

Treasurer's Report for September 2021

Webster Presbyterian Church

Monthly analysis

Operating budget line summary for September

	September	Year to date	Budget YTD Plan	Budget YTD status
Giving	\$64,612.96	\$439,943.44	\$461,250.00	-\$21,306.56
Spending	\$56,279.19	\$440,883.19	\$461,250.00	\$20,366.81
Surplus / deficit	\$8,333.77	\$939.75		

As per the 2021 annual operating budget, monthly contributions and spending are targeted at \$51,250.00 for a balanced budget month-to-month – total budget for 2021 is \$615,000.00.

The significant increase in September contributions was marked with a large, periodic contribution from a congregant. We also made a quarterly insurance payment at mid-September, as noted in August's report. The net impact is that income / spending imbalance has been significantly reduced year-to-date.

As discussed in Session meeting, 2022 operating budget planning cycle has started. Committees need to discuss and report to me targeted 2022 budgets as soon as practical. After the October Session meeting, I will send a spreadsheet to committees to review. Please respond to me with not only the value but the budget account number so that I can input to the master worksheet. Let's plan to have a first pass consolidated draft budget by mid-December. Please note that Pastor Keith and Finance Committee chairperson, Gary Mossman, will be providing additional information.

Please note that the finance committee has encouraged me to include in the monthly treasurer's report a summary of all missional giving by category/account. Jimmy Spivey provided this information on an annual basis highlighting that WPC generously supports not only the annual operating budget but also so much more; moving this to a monthly report provides additional visibility to the outstanding support WPC provides to missions in so many ways. Anticipate to see that summary in the November report out.

If you have any questions, please contact me for more information.

