

Treasurer's Report for May 2024

Webster Presbyterian Church

Monthly analysis

	May Actual (2024)	% of Monthly budget	YTD Actual (2024)	% of YTD budget	Budget YTD Plan	Budget YTD status
Giving	\$34,875.00	85%	\$206,234.65	88.2%	\$233,958.35	-\$27,723.70
Spending	\$23,297.55	54%	\$195,206.08	79.4%	\$245,883.25	\$50,677.17
Surplus / deficit	\$+11,577.45		\$+11,028.57			

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; monthly budgeted contributions are targeted at \$41,047.83 and expenses at \$43,152.69.

Contributions in May were significantly ahead of the monthly plan; year-to-date, after three months, contributions are 91.6% of plan.

Expenses were 54% of monthly plan for May; YTD, expenses at the operating budget level are below plan. An interim pastor BOP payment for May will be made in June; this contributes to the favorable expense showing in May.

Follow up note on April activity in special call for contributions to various mission activities.

Contributions to general (non-specified) mission activities (fund 415 / account 8360) totaled \$1,075.00 by the end of May; an additional \$300.00 was donated early in May. Total contributions, \$1,375.00 to general mission. An additional \$300.00 was given specifically to 'Love thy Neighbor'.

Please note that we will process the second quarter insurance payment in June – a little over \$16,400.00.

Another update on June activity is the receipt of a second partial cash distribution of \$50,000.00 from the estate of Wilma Wood.

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

Thanks,

K-

14 June 2024

Date : 06/14/2024
 Time : 11:37:01 AM

Webster Presbyterian Church
Analysis of Revenues & Expenses - Summary 2024
Operating Account
January to May 2024

Accounts	MTD Actual (2024)	YTD Actual (2024)	YTD Budget (2024)	Annual Budget (2024)	Annual Budget Remaining (2024)
Revenues					
Contributions & Revenue					
Contributions	\$34,575.00	\$204,104.76	\$232,916.70	\$559,000.00	\$354,895.24
Other Revenue	\$300.00	\$2,129.89	\$1,041.65	\$2,500.00	\$370.11
Total Contributions & Revenue	<u>\$34,875.00</u>	<u>\$206,234.65</u>	<u>\$233,958.35</u>	<u>\$561,500.00</u>	<u>\$355,265.35</u>
Total Revenues	<u>\$34,875.00</u>	<u>\$206,234.65</u>	<u>\$233,958.35</u>	<u>\$561,500.00</u>	<u>\$355,265.35</u>
Expenses					
Administration/Personnel					
Office	\$326.90	\$10,018.27	\$11,458.30	\$27,500.00	\$17,481.73
Personnel					
Pastoral Staff					
Head of Staff	\$0.00	\$2,762.50	\$0.00	\$0.01	(\$2,762.49)
Interim Pastor	\$7,083.34	\$42,306.78	\$54,022.05	\$129,653.00	\$87,346.22
Parish Associate	\$2,000.00	\$10,000.00	\$11,650.00	\$27,960.00	\$17,960.00
Total Pastoral Staff	<u>\$9,083.34</u>	<u>\$55,069.28</u>	<u>\$65,672.05</u>	<u>\$157,613.01</u>	<u>\$102,543.73</u>
Program Staff	\$5,437.64	\$27,188.20	\$27,917.45	\$67,001.81	\$39,813.61
Support Staff	\$4,591.50	\$23,935.45	\$22,972.95	\$55,135.14	\$31,199.69
General Personnel	\$1,923.74	\$9,416.25	\$8,000.05	\$19,200.00	\$9,783.75
Total Personnel	<u>\$21,036.22</u>	<u>\$115,609.18</u>	<u>\$126,229.15</u>	<u>\$302,949.96</u>	<u>\$187,340.78</u>
Total Administration/Personnel	<u>\$21,363.12</u>	<u>\$125,627.45</u>	<u>\$137,687.45</u>	<u>\$330,449.96</u>	<u>\$204,822.51</u>
Campus Management	\$1,622.77	\$27,183.96	\$39,499.95	\$94,800.00	\$67,616.04
Care					
Deacons					
Ministry	\$0.00	\$67.05	\$958.35	\$2,300.00	\$2,232.95
Earth Care					
Earth Care	\$0.00	\$44.94	\$166.65	\$400.00	\$355.06
Total Ministry	<u>\$0.00</u>	<u>\$44.94</u>	<u>\$166.65</u>	<u>\$400.00</u>	<u>\$355.06</u>
Total Care	<u>\$0.00</u>	<u>\$111.99</u>	<u>\$1,125.00</u>	<u>\$2,700.00</u>	<u>\$2,588.01</u>
Christian Education	\$0.00	\$0.00	\$1,250.00	\$3,000.00	\$3,000.00
Fellowship	\$139.86	\$555.73	\$2,916.65	\$7,000.00	\$6,444.27
Mission	\$0.00	\$0.00	\$9,583.35	\$23,000.00	\$23,000.00
Stewardship	\$171.80	\$18,616.25	\$30,354.20	\$72,850.00	\$54,233.75
Worship and Music					
Worship	\$0.00	\$3,032.48	\$4,645.85	\$11,150.00	\$8,117.52
Music	\$0.00	\$20,078.22	\$18,820.80	\$45,170.00	\$25,091.78
Total Worship and Music	<u>\$0.00</u>	<u>\$23,110.70</u>	<u>\$23,466.65</u>	<u>\$56,320.00</u>	<u>\$33,209.30</u>
Total Expenses	<u>\$23,297.55</u>	<u>\$195,206.08</u>	<u>\$245,883.25</u>	<u>\$590,119.96</u>	<u>\$394,913.88</u>
Net Total	\$11,577.45	\$11,028.57	(\$11,924.90)	(\$28,619.96)	(\$39,648.53)

