\$83,960.00	\$83,960.00	(\$32,339.05)
4110 - Support - Prior Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4115 - Loose Plate Offering	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Contributions</b>	<u>\$54,251.80</u>	<u>\$600,332.91</u>	<u>\$574,960.00</u>	<u>\$574,960.00</u>	<u>(\$25,372.91)</u>
<b>Other Revenue</b>					
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
<b>Total Other Revenue</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Total Contributions &amp; Revenue</b>	<u>\$54,251.80</u>	<u>\$600,332.91</u>	<u>\$574,960.00</u>	<u>\$574,960.00</u>	<u>(\$25,372.91)</u>
<b>Total Revenues</b>	<u><u>\$54,251.80</u></u>	<u><u>\$600,332.91</u></u>	<u><u>\$574,960.00</u></u>	<u><u>\$574,960.00</u></u>	<u><u>(\$25,372.91)</u></u>
<b>Expenses</b>					
<b>Administration/Personnel</b>					
<b>Office</b>					
6120 - Computer Expenses	\$498.73	\$7,380.49	\$5,100.00	\$5,100.00	(\$2,280.49)
6130 - General & Administrative	\$204.04	\$971.26	\$900.00	\$900.00	(\$71.26)
6140 - Office Supplies	\$6.37	\$2,965.98	\$4,000.00	\$4,000.00	\$1,034.02
6145 - Postage	\$0.00	\$2,187.23	\$2,600.00	\$2,600.00	\$412.77
6149 - Stationery	\$0.00	\$0.00	\$1,450.00	\$1,450.00	\$1,450.00
6155 - Telephone	\$210.39	\$2,525.87	\$2,000.00	\$2,000.00	(\$525.87)
6165 - Copier Maint/Expenses	\$112.41	\$8,370.52	\$6,200.00	\$6,200.00	(\$2,170.52)
<b>Total Office</b>	<u>\$1,031.94</u>	<u>\$24,401.35</u>	<u>\$22,250.00</u>	<u>\$22,250.00</u>	<u>(\$2,151.35)</u>
<b>Personnel</b>					
5901 - Pastor Search	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Pastoral Staff</b>					
<b>Head of Staff</b>					
5900 - Sr Pastor Compensation	\$12,423.42	\$70,301.90	\$66,440.03	\$66,440.03	(\$3,861.87)
5904 - Sr Pastor Cum SLA 2020	\$0.00	\$430.75	\$756.82	\$756.82	\$326.07
5905 - Sr Pastor Study Leave Allo	\$1,666.00	\$2,351.96	\$1,500.00	\$1,500.00	(\$851.96)
5910 - Sr Pastor BOP Dues	\$3,290.77	\$37,574.25	\$37,160.00	\$37,160.00	(\$414.25)
5911 - Sr Pastor Opt Life Ins	\$0.00	\$1,178.10	\$2,019.60	\$2,019.60	\$841.50
5912 - Sr Pastor Opt Dental Ins	\$0.00	\$181.09	\$207.60	\$207.60	\$26.51
5925 - Sr Pastor Housing	\$5,674.11	\$32,110.85	\$28,840.00	\$28,840.00	(\$3,270.85)
5930 - Sr Pastor Car Allowance	\$2,400.25	\$4,542.34	\$4,000.00	\$4,000.00	(\$542.34)
5940 - Sr Pastor Cell Phone Allow	\$1,000.00	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00
5941 - Sr Pastor Soc. Sec. Suppl.	\$3,481.75	\$7,000.01	\$7,000.00	\$7,000.00	(\$0.01)
<b>Total Head of Staff</b>	<u>\$29,936.30</u>	<u>\$156,871.25</u>	<u>\$149,124.05</u>	<u>\$149,124.05</u>	<u>(\$7,747.20)</u>
<b>Interim Pastor</b>					
5980 - Annual Cash Salary	\$666.66	\$21,259.11	\$30,000.00	\$30,000.00	\$8,740.89
5981 - Housing and Utility	\$2,000.00	\$6,000.00	\$0.00	\$0.00	(\$6,000.00)
5983 - Auto Allowance	\$481.81	\$2,287.80	\$950.00	\$950.00	(\$1,337.80)
5984 - Board of Pension Dues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5985 - Soc. Sec. Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5988 - Books & Professional Due	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Interim Pastor</b>	<u>\$3,148.47</u>	<u>\$29,546.91</u>	<u>\$30,950.00</u>	<u>\$30,950.00</u>	<u>\$1,403.09</u>
<b>Total Pastoral Staff</b>	<u>\$33,084.77</u>	<u>\$186,418.16</u>	<u>\$180,074.05</u>	<u>\$180,074.05</u>	<u>(\$6,344.11)</u>
<b>Program Staff</b>					
5179 - Professional Development	\$0.00	\$755.92	\$1,500.00	\$1,500.00	\$744.08
5180 - Professional Memberships	\$0.00	\$478.00	\$250.00	\$250.00	(\$228.00)
6024 - Assoc. Music Dir. Compens	\$1,469.88	\$17,638.56	\$17,638.62	\$17,638.62	\$0.06
6025 - Music Director Compens	\$2,245.40	\$26,944.80	\$26,944.74	\$26,944.74	(\$0.06)
6035 - Organist Compensation	\$1,722.36	\$20,668.32	\$20,668.45	\$20,668.45	\$0.13
<b>Total Program Staff</b>	<u>\$5,437.64</u>	<u>\$66,485.60</u>	<u>\$67,001.81</u>	<u>\$67,001.81</u>	<u>\$516.21</u>