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D. Kevin Snowden

15 October 2021

Date : 10/06/2021
Time : 9:51:31 AM

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

Accounts	MTD Actual (2021)	YTD Actual (2021)	YTD Budget (2021)	Annual Budget (2021)	Annual Budget Remaining (2021)
Revenues					
Contributions & Revenue					
Contributions	\$64,612.96	\$439,943.44	\$461,250.00	\$615,000.00	\$175,056.56
Other Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Contributions & Revenue	<u>\$64,612.96</u>	<u>\$439,943.44</u>	<u>\$461,250.00</u>	<u>\$615,000.00</u>	<u>\$175,056.56</u>
Total Revenues	<u>\$64,612.96</u>	<u>\$439,943.44</u>	<u>\$461,250.00</u>	<u>\$615,000.00</u>	<u>\$175,056.56</u>
Expenses					
Administration/Personnel					
Office	\$1,103.43	\$15,092.01	\$17,962.47	\$23,950.00	\$8,857.99
Personnel					
Pastoral Staff					
Head of Staff	\$12,421.51	\$103,650.42	\$106,618.41	\$142,157.89	\$38,507.47
Associate Pastor	\$0.00	\$72,672.20	\$61,895.25	\$82,527.00	\$9,854.80
Interim Pastor	\$2,628.96	\$7,933.76	\$0.00	\$0.00	(\$7,933.76)
Total Pastoral Staff	<u>\$15,050.47</u>	<u>\$184,256.38</u>	<u>\$168,513.66</u>	<u>\$224,684.89</u>	<u>\$40,428.51</u>
Program Staff	\$7,380.46	\$66,524.14	\$66,424.05	\$88,565.18	\$22,041.04
Support Staff	\$4,060.58	\$35,927.22	\$36,735.75	\$48,981.00	\$13,053.78
General Personnel	\$1,467.91	\$12,482.49	\$10,275.03	\$13,700.00	\$1,217.51
Total Personnel	<u>\$27,959.42</u>	<u>\$299,190.23</u>	<u>\$281,948.49</u>	<u>\$375,931.07</u>	<u>\$76,740.84</u>
Total Administration/Personnel	<u>\$29,062.85</u>	<u>\$314,282.24</u>	<u>\$299,910.96</u>	<u>\$399,881.07</u>	<u>\$85,598.83</u>
Campus Management					
Care	\$6,780.77	\$51,401.42	\$63,037.53	\$84,050.00	\$32,648.58
Deacons					
Ministry	\$0.00	\$631.68	\$1,725.03	\$2,300.00	\$1,668.32
Ministry					
Earth Care	\$0.00	\$0.00	\$225.00	\$300.00	\$300.00
Total Ministry	<u>\$75.00</u>	<u>\$550.00</u>	<u>\$2,850.03</u>	<u>\$3,800.00</u>	<u>\$3,250.00</u>
Total Care	<u>\$75.00</u>	<u>\$1,181.68</u>	<u>\$4,575.06</u>	<u>\$6,100.00</u>	<u>\$4,918.32</u>
Communications					
Fellowship	\$0.00	\$0.00	\$1,125.00	\$1,500.00	\$1,500.00
Mission	\$0.00	\$0.00	\$1,274.94	\$1,700.00	\$1,700.00
Total	<u>\$0.00</u>	<u>\$4,000.00</u>	<u>\$14,250.06</u>	<u>\$19,000.00</u>	<u>\$15,000.00</u>
Nurture					
Family Ministry	\$0.00	\$303.61	\$2,737.53	\$3,650.00	\$3,346.39
Adult Ministry	\$434.98	\$1,545.17	\$1,125.00	\$1,500.00	(\$45.17)
Total Nurture	<u>\$434.98</u>	<u>\$1,848.78</u>	<u>\$3,862.53</u>	<u>\$5,150.00</u>	<u>\$3,301.22</u>
Stewardship					
Welcoming	\$17,323.65	\$49,474.45	\$43,116.66	\$57,488.88	\$8,014.43
Worship and Music					
Worship	\$0.00	\$0.00	\$150.03	\$200.00	\$200.00
Worship	\$1,300.00	\$7,609.18	\$10,620.09	\$14,160.05	\$6,550.87
Music	\$1,301.94	\$11,085.44	\$19,327.50	\$25,770.00	\$14,684.56
Total Worship and Music	<u>\$2,601.94</u>	<u>\$18,694.62</u>	<u>\$29,947.59</u>	<u>\$39,930.05</u>	<u>\$21,235.43</u>
Total Expenses	<u>\$56,279.19</u>	<u>\$440,883.19</u>	<u>\$461,250.36</u>	<u>\$615,000.00</u>	<u>\$174,116.81</u>
Net Total	\$8,333.77	(\$939.75)	(\$0.36)	\$0.00	\$939.75

Date : 10/06/2021
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Webster Presbyterian Church
Analysis of Revenues & Expenses - 2021
January to September 2021