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Webster Presbyterian Church
Analysis of Revenues & Expenses - 2024
January to May 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	\$29,493.00	\$163,068.00	\$197,083.35	\$473,000.00	\$309,932.00
4105 - Support - Non-pledged	\$5,082.00	\$41,036.76	\$35,833.35	\$86,000.00	\$44,963.24
4110 - Support - Prior Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Contributions	<u>\$34,575.00</u>	<u>\$204,104.76</u>	<u>\$232,916.70</u>	<u>\$559,000.00</u>	<u>\$354,895.24</u>
Other Revenue					
4135 - Interest Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4140 - Other Income	\$300.00	\$2,129.89	\$1,041.65	\$2,500.00	\$370.11
Total Other Revenue	<u>\$300.00</u>	<u>\$2,129.89</u>	<u>\$1,041.65</u>	<u>\$2,500.00</u>	<u>\$370.11</u>
Total Contributions & Revenue	<u>\$34,875.00</u>	<u>\$206,234.65</u>	<u>\$233,958.35</u>	<u>\$561,500.00</u>	<u>\$355,265.35</u>
Total Revenues	<u>\$34,875.00</u>	<u>\$206,234.65</u>	<u>\$233,958.35</u>	<u>\$561,500.00</u>	<u>\$355,265.35</u>
Expenses					
Administration/Personnel					
Office					
6120 - Computer Expenses	\$116.00	\$2,112.21	\$2,833.35	\$6,800.00	\$4,687.79
6130 - General & Administrative	\$0.00	\$1,255.74	\$354.15	\$850.00	(\$405.74)
6140 - Office Supplies	\$0.00	\$621.79	\$1,666.65	\$4,000.00	\$3,378.21
6145 - Postage	\$0.00	\$444.52	\$1,083.35	\$2,600.00	\$2,155.48
6149 - Stationery	\$0.00	\$148.80	\$312.50	\$750.00	\$601.20
6155 - Telephone	\$210.90	\$1,278.77	\$1,041.65	\$2,500.00	\$1,221.23
6165 - Copier Maint/Expenses	\$0.00	\$4,156.44	\$4,166.65	\$10,000.00	\$5,843.56
Total Office	<u>\$326.90</u>	<u>\$10,018.27</u>	<u>\$11,458.30</u>	<u>\$27,500.00</u>	<u>\$17,481.73</u>
Personnel					
5901 - Pastor Search	\$0.00	\$0.00	\$1,666.65	\$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	\$24,416.90	\$25,416.65	\$61,000.00	\$36,583.10
5981 - Housing and Utility	\$2,000.00	\$10,000.00	\$10,000.00	\$24,000.00	\$14,000.00
5983 - Auto Allowance	\$0.00	\$130.65	\$1,666.65	\$4,000.00	\$3,869.35
5984 - Board of Pension Dues	\$0.00	\$7,759.23	\$13,812.50	\$33,150.00	\$25,390.77
5985 - Soc. Sec. Compensation	\$0.00	\$0.00	\$2,709.60	\$6,503.00	\$6,503.00
5988 - Books & Professional Due	\$0.00	\$0.00	\$416.65	\$1,000.00	\$1,000.00
Total Interim Pastor	<u>\$7,083.34</u>	<u>\$42,306.78</u>	<u>\$54,022.05</u>	<u>\$129,653.00</u>	<u>\$87,346.22</u>
Parish Associate					
5991 - Annual Salary Parish Assoc	\$1,166.66	\$5,833.30	\$5,833.35	\$14,000.00	\$8,166.70
5992 - Housing Parish Associate	\$833.34	\$4,166.70	\$4,166.65	\$10,000.00	\$5,833.30
5993 - Auto Allowance Parish Asso	\$0.00	\$0.00	\$833.35	\$2,000.00	\$2,000.00
5994 - Discretionary Parish Associ	\$0.00	\$0.00	\$816.65	\$1,960.00	\$1,960.00
Total Parish Associate	<u>\$2,000.00</u>	<u>\$10,000.00</u>	<u>\$11,650.00</u>	<u>\$27,960.00</u>	<u>\$17,960.00</u>
Total Pastoral Staff	<u>\$9,083.34</u>	<u>\$55,069.28</u>	<u>\$65,672.05</u>	<u>\$157,613.01</u>	<u>\$102,543.73</u>
Program Staff					
5179 - Professional Development	\$0.00	\$0.00	\$625.00	\$1,500.00	\$1,500.00
5180 - Professional Memberships	\$0.00	\$0.00	\$104.15	\$250.00	\$250.00
6024 - Assoc. Music Dir. Compens	\$1,469.88	\$7,349.40	\$7,349.45	\$17,638.62	\$10,289.22
6025 - Music Director Compens	\$2,245.40	\$11,227.00	\$11,227.00	\$26,944.74	\$15,717.74
6035 - Organist Compensation	\$1,722.36	\$8,611.80	\$8,611.85	\$20,668.45	\$12,056.65
Total Program Staff	<u>\$5,437.64</u>	<u>\$27,188.20</u>	<u>\$27,917.45</u>	<u>\$67,001.81</u>	<u>\$39,813.61</u>
Support Staff					
6020 - Ch. Secretary	\$3,311.00	\$17,054.75	\$15,000.00	\$36,000.00	\$18,945.25
6041 - Bookkeeper	\$832.50	\$4,353.75	\$5,681.30	\$13,635.14	\$9,281.39
6055 - Nursery Staff	\$448.00	\$2,526.95	\$2,291.65	\$5,500.00	\$2,973.05