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**Webster Presbyterian Church**  
**Analysis of Revenues & Expenses - 2023**  
**January to December 2023**

Accounts	MTD Actual (2023)	YTD Actual (2023)	YTD Budget (2023)	Annual Budget (2023)	Annual Budget Remaining (2023)
<b>Support Staff</b>					
6020 - Ch. Secretary	\$3,013.50	\$38,796.45	\$34,944.00	\$34,944.00	(\$3,852.45)
6041 - Bookkeeper	\$1,080.00	\$13,452.67	\$13,635.14	\$13,635.14	\$182.47
6055 - Nursery Staff	\$392.00	\$6,048.00	\$5,500.00	\$5,500.00	(\$548.00)
<b>Total Support Staff</b>	<b>\$4,485.50</b>	<b>\$58,297.12</b>	<b>\$54,079.14</b>	<b>\$54,079.14</b>	<b>(\$4,217.98)</b>
<b>General Personnel</b>					
5209 - Background Checks	\$32.94	\$32.94	\$200.00	\$200.00	\$167.06
6060 - Payroll Taxes	\$810.12	\$10,265.29	\$12,500.00	\$12,500.00	\$2,234.71
6131 - Payroll expenses	\$625.95	\$8,252.05	\$6,500.00	\$6,500.00	(\$1,752.05)
<b>Total General Personnel</b>	<b>\$1,469.01</b>	<b>\$18,550.28</b>	<b>\$19,200.00</b>	<b>\$19,200.00</b>	<b>\$649.72</b>
<b>Total Personnel</b>	<b>\$44,476.92</b>	<b>\$329,751.16</b>	<b>\$320,355.00</b>	<b>\$320,355.00</b>	<b>(\$9,396.16)</b>
<b>Total Administration/Personnel</b>	<b>\$45,508.86</b>	<b>\$354,152.51</b>	<b>\$342,605.00</b>	<b>\$342,605.00</b>	<b>(\$11,547.51)</b>
<b>Campus Management</b>					
6045 - Janitorial Services	\$1,600.00	\$21,149.50	\$19,500.00	\$19,500.00	(\$1,649.50)
6215 - Fire Alarm	\$0.00	\$4,073.75	\$3,000.00	\$3,000.00	(\$1,073.75)
6220 - Paper Supplies	\$473.55	\$1,110.22	\$850.00	\$850.00	(\$260.22)
6225 - Repairs and Maintenance	\$760.87	\$21,857.72	\$10,000.00	\$10,000.00	(\$11,857.72)
6230 - Lawn Maintenance	\$0.00	\$9,195.00	\$7,800.00	\$7,800.00	(\$1,395.00)
6240 - Util - Electricity	\$3,544.61	\$34,716.90	\$30,000.00	\$30,000.00	(\$4,716.90)
6245 - Util - Gas	\$81.75	\$889.00	\$1,000.00	\$1,000.00	\$111.00
6250 - Util - Trash	\$122.77	\$2,059.36	\$1,200.00	\$1,200.00	(\$859.36)
6255 - Util - Water	\$248.90	\$3,240.74	\$2,000.00	\$2,000.00	(\$1,240.74)
<b>Total Campus Management</b>	<b>\$6,832.45</b>	<b>\$98,292.19</b>	<b>\$75,350.00</b>	<b>\$75,350.00</b>	<b>(\$22,942.19)</b>
<b>Care</b>					
<b>Deacons</b>					
5505 - Deacon Supplies	\$183.17	\$444.07	\$500.00	\$500.00	\$55.93
