

Treasurer's Report September 2020

Monthly Financial Analysis

September 2020 had expenditures of \$47,762.52 and revenues of \$38,835.18 for a monthly net **negative** of **\$8,926.34**. Our year to date balance is **negative \$13,398.36**. At last session meeting, there was confusion on the giving being behind our budget plan versus our operating account balance. When I show a negative number for the month or cumulative for the year, that means our bank account is not enough to cover our operating costs. The only reason we can pay our staff and utilities is because of other designated monies in our one bank account.

Our new approved budget for 2020 is \$630,000.00. We need to receive \$52,500.00 per month in giving to meet our budget goal. We are behind in giving **\$68, 939.91** for the year through August to meet that budget. **Giving in October through December needs to average \$75,479.97 to meet our budget, which is unlikely.** I do not expect to be able to spend dollars in the budget that are discretionary this year. Session should continue to monitor spending closely. Also this should be a factor in setting the 2021 budget.

PPP Loan

I have applied to covert our PPP loan to a grant. The application is currently in review by our bank. The loan amount is \$78,800.00

2020 WPC	Income Plan	Income Actual	Net Income (Actual - Plan)	Expenditures Plan	Expenditures Actual	Net Expenditures (Plan - Actual)	Net
January	52500.00	39462.50	-13037.50	52500.00	42844.32	9655.68	-3381.82
February	52500.00	46313.67	-6186.33	52500.00	41959.36	10540.64	4354.31
March	52500.00	43220.92	-9279.08	52500.00	52201.07	298.93	-8980.15
April	52500.00	52184.04	-315.96	52500.00	49180.58	3319.42	3003.46
May	52500.00	55278.82	2778.82	52500.00	43643.84	8856.16	11634.98
June	52500.00	38531.77	-13968.23	52500.00	47645.89	4854.11	-9114.12
July	52500.00	39995.88	-12504.12	52500.00	36565.84	15934.16	3430.04
August	52500.00	49737.31	-2762.69	52500.00	55156.03	-2656.03	-5418.72
September	52500.00	38835.18	-13664.82	52500.00	47761.52	4738.48	-8926.34
October			0.00			0.00	0.00
November			0.00			0.00	0.00
December			0.00			0.00	0.00
YTD	\$ 472,500.00	\$ 403,560.09	\$ (68,939.91)	\$472,500.00	\$416,958.45	\$ 55,541.55	\$ (13,398.36)
Annual Budget =	\$ 630,000.00						

Your servant
Jimmy
WPC Treasurer

Date : 10/13/2020
 Time : 12:30:39 PM

Webster Presbyterian Church
Analysis of Revenues & Expenses - Summary
Operating Account
January to September 2020

