

Treasurer's Report for September 2023

Webster Presbyterian Church

Monthly analysis

	September Actual (2023)	% of Monthly budget	YTD Actual (2023)	% of YTD budget	Budget YTD Plan	Budget YTD status
Giving	\$31,999.01	66.8%	\$427,024.87	99%	\$431,220.06	-\$4,195.19
Spending	\$54,515.62	113.8%	\$405,761.98	94.1%	\$431,220.06	\$25,458.08
Surplus / deficit	\$22,516.61		\$21,262.89			

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

Contributions in September were 66.8% of budgeted plan. Please note that contributions in August were 170% of plan as we credited large contributions that were not spread across the remaining months of the year. Expenditures were 113.8% of plan resulting in a negative balance for September. The major expenditure impacting expenses in September was the quarterly insurance payment. For the year, the church remains “in the black” (as shown in ‘green’ in the YTD actual column in the table above).

The report detailing mission specific accounts through the end of September 2023 is included.

The end of September balance of the capital account is \$20,345.02. Please note that this number is approximately \$8,000.00 higher than the last report as contributions continue to come in against pledges to this fund; no expenses have been debited to the capital fund in the last two months.

2024 operating budget planning spreadsheet was sent to Session members and functional leaders in early September for their input on next year's operating budget. The target date for submittal of first pass budget numbers is early December. I can meet with any committee or functional group directly to discuss their budget items in more detail; please contact me to set up those communications. As noted in that communication, I will work the contribution side of the operating budget in November to use as much actual information as possible for that forecast of income.

As we enter the fourth quarter, these are the operating budgeted expenses, although routine and planned, that do significantly increase monthly expenditures over the next three months.

- Fourth quarter insurance payment of \$16,000.00
- Presbytery per capita of \$3,600.00
- Second (of two) installment payment to Presbytery Mission activities of \$4,000.00
- Second ICM contribution of \$5,000.00