5515 - Memorial Receptions	\$0.00	\$180.31	\$1,000.00	\$1,000.00	\$819.69
5525 - Pastoral Care Discretionar	\$0.00	\$0.00	\$800.00	\$800.00	\$800.00
<b>Total Deacons</b>	<b>\$183.17</b>	<b>\$624.38</b>	<b>\$2,300.00</b>	<b>\$2,300.00</b>	<b>\$1,675.62</b>
<b>Ministry</b>					
<b>Earth Care</b>					
5501 - Earth Care	\$49.88	\$482.01	\$450.00	\$450.00	(\$32.01)
<b>Total Earth Care</b>	<b>\$49.88</b>	<b>\$482.01</b>	<b>\$450.00</b>	<b>\$450.00</b>	<b>(\$32.01)</b>
<b>Total Ministry</b>	<b>\$49.88</b>	<b>\$482.01</b>	<b>\$450.00</b>	<b>\$450.00</b>	<b>(\$32.01)</b>
<b>Total Care</b>	<b>\$233.05</b>	<b>\$1,106.39</b>	<b>\$2,750.00</b>	<b>\$2,750.00</b>	<b>\$1,643.61</b>
<b>Christian Education</b>					
5205 - Supplies	\$17.90	\$260.55	\$500.00	\$500.00	\$239.45
5225 - Curriculum	\$79.95	\$223.12	\$500.00	\$500.00	\$276.88
5257 - Special Events	\$0.00	\$40.52	\$1,000.00	\$1,000.00	\$959.48
5290 - Memory Cognition Initiative	\$0.00	\$413.80	\$4,000.00	\$4,000.00	\$3,586.20
5535 - Honorariums	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Christian Education</b>	<b>\$97.85</b>	<b>\$937.99</b>	<b>\$6,000.00</b>	<b>\$6,000.00</b>	<b>\$5,062.01</b>
<b>Fellowship</b>					
5300 - Kitchen and Fellowship Su	\$11.58	\$1,346.23	\$1,500.00	\$1,500.00	\$153.77
5322 - Wednesday Night Dinner	\$124.35	\$849.04	\$1,500.00	\$1,500.00	\$650.96
5386 - Coffee Pilot	\$0.00	\$1,407.86	\$4,000.00	\$4,000.00	\$2,592.14
<b>Total Fellowship</b>	<b>\$135.93</b>	<b>\$3,603.13</b>	<b>\$7,000.00</b>	<b>\$7,000.00</b>	<b>\$3,396.87</b>
<b>Mission</b>					
5736 - Family Promise	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5750 - ICM	\$5,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00
5785 - Presbytery	\$4,000.00	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00
<b>Total Mission</b>	<b>\$9,000.00</b>	<b>\$18,000.00</b>	<b>\$18,000.00</b>	<b>\$18,000.00</b>	<b>\$0.00</b>
<b>Stewardship</b>					
6109 - Presbytery per capita	\$0.00	\$0.00	\$3,600.00	\$3,600.00	\$3,600.00
6110 - Bank Charges	\$111.42	\$1,777.83	\$750.00	\$750.00	(\$1,027.83)
6135 - Insurance	\$16,451.50	\$64,335.00	\$62,000.00	\$62,000.00	(\$2,335.00)

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**Webster Presbyterian Church**  
**Analysis of Revenues & Expenses - 2023**  
**January to December 2023**