Accounts	MTD Actual (2020)	YTD Actual (2020)	YTD Budget (2020)	Annual Budget (2020)	Annual Budget Remaining (2020)
Revenues					
Contributions & Revenue					
Contributions	\$38,835.18	\$403,560.09	\$472,500.00	\$630,000.00	\$226,439.91
Other Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Contributions & Revenue	<u>\$38,835.18</u>	<u>\$403,560.09</u>	<u>\$472,500.00</u>	<u>\$630,000.00</u>	<u>\$226,439.91</u>
Total Revenues	<u>\$38,835.18</u>	<u>\$403,560.09</u>	<u>\$472,500.00</u>	<u>\$630,000.00</u>	<u>\$226,439.91</u>
Expenses					
Administration/Personnel					
Office	\$1,115.34	\$14,902.67	\$18,937.44	\$25,250.00	\$10,347.33
Personnel					
Pastoral Staff					
Head of Staff	\$10,306.40	\$105,080.08	\$106,050.96	\$141,401.34	\$36,321.26
Associate Pastor	\$6,597.30	\$64,332.59	\$69,002.73	\$92,003.60	\$27,671.01
Total Pastoral Staff	<u>\$16,903.70</u>	<u>\$169,412.67</u>	<u>\$175,053.69</u>	<u>\$233,404.94</u>	<u>\$63,992.27</u>
Program Staff	\$7,380.46	\$66,474.16	\$67,699.08	\$90,265.18	\$23,791.02
Support Staff	\$4,060.58	\$37,464.90	\$36,792.00	\$49,056.00	\$11,591.10
General Personnel	\$1,220.92	\$10,789.11	\$10,275.03	\$13,700.00	\$2,910.89
Total Personnel	<u>\$29,565.66</u>	<u>\$284,140.84</u>	<u>\$289,819.80</u>	<u>\$386,426.12</u>	<u>\$102,285.28</u>
Total Administration/Personnel	<u>\$30,681.00</u>	<u>\$299,043.51</u>	<u>\$308,757.24</u>	<u>\$411,676.12</u>	<u>\$112,632.61</u>
Campus Management	\$5,758.68	\$48,414.43	\$66,862.44	\$89,150.00	\$40,735.57
Care					
Deacons	\$0.00	\$1,019.47	\$1,725.03	\$2,300.00	\$1,280.53
Ministry	\$0.00	\$420.00	\$2,475.00	\$3,300.00	\$2,880.00
Total Care	<u>\$0.00</u>	<u>\$1,439.47</u>	<u>\$4,200.03</u>	<u>\$5,600.00</u>	<u>\$4,160.53</u>
Communications	\$0.00	\$715.04	\$900.00	\$1,200.00	\$484.96
Fellowship	\$0.00	\$696.26	\$1,874.97	\$2,500.00	\$1,803.74
Mission	\$2,000.00	\$6,694.25	\$21,750.12	\$29,000.00	\$22,305.75
Nurture					
Family Ministry	\$0.00	\$788.45	\$2,737.53	\$3,650.00	\$2,861.55
Adult Ministry	\$76.55	\$2,260.74	\$4,725.00	\$6,300.00	\$4,039.26
Total Nurture	<u>\$76.55</u>	<u>\$3,049.19</u>	<u>\$7,462.53</u>	<u>\$9,950.00</u>	<u>\$6,900.81</u>
Stewardship	\$8,506.90	\$41,706.43	\$36,392.85	\$48,523.88	\$6,817.45
Welcoming	\$0.00	\$0.00	\$375.03	\$500.00	\$500.00
Worship and Music					
Worship	\$9.99	\$2,172.69	\$1,950.03	\$2,600.00	\$427.31
Music	\$728.40	\$13,027.18	\$21,974.85	\$29,300.00	\$16,272.82
Total Worship and Music	<u>\$738.39</u>	<u>\$15,199.87</u>	<u>\$23,924.88</u>	<u>\$31,900.00</u>	<u>\$16,700.13</u>
Total Expenses	<u>\$47,761.52</u>	<u>\$416,958.45</u>	<u>\$472,500.09</u>	<u>\$630,000.00</u>	<u>\$213,041.55</u>
Net Total	(\$8,926.34)	(\$13,398.36)	(\$0.09)	\$0.00	\$13,398.36

Date : 10/13/2020
 Time : 12:48:24 PM

Webster Presbyterian Church
Analysis of Revenues & Expenses - 2020
January to September 2020

