

Treasurer's Report for June 2024

Webster Presbyterian Church

Monthly analysis

| | June Actual (2024) | % of Monthly budget | YTD Actual (2024) | % of YTD budget | Budget YTD Plan | Budget YTD status |
|--------------------------|-----------------------|---------------------------|----------------------|--------------------|--------------------|----------------------|
| Giving | \$30,378.49 | 74% | \$236,613.14 | 84.3% | \$280,750.00 | -\$44,136.86 |
| Spending | \$67,606.69 | 156.7% | \$262,812.77 | 88.2% | \$298,060.00 | \$35,247.23 |
| Surplus / deficit | -\$37,228.20 | | -\$26,199.63 | | | |

As per the 2024 annual operating budget, Session approved a **deficit** operating budget for the year, revenue contribution budget of \$561,500.00 and expenses budget of \$590,119.96. The difference between contributions and expenses is negative \$28,620.00 for the entire year at plan. The monthly budgeted contributions are targeted at \$46,791.67 and expenses at \$49,176.66.

Contributions in June were significantly behind the monthly plan; year-to-date, after six months, contributions are 84.3% of plan.

Expenses were 156.7 % of monthly plan for June; YTD, expenses at the operating budget level are below plan. The high expenses in June were attributed to two primary affects. The first is a BOP payment adjustment noted in last month's report. The second is an inadvertent double payment of the quarterly insurance payment. Time lags in mail service caused us to err on caution when we could not confirm the first payment to make a second payment to assure coverage. Our carrier is sending a check back for the overpayment; it has not yet been received as of the end of June.

As noted in last month's report as an early notice, we did credit a second partial cash distribution of \$50,000.00 from the estate of Wilma Wood to that memorial in June.

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

Thanks,

K-

July 20, 2024

Date : 07/11/2024
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Webster Presbyterian Church
Analysis of Revenues & Expenses - Summary
Operating Account
January to June 2024

| Accounts | MTD Actual (2014) | YTD Actual (2014) | Annual Budget (2014) | Annual Budget/Actual (This Year) |
|--|---------------------------|----------------------------|----------------------------|--|
| Revenues | | | | |
| Contributions & Revenue | | | | |
| Contributions | \$29,825.00 | \$233,929.76 | \$559,000.00 | (\$325,070.24) |
| Other Revenue | \$553.49 | \$2,683.38 | \$2,500.00 | \$183.38 |
| Total Contributions & Revenue | <u>\$30,378.49</u> | <u>\$236,613.14</u> | <u>\$561,500.00</u> | <u>(\$324,886.86)</u> |
| Total Revenues | <u><u>\$30,378.49</u></u> | <u><u>\$236,613.14</u></u> | <u><u>\$561,500.00</u></u> | <u><u>(\$324,886.86)</u></u> |
| Expenses | | | | |
| Administration/Personnel | | | | |
| Office | \$2,699.31 | \$12,717.58 | \$27,500.00 | \$14,782.42 |
| Personnel | | | | |
| Pastoral Staff | | | | |
| Head of Staff | \$0.00 | \$2,762.50 | \$0.01 | (\$2,762.49) |
| Interim Pastor | \$10,003.96 | \$52,310.74 | \$129,653.00 | \$77,342.26 |
| Parish Associate | \$2,000.00 | \$12,000.00 | \$27,960.00 | \$15,960.00 |
| Total Pastoral Staff | <u>\$12,003.96</u> | <u>\$67,073.24</u> | <u>\$157,613.01</u> | <u>\$90,539.77</u> |
| Program Staff | \$5,773.64 | \$32,961.84 | \$67,001.81 | \$34,039.97 |
| Support Staff | \$4,359.50 | \$28,294.95 | \$55,135.14 | \$26,840.19 |
| General Personnel | \$2,221.65 | \$11,637.90 | \$19,200.00 | \$7,562.10 |
| Total Personnel | <u>\$24,358.75</u> | <u>\$139,967.93</u> | <u>\$302,949.96</u> | <u>\$162,982.03</u> |
| Total Administration/Personnel | <u>\$27,058.06</u> | <u>\$152,685.51</u> | <u>\$330,449.96</u> | <u>\$177,764.45</u> |
| Campus Management | \$6,300.28 | \$33,484.24 | \$94,800.00 | \$61,315.76 |
| Care | | | | |
| Deacons | \$0.00 | \$67.05 | \$2,300.00 | \$2,232.95 |
| Ministry | | | | |
| Earth Care | \$169.76 | \$214.70 | \$400.00 | \$185.30 |
| Total Ministry | <u>\$169.76</u> | <u>\$214.70</u> | <u>\$400.00</u> | <u>\$185.30</u> |
| Total Care | <u>\$169.76</u> | <u>\$281.75</u> | <u>\$2,700.00</u> | <u>\$2,418.25</u> |
| Christian Education | \$0.00 | \$0.00 | \$3,000.00 | \$3,000.00 |
| Fellowship | \$67.04 | \$622.77 | \$7,000.00 | \$6,377.23 |
| Mission | \$0.00 | \$0.00 | \$23,000.00 | \$23,000.00 |
| Stewardship | \$33,636.58 | \$52,252.83 | \$72,850.00 | \$20,597.17 |
| Worship and Music | | | | |
| Worship | \$435.00 | \$3,467.48 | \$11,150.00 | \$7,682.52 |
| Music | (\$60.03) | \$20,018.19 | \$45,170.00 | \$25,151.81 |
| Total Worship and Music | <u>\$374.97</u> | <u>\$23,485.67</u> | <u>\$56,320.00</u> | <u>\$32,834.33</u> |
| Total Expenses | <u><u>\$67,606.69</u></u> | <u><u>\$262,812.77</u></u> | <u><u>\$590,119.96</u></u> | <u><u>\$327,307.19</u></u> |
| Net Total | (\$37,228.20) | (\$26,199.63) | (\$28,619.96) | \$2,420.33 |