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

Accounts	MTD Actual (2024)	YTD Actual (2024)	YTD Budget (2024)	Annual Budget (2024)	Annual Budget Remaining (2024)
Total Support Staff	\$4,591.50	\$23,935.45	\$22,972.95	\$55,135.14	\$31,199.69
General Personnel					
5209 - Background Checks	\$0.00	\$0.00	\$83.35	\$200.00	\$200.00
6060 - Payroll Taxes	\$1,245.34	\$6,207.14	\$5,208.35	\$12,500.00	\$6,292.86
6131 - Payroll expenses	\$678.40	\$3,209.11	\$2,708.35	\$6,500.00	\$3,290.89
Total General Personnel	<u>\$1,923.74</u>	<u>\$9,416.25</u>	<u>\$8,000.05</u>	<u>\$19,200.00</u>	<u>\$9,783.75</u>
Total Personnel	<u>\$21,036.22</u>	<u>\$115,609.18</u>	<u>\$126,229.15</u>	<u>\$302,949.96</u>	<u>\$187,340.78</u>
Total Administration/Personnel	\$21,363.12	\$125,627.45	\$137,687.45	\$330,449.96	\$204,822.51
Campus Management					
6045 - Janitorial Services	\$1,500.00	\$7,500.00	\$8,333.35	\$20,000.00	\$12,500.00
6215 - Fire Alarm	\$0.00	\$1,691.00	\$1,250.00	\$3,000.00	\$1,309.00
6220 - Paper Supplies	\$0.00	\$541.85	\$416.65	\$1,000.00	\$458.15
6225 - Repairs and Maintenance	\$0.00	\$2,109.43	\$6,250.00	\$15,000.00	\$12,890.57
6230 - Lawn Maintenance	\$0.00	\$3,056.51	\$4,166.65	\$10,000.00	\$6,943.49
6240 - Util - Electricity	\$0.00	\$10,300.03	\$16,666.65	\$40,000.00	\$29,699.97
6245 - Util - Gas	\$0.00	\$384.03	\$416.65	\$1,000.00	\$615.97
6250 - Util - Trash	\$122.77	\$641.24	\$625.00	\$1,500.00	\$858.76
6255 - Util - Water	\$0.00	\$959.87	\$1,375.00	\$3,300.00	\$2,340.13
Total Campus Management	<u>\$1,622.77</u>	<u>\$27,183.96</u>	<u>\$39,499.95</u>	<u>\$94,800.00</u>	<u>\$67,616.04</u>
Care					
Deacons					
5505 - Deacon Supplies	\$0.00	\$67.05	\$208.35	\$500.00	\$432.95
5515 - Memorial Receptions	\$0.00	\$0.00	\$416.65	\$1,000.00	\$1,000.00
5525 - Pastoral Care Discretionar	\$0.00	\$0.00	\$333.35	\$800.00	\$800.00
Total Deacons	<u>\$0.00</u>	<u>\$67.05</u>	<u>\$958.35</u>	<u>\$2,300.00</u>	<u>\$2,232.95</u>