Accounts	MTD Actual (2020)	YTD Actual (2020)	YTD Budget (2020)	Annual Budget (2020)	Annual Budget Remaining (2020)
Revenues					
Contributions & Revenue					
Contributions					
4100 - Support - Pledged	\$36,075.08	\$361,161.27	\$397,500.03	\$530,000.00	\$168,838.73
4105 - Support - Non-pledged	\$2,760.10	\$42,398.82	\$74,999.97	\$100,000.00	\$57,601.18
4110 - Support - Prior Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Contributions	<u>\$38,835.18</u>	<u>\$403,560.09</u>	<u>\$472,500.00</u>	<u>\$630,000.00</u>	<u>\$226,439.91</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>\$38,835.18</u>	<u>\$403,560.09</u>	<u>\$472,500.00</u>	<u>\$630,000.00</u>	<u>\$226,439.91</u>
Total Revenues	<u>\$38,835.18</u>	<u>\$403,560.09</u>	<u>\$472,500.00</u>	<u>\$630,000.00</u>	<u>\$226,439.91</u>
Expenses					
Administration/Personnel					
Office					
6120 - Computer Expenses	\$357.24	\$3,467.50	\$3,825.00	\$5,100.00	\$1,632.50
6130 - General & Administrative	\$73.17	\$662.34	\$675.00	\$900.00	\$237.66
6140 - Office Supplies	\$16.23	\$2,943.18	\$2,999.97	\$4,000.00	\$1,056.82
6145 - Postage	\$0.00	\$1,331.67	\$2,475.00	\$3,300.00	\$1,968.33
6149 - Stationery	\$0.00	\$0.00	\$1,087.47	\$1,450.00	\$1,450.00
6155 - Telephone	\$231.53	\$1,483.30	\$1,500.03	\$2,000.00	\$516.70
6165 - Copier Maint/Expenses	\$437.17	\$5,014.68	\$6,374.97	\$8,500.00	\$3,485.32
Total Office	<u>\$1,115.34</u>	<u>\$14,902.67</u>	<u>\$18,937.44</u>	<u>\$25,250.00</u>	<u>\$10,347.33</u>
Personnel					
Pastoral Staff					
Head of Staff					
5900 - Sr Pastor Compensation	\$5,108.42	\$45,952.52	\$45,975.78	\$61,301.00	\$15,348.48
5902 - Sr Pastor Cum SLA 2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5903 - Sr Pastor Cum SLA 2018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5904 - Sr Pastor Cum SLA 2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5905 - Sr Pastor Study Leave Allo	\$0.00	\$1,043.18	\$1,350.00	\$1,800.00	\$756.82
5910 - Sr Pastor BOP Dues	\$2,679.03	\$24,677.28	\$24,781.05	\$33,041.37	\$8,364.09
5911 - Sr Pastor Opt Life Ins	\$168.30	\$1,514.70	\$1,514.70	\$2,019.60	\$504.90
5912 - Sr Pastor Opt Dental Ins	\$17.31	\$155.79	\$155.88	\$207.84	\$52.05
5915 - Sr Pastor Profess Expense	\$0.00	\$253.24	\$749.97	\$1,000.00	\$746.76
5920 - Sr Pastor Discretionary	\$0.00	\$1,000.00	\$749.97	\$1,000.00	\$0.00
5925 - Sr Pastor Housing	\$2,333.34	\$21,000.06	\$20,999.97	\$28,000.00	\$6,999.94
5930 - Sr Pastor Car Allowance	\$0.00	\$3,459.67	\$3,750.03	\$5,000.00	\$1,540.33
5940 - Sr Pastor Cell Phone Allow	\$0.00	\$900.00	\$900.00	\$1,200.00	\$300.00
5941 - Sr Pastor Soc. Sec. Suppl.	\$0.00	\$5,123.64	\$5,123.61	\$6,831.53	\$1,707.89
Total Head of Staff	<u>\$10,306.40</u>	<u>\$105,080.08</u>	<u>\$106,050.96</u>	<u>\$141,401.34</u>	<u>\$36,321.26</u>
Associate Pastor					
5946 - Annual Cash Salary	\$2,763.80	\$24,841.11	\$24,867.36	\$33,156.50	\$8,315.39
5947 - Cumulative SLA 2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5948 - Cumulative SLA 2018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5949 - Cumulative SLA 2019	\$0.00	\$634.76	\$548.82	\$731.72	\$96.96
5950 - Study Leave Allowance	\$0.00	\$409.12	\$1,275.03	\$1,700.00	\$1,290.88
5955 - Board of Pension Dues	\$1,700.65	\$15,282.83	\$15,305.94	\$20,407.91	\$5,125.08
5956 - Opt Vision Ins	\$3.89	\$35.01	\$35.01	\$46.68	\$11.67
5957 - Opt Dental Ins	\$9.25	\$83.25	\$83.25	\$111.00	\$27.75
5960 - Med Supplement Voucher	\$0.00	\$210.00	\$1,500.03	\$2,000.00	\$1,790.00
5961 - 403 (b) Retirement	\$0.00	\$388.88	\$437.49	\$583.32	\$194.44
5965 - Assoc Pastor Discretionary	\$0.00	\$397.93	\$749.97	\$1,000.00	\$602.07
5971 - Housing and Utility	\$1,666.66	\$14,999.94	\$15,000.03	\$20,000.00	\$5,000.06
5975 - Auto Allowance	\$353.05	\$3,102.21	\$5,249.97	\$7,000.00	\$3,897.79

Date : 10/13/2020
 Time : 12:48:24 PM

Webster Presbyterian Church
Analysis of Revenues & Expenses - 2020
January to September 2020