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Webster Presbyterian Church
Analysis of Revenues & Expenses - 2024
January to June 2024

| Accounts | MTD Actual (2024) | YTD Actual (2024) | YTD Budget (2024) | Annual Budget (2024) | Annual Budget Remaining (2024) |
|--|----------------------|----------------------|----------------------|-------------------------|--------------------------------------|
| Revenues | | | | | |
| Contributions & Revenue | | | | | |
| Contributions | | | | | |
| 4100 - Support - Pledged | \$24,425.00 | \$187,493.00 | \$236,500.02 | \$473,000.00 | \$285,507.00 |
| 4105 - Support - Non-pledged | \$5,400.00 | \$46,436.76 | \$43,000.02 | \$86,000.00 | \$39,563.24 |
| 4110 - Support - Prior Year | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Contributions | <u>\$29,825.00</u> | <u>\$233,929.76</u> | <u>\$279,500.04</u> | <u>\$559,000.00</u> | <u>\$325,070.24</u> |
| Other Revenue | | | | | |
| 4135 - Interest Income | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 4140 - Other Income | \$553.49 | \$2,683.38 | \$1,249.98 | \$2,500.00 | (\$183.38) |
| Total Other Revenue | <u>\$553.49</u> | <u>\$2,683.38</u> | <u>\$1,249.98</u> | <u>\$2,500.00</u> | <u>(\$183.38)</u> |
| Total Contributions & Revenue | <u>\$30,378.49</u> | <u>\$236,613.14</u> | <u>\$280,750.02</u> | <u>\$561,500.00</u> | <u>\$324,886.86</u> |
| Total Revenues | <u>\$30,378.49</u> | <u>\$236,613.14</u> | <u>\$280,750.02</u> | <u>\$561,500.00</u> | <u>\$324,886.86</u> |
| Expenses | | | | | |
| Administration/Personnel | | | | | |
| Office | | | | | |
| 6120 - Computer Expenses | \$879.33 | \$2,991.54 | \$3,400.02 | \$6,800.00 | \$3,808.46 |
| 6130 - General & Administrative | \$592.33 | \$1,848.07 | \$424.98 | \$850.00 | (\$998.07) |
| 6140 - Office Supplies | \$992.68 | \$1,614.47 | \$1,999.98 | \$4,000.00 | \$2,385.53 |
| 6145 - Postage | \$105.70 | \$550.22 | \$1,300.02 | \$2,600.00 | \$2,049.78 |
| 6149 - Stationery | \$0.00 | \$148.80 | \$375.00 | \$750.00 | \$601.20 |
| 6155 - Telephone | \$0.00 | \$1,278.77 | \$1,249.98 | \$2,500.00 | \$1,221.23 |
| 6165 - Copier Maint/Expenses | \$129.27 | \$4,285.71 | \$4,999.98 | \$10,000.00 | \$5,714.29 |
| Total Office | <u>\$2,699.31</u> | <u>\$12,717.58</u> | <u>\$13,749.96</u> | <u>\$27,500.00</u> | <u>\$14,782.42</u> |
| Personnel | | | | | |
| 5901 - Pastor Search | \$0.00 | \$0.00 | \$1,999.98 | \$4,000.00 | \$4,000.00 |
| Pastoral Staff | | | | | |
| Head of Staff | | | | | |