Ministry					
Earth Care					
5501 - Earth Care	\$0.00	\$44.94	\$166.65	\$400.00	\$355.06
Total Earth Care	<u>\$0.00</u>	<u>\$44.94</u>	<u>\$166.65</u>	<u>\$400.00</u>	<u>\$355.06</u>
Total Ministry	<u>\$0.00</u>	<u>\$44.94</u>	<u>\$166.65</u>	<u>\$400.00</u>	<u>\$355.06</u>
Total Care	<u>\$0.00</u>	<u>\$111.99</u>	<u>\$1,125.00</u>	<u>\$2,700.00</u>	<u>\$2,588.01</u>
Christian Education					
5205 - Supplies	\$0.00	\$0.00	\$208.35	\$500.00	\$500.00
5225 - Curriculum	\$0.00	\$0.00	\$208.35	\$500.00	\$500.00
5257 - Special Events	\$0.00	\$0.00	\$416.65	\$1,000.00	\$1,000.00
5290 - Memory Cognition Initiative	\$0.00	\$0.00	\$416.65	\$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>\$1,250.00</u>	<u>\$3,000.00</u>	<u>\$3,000.00</u>
Fellowship					
5300 - Kitchen and Fellowship Su	\$0.00	\$400.77	\$625.00	\$1,500.00	\$1,099.23
5322 - Wednesday Night Dinner	\$139.86	\$139.86	\$625.00	\$1,500.00	\$1,360.14
5386 - Coffee Pilot	\$0.00	\$15.10	\$1,666.65	\$4,000.00	\$3,984.90
Total Fellowship	<u>\$139.86</u>	<u>\$555.73</u>	<u>\$2,916.65</u>	<u>\$7,000.00</u>	<u>\$6,444.27</u>
Mission					
5736 - Family Promise	\$0.00	\$0.00	\$2,083.35	\$5,000.00	\$5,000.00
5750 - ICM	\$0.00	\$0.00	\$4,166.65	\$10,000.00	\$10,000.00
5785 - Presbytery	\$0.00	\$0.00	\$3,333.35	\$8,000.00	\$8,000.00
Total Mission	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$9,583.35</u>	<u>\$23,000.00</u>	<u>\$23,000.00</u>
Stewardship					
6109 - Presbytery per capita	\$0.00	\$0.00	\$1,500.00	\$3,600.00	\$3,600.00
6110 - Bank Charges	\$171.80	\$881.75	\$520.85	\$1,250.00	\$368.25
6135 - Insurance	\$0.00	\$17,734.50	\$28,333.35	\$68,000.00	\$50,265.50
Total Stewardship	<u>\$171.80</u>	<u>\$18,616.25</u>	<u>\$30,354.20</u>	<u>\$72,850.00</u>	<u>\$54,233.75</u>
Worship and Music					
Worship					
5108 - Honoraia for Pastors (2)	\$0.00	\$225.00	\$625.00	\$1,500.00	\$1,275.00