Accounts	MTD Actual (2020)	YTD Actual (2020)	YTD Budget (2020)	Annual Budget (2020)	Annual Budget Remaining (2020)
5977 - Soc Sec Supplement	\$0.00	\$3,047.55	\$3,049.83	\$4,066.47	\$1,018.92
6160 - Cell Phone Allowance	\$100.00	\$900.00	\$900.00	\$1,200.00	\$300.00
Total Associate Pastor	\$6,597.30	\$64,332.59	\$69,002.73	\$92,003.60	\$27,671.01
Total Pastoral Staff	\$16,903.70	\$169,412.67	\$175,053.69	\$233,404.94	\$63,992.27
Program Staff					
5179 - Professional Development	\$0.00	\$0.00	\$900.00	\$1,200.00	\$1,200.00
5180 - Professional Memberships	\$0.00	\$50.00	\$150.03	\$200.00	\$150.00
6024 - Assoc. Music Dir. Compens	\$1,427.06	\$12,843.54	\$12,843.63	\$17,124.78	\$4,281.24
6025 - Music Director Compens	\$2,180.00	\$19,620.01	\$19,620.00	\$26,159.94	\$6,539.93
6035 - Organist Compensation	\$1,672.20	\$15,049.81	\$15,049.89	\$20,066.46	\$5,016.65
6040 - Subst Organist Compens	\$0.00	\$0.00	\$225.00	\$300.00	\$300.00
6063 - Family Coordinator	\$2,101.20	\$18,910.80	\$18,910.53	\$25,214.00	\$6,303.20
Total Program Staff	\$7,380.46	\$66,474.16	\$67,699.08	\$90,265.18	\$23,791.02
Support Staff					
6020 - Ch. Secretary	\$2,617.92	\$23,035.34	\$22,682.25	\$30,243.00	\$7,207.66
6041 - Bookkeeper	\$1,103.14	\$9,928.25	\$9,928.53	\$13,238.00	\$3,309.75
6055 - Nursery Staff	\$339.52	\$4,501.31	\$4,124.97	\$5,500.00	\$998.69
6080 - Support Staff Training	\$0.00	\$0.00	\$56.25	\$75.00	\$75.00
Total Support Staff	\$4,060.58	\$37,464.90	\$36,792.00	\$49,056.00	\$11,591.10
General Personnel					
5209 - Background Checks	\$0.00	\$9.00	\$150.03	\$200.00	\$191.00
6060 - Payroll Taxes	\$806.16	\$7,203.43	\$7,499.97	\$10,000.00	\$2,796.57
6131 - Payroll expenses	\$414.76	\$3,576.68	\$2,625.03	\$3,500.00	(\$76.68)
Total General Personnel	\$1,220.92	\$10,789.11	\$10,275.03	\$13,700.00	\$2,910.89
Total Personnel	\$29,565.66	\$284,140.84	\$289,819.80	\$386,426.12	\$102,285.28
Total Administration/Personnel	\$30,681.00	\$299,043.51	\$308,757.24	\$411,676.12	\$112,632.61
Campus Management					
6045 - Janitorial Services	\$1,500.00	\$13,500.00	\$13,875.03	\$18,500.00	\$5,000.00
6215 - Fire Alarm	\$0.00	\$2,001.09	\$1,312.47	\$1,750.00	(\$251.09)
6220 - Paper Supplies	\$0.00	\$30.93	\$1,275.03	\$1,700.00	\$1,669.07
6225 - Repairs and Maintenance	\$12.99	\$3,739.53	\$18,749.97	\$25,000.00	\$21,260.47
6230 - Lawn Maintenance	\$1,125.00	\$6,075.00	\$5,850.00	\$7,800.00	\$1,725.00
6240 - Util - Electricity	\$2,864.40	\$20,646.28	\$22,500.00	\$30,000.00	\$9,353.72
6245 - Util - Gas	\$24.24	\$328.81	\$524.97	\$700.00	\$371.19
6250 - Util - Trash	\$103.62	\$1,036.20	\$900.00	\$1,200.00	\$163.80
6255 - Util - Water	\$128.43	\$1,056.59	\$1,874.97	\$2,500.00	\$1,443.41
Total Campus Management	\$5,758.68	\$48,414.43	\$66,862.44	\$89,150.00	\$40,735.57
Care					
Deacons					
5505 - Deacon Supplies	\$0.00	\$495.88	\$375.03	\$500.00	\$4.12
5515 - Memorial Receptions	\$0.00	\$0.00	\$749.97	\$1,000.00	\$1,000.00
5525 - Pastoral Care Discretionar	\$0.00	\$523.59	\$600.03	\$800.00	\$276.41
Total Deacons	\$0.00	\$1,019.47	\$1,725.03	\$2,300.00	\$1,280.53
Ministry					
5512 - Mental Health Counseling	\$0.00	\$420.00	\$2,250.00	\$3,000.00	\$2,580.00
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	\$225.00	\$300.00	\$300.00
Total Ministry	\$0.00	\$420.00	\$2,475.00	\$3,300.00	\$2,880.00
Total Care	\$0.00	\$1,439.47	\$4,200.03	\$5,600.00	\$4,160.53
Communications					
5268 - Lunar Communion	\$0.00	\$0.00	\$375.03	\$500.00	\$500.00
5332 - Newspaper Advertising	\$0.00	\$715.04	\$524.97	\$700.00	(\$15.04)
Total Communications	\$0.00	\$715.04	\$900.00	\$1,200.00	\$484.96
Fellowship					
5300 - Kitchen and Fellowship Su	\$0.00	\$674.40	\$974.97	\$1,300.00	\$625.60

Date : 10/13/2020
 Time : 12:48:24 PM

Webster Presbyterian Church
Analysis of Revenues & Expenses - 2020
January to September 2020