| 5910 - Sr Pastor BOP Dues | \$0.00 | \$2,762.50 | \$0.00 | \$0.01 | (\$2,762.49) |
| Total Head of Staff | <u>\$0.00</u> | <u>\$2,762.50</u> | <u>\$0.00</u> | <u>\$0.01</u> | <u>(\$2,762.49)</u> |
| Interim Pastor | | | | | |
| 5980 - Annual Cash Salary | \$5,083.34 | \$29,500.24 | \$30,499.98 | \$61,000.00 | \$31,499.76 |
| 5981 - Housing and Utility | \$2,000.00 | \$12,000.00 | \$12,000.00 | \$24,000.00 | \$12,000.00 |
| 5983 - Auto Allowance | \$158.12 | \$288.77 | \$1,999.98 | \$4,000.00 | \$3,711.23 |
| 5984 - Board of Pension Dues | \$2,762.50 | \$10,521.73 | \$16,575.00 | \$33,150.00 | \$22,628.27 |
| 5985 - Soc. Sec. Compensation | \$0.00 | \$0.00 | \$3,251.52 | \$6,503.00 | \$6,503.00 |
| 5988 - Books & Professional Due | \$0.00 | \$0.00 | \$499.98 | \$1,000.00 | \$1,000.00 |
| Total Interim Pastor | <u>\$10,003.96</u> | <u>\$52,310.74</u> | <u>\$64,826.46</u> | <u>\$129,653.00</u> | <u>\$77,342.26</u> |
| Parish Associate | | | | | |
| 5991 - Annual Salary Parish Assoc | \$1,166.66 | \$6,999.96 | \$7,000.02 | \$14,000.00 | \$7,000.04 |
| 5992 - Housing Parish Associate | \$833.34 | \$5,000.04 | \$4,999.98 | \$10,000.00 | \$4,999.96 |
| 5993 - Auto Allowance Parish Asso | \$0.00 | \$0.00 | \$1,000.02 | \$2,000.00 | \$2,000.00 |
| 5994 - Discretionary Parish Associ | \$0.00 | \$0.00 | \$979.98 | \$1,960.00 | \$1,960.00 |
| Total Parish Associate | <u>\$2,000.00</u> | <u>\$12,000.00</u> | <u>\$13,980.00</u> | <u>\$27,960.00</u> | <u>\$15,960.00</u> |
| Total Pastoral Staff | <u>\$12,003.96</u> | <u>\$67,073.24</u> | <u>\$78,806.46</u> | <u>\$157,613.01</u> | <u>\$90,539.77</u> |
| Program Staff | | | | | |
| 5179 - Professional Development | \$336.00 | \$336.00 | \$750.00 | \$1,500.00 | \$1,164.00 |
| 5180 - Professional Memberships | \$0.00 | \$0.00 | \$124.98 | \$250.00 | \$250.00 |
| 6024 - Assoc. Music Dir. Compens | \$1,469.88 | \$8,819.28 | \$8,819.34 | \$17,638.62 | \$8,819.34 |
| 6025 - Music Director Compens | \$2,245.40 | \$13,472.40 | \$13,472.40 | \$26,944.74 | \$13,472.34 |
| 6035 - Organist Compensation | \$1,722.36 | \$10,334.16 | \$10,334.22 | \$20,668.45 | \$10,334.29 |
| Total Program Staff | <u>\$5,773.64</u> | <u>\$32,961.84</u> | <u>\$33,500.94</u> | <u>\$67,001.81</u> | <u>\$34,039.97</u> |
| Support Staff | | | | | |
| 6020 - Ch. Secretary | \$3,102.00 | \$20,156.75 | \$18,000.00 | \$36,000.00 | \$15,843.25 |
| 6041 - Bookkeeper | \$697.50 | \$5,051.25 | \$6,817.56 | \$13,635.14 | \$8,583.89 |
| 6055 - Nursery Staff | \$560.00 | \$3,086.95 | \$2,749.98 | \$5,500.00 | \$2,413.05 |