Accounts	MTD Actual (2021)	YTD Actual (2021)	YTD Budget (2021)	Annual Budget (2021)	Annual Budget Remaining (2021)
Revenues					
Contributions & Revenue					
Contributions					
4100 - Support - Pledged	\$55,118.85	\$350,006.43	\$423,749.97	\$565,000.00	\$214,993.57
4105 - Support - Non-pledged	\$9,494.11	\$89,937.01	\$37,500.03	\$50,000.00	(\$39,937.01)
4110 - Support - Prior Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Contributions	<u>\$64,612.96</u>	<u>\$439,943.44</u>	<u>\$461,250.00</u>	<u>\$615,000.00</u>	<u>\$175,056.56</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>\$64,612.96</u>	<u>\$439,943.44</u>	<u>\$461,250.00</u>	<u>\$615,000.00</u>	<u>\$175,056.56</u>
Total Revenues	<u>\$64,612.96</u>	<u>\$439,943.44</u>	<u>\$461,250.00</u>	<u>\$615,000.00</u>	<u>\$175,056.56</u>
Expenses					
Administration/Personnel					
Office					
6120 - Computer Expenses	\$243.48	\$3,927.01	\$3,825.00	\$5,100.00	\$1,172.99
6130 - General & Administrative	\$0.00	\$406.56	\$675.00	\$900.00	\$493.44
6140 - Office Supplies	\$50.00	\$2,638.63	\$2,999.97	\$4,000.00	\$1,361.37
6145 - Postage	\$182.46	\$1,592.67	\$1,500.03	\$2,000.00	\$407.33
6149 - Stationery	\$0.00	\$0.00	\$1,087.47	\$1,450.00	\$1,450.00
6155 - Telephone	\$212.05	\$1,926.36	\$1,500.03	\$2,000.00	\$73.64
6165 - Copier Maint/Expenses	\$415.44	\$4,600.78	\$6,374.97	\$8,500.00	\$3,899.22
Total Office	<u>\$1,103.43</u>	<u>\$15,092.01</u>	<u>\$17,962.47</u>	<u>\$23,950.00</u>	<u>\$8,857.99</u>
Personnel					
Pastoral Staff					
Head of Staff					
5900 - Sr Pastor Compensation	\$5,108.42	\$45,975.78	\$45,975.78	\$61,301.00	\$15,325.22
5902 - Sr Pastor Cum SLA 2018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5903 - Sr Pastor Cum SLA 2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5904 - Sr Pastor Cum SLA 2020	\$164.56	\$761.93	\$567.63	\$756.82	(\$5.11)
5905 - Sr Pastor Study Leave Allo	\$589.99	\$589.99	\$1,350.00	\$1,800.00	\$1,210.01
5910 - Sr Pastor BOP Dues	\$2,679.03	\$24,407.07	\$24,780.87	\$33,041.10	\$8,634.03
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	\$25.87	\$164.35	\$155.88	\$207.84	\$43.49
5915 - Sr Pastor Profess Expense	\$0.00	\$496.90	\$749.97	\$1,000.00	\$503.10
5920 - Sr Pastor Discretionary	\$0.00	\$0.00	\$749.97	\$1,000.00	\$1,000.00
5925 - Sr Pastor Housing	\$2,333.34	\$21,000.06	\$20,999.97	\$28,000.00	\$6,999.94
5930 - Sr Pastor Car Allowance	\$952.00	\$2,716.00	\$3,750.03	\$5,000.00	\$2,284.00
5940 - Sr Pastor Cell Phone Allow	\$400.00	\$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>\$12,421.51</u>	<u>\$103,650.42</u>	<u>\$106,618.41</u>	<u>\$142,157.89</u>	<u>\$38,507.47</u>
Associate Pastor					
5946 - Annual Cash Salary	\$0.00	\$34,578.34	\$25,933.68	\$34,578.25	(\$0.09)
5947 - Cumulative SLA 2018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5948 - Cumulative SLA 2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5949 - Cumulative SLA 2020	\$0.00	\$0.00	\$83.43	\$111.18	\$111.18
5950 - Study Leave Allowance	\$0.00	\$850.00	\$637.47	\$850.00	\$0.00
5955 - Board of Pension Dues	\$0.00	\$9,463.37	\$13,825.62	\$18,434.11	\$8,970.74
5956 - Opt Vision Ins	\$0.00	\$23.34	\$35.01	\$46.68	\$23.34
5957 - Opt Dental Ins	\$0.00	\$46.43	\$83.25	\$111.00	\$64.57
5960 - Med Supplement Voucher	\$0.00	\$1,000.00	\$749.97	\$1,000.00	\$0.00
5961 - 403 (b) Retirement	\$0.00	\$4,091.47	\$3,613.59	\$4,818.16	\$726.69
5965 - Assoc Pastor Discretionary	\$0.00	\$606.36	\$375.03	\$500.00	(\$106.36)
5971 - Housing and Utility	\$0.00	\$14,242.80	\$10,682.10	\$14,242.81	\$0.01
5975 - Auto Allowance	\$0.00	\$3,435.28	\$2,625.03	\$3,500.00	\$64.72

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Webster Presbyterian Church
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January to September 2021