Accounts	MTD Actual (2020)	YTD Actual (2020)	YTD Budget (2020)	Annual Budget (2020)	Annual Budget Remaining (2020)
5320 - Fellowship Events	\$0.00	\$21.86	\$375.03	\$500.00	\$478.14
5322 - Wednesday Night Dinner	\$0.00	\$0.00	\$524.97	\$700.00	\$700.00
Total Fellowship	\$0.00	\$696.26	\$1,874.97	\$2,500.00	\$1,803.74
Mission					
5700 - WPC Missions	\$0.00	\$0.00	\$2,625.03	\$3,500.00	\$3,500.00
5705 - Free the Captives	\$0.00	\$0.00	\$1,125.00	\$1,500.00	\$1,500.00
5735 - Community Assistance	\$0.00	\$2,694.25	\$8,250.03	\$11,000.00	\$8,305.75
5736 - Family Promise	\$0.00	\$0.00	\$524.97	\$700.00	\$700.00
5740 - Habitat for Humanity	\$0.00	\$0.00	\$1,500.03	\$2,000.00	\$2,000.00
5749 - Institute for Civility	\$0.00	\$0.00	\$225.00	\$300.00	\$300.00
5750 - ICM	\$0.00	\$0.00	\$749.97	\$1,000.00	\$1,000.00
5785 - Presbytery	\$2,000.00	\$4,000.00	\$6,000.03	\$8,000.00	\$4,000.00
5790 - Mental Health Ministry Team	\$0.00	\$0.00	\$375.03	\$500.00	\$500.00
5796 - Fuller - Harvey Meals	\$0.00	\$0.00	\$375.03	\$500.00	\$500.00
Total Mission	\$2,000.00	\$6,694.25	\$21,750.12	\$29,000.00	\$22,305.75
Nurture					
Family Ministry					
5201 - Bibles	\$0.00	\$0.00	\$74.97	\$100.00	\$100.00
5205 - Children's Supplies	\$0.00	\$307.64	\$562.50	\$750.00	\$442.36
5208 - Nursery Supplies	\$0.00	\$0.00	\$225.00	\$300.00	\$300.00
5215 - Support Family Activities	\$0.00	\$0.00	\$562.50	\$750.00	\$750.00
5220 - Music Ministry	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5225 - Children's Curriculum	\$0.00	\$360.81	\$375.03	\$500.00	\$139.19
5257 - Youth Special Events	\$0.00	\$120.00	\$375.03	\$500.00	\$380.00
5258 - Youth CE Supplies	\$0.00	\$0.00	\$187.47	\$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	\$375.03	\$500.00	\$500.00
Total Family Ministry	\$0.00	\$788.45	\$2,737.53	\$3,650.00	\$2,861.55
Adult Ministry					
5200 - Adult Education	\$76.55	\$2,260.74	\$4,725.00	\$6,300.00	\$4,039.26
Total Adult Ministry	\$76.55	\$2,260.74	\$4,725.00	\$6,300.00	\$4,039.26
Total Nurture	\$76.55	\$3,049.19	\$7,462.53	\$9,950.00	\$6,900.81
Stewardship					
6109 - Presbytery per capita	\$928.75	\$1,857.50	\$2,786.22	\$3,715.00	\$1,857.50
6110 - Bank Charges	\$188.40	\$1,401.93	\$432.72	\$576.99	(\$824.94)
6135 - Insurance	\$7,389.75	\$38,447.00	\$33,173.91	\$44,231.89	\$5,784.89
Total Stewardship	\$8,506.90	\$41,706.43	\$36,392.85	\$48,523.88	\$6,817.45
Welcoming					
5326 - Connecting	\$0.00	\$0.00	\$150.03	\$200.00	\$200.00
5328 - Engaging	\$0.00	\$0.00	\$150.03	\$200.00	\$200.00
5331 - Hosting	\$0.00	\$0.00	\$74.97	\$100.00	\$100.00
Total Welcoming	\$0.00	\$0.00	\$375.03	\$500.00	\$500.00
Worship and Music					
Worship					
5108 - Honoraia for Pastors (2)	\$0.00	\$150.00	\$0.00	\$0.00	(\$150.00)
5109 - Audio-Visual Maintenance	\$0.00	\$840.00	\$375.03	\$500.00	(\$340.00)
5185 - Worship Supplies-General	\$9.99	\$954.63	\$1,500.03	\$2,000.00	\$1,045.37
5190 - Worship Supply-Communio	\$0.00	\$228.06	\$74.97	\$100.00	(\$128.06)
Total Worship	\$9.99	\$2,172.69	\$1,950.03	\$2,600.00	\$427.31
Music					
5110 - Music Volunteer Developme	\$0.00	\$0.00	\$187.47	\$250.00	\$250.00
5115 - Clinicians	\$0.00	\$0.00	\$15.03	\$20.00	\$20.00
5116 - Choir Support Scholarships	\$728.40	\$10,508.40	\$13,860.00	\$18,480.00	\$7,971.60
5130 - Handbell Repair/Pads	\$0.00	\$0.00	\$299.97	\$400.00	\$400.00
5135 - Licensing	\$0.00	\$1,127.53	\$637.47	\$850.00	(\$277.53)
5140 - Music - Choirs/Voice	\$0.00	\$1,036.25	\$749.97	\$1,000.00	(\$36.25)