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Webster Presbyterian Church
Analysis of Revenues & Expenses - 2024
January to June 2024

| Accounts | MTD Actual (2024) | YTD Actual (2024) | YTD Budget (2024) | Annual Budget (2024) | Annual Budget Remaining (2024) |
|---------------------------------------|----------------------|----------------------|----------------------|-------------------------|--------------------------------------|
| Total Support Staff | \$4,359.50 | \$28,294.95 | \$27,567.54 | \$55,135.14 | \$26,840.19 |
| General Personnel | | | | | |
| 5209 - Background Checks | \$6.37 | \$6.37 | \$100.02 | \$200.00 | \$193.63 |
| 6060 - Payroll Taxes | \$1,227.64 | \$7,434.78 | \$6,250.02 | \$12,500.00 | \$5,065.22 |
| 6131 - Payroll expenses | \$987.64 | \$4,196.75 | \$3,250.02 | \$6,500.00 | \$2,303.25 |
| Total General Personnel | <u>\$2,221.65</u> | <u>\$11,637.90</u> | <u>\$9,600.06</u> | <u>\$19,200.00</u> | <u>\$7,562.10</u> |
| Total Personnel | <u>\$24,358.75</u> | <u>\$139,967.93</u> | <u>\$151,474.98</u> | <u>\$302,949.96</u> | <u>\$162,982.03</u> |
| Total Administration/Personnel | \$27,058.06 | \$152,685.51 | \$165,224.94 | \$330,449.96 | \$177,764.45 |
| Campus Management | | | | | |
| 6045 - Janitorial Services | \$1,500.00 | \$9,000.00 | \$10,000.02 | \$20,000.00 | \$11,000.00 |
| 6215 - Fire Alarm | \$0.00 | \$1,691.00 | \$1,500.00 | \$3,000.00 | \$1,309.00 |
| 6220 - Paper Supplies | \$68.37 | \$610.22 | \$499.98 | \$1,000.00 | \$389.78 |
| 6225 - Repairs and Maintenance | \$344.17 | \$2,453.60 | \$7,500.00 | \$15,000.00 | \$12,546.40 |
| 6230 - Lawn Maintenance | \$1,000.00 | \$4,056.51 | \$4,999.98 | \$10,000.00 | \$5,943.49 |
| 6240 - Util - Electricity | \$3,043.34 | \$13,343.37 | \$19,999.98 | \$40,000.00 | \$26,656.63 |
| 6245 - Util - Gas | \$70.60 | \$454.63 | \$499.98 | \$1,000.00 | \$545.37 |
| 6250 - Util - Trash | \$0.00 | \$641.24 | \$750.00 | \$1,500.00 | \$858.76 |
| 6255 - Util - Water | \$273.80 | \$1,233.67 | \$1,650.00 | \$3,300.00 | \$2,066.33 |
| Total Campus Management | <u>\$6,300.28</u> | <u>\$33,484.24</u> | <u>\$47,399.94</u> | <u>\$94,800.00</u> | <u>\$61,315.76</u> |
| Care | | | | | |
| Deacons | | | | | |
| 5505 - Deacon Supplies | \$0.00 | \$67.05 | \$250.02 | \$500.00 | \$432.95 |
| 5515 - Memorial Receptions | \$0.00 | \$0.00 | \$499.98 | \$1,000.00 | \$1,000.00 |
| 5525 - Pastoral Care Discretionar | \$0.00 | \$0.00 | \$400.02 | \$800.00 | \$800.00 |