Accounts	MTD Actual (2023)	YTD Actual (2023)	YTD Budget (2023)	Annual Budget (2023)	Annual Budget Remaining (2023)
<b>Total Stewardship</b>	\$16,562.92	\$66,112.83	\$66,350.00	\$66,350.00	\$237.17
<b>Worship and Music</b>					
<b>Worship</b>					
5108 - Honoraia for Pastors (2)	\$0.00	\$450.00	\$0.00	\$0.00	(\$450.00)
5109 - Audio-Visual Maintenance	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00
5117 - A/V Scholars	\$690.00	\$5,760.00	\$10,080.00	\$10,080.00	\$4,320.00
5118 - Sanctuary for the Arts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5185 - Worship Supplies-General	\$0.00	\$1,190.46	\$700.00	\$700.00	(\$490.46)
5190 - Worship Supply-Communio	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00
<b>Total Worship</b>	<u>\$690.00</u>	<u>\$7,400.46</u>	<u>\$11,180.00</u>	<u>\$11,180.00</u>	<u>\$3,779.54</u>
<b>Music</b>					
5116 - Choir Scholars	\$5,033.00	\$26,393.00	\$31,500.00	\$31,500.00	\$5,107.00
5130 - Handbell Repair/Pads	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5135 - Licensing	\$0.00	\$1,470.00	\$1,625.00	\$1,625.00	\$155.00
5140 - Music - Choirs/Voice	\$0.00	\$1,145.89	\$600.00	\$600.00	(\$545.89)
5145 - Music - Handbells	\$0.00	\$0.00	\$250.00	\$250.00	\$250.00
5147 - Music-Instrumental	\$0.00	\$69.98	\$800.00	\$800.00	\$730.02
5165 - Organ Maintenance	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00
5170 - Organ Tuning	\$700.00	\$1,489.75	\$1,500.00	\$1,500.00	\$10.25
5175 - Piano Tuning	\$0.00	\$150.00	\$200.00	\$200.00	\$50.00
5182 - Special Service Musicians	\$1,500.00	\$7,025.00	\$7,000.00	\$7,000.00	(\$25.00)
5195 - Praise Band	\$0.00	\$280.73	\$250.00	\$250.00	(\$30.73)
<b>Total Music</b>	<u>\$9,233.00</u>	<u>\$40,024.35</u>	<u>\$45,725.00</u>	<u>\$45,725.00</u>	<u>\$5,700.65</u>
<b>Total Worship and Music</b>	<u>\$9,923.00</u>	<u>\$47,424.81</u>	<u>\$56,905.00</u>	<u>\$56,905.00</u>	<u>\$9,480.19</u>
<b>Total Expenses</b>	<u>\$88,294.06</u>	<u>\$589,629.85</u>	<u>\$574,960.00</u>	<u>\$574,960.00</u>	<u>(\$14,669.85)</u>
<b>Net Total</b>	(\$34,042.26)	\$10,703.06	\$0.00	\$0.00	(\$10,703.06)

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**Webster Presbyterian Church**  
**Summary of Restricted Accounts - 2023**  
**January to December 2023**