Date : 10/13/2020
 Time : 12:48:24 PM

Webster Presbyterian Church
Analysis of Revenues & Expenses - 2020
January to September 2020

Accounts	MTD Actual (2020)	YTD Actual (2020)	YTD Budget (2020)	Annual Budget (2020)	Annual Budget Remaining (2020)
5145 - Music - Handbells	\$0.00	\$0.00	\$187.47	\$250.00	\$250.00
5147 - Music-Instrumental	\$0.00	\$355.00	\$749.97	\$1,000.00	\$645.00
5150 - Music Software	\$0.00	\$0.00	\$112.50	\$150.00	\$150.00
5155 - Music - Recorder	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5165 - Organ Maintenance	\$0.00	\$0.00	\$1,500.03	\$2,000.00	\$2,000.00
5170 - Organ Tuning	\$0.00	\$0.00	\$900.00	\$1,200.00	\$1,200.00
5175 - Piano Tuning	\$0.00	\$0.00	\$299.97	\$400.00	\$400.00
5182 - Special Service Musicians	\$0.00	\$0.00	\$2,250.00	\$3,000.00	\$3,000.00
5195 - Praise Band	\$0.00	\$0.00	\$225.00	\$300.00	\$300.00
Total Music	<u>\$728.40</u>	<u>\$13,027.18</u>	<u>\$21,974.85</u>	<u>\$29,300.00</u>	<u>\$16,272.82</u>
Total Worship and Music	<u>\$738.39</u>	<u>\$15,199.87</u>	<u>\$23,924.88</u>	<u>\$31,900.00</u>	<u>\$16,700.13</u>
Total Expenses	<u>\$47,761.52</u>	<u>\$416,958.45</u>	<u>\$472,500.09</u>	<u>\$630,000.00</u>	<u>\$213,041.55</u>
Net Total	(\$8,926.34)	(\$13,398.36)	(\$0.09)	\$0.00	\$13,398.36

Date : 10/13/2020
 Time : 12:49:39 PM

Webster Presbyterian Church
Summary of Restricted Accounts
January to September 2020