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

Thanks,

K-

19 October 2023

Date : 10/19/2023
 Time : 8:28:40 AM

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

Accounts	MTD Actual (2023)	YTD Actual (2023)	YTD Budget (2023)	Annual Budget (2023)	Annual Budget Remaining (2023)
Revenues					
Contributions & Revenue					
Contributions	\$31,999.01	\$427,024.87	\$431,220.06	\$574,960.00	\$147,935.13
Other Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Contributions & Revenue	<u>\$31,999.01</u>	<u>\$427,024.87</u>	<u>\$431,220.06</u>	<u>\$574,960.00</u>	<u>\$147,935.13</u>
Total Revenues	<u>\$31,999.01</u>	<u>\$427,024.87</u>	<u>\$431,220.06</u>	<u>\$574,960.00</u>	<u>\$147,935.13</u>
Expenses					
Administration/Personnel					
Office	\$2,004.58	\$18,149.24	\$16,687.53	\$22,250.00	\$4,100.76
Personnel					
Pastoral Staff					
Head of Staff	\$10,955.79	\$101,190.86	\$111,843.00	\$149,124.05	\$47,933.19
Interim Pastor	\$0.00	\$20,066.10	\$23,212.53	\$30,950.00	\$10,883.90
Total Pastoral Staff	<u>\$10,955.79</u>	<u>\$121,256.96</u>	<u>\$135,055.53</u>	<u>\$180,074.05</u>	<u>\$58,817.09</u>
Program Staff	\$5,522.59	\$47,453.86	\$50,251.41	\$67,001.81	\$19,547.95
Support Staff	\$4,501.25	\$40,961.80	\$40,559.31	\$54,079.14	\$13,117.34
General Personnel	\$1,394.92	\$13,100.15	\$14,400.09	\$19,200.00	\$6,099.85
Total Personnel	<u>\$22,374.55</u>	<u>\$222,772.77</u>	<u>\$240,266.34</u>	<u>\$320,355.00</u>	<u>\$97,582.23</u>
Total Administration/Personnel	<u>\$24,379.13</u>	<u>\$240,922.01</u>	<u>\$256,953.87</u>	<u>\$342,605.00</u>	<u>\$101,682.99</u>
Campus Management					
Care	\$16,875.45	\$74,565.29	\$56,512.44	\$75,350.00	\$784.71
Deacons					
Ministry	\$0.00	\$441.21	\$1,725.03	\$2,300.00	\$1,858.79
Earth Care					
Total Ministry	<u>\$0.00</u>	<u>\$217.78</u>	<u>\$337.50</u>	<u>\$450.00</u>	<u>\$232.22</u>
Total Care	<u>\$0.00</u>	<u>\$658.99</u>	<u>\$2,062.53</u>	<u>\$2,750.00</u>	<u>\$2,091.01</u>
Christian Education					
Fellowship	\$74.65	\$751.57	\$4,500.00	\$6,000.00	\$5,248.43
Mission	\$651.36	\$3,160.76	\$5,249.97	\$7,000.00	\$3,839.24
Stewardship	\$9,000.00	\$9,000.00	\$13,500.00	\$18,000.00	\$9,000.00
Worship and Music	\$345.80	\$49,195.07	\$49,762.53	\$66,350.00	\$17,154.93
Worship					
Worship	\$367.79	\$4,993.88	\$8,385.03	\$11,180.00	\$6,186.12
Music					
Music	\$2,821.44	\$22,514.41	\$34,293.78	\$45,725.00	\$23,210.59
Total Worship and Music	<u>\$3,189.23</u>	<u>\$27,508.29</u>	<u>\$42,678.81</u>	<u>\$56,905.00</u>	<u>\$29,396.71</u>
Total Expenses	<u>\$54,515.62</u>	<u>\$405,761.98</u>	<u>\$431,220.15</u>	<u>\$574,960.00</u>	<u>\$169,198.02</u>
Net Total	(\$22,516.61)	\$21,262.89	(\$0.09)	\$0.00	(\$21,262.89)