Accounts	MTD Actual (2021)	YTD Actual (2021)	YTD Budget (2021)	Annual Budget (2021)	Annual Budget Remaining (2021)
5977 - Soc Sec Supplement	\$0.00	\$3,734.81	\$2,801.07	\$3,734.81	\$0.00
6160 - Cell Phone Allowance	\$0.00	\$600.00	\$450.00	\$600.00	\$0.00
Total Associate Pastor	\$0.00	\$72,672.20	\$61,895.25	\$82,527.00	\$9,854.80
Interim Pastor					
5980 - Annual Cash Salary	\$2,500.00	\$7,500.00	\$0.00	\$0.00	(\$7,500.00)
5983 - Auto Allowance	\$78.96	\$333.76	\$0.00	\$0.00	(\$333.76)
6014 - Cell Phone Reimbursement	\$50.00	\$100.00	\$0.00	\$0.00	(\$100.00)
Total Interim Pastor	\$2,628.96	\$7,933.76	\$0.00	\$0.00	(\$7,933.76)
Total Pastoral Staff	\$15,050.47	\$184,256.38	\$168,513.66	\$224,684.89	\$40,428.51
Program Staff					
5179 - Professional Development	\$0.00	\$50.00	\$0.00	\$0.00	(\$50.00)
5180 - Professional Memberships	\$0.00	\$50.00	\$0.00	\$0.00	(\$50.00)
6024 - Assoc. Music Dir. Compens	\$1,427.06	\$12,843.54	\$12,843.63	\$17,124.78	\$4,281.24
6025 - Music Director Compens	\$2,180.00	\$19,620.00	\$19,620.00	\$26,159.94	\$6,539.94
6035 - Organist Compensation	\$1,672.20	\$15,049.80	\$15,049.89	\$20,066.46	\$5,016.66
6040 - Subst Organist Compens	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6063 - Family Coordinator	\$2,101.20	\$18,910.80	\$18,910.53	\$25,214.00	\$6,303.20
Total Program Staff	\$7,380.46	\$66,524.14	\$66,424.05	\$88,565.18	\$22,041.04
Support Staff					
6020 - Ch. Secretary	\$2,617.92	\$22,688.64	\$22,682.25	\$30,243.00	\$7,554.36
6041 - Bookkeeper	\$1,103.14	\$9,928.26	\$9,928.53	\$13,238.00	\$3,309.74
6055 - Nursery Staff	\$339.52	\$3,310.32	\$4,124.97	\$5,500.00	\$2,189.68
6080 - Support Staff Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Support Staff	\$4,060.58	\$35,927.22	\$36,735.75	\$48,981.00	\$13,053.78
General Personnel					
5209 - Background Checks	\$0.00	\$0.00	\$150.03	\$200.00	\$200.00
6060 - Payroll Taxes	\$977.49	\$7,639.59	\$7,499.97	\$10,000.00	\$2,360.41
6131 - Payroll expenses	\$490.42	\$4,842.90	\$2,625.03	\$3,500.00	(\$1,342.90)
Total General Personnel	\$1,467.91	\$12,482.49	\$10,275.03	\$13,700.00	\$1,217.51
Total Personnel	\$27,959.42	\$299,190.23	\$281,948.49	\$375,931.07	\$76,740.84
Total Administration/Personnel	\$29,062.85	\$314,282.24	\$299,910.96	\$399,881.07	\$85,598.83
Campus Management					
6045 - Janitorial Services	\$1,579.88	\$14,179.88	\$13,875.03	\$18,500.00	\$4,320.12
6215 - Fire Alarm	\$0.00	\$906.30	\$2,250.00	\$3,000.00	\$2,093.70
6220 - Paper Supplies	\$0.00	\$1,244.02	\$637.47	\$850.00	(\$394.02)
6225 - Repairs and Maintenance	\$770.91	\$8,168.77	\$15,000.03	\$20,000.00	\$11,831.23
6230 - Lawn Maintenance	\$900.00	\$5,625.00	\$5,850.00	\$7,800.00	\$2,175.00
6240 - Util - Electricity	\$3,367.66	\$17,302.40	\$22,500.00	\$30,000.00	\$12,697.60
6245 - Util - Gas	\$54.56	\$301.38	\$524.97	\$700.00	\$398.62
6250 - Util - Trash	\$107.76	\$1,029.84	\$900.00	\$1,200.00	\$170.16
6255 - Util - Water	\$0.00	\$2,643.83	\$1,500.03	\$2,000.00	(\$643.83)
Total Campus Management	\$6,780.77	\$51,401.42	\$63,037.53	\$84,050.00	\$32,648.58
Care					
Deacons					
5505 - Deacon Supplies	\$0.00	\$129.60	\$375.03	\$500.00	\$370.40
5515 - Memorial Receptions	\$0.00	\$64.43	\$749.97	\$1,000.00	\$935.57
5525 - Pastoral Care Discretionar	\$0.00	\$437.65	\$600.03	\$800.00	\$362.35
Total Deacons	\$0.00	\$631.68	\$1,725.03	\$2,300.00	\$1,668.32
Ministry					
5512 - Mental Health Counseling	\$75.00	\$550.00	\$2,250.00	\$3,000.00	\$2,450.00
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	\$375.03	\$500.00	\$500.00
Earth Care					
5501 - Earth Care	\$0.00	\$0.00	\$225.00	\$300.00	\$300.00
Total Earth Care	\$0.00	\$0.00	\$225.00	\$300.00	\$300.00