| Total Deacons | <u>\$0.00</u> | <u>\$67.05</u> | <u>\$1,150.02</u> | <u>\$2,300.00</u> | <u>\$2,232.95</u> |
| Ministry | | | | | |
| Earth Care | | | | | |
| 5501 - Earth Care | \$169.76 | \$214.70 | \$199.98 | \$400.00 | \$185.30 |
| Total Earth Care | <u>\$169.76</u> | <u>\$214.70</u> | <u>\$199.98</u> | <u>\$400.00</u> | <u>\$185.30</u> |
| Total Ministry | <u>\$169.76</u> | <u>\$214.70</u> | <u>\$199.98</u> | <u>\$400.00</u> | <u>\$185.30</u> |
| Total Care | <u>\$169.76</u> | <u>\$281.75</u> | <u>\$1,350.00</u> | <u>\$2,700.00</u> | <u>\$2,418.25</u> |
| Christian Education | | | | | |
| 5205 - Supplies | \$0.00 | \$0.00 | \$250.02 | \$500.00 | \$500.00 |
| 5225 - Curriculum | \$0.00 | \$0.00 | \$250.02 | \$500.00 | \$500.00 |
| 5257 - Special Events | \$0.00 | \$0.00 | \$499.98 | \$1,000.00 | \$1,000.00 |
| 5290 - Memory Cognition Initiative | \$0.00 | \$0.00 | \$499.98 | \$1,000.00 | \$1,000.00 |
| 5535 - Honorariums | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Christian Education | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$1,500.00</u> | <u>\$3,000.00</u> | <u>\$3,000.00</u> |
| Fellowship | | | | | |
| 5300 - Kitchen and Fellowship Su | \$52.72 | \$453.49 | \$750.00 | \$1,500.00 | \$1,046.51 |
| 5322 - Wednesday Night Dinner | \$14.32 | \$154.18 | \$750.00 | \$1,500.00 | \$1,345.82 |
| 5386 - Coffee Pilot | \$0.00 | \$15.10 | \$1,999.98 | \$4,000.00 | \$3,984.90 |
| Total Fellowship | <u>\$67.04</u> | <u>\$622.77</u> | <u>\$3,499.98</u> | <u>\$7,000.00</u> | <u>\$6,377.23</u> |
| Mission | | | | | |
| 5736 - Family Promise | \$0.00 | \$0.00 | \$2,500.02 | \$5,000.00 | \$5,000.00 |
| 5750 - ICM | \$0.00 | \$0.00 | \$4,999.98 | \$10,000.00 | \$10,000.00 |
| 5785 - Presbytery | \$0.00 | \$0.00 | \$4,000.02 | \$8,000.00 | \$8,000.00 |
| Total Mission | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$11,500.02</u> | <u>\$23,000.00</u> | <u>\$23,000.00</u> |
| Stewardship | | | | | |
| 6109 - Presbytery per capita | \$0.00 | \$0.00 | \$1,800.00 | \$3,600.00 | \$3,600.00 |
| 6110 - Bank Charges | \$673.58 | \$1,555.33 | \$625.02 | \$1,250.00 | (\$305.33) |
| 6135 - Insurance | \$32,963.00 | \$50,697.50 | \$34,000.02 | \$68,000.00 | \$17,302.50 |
| Total Stewardship | <u>\$33,636.58</u> | <u>\$52,252.83</u> | <u>\$36,425.04</u> | <u>\$72,850.00</u> | <u>\$20,597.17</u> |
| Worship and Music | | | | | |
| Worship | | | | | |
| 5108 - Honoraia for Pastors (2) | \$225.00 | \$450.00 | \$750.00 | \$1,500.00 | \$1,050.00 |