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
<b><u>Temporary Restricted</u></b>				
<b>Designated Funds</b>				
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	\$47.96	\$1,113.25
8056 - AV upgrades	\$6,364.59	\$0.00	\$0.00	\$6,364.59
8077 - Joyful Noyz	\$0.00	\$0.00	\$0.00	\$0.00
8090 - Library	\$54.09	\$0.00	\$0.00	\$54.09
8099 - Pending Designation	\$7,443.06	\$1,340.50	\$704.49	\$8,079.07
8105 - Maintenance (capital) Fund	\$7,653.49	\$0.00	\$192.36	\$7,461.13
8160 - Music - Bells	\$550.00	\$100.00	\$0.00	\$650.00
8165 - Music - Choir	\$1,616.34	\$445.00	\$853.04	\$1,208.30
8170 - Music - Organ Enhancement	\$75,397.47	\$89,408.38	\$132,000.00	\$32,805.85
8175 - Music - Special	\$1,643.38	\$400.00	\$252.96	\$1,790.42
<b>Total Designated Funds</b>	<b>\$102,937.44</b>	<b>\$91,693.88</b>	<b>\$134,050.81</b>	<b>\$60,580.51</b>
<b>Memorials</b>				
8115 - Memorial/Endowment Contributions	\$11,983.25	\$75.00	\$0.00	\$12,058.25
8143 - Memorial - Wilson, Greg	\$2,145.00	\$0.00	\$1,846.87	\$298.13
8146 - Memorial - Wood, Ken & Wilma	\$0.00	\$30,000.00	\$0.00	\$30,000.00
<b>Total Memorials</b>	<b>\$14,128.25</b>	<b>\$30,075.00</b>	<b>\$1,846.87</b>	<b>\$42,356.38</b>
<b>Desig Gifts: Mission</b>				
8151 - Mission Development	\$8,518.22	\$3,304.99	\$11,809.13	\$14.08
8153 - Mission Trip - Adult	\$2,093.94	\$0.00	\$0.00	\$2,093.94
8320 - Contributions for Community Assist.	\$81.91	\$1,574.52	\$1,656.43	\$0.00
8321 - WPC Member Assistance	\$875.60	\$0.00	\$950.00	(\$74.40)
8326 - Peru Network Meeting	\$705.00	\$0.00	\$0.00	\$705.00
8330 - Family Promise	\$2,345.79	\$1,250.00	\$3,500.05	\$95.74
8331 - Mission to McWhirter	\$1,186.27	\$3,370.00	\$4,293.96	\$262.31
8332 - Gifts of Joy - Local Mission	\$1,361.67	\$6,700.01	\$8,111.68	(\$50.00)
8335 - Habitat for Humanity	\$25.00	\$650.00	\$675.00	\$0.00
8336 - Free The Captives	\$0.00	\$0.00	\$0.00	\$0.00
8345 - ICM	\$1,870.15	\$0.00	\$1,870.15	\$0.00
8350 - Chirstmas Joy Offering - PCUSA	\$1,250.00	\$1,625.00	\$1,250.00	\$1,625.00
8360 - Missions	\$8,549.89	\$8,627.67	\$13,268.34	\$3,909.22
8365 - One Great Hour of Sharing - PCUSA	\$2,232.00	\$2,103.00	\$4,285.00	\$50.00
8370 - Peace & Global Witness- PCUSA	\$2,785.44	\$1,580.00	\$4,365.44	\$0.00
8374 - Pentecost Offering - PCUSA	\$4,462.00	\$1,721.00	\$5,958.25	\$224.75
8386 - SeafarerCenter	\$118.14	\$250.00	\$157.01	\$211.13
8394 - Summer Enrichment Series	(\$0.02)	\$0.00	\$0.00	(\$0.02)
8397 - EarthCare	\$571.84	\$300.00	\$0.00	\$871.84
<b>Total Desig Gifts: Mission</b>	<b>\$39,032.84</b>	<b>\$33,056.19</b>	<b>\$62,150.44</b>	<b>\$9,938.59</b>
<b>Building Fund</b>				
8401 - Building Fund Balance	\$100.00	\$0.00	\$0.00	\$100.00
<b>Total Building Fund</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100.00</b>
<b>Exchange Funds</b>				
8054 - Fuller-Harvey Meals	\$1,268.08	\$0.00	\$0.00	\$1,268.08
8055 - Flowers	\$547.33	\$120.00	\$635.34	\$31.99
8180 - Senior Ministry	\$101.57	\$0.00	\$0.00	\$101.57
8182 - Special Events	\$320.94	\$0.00	\$374.75	(\$53.81)
8185 - Weddings, Funerals, etc.	\$3,847.79	\$1,775.00	\$1,165.00	\$4,457.79
8186 - Ex Fund-Wednesday Night Dinner	\$186.87	\$2,299.55	\$2,473.85	\$12.57
8187 - Coffee fellowship	\$0.00	\$6,701.07	\$3,301.99	\$3,399.08
8188 - Ex Fund-Adult Education	(\$289.60)	\$0.00	\$0.00	(\$289.60)
8361 - Maui Relief 2023	\$0.00	\$940.00	\$940.00	\$0.00
8366 - Middle East Relief	\$0.00	\$2,550.00	\$2,550.00	\$0.00
8402 - Change4Change	\$1,566.74	\$3,999.17	\$3,378.53	\$2,187.38
8500 - Ex Fund-Team: Resources	\$194.16	\$0.00	\$0.00	\$194.16
8505 - Ex Fund-Team: Fellowship Events	\$236.27	\$643.62	\$839.10	\$40.79
8506 - Ex Fund-Team: Education	\$2.69	\$0.00	\$0.00	\$2.69
8507 - Ex Fund Choral Scholars	\$0.00	\$1,100.00	\$0.00	\$1,100.00
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 - 2023**  
**January to December 2023**