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January to September 2021

Accounts	MTD Actual (2021)	YTD Actual (2021)	YTD Budget (2021)	Annual Budget (2021)	Annual Budget Remaining (2021)
Total Ministry	\$75.00	\$550.00	\$2,850.03	\$3,800.00	\$3,250.00
Total Care	\$75.00	\$1,181.68	\$4,575.06	\$6,100.00	\$4,918.32
Communications					
5268 - Lunar Communion	\$0.00	\$0.00	\$1,125.00	\$1,500.00	\$1,500.00
5332 - Newspaper Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Communications	\$0.00	\$0.00	\$1,125.00	\$1,500.00	\$1,500.00
Fellowship					
5300 - Kitchen and Fellowship Su	\$0.00	\$0.00	\$749.97	\$1,000.00	\$1,000.00
5320 - Fellowship Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5322 - Wednesday Night Dinner	\$0.00	\$0.00	\$524.97	\$700.00	\$700.00
Total Fellowship	\$0.00	\$0.00	\$1,274.94	\$1,700.00	\$1,700.00
Mission					
5700 - WPC Missions	\$0.00	\$0.00	\$8,250.03	\$11,000.00	\$11,000.00
5705 - Free the Captives	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5735 - Community Assistance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5736 - Family Promise	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5740 - Habitat for Humanity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5749 - Institute for Civility	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5750 - ICM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5785 - Presbytery	\$0.00	\$4,000.00	\$6,000.03	\$8,000.00	\$4,000.00
5790 - Mental Health Ministry Team	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5796 - Fuller - Harvey Meals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Mission	\$0.00	\$4,000.00	\$14,250.06	\$19,000.00	\$15,000.00
Nurture					
Family Ministry					
5201 - Bibles	\$0.00	\$0.00	\$74.97	\$100.00	\$100.00
5205 - Children's Supplies	\$0.00	\$66.70	\$562.50	\$750.00	\$683.30
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	\$0.00	\$375.03	\$500.00	\$500.00
5257 - Youth Special Events	\$0.00	\$236.91	\$375.03	\$500.00	\$263.09
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	\$303.61	\$2,737.53	\$3,650.00	\$3,346.39
Adult Ministry					
5200 - Adult Education	\$434.98	\$1,545.17	\$1,125.00	\$1,500.00	(\$45.17)
Total Adult Ministry	\$434.98	\$1,545.17	\$1,125.00	\$1,500.00	(\$45.17)
Total Nurture	\$434.98	\$1,848.78	\$3,862.53	\$5,150.00	\$3,301.22
Stewardship					
6109 - Presbytery per capita	\$0.00	\$0.00	\$2,654.28	\$3,539.00	\$3,539.00
6110 - Bank Charges	\$153.40	\$503.20	\$542.52	\$723.38	\$220.18
6135 - Insurance	\$17,170.25	\$48,971.25	\$39,919.86	\$53,226.50	\$4,255.25
Total Stewardship	\$17,323.65	\$49,474.45	\$43,116.66	\$57,488.88	\$8,014.43
Welcoming					
5326 - Connecting	\$0.00	\$0.00	\$150.03	\$200.00	\$200.00
5328 - Engaging	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5331 - Hosting	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Welcoming	\$0.00	\$0.00	\$150.03	\$200.00	\$200.00
Worship and Music					
Worship					
5108 - Honoraia for Pastors (2)	\$100.00	\$400.00	\$2,715.03	\$3,620.05	\$3,220.05
5109 - Audio-Visual Maintenance	\$0.00	\$840.00	\$375.03	\$500.00	(\$340.00)
5117 - A/V Scholars	\$1,200.00	\$5,910.00	\$7,380.00	\$9,840.00	\$3,930.00
5185 - Worship Supplies-General	\$0.00	\$343.20	\$150.03	\$200.00	(\$143.20)