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
<u>Temporary Restricted</u>				
Designated Funds				
8011 - Book Sales - Cook Book	\$115.81	\$0.00	\$0.00	\$115.81
8023 - Care Baskets	\$585.00	\$0.00	\$0.00	\$585.00
8027 - Children's Ministry Team - Sun.	\$300.00	\$0.00	\$0.00	\$300.00
8030 - Children/Youth Music	\$113.86	\$0.00	\$0.00	\$113.86
8034 - Family Ministry	\$54.95	\$0.00	\$0.00	\$54.95
8052 - Deacon's Reception	\$1,161.21	\$0.00	\$0.00	\$1,161.21
8056 - AV upgrades	\$50.00	\$2,750.00	\$2,349.95	\$450.05
8077 - Joyful Noyz	\$3,357.65	\$0.00	\$0.00	\$3,357.65
8090 - Library	\$54.09	\$0.00	\$0.00	\$54.09
8099 - Pending Designation	\$4,073.77	\$0.00	\$0.00	\$4,073.77
8105 - Maintenance (capital) Fund	\$2,799.00	\$3,183.30	\$0.00	\$5,982.30
8160 - Music - Bells	\$163.26	\$0.00	\$0.00	\$163.26
8165 - Music - Choir	\$491.34	\$0.00	\$0.00	\$491.34
8170 - Music - Organ Enhancement	\$53,836.30	\$8,900.00	\$0.00	\$62,736.30
8175 - Music - Special	\$1,143.38	\$0.00	\$0.00	\$1,143.38
Total Designated Funds	\$68,299.62	\$14,833.30	\$2,349.95	\$80,782.97
Memorials				
8115 - Memorial/Endowment Contributions	\$10,720.00	\$1,005.00	\$0.00	\$11,725.00
8143 - Memorial - Wilson, Greg	\$2,145.00	\$0.00	\$0.00	\$2,145.00
Total Memorials	\$12,865.00	\$1,005.00	\$0.00	\$13,870.00
Desig Gifts: Mission				
8151 - Mission Development	\$500.15	\$0.00	\$0.00	\$500.15
8152 - Community Assistance-Harvey	\$350.59	\$0.00	\$0.00	\$350.59
8153 - Mission Trip - Adult	\$2,093.94	\$0.00	\$0.00	\$2,093.94
8155 - Bay Area Flood Fund	\$0.00	\$0.00	\$0.00	\$0.00
8310 - Bay Area Turning Point	\$0.00	\$0.00	\$0.00	\$0.00
8320 - Contributions for Community Assist.	\$5,457.28	\$7,887.09	\$10,500.18	\$2,844.19
8321 - WPC Member Assistance	\$0.00	\$4,502.43	\$2,702.14	\$1,800.29
8323 - Ayaviri Adult Mission	\$1,089.62	\$1,120.05	\$1,585.05	\$624.62
8324 - Community Assistance - Family	\$3,823.23	\$1,200.00	\$3,188.95	\$1,834.28
8325 - CROP Walk	\$0.00	\$0.00	\$0.00	\$0.00
8326 - Peru Network Meeting	\$1,135.43	\$6,226.50	\$0.00	\$7,361.93
8330 - Family Promise	\$747.00	\$1,898.90	\$2,415.90	\$230.00
8331 - Mission to McWhirter	\$50.00	\$1,245.00	\$1,275.00	\$20.00
8332 - Gifts of Joy	\$416.45	\$625.00	\$385.10	\$656.35
8335 - Habitat for Humanity	\$25.00	\$0.00	\$0.00	\$25.00
8336 - Free The Captives	\$1,692.97	\$0.00	\$0.00	\$1,692.97
8345 - ICM	\$0.00	\$1,371.00	\$1,196.00	\$175.00
8350 - Joy Offering	\$3,079.00	\$150.00	\$3,229.00	\$0.00
8351 - McWhirter Supplies	\$150.00	\$2,795.00	\$1,546.00	\$1,399.00
8360 - Missions	\$4,336.04	\$3,225.49	\$800.00	\$6,761.53
8363 - Mission at Santa Rosa	\$0.00	\$0.00	\$0.00	\$0.00
8364 - Mission - Philippines	\$0.00	\$0.00	\$0.00	\$0.00
8365 - One Great Hour of Sharing	\$128.00	\$1,653.69	\$1,731.69	\$50.00
8370 - Peacemaking Offering	\$0.00	\$50.00	\$0.00	\$50.00
8372 - PDA-Hurricane Dorian	\$200.00	\$0.00	\$0.00	\$200.00
8373 - PDA-Hurricane Harvey	\$780.01	\$0.00	\$0.00	\$780.01
8374 - Pentecost Offering	\$25.00	\$1,987.24	\$2,012.24	\$0.00
8379 - Presbytery	\$647.14	\$0.00	\$0.00	\$647.14
8383 - Women's Annual Conference	\$474.12	\$0.00	\$0.00	\$474.12
8386 - SeafarerCenter	\$0.00	\$0.00	\$0.00	\$0.00
8387 - Souper Bowl	\$0.00	\$1,196.00	\$0.00	\$1,196.00
8388 - Mission Trip - Stephen Jacobo	\$0.00	\$0.00	\$0.00	\$0.00
8391 - Vellore, India Hosp. & College	\$0.00	\$0.00	\$0.00	\$0.00
8394 - Summer Enrichment Series	\$7,997.44	\$0.00	\$0.00	\$7,997.44
8397 - EarthCare	\$1,471.16	\$0.00	\$1,136.75	\$334.41
8567 - Children Migrants	\$0.00	\$0.00	\$0.00	\$0.00
Total Desig Gifts: Mission	\$36,669.57	\$37,133.39	\$33,704.00	\$40,098.96
Exchange Funds				
8054 - Fuller-Harvey Meals	\$1,340.08	\$0.00	\$72.00	\$1,268.08
8055 - Flowers	\$437.74	\$225.00	\$180.00	\$482.74

Date : 10/13/2020
 Time : 12:49:39 PM

Webster Presbyterian Church
Summary of Restricted Accounts
January to September 2020