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Webster Presbyterian Church
Analysis of Revenues & Expenses - 2024
January to May 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	\$62.50	\$150.00	\$150.00
5117 - A/V Scholars	\$0.00	\$1,980.00	\$1,500.00	\$3,600.00	\$1,620.00
5118 - Sanctuary for the Arts	\$0.00	\$185.00	\$2,083.35	\$5,000.00	\$4,815.00
5185 - Worship Supplies-General	\$0.00	\$627.49	\$375.00	\$900.00	\$272.51
5190 - Worship Supply-Communio	\$0.00	\$14.99	\$0.00	\$0.00	(\$14.99)
Total Worship	<u>\$0.00</u>	<u>\$3,032.48</u>	<u>\$4,645.85</u>	<u>\$11,150.00</u>	<u>\$8,117.52</u>
Music					
5116 - Choir Scholars	\$0.00	\$13,750.00	\$13,333.35	\$32,000.00	\$18,250.00
5130 - Handbell Repair/Pads	\$0.00	\$381.85	\$20.85	\$50.00	(\$331.85)
5135 - Licensing	\$0.00	\$1,034.00	\$625.00	\$1,500.00	\$466.00
5140 - Music - Choirs/Voice	\$0.00	\$44.68	\$250.00	\$600.00	\$555.32
5145 - Music - Handbells	\$0.00	\$9.95	\$104.15	\$250.00	\$240.05
5147 - Music-Instrumental	\$0.00	\$107.74	\$250.00	\$600.00	\$492.26
5165 - Organ Maintenance	\$0.00	\$0.00	\$416.65	\$1,000.00	\$1,000.00
5170 - Organ Tuning	\$0.00	\$0.00	\$625.00	\$1,500.00	\$1,500.00
5175 - Piano Tuning	\$0.00	\$150.00	\$175.00	\$420.00	\$270.00
5182 - Special Service Musicians	\$0.00	\$4,600.00	\$2,916.65	\$7,000.00	\$2,400.00
5195 - Praise Band	\$0.00	\$0.00	\$104.15	\$250.00	\$250.00
Total Music	<u>\$0.00</u>	<u>\$20,078.22</u>	<u>\$18,820.80</u>	<u>\$45,170.00</u>	<u>\$25,091.78</u>
Total Worship and Music	<u>\$0.00</u>	<u>\$23,110.70</u>	<u>\$23,466.65</u>	<u>\$56,320.00</u>	<u>\$33,209.30</u>
Total Expenses	<u>\$23,297.55</u>	<u>\$195,206.08</u>	<u>\$245,883.25</u>	<u>\$590,119.96</u>	<u>\$394,913.88</u>
Net Total	\$11,577.45	\$11,028.57	(\$11,924.90)	(\$28,619.96)	(\$39,648.53)

Date : 06/14/2024
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Webster Presbyterian Church
Summary of Restricted Accounts - 2024
January to May 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	\$1,050.00	\$0.00	\$1,050.00
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	\$3,948.79	\$38,817.02	\$25,712.28
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	\$0.00	\$0.00	\$30,000.00
Total Memorials	\$42,356.38	\$55.00	\$0.00	\$42,411.38
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	\$1,215.00	\$240.00	\$1,237.31
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	\$1,375.00	\$3,181.05	\$2,103.17
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	\$0.00	\$1,867.75
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	\$5,935.02	\$6,623.89	\$9,249.72
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	\$500.00	\$911.99
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	\$1,143.85	\$1,337.42	(\$181.00)
8187 - Coffee fellowship	\$3,399.08	\$1,694.37	\$3,130.83	\$1,962.62
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	\$0.00	\$40.79
8506 - Ex Fund-Team: Education	\$2.69	\$0.00	\$0.00	\$2.69
8507 - Ex Fund Choral Scholars	\$1,100.00	\$7,266.60	\$4,630.00	\$3,736.60

Date : 06/14/2024
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Webster Presbyterian Church
Summary of Restricted Accounts - 2024
January to May 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	\$4,179.43	\$10,340.16	\$2,089.72
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	\$223.31	\$1,213.48
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	\$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	(\$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	\$1,644.19	\$1,276.28	\$520.69
8607 - Love Thy Neighbor mission	\$0.00	\$500.00	\$60.00	\$440.00
Total Exchange Funds	\$48,970.28	\$19,776.50	\$24,827.91	\$43,918.87
Capital Accounts				
8403 - Capital Campaign	\$25,313.85	\$8,245.00	\$16,340.93	\$17,217.92
8407 - Contingency	\$78,800.00	\$0.00	\$0.00	\$78,800.00
Total Capital Accounts	\$104,113.85	\$8,245.00	\$16,340.93	\$96,017.92
Total Temporary Restricted	\$266,059.61	\$37,960.31	\$86,709.75	\$217,310.17
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 : 06/14/2024
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Webster Presbyterian Church
Balance Sheet
May 2024

Accounts

Assets

Current Assets

Cash

1010 - Cash - Amegy - Operating Acct.	\$350,604.14
1020 - Cash - Frost Bank - Operating Acct.	(\$1,342.14)
1030 - Cash - Frost Bank - Debit card	\$1,936.95

Total Cash

\$351,198.95

Endowment

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

\$177,134.25

Total Current Assets

\$528,333.20

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

\$3,822,071.53

Liabilities, Fund Principal, & Restricted Funds

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	\$3,392,877.11
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Total Fund Principal

\$3,392,877.11

Restricted Funds

Total Temporarily Restricted	\$217,310.17
Total Permanently Restricted	\$177,134.25

Total Restricted Funds

\$394,444.42

Total Liabilities, Fund Principal, & Restricted Funds

\$3,822,071.53