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Analysis of Revenues & Expenses - 2021
January to September 2021

Accounts	MTD Actual (2021)	YTD Actual (2021)	YTD Budget (2021)	Annual Budget (2021)	Annual Budget Remaining (2021)
5190 - Worship Supply-Communio	\$0.00	\$115.98	\$0.00	\$0.00	(\$115.98)
Total Worship	<u>\$1,300.00</u>	<u>\$7,609.18</u>	<u>\$10,620.09</u>	<u>\$14,160.05</u>	<u>\$6,550.87</u>
Music					
5110 - Music Volunteer Developme	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5115 - Clinicians	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5116 - Choir Support Scholarships	\$1,200.00	\$9,840.00	\$13,140.00	\$17,520.00	\$7,680.00
5130 - Handbell Repair/Pads	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5135 - Licensing	\$0.00	\$1,143.50	\$900.00	\$1,200.00	\$56.50
5140 - Music - Choirs/Voice	\$51.99	\$51.99	\$112.50	\$150.00	\$98.01
5145 - Music - Handbells	\$49.95	\$49.95	\$0.00	\$0.00	(\$49.95)
5147 - Music-Instrumental	\$0.00	\$0.00	\$299.97	\$400.00	\$400.00
5150 - Music Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$150.03	\$200.00	\$200.00
5182 - Special Service Musicians	\$0.00	\$0.00	\$2,250.00	\$3,000.00	\$3,000.00
5195 - Praise Band	\$0.00	\$0.00	\$74.97	\$100.00	\$100.00
Total Music	<u>\$1,301.94</u>	<u>\$11,085.44</u>	<u>\$19,327.50</u>	<u>\$25,770.00</u>	<u>\$14,684.56</u>
Total Worship and Music	<u>\$2,601.94</u>	<u>\$18,694.62</u>	<u>\$29,947.59</u>	<u>\$39,930.05</u>	<u>\$21,235.43</u>
Total Expenses	<u>\$56,279.19</u>	<u>\$440,883.19</u>	<u>\$461,250.36</u>	<u>\$615,000.00</u>	<u>\$174,116.81</u>
Net Total	\$8,333.77	(\$939.75)	(\$0.36)	\$0.00	\$939.75

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Webster Presbyterian Church
Summary of Restricted Accounts
January to September 2021