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
8180 - Senior Ministry	\$549.28	\$0.00	\$123.00	\$426.28
8182 - Special Events	\$1,202.28	\$637.00	\$696.00	\$1,143.28
8185 - Weddings, Funerals, etc.	\$5,334.51	\$350.00	\$1,041.63	\$4,642.88
8186 - Ex Fund-Wednesday Night Dinner	(\$4.84)	\$993.00	\$848.50	\$139.66
8188 - Ex Fund-Adult Education	\$0.00	\$535.00	\$173.24	\$361.76
8500 - Ex Fund-Team: Resources	\$194.16	\$0.00	\$0.00	\$194.16
8502 - Louisiana Adult Mission Trip	\$0.00	\$0.00	\$0.00	\$0.00
8505 - Ex Fund-Team: Fellowship Events	\$37.62	\$0.00	\$83.21	(\$45.59)
8506 - Ex Fund-Team: Education	\$41.07	\$0.00	\$0.00	\$41.07
8510 - Ex Fund-Team: Caregiving-McWhirter	\$0.00	\$0.00	\$0.00	\$0.00
8515 - Ex Fund-Team: Worship	\$0.00	\$0.00	\$0.00	\$0.00
8520 - Ex Fund-Endowment Gifts	\$0.00	\$0.00	\$0.00	\$0.00
8550 - Powerful Tools for Caregivers Class	\$33.77	\$0.00	\$0.00	\$33.77
8555 - Ex Fund-Young-at-Heart	\$257.00	\$142.00	\$0.00	\$399.00
8557 - Ex Fund-Endowment Income	\$3,160.10	\$3,220.72	\$6,366.61	\$14.21
8560 - Ex Fund-Conclaves Mission (Youth)	\$100.00	\$0.00	\$0.00	\$100.00
8565 - Ex Fund-Mental Health	\$2,020.00	\$3,411.18	\$1,294.35	\$4,136.83
8570 - Ex Fund-Shrimp Boil	\$309.07	\$0.00	\$160.00	\$149.07
8573 - Ex Fund-Campus Mgmt	\$1,023.46	\$0.00	\$0.00	\$1,023.46
8575 - Ex Fund-Roof Repair 2015	\$0.00	\$0.00	\$0.00	\$0.00
8578 - Ex Fund-Adult Seminar	\$270.75	\$0.00	\$0.00	\$270.75
8580 - Ex Fund-Women's Retreat	\$6,685.28	\$5,286.50	\$9,018.20	\$2,953.58
8581 - Ex Fund-Sisters-in-Faith	\$93.00	\$0.00	\$0.00	\$93.00
8583 - Ex Fund-Grief Share	\$237.20	\$0.00	\$0.00	\$237.20
8585 - Designated Gift	\$0.00	\$0.00	\$0.00	\$0.00
8586 - Ex Fund-Youth Fund Raisers	\$9,101.55	\$450.00	\$900.00	\$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	\$527.09	\$11,713.40	\$11,651.01	\$589.48
8594 - Wellness Class	\$1,273.80	\$200.00	\$0.00	\$1,473.80
8605 - 50th Lunar Communion	\$307.23	\$0.00	\$0.00	\$307.23
Total Exchange Funds	\$35,202.46	\$27,163.80	\$32,607.75	\$29,758.51
Capital Accounts				
8403 - Capital Campaign	\$49,867.50	\$27,161.27	\$24,616.50	\$52,412.27
8407 - PPP Grant	\$0.00	\$78,800.00	\$0.00	\$78,800.00
Total Capital Accounts	\$49,867.50	\$105,961.27	\$24,616.50	\$131,212.27
Total Temporary Restricted	\$202,904.15	\$186,096.76	\$93,278.20	\$295,722.71
Permanent Restricted				
8900 - Endowment Fund	\$135,710.15	\$0.00	\$0.00	\$135,710.15
Total Permanent Restricted	\$135,710.15	\$0.00	\$0.00	\$135,710.15

Date : 10/13/2020
Time : 12:50:36 PM

Webster Presbyterian Church
Balance Sheet
September 2020

Accounts

		<u>Assets</u>	
Current Assets			
Cash			
1010 - Cash - Amegy - Operating Acct.	\$318,616.32		
1030 - Cash - Frost Bank - Debit card	\$5,626.72		
Total Cash	\$324,243.04		
Endowment			
1165 - Invest - TX Pres. Foundation	\$135,710.15		
Total Endowment	\$135,710.15		
Total Current Assets			\$459,953.19
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	(\$1,689,896.56)		
Total Property and Equipment		\$3,398,738.33	
Total Assets		\$3,858,691.52	
<hr/>			
Liabilities, Fund Principal, & Restricted Funds			
Liabilities			
Current Liabilities			
3025 - Prepaid Pledges-Prior Year	\$21,277.70		
Total Current Liabilities		\$21,277.70	
Total Liabilities		\$21,277.70	
Fund Principal			
4000 - Church Fund Balance	\$3,419,455.08		
Excess Cash Received	(\$13,474.12)		
Total Fund Principal and Excess Cash Received		\$3,405,980.96	
Restricted Funds			
Total Temporarily Restricted	\$295,722.71		
Total Permanently Restricted	\$135,710.15		
Total Restricted Funds		\$431,432.86	
Total Liabilities, Fund Principal, & Restricted Funds		\$3,858,691.52	