Date : 07/11/2024
 Time : 1:40:46 PM

Webster Presbyterian Church
Analysis of Revenues & Expenses - 2024
January to June 2024

| Accounts | MTD Actual (2024) | YTD Actual (2024) | YTD Budget (2024) | Annual Budget (2024) | Annual Budget Remaining (2024) |
|----------------------------------|----------------------|----------------------|----------------------|-------------------------|--------------------------------------|
| 5109 - Audio-Visual Maintenance | \$0.00 | \$0.00 | \$75.00 | \$150.00 | \$150.00 |
| 5117 - A/V Scholars | \$210.00 | \$2,190.00 | \$1,800.00 | \$3,600.00 | \$1,410.00 |
| 5118 - Sanctuary for the Arts | \$0.00 | \$185.00 | \$2,500.02 | \$5,000.00 | \$4,815.00 |
| 5185 - Worship Supplies-General | \$0.00 | \$627.49 | \$450.00 | \$900.00 | \$272.51 |
| 5190 - Worship Supply-Communio | \$0.00 | \$14.99 | \$0.00 | \$0.00 | (\$14.99) |
| Total Worship | <u>\$435.00</u> | <u>\$3,467.48</u> | <u>\$5,575.02</u> | <u>\$11,150.00</u> | <u>\$7,682.52</u> |
| Music | | | | | |
| 5116 - Choir Scholars | \$0.00 | \$13,750.00 | \$16,000.02 | \$32,000.00 | \$18,250.00 |
| 5130 - Handbell Repair/Pads | \$0.00 | \$381.85 | \$25.02 | \$50.00 | (\$331.85) |
| 5135 - Licensing | \$0.00 | \$1,034.00 | \$750.00 | \$1,500.00 | \$466.00 |
| 5140 - Music - Choirs/Voice | \$39.97 | \$84.65 | \$300.00 | \$600.00 | \$515.35 |
| 5145 - Music - Handbells | \$0.00 | \$9.95 | \$124.98 | \$250.00 | \$240.05 |
| 5147 - Music-Instrumental | \$0.00 | \$107.74 | \$300.00 | \$600.00 | \$492.26 |
| 5165 - Organ Maintenance | \$0.00 | \$0.00 | \$499.98 | \$1,000.00 | \$1,000.00 |
| 5170 - Organ Tuning | \$0.00 | \$0.00 | \$750.00 | \$1,500.00 | \$1,500.00 |
| 5175 - Piano Tuning | \$0.00 | \$150.00 | \$210.00 | \$420.00 | \$270.00 |
| 5182 - Special Service Musicians | (\$100.00) | \$4,500.00 | \$3,499.98 | \$7,000.00 | \$2,500.00 |
| 5195 - Praise Band | \$0.00 | \$0.00 | \$124.98 | \$250.00 | \$250.00 |
| Total Music | <u>(\$60.03)</u> | <u>\$20,018.19</u> | <u>\$22,584.96</u> | <u>\$45,170.00</u> | <u>\$25,151.81</u> |
| Total Worship and Music | <u>\$374.97</u> | <u>\$23,485.67</u> | <u>\$28,159.98</u> | <u>\$56,320.00</u> | <u>\$32,834.33</u> |
| Total Expenses | <u>\$67,606.69</u> | <u>\$262,812.77</u> | <u>\$295,059.90</u> | <u>\$590,119.96</u> | <u>\$327,307.19</u> |
| Net Total | (\$37,228.20) | (\$26,199.63) | (\$14,309.88) | (\$28,619.96) | (\$2,420.33) |

Date : 07/11/2024
 Time : 1:42:49 PM

Webster Presbyterian Church
Summary of Restricted Accounts - 2024
January to June 2024