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
<u>Temporary Restricted</u>				
Designated Funds				
8011 - Book Sales - Cook Book	\$115.81	\$0.00	\$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	\$450.05	\$764.54	\$0.00	\$1,214.59
8077 - Joyful Noyz	\$3,357.65	\$0.00	\$522.92	\$2,834.73
8090 - Library	\$54.09	\$0.00	\$0.00	\$54.09
8099 - Pending Designation	\$4,073.77	\$11,371.01	\$10,160.00	\$5,284.78
8105 - Maintenance (capital) Fund	\$5,982.30	\$1,671.19	\$0.00	\$7,653.49
8160 - Music - Bells	\$163.26	\$0.00	\$0.00	\$163.26
8165 - Music - Choir	\$491.34	\$0.00	\$0.00	\$491.34
8170 - Music - Organ Enhancement	\$62,736.30	\$0.00	\$0.00	\$62,736.30
8175 - Music - Special	\$643.38	\$200.00	\$150.00	\$693.38
Total Designated Funds	\$80,282.97	\$14,006.74	\$10,832.92	\$83,456.79
Memorials				
8115 - Memorial/Endowment Contributions	\$11,725.00	\$258.25	\$0.00	\$11,983.25
8143 - Memorial - Wilson, Greg	\$2,145.00	\$0.00	\$0.00	\$2,145.00
Total Memorials	\$13,870.00	\$258.25	\$0.00	\$14,128.25
Desig Gifts: Mission				
8151 - Mission Development	\$500.15	\$0.00	\$0.00	\$500.15
8153 - Mission Trip - Adult	\$2,093.94	\$0.00	\$0.00	\$2,093.94
8320 - Contributions for Community Assist.	\$2,758.83	\$4,731.00	\$5,700.33	\$1,789.50
8321 - WPC Member Assistance	\$2,053.10	\$822.50	\$0.00	\$2,875.60
8324 - Community Assistance - Family	\$1,834.28	\$1,109.70	\$2,618.98	\$325.00
8326 - Peru Network Meeting	(\$45.00)	\$250.00	\$0.00	\$205.00
8330 - Family Promise	\$1,490.00	\$2,626.93	\$1,490.00	\$2,626.93
8331 - Mission to McWhirter	\$20.00	\$2,536.00	\$1,493.80	\$1,062.20
8332 - Gifts of Joy	(\$25.00)	\$25.00	\$0.00	\$0.00
8335 - Habitat for Humanity	\$25.00	\$0.00	\$0.00	\$25.00
8336 - Free The Captives	\$1,692.97	\$0.00	\$1,692.97	\$0.00
8345 - ICM	\$418.90	\$1,427.50	\$418.90	\$1,427.50
8350 - Joy Offering	\$1,163.25	\$200.00	\$1,163.25	\$200.00
8360 - Missions	\$6,761.53	\$1,694.62	\$0.00	\$8,456.15
8365 - One Great Hour of Sharing	\$50.00	\$1,201.89	\$1,251.89	\$0.00
8370 - Peacemaking Offering	\$987.18	\$200.00	\$987.18	\$200.00
8372 - PDA-Hurricane Dorian	\$250.00	\$0.00	\$250.00	\$0.00
8373 - PDA-Hurricane Harvey	\$780.01	\$650.00	\$780.01	\$650.00
8374 - Pentecost Offering	\$0.00	\$2,037.00	\$0.00	\$2,037.00
8386 - SeafarerCenter	\$0.00	\$200.00	\$0.00	\$200.00
8387 - Souper Bowl	\$1,196.00	\$0.00	\$1,196.00	\$0.00
8394 - Summer Enrichment Series	\$7,997.44	\$0.00	\$563.00	\$7,434.44
8397 - EarthCare	\$334.41	\$0.00	\$0.00	\$334.41
Total Desig Gifts: Mission	\$32,336.99	\$19,712.14	\$19,606.31	\$32,442.82
Building Fund				
8401 - Building Fund Balance	\$0.00	\$100.00	\$0.00	\$100.00
Total Building Fund	\$0.00	\$100.00	\$0.00	\$100.00
Exchange Funds				
8054 - Fuller-Harvey Meals	\$1,268.08	\$0.00	\$0.00	\$1,268.08
8055 - Flowers	\$482.74	\$325.00	\$150.00	\$657.74
8180 - Senior Ministry	\$426.28	\$107.32	\$0.00	\$533.60
8182 - Special Events	\$1,143.28	\$0.00	\$500.00	\$643.28
8185 - Weddings, Funerals, etc.	\$4,642.88	\$49.99	\$845.08	\$3,847.79
8186 - Ex Fund-Wednesday Night Dinner	(\$60.34)	\$100.00	\$0.00	\$39.66
8188 - Ex Fund-Adult Education	\$361.76	\$0.00	\$160.36	\$201.40
8500 - Ex Fund-Team: Resources	\$194.16	\$0.00	\$0.00	\$194.16
8502 - Louisiana Adult Mission Trip	\$0.00	\$0.00	\$0.00	\$0.00
8505 - Ex Fund-Team: Fellowship Events	(\$45.59)	\$0.00	\$0.00	(\$45.59)
8506 - Ex Fund-Team: Education	\$41.07	\$0.00	\$41.07	\$0.00
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
January to September 2021