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
8515 - Ex Fund-Team: Worship	(\$197.27)	\$70.00	\$49.99	(\$177.26)
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
8557 - Ex Fund-Endowment Income	\$12,651.53	\$3,849.92	\$8,251.00	\$8,250.45
8560 - Ex Fund-Conclaves Mission (Youth)	\$100.00	\$0.00	\$0.00	\$100.00
8565 - Ex Fund-Mental Health	\$5,022.27	\$1,520.00	\$429.50	\$6,112.77
8570 - Ex Fund-Shrimp Boil	\$187.59	\$870.00	\$746.88	\$310.71
8573 - Ex Fund-Campus Mgmt	\$1,023.46	\$0.00	\$180.00	\$843.46
8576 - Touchstones Memory Care	\$569.66	\$1,277.00	\$1,099.87	\$746.79
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	\$78.02	\$20.00	\$0.00	\$98.02
8583 - Ex Fund-Grief Share	\$237.20	\$140.00	\$0.00	\$377.20
8585 - Designated Gift	\$9,959.08	\$100.00	\$3,500.00	\$6,559.08
8586 - Ex Fund-Youth Fund Raisers	\$8,460.18	\$0.00	\$0.00	\$8,460.18
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	(\$988.49)	\$623.28	\$581.77	(\$946.98)
8594 - Wellness Class	\$1,573.80	\$0.00	\$0.00	\$1,573.80
8605 - 50th Lunar Communion	\$127.23	\$0.00	\$0.00	\$127.23
8606 - Sanctuary for the Arts	\$0.00	\$272.00	\$119.22	\$152.78
<b>Total Exchange Funds</b>	<u>\$50,716.46</u>	<u>\$28,870.61</u>	<u>\$30,616.79</u>	<u>\$48,970.28</u>
<b>Capital Accounts</b>				
8403 - Capital Campaign	\$28,759.45	\$36,237.70	\$39,683.30	\$25,313.85
8407 - Contingency	\$78,800.00	\$0.00	\$0.00	\$78,800.00
<b>Total Capital Accounts</b>	<u>\$107,559.45</u>	<u>\$36,237.70</u>	<u>\$39,683.30</u>	<u>\$104,113.85</u>
<b>Total Temporary Restricted</b>	<u>\$314,474.44</u>	<u>\$219,933.38</u>	<u>\$268,348.21</u>	<u>\$266,059.61</u>
<b>Permanent Restricted</b>				
8900 - Endowment Fund	\$177,134.25	\$0.00	\$0.00	\$177,134.25
<b>Total Permanent Restricted</b>	<u>\$177,134.25</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$177,134.25</u>

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**Webster Presbyterian Church**  
**Balance Sheet**  
**December 2023**

**Accounts**

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**Assets**

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**Current Assets**

**Cash**

1010 - Cash - Amegy - Operating Acct.	\$387,252.25
1020 - Cash - Frost Bank - Operating Acct.	(\$1,342.14)
1030 - Cash - Frost Bank - Debit card	\$3,009.71

**Total Cash**

\$388,919.82

**Endowment**

1165 - Invest - TX Pres. Foundation	\$177,134.25
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**Total Endowment**

\$177,134.25

**Total Current Assets**

**\$566,054.07**

**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**

\$3,293,738.33

**Total Assets**

\$3,859,792.40

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**Liabilities, Fund Principal, & Restricted Funds**

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**Liabilities**

**Current Liabilities**

3025 - Prepaid Pledges-Prior Year	\$34,750.00
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**Total Current Liabilities**

\$34,750.00

**Total Liabilities**

\$34,750.00

**Fund Principal**

4000 - Church Fund Balance	\$3,381,848.54
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**Total Fund Principal**

**\$3,381,848.54**

**Restricted Funds**

Total Temporarily Restricted	\$266,059.61
Total Permanently Restricted	\$177,134.25

**Total Restricted Funds**

\$443,193.86

**Total Liabilities, Fund Principal, & Restricted Funds**

\$3,859,792.40