| Accounts | Beginning Balance | Restricted Revenue | Restricted Expenses | Ending Balance |
|--|----------------------|-----------------------|------------------------|--------------------|
| <u>Temporary Restricted</u> | | | | |
| Designated Funds | | | | |
| 8023 - Care Baskets | \$585.00 | \$0.00 | \$0.00 | \$585.00 |
| 8027 - Children's Ministry Team - Sun. | \$300.00 | \$0.00 | \$160.89 | \$139.11 |
| 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 | \$1,113.25 | \$0.00 | \$0.00 | \$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 | \$8,079.07 | \$1,073.79 | \$0.00 | \$9,152.86 |
| 8105 - Maintenance (capital) Fund | \$7,461.13 | \$0.00 | \$7,461.13 | \$0.00 |
| 8156 - Missionary Support | \$0.00 | \$4,925.00 | \$0.00 | \$4,925.00 |
| 8160 - Music - Bells | \$650.00 | \$1,050.00 | \$0.00 | \$1,700.00 |
| 8165 - Music - Choir | \$1,208.30 | \$275.00 | \$0.00 | \$1,483.30 |
| 8170 - Music - Organ Enhancement | \$32,805.85 | \$500.00 | \$30,995.00 | \$2,310.85 |
| 8175 - Music - Special | \$1,790.42 | \$0.00 | \$200.00 | \$1,590.42 |
| Total Designated Funds | \$60,580.51 | \$7,823.79 | \$38,817.02 | \$29,587.28 |
| Memorials | | | | |
| 8115 - Memorial/Endowment Contributions | \$12,058.25 | \$55.00 | \$0.00 | \$12,113.25 |
| 8143 - Memorial - Wilson, Greg | \$298.13 | \$0.00 | \$0.00 | \$298.13 |
| 8146 - Memorial - Wood, Ken & Wilma | \$30,000.00 | \$50,000.00 | \$0.00 | \$80,000.00 |
| Total Memorials | \$42,356.38 | \$50,055.00 | \$0.00 | \$92,411.38 |
| Desig Gifts: Mission | | | | |
| 8151 - Mission Development | \$14.08 | \$65.00 | \$0.00 | \$79.08 |
| 8153 - Mission Trip - Adult | \$2,093.94 | \$0.00 | \$0.00 | \$2,093.94 |
| 8320 - Contributions for Community Assist. | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8321 - WPC Member Assistance | (\$74.40) | \$0.00 | \$0.00 | (\$74.40) |
| 8326 - Peru Network Meeting | \$705.00 | \$0.00 | \$0.00 | \$705.00 |
| 8330 - Family Promise | \$95.74 | \$60.00 | \$0.00 | \$155.74 |
| 8331 - Mission to McWhirter | \$262.31 | \$1,470.00 | \$240.00 | \$1,492.31 |
| 8332 - Gifts of Joy - Local Mission | (\$50.00) | \$50.00 | \$0.00 | \$0.00 |
| 8335 - Habitat for Humanity | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8336 - Free The Captives | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8345 - ICM | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8350 - Chirstmas Joy Offering - PCUSA | \$1,625.00 | \$0.00 | \$1,625.00 | \$0.00 |
| 8360 - Missions | \$3,909.22 | \$3,473.72 | \$3,190.05 | \$4,192.89 |
| 8365 - One Great Hour of Sharing - PCUSA | \$50.00 | \$1,487.00 | \$1,537.00 | \$0.00 |
| 8370 - Peace & Global Witness- PCUSA | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8374 - Pentecost Offering - PCUSA | \$224.75 | \$1,643.00 | \$1,120.65 | \$747.10 |
| 8386 - SeafarerCenter | \$211.13 | \$40.00 | \$40.84 | \$210.29 |
| 8394 - Summer Enrichment Series | (\$0.02) | \$0.02 | \$0.00 | \$0.00 |
| 8397 - EarthCare | \$871.84 | \$0.00 | \$0.00 | \$871.84 |
| Total Desig Gifts: Mission | \$9,938.59 | \$8,288.74 | \$7,753.54 | \$10,473.79 |
| Building Fund | | | | |
| 8401 - Building Fund Balance | \$100.00 | \$0.00 | \$100.00 | \$0.00 |
| Total Building Fund | \$100.00 | \$0.00 | \$100.00 | \$0.00 |
| Exchange Funds | | | | |
| 8054 - Fuller-Harvey Meals | \$1,268.08 | \$0.00 | \$0.00 | \$1,268.08 |
| 8055 - Flowers | \$31.99 | \$1,380.00 | \$620.00 | \$791.99 |
| 8180 - Senior Ministry | \$101.57 | \$0.00 | \$0.00 | \$101.57 |
| 8182 - Special Events | (\$53.81) | \$0.00 | \$0.00 | (\$53.81) |
| 8185 - Weddings, Funerals, etc. | \$4,457.79 | \$100.00 | \$274.59 | \$4,283.20 |
| 8186 - Ex Fund-Wednesday Night Dinner | \$12.57 | \$1,324.85 | \$1,337.42 | \$0.00 |
| 8187 - Coffee fellowship | \$3,399.08 | \$1,950.87 | \$3,295.34 | \$2,054.61 |
| 8188 - Ex Fund-Adult Education | (\$289.60) | \$0.00 | \$0.00 | (\$289.60) |
| 8361 - Maui Relief 2023 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8366 - Middle East Relief | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8402 - Change4Change | \$2,187.38 | \$1,178.06 | \$2,211.86 | \$1,153.58 |
| 8500 - Ex Fund-Team: Resources | \$194.16 | \$0.00 | \$0.00 | \$194.16 |
| 8505 - Ex Fund-Team: Fellowship Events | \$40.79 | \$0.00 | \$192.19 | (\$151.40) |
| 8506 - Ex Fund-Team: Education | \$2.69 | \$0.00 | \$0.00 | \$2.69 |
| 8507 - Ex Fund Choral Scholars | \$1,100.00 | \$7,956.60 | \$4,630.00 | \$4,426.60 |