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
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	\$399.00	\$425.00	\$824.00	\$0.00
8557 - Ex Fund-Endowment Income	\$14.21	\$3,365.81	\$6,220.29	(\$2,840.27)
8560 - Ex Fund-Conclaves Mission (Youth)	\$100.00	\$0.00	\$0.00	\$100.00
8565 - Ex Fund-Mental Health	\$3,786.83	\$100.00	\$475.00	\$3,411.83
8570 - Ex Fund-Shrimp Boil	\$149.07	\$0.00	\$0.00	\$149.07
8573 - Ex Fund-Campus Mgmt	\$1,023.46	\$0.00	\$0.00	\$1,023.46
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	\$2,953.58	\$0.00	\$0.00	\$2,953.58
8581 - Ex Fund-Sisters-in-Faith	\$93.00	\$0.00	\$44.98	\$48.02
8583 - Ex Fund-Grief Share	\$237.20	\$0.00	\$0.00	\$237.20
8585 - Designated Gift	\$10,000.00	\$0.00	\$40.92	\$9,959.08
8586 - Ex Fund-Youth Fund Raisers	\$8,651.55	\$0.00	\$0.00	\$8,651.55
8590 - Ex Fund-Early Risers Breakfast	(\$4.61)	\$0.00	\$0.00	(\$4.61)
8591 - Ex Fund-Vacation Bible School	\$675.87	\$0.00	\$0.00	\$675.87
8593 - Pastor Deductions/Optional Benefits	(\$269.81)	\$8,347.74	\$8,669.46	(\$591.53)
8594 - Wellness Class	\$1,573.80	\$0.00	\$0.00	\$1,573.80
8605 - 50th Lunar Communion	\$307.23	\$0.00	\$0.00	\$307.23
Total Exchange Funds	<u>\$38,449.22</u>	<u>\$12,820.86</u>	<u>\$17,971.16</u>	<u>\$33,298.92</u>
Capital Accounts				
8403 - Capital Campaign	\$73,637.27	\$44,401.38	\$16,264.78	\$101,773.87
8407 - PPP Grant	\$78,800.00	\$0.00	\$0.00	\$78,800.00
Total Capital Accounts	<u>\$152,437.27</u>	<u>\$44,401.38</u>	<u>\$16,264.78</u>	<u>\$180,573.87</u>
Total Temporary Restricted	<u>\$317,376.45</u>	<u>\$91,299.37</u>	<u>\$64,675.17</u>	<u>\$344,000.65</u>
Permanent Restricted				
8900 - Endowment Fund	\$135,710.15	\$25,675.68	\$0.00	\$161,385.83
Total Permanent Restricted	<u>\$135,710.15</u>	<u>\$25,675.68</u>	<u>\$0.00</u>	<u>\$161,385.83</u>

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Webster Presbyterian Church
Balance Sheet
September 2021

Accounts

		<u>Assets</u>	
Current Assets			
Cash			
1010 - Cash - Amegy - Operating Acct.	\$402,832.57		
1030 - Cash - Frost Bank - Debit card	\$10,579.75		
Total Cash	<u>\$413,412.32</u>		
Endowment			
1165 - Invest - TX Pres. Foundation	\$161,385.83		
Total Endowment	<u>\$161,385.83</u>		
Total Current Assets			\$574,798.15
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	(\$1,759,896.56)		
Total Property and Equipment			<u>\$3,328,738.33</u>
Total Assets			<u><u>\$3,903,536.48</u></u>
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		Liabilities, Fund Principal, & Restricted Funds	
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Liabilities			
Fund Principal			
4000 - Church Fund Balance	\$3,398,150.00		
Total Fund Principal			\$3,398,150.00
Restricted Funds			
Total Temporarily Restricted	\$344,000.65		
Total Permanently Restricted	\$161,385.83		
Total Restricted Funds			<u>\$505,386.48</u>
Total Liabilities, Fund Principal, & Restricted Funds			<u><u>\$3,903,536.48</u></u>