Date : 07/11/2024
 Time : 1:42:49 PM

Webster Presbyterian Church
Summary of Restricted Accounts - 2024
January to June 2024

| Accounts | Beginning Balance | Restricted Revenue | Restricted Expenses | Ending Balance |
|--|----------------------|-----------------------|------------------------|---------------------|
| 8510 - Ex Fund-Team: Caregiving-McWhirter | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8515 - Ex Fund-Team: Worship | (\$177.26) | \$0.00 | \$0.00 | (\$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 | \$8,250.45 | \$4,188.43 | \$12,438.88 | \$0.00 |
| 8560 - Ex Fund-Conclaves Mission (Youth) | \$100.00 | \$0.00 | \$0.00 | \$100.00 |
| 8565 - Ex Fund-Mental Health | \$6,112.77 | \$0.00 | \$0.00 | \$6,112.77 |
| 8570 - Ex Fund-Shrimp Boil | \$310.71 | \$0.00 | \$0.00 | \$310.71 |
| 8573 - Ex Fund-Campus Mgmt | \$843.46 | \$0.00 | \$843.46 | \$0.00 |
| 8576 - Touchstones Memory Care | \$746.79 | \$690.00 | \$236.26 | \$1,200.53 |
| 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 | \$98.02 | \$0.00 | \$0.00 | \$98.02 |
| 8583 - Ex Fund-Grief Share | \$377.20 | \$0.00 | \$0.00 | \$377.20 |
| 8585 - Designated Gift | \$6,559.08 | \$0.00 | \$0.00 | \$6,559.08 |
| 8586 - Ex Fund-Youth Fund Raisers | \$8,460.18 | \$0.00 | \$4,050.00 | \$4,410.18 |
| 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 | (\$946.98) | \$0.00 | \$0.00 | (\$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 | \$152.78 | \$1,683.19 | \$1,470.15 | \$365.82 |
| 8607 - Love Thy Neighbor mission | \$0.00 | \$960.00 | \$440.27 | \$519.73 |
| Total Exchange Funds | \$48,970.28 | \$21,412.00 | \$32,040.42 | \$38,341.86 |
| Capital Accounts | | | | |
| 8403 - Capital Campaign | \$25,313.85 | \$8,785.00 | \$16,340.93 | \$17,757.92 |
| 8407 - Contingency | \$78,800.00 | \$0.00 | \$0.00 | \$78,800.00 |
| Total Capital Accounts | \$104,113.85 | \$8,785.00 | \$16,340.93 | \$96,557.92 |
| Total Temporary Restricted | \$266,059.61 | \$96,364.53 | \$95,051.91 | \$267,372.23 |
| Permanent Restricted | | | | |
| 8900 - Endowment Fund | \$177,134.25 | \$0.00 | \$0.00 | \$177,134.25 |
| Total Permanent Restricted | \$177,134.25 | \$0.00 | \$0.00 | \$177,134.25 |

Date : 07/11/2024
Time : 2:40:34 PM

Webster Presbyterian Church
Balance Sheet
June 2024

Accounts

Assets

Current Assets

Cash

| | |
|--|--------------|
| 1010 - Cash - Amegy - Operating Acct. | \$363,707.23 |
| 1020 - Cash - Frost Bank - Operating Acct. | (\$1,342.14) |
| 1030 - Cash - Frost Bank - Debit card | \$1,667.72 |

Total Cash

\$364,032.81

Endowment

| | |
|-------------------------------------|--------------|
| 1165 - Invest - TX Pres. Foundation | \$177,134.25 |
|-------------------------------------|--------------|

Total Endowment

\$177,134.25

Total Current Assets

\$541,167.06

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

\$3,834,905.39

Liabilities, Fund Principal, & Restricted Funds

Liabilities

Current Liabilities

| | |
|-----------------------------------|-------------|
| 3025 - Prepaid Pledges-Prior Year | \$34,750.00 |
|-----------------------------------|-------------|

Total Current Liabilities

\$34,750.00

Total Liabilities

\$34,750.00

Fund Principal

| | |
|----------------------------|----------------|
| 4000 - Church Fund Balance | \$3,355,648.91 |
|----------------------------|----------------|

Total Fund Principal

\$3,355,648.91

Restricted Funds

| | |
|------------------------------|--------------|
| Total Temporarily Restricted | \$267,372.23 |
| Total Permanently Restricted | \$177,134.25 |

Total Restricted Funds

\$444,506.48

Total Liabilities, Fund Principal, & Restricted Funds

\$3,834,905.39