Date : 10/19/2023
 Time : 8:31:14 AM

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

Accounts	MTD Actual (2023)	YTD Actual (2023)	YTD Budget (2023)	Annual Budget (2023)	Annual Budget Remaining (2023)
Revenues					
Contributions & Revenue					
Contributions					
4100 - Support - Pledged	\$25,360.00	\$342,084.58	\$368,250.03	\$491,000.00	\$148,915.42
4105 - Support - Non-pledged	\$6,639.01	\$84,940.29	\$62,970.03	\$83,960.00	(\$980.29)
4110 - Support - Prior Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Contributions	<u>\$31,999.01</u>	<u>\$427,024.87</u>	<u>\$431,220.06</u>	<u>\$574,960.00</u>	<u>\$147,935.13</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>\$31,999.01</u>	<u>\$427,024.87</u>	<u>\$431,220.06</u>	<u>\$574,960.00</u>	<u>\$147,935.13</u>
Total Revenues	<u>\$31,999.01</u>	<u>\$427,024.87</u>	<u>\$431,220.06</u>	<u>\$574,960.00</u>	<u>\$147,935.13</u>
Expenses					
Administration/Personnel					
Office					
6120 - Computer Expenses	\$478.50	\$5,287.29	\$3,825.00	\$5,100.00	(\$187.29)
6130 - General & Administrative	\$0.00	\$662.42	\$675.00	\$900.00	\$237.58
6140 - Office Supplies	\$200.52	\$2,527.91	\$2,999.97	\$4,000.00	\$1,472.09
6145 - Postage	\$301.50	\$1,539.07	\$1,950.03	\$2,600.00	\$1,060.93
6149 - Stationery	\$0.00	\$0.00	\$1,087.47	\$1,450.00	\$1,450.00
6155 - Telephone	\$0.00	\$1,893.47	\$1,500.03	\$2,000.00	\$106.53
6165 - Copier Maint/Expenses	\$1,024.06	\$6,239.08	\$4,650.03	\$6,200.00	(\$39.08)
Total Office	<u>\$2,004.58</u>	<u>\$18,149.24</u>	<u>\$16,687.53</u>	<u>\$22,250.00</u>	<u>\$4,100.76</u>
Personnel					
Pastoral Staff					
Head of Staff					
5900 - Sr Pastor Compensation	\$5,261.68	\$44,724.28	\$49,830.03	\$66,440.03	\$21,715.75
5904 - Sr Pastor Cum SLA 2020	\$0.00	\$430.75	\$567.63	\$756.82	\$326.07
5905 - Sr Pastor Study Leave Allo	\$0.00	\$685.96	\$1,125.00	\$1,500.00	\$814.04
5910 - Sr Pastor BOP Dues	\$3,290.77	\$27,701.94	\$27,870.03	\$37,160.00	\$9,458.06
5911 - Sr Pastor Opt Life Ins	\$0.00	\$1,178.10	\$1,514.70	\$2,019.60	\$841.50
5912 - Sr Pastor Opt Dental Ins	\$0.00	\$181.09	\$155.70	\$207.60	\$26.51
5925 - Sr Pastor Housing	\$2,403.34	\$20,428.39	\$21,629.97	\$28,840.00	\$8,411.61
5930 - Sr Pastor Car Allowance	\$0.00	\$2,142.09	\$2,999.97	\$4,000.00	\$1,857.91
5940 - Sr Pastor Cell Phone Allow	\$0.00	\$200.00	\$900.00	\$1,200.00	\$1,000.00
5941 - Sr Pastor Soc. Sec. Suppl.	\$0.00	\$3,518.26	\$5,249.97	\$7,000.00	\$3,481.74
Total Head of Staff	<u>\$10,955.79</u>	<u>\$101,190.86</u>	<u>\$111,843.00</u>	<u>\$149,124.05</u>	<u>\$47,933.19</u>
Interim Pastor					
5980 - Annual Cash Salary	\$0.00	\$19,259.13	\$22,500.00	\$30,000.00	\$10,740.87
5981 - Housing and Utility	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5983 - Auto Allowance	\$0.00	\$806.97	\$712.53	\$950.00	\$143.03
Total Interim Pastor	<u>\$0.00</u>	<u>\$20,066.10</u>	<u>\$23,212.53</u>	<u>\$30,950.00</u>	<u>\$10,883.90</u>
Total Pastoral Staff	<u>\$10,955.79</u>	<u>\$121,256.96</u>	<u>\$135,055.53</u>	<u>\$180,074.05</u>	<u>\$58,817.09</u>
Program Staff					
5179 - Professional Development	\$44.95	\$755.92	\$1,125.00	\$1,500.00	\$744.08
5180 - Professional Memberships	\$40.00	\$478.00	\$187.47	\$250.00	(\$228.00)
6024 - Assoc. Music Dir. Compens	\$1,469.88	\$12,493.98	\$13,229.01	\$17,638.62	\$5,144.64
6025 - Music Director Compens	\$2,245.40	\$19,085.90	\$20,208.60	\$26,944.74	\$7,858.84
6035 - Organist Compensation	\$1,722.36	\$14,640.06	\$15,501.33	\$20,668.45	\$6,028.39
Total Program Staff	<u>\$5,522.59</u>	<u>\$47,453.86</u>	<u>\$50,251.41</u>	<u>\$67,001.81</u>	<u>\$19,547.95</u>
Support Staff					
6020 - Ch. Secretary	\$3,029.25	\$27,048.00	\$26,208.00	\$34,944.00	\$7,896.00
6041 - Bookkeeper	\$1,080.00	\$9,601.80	\$10,226.34	\$13,635.14	\$4,033.34
6055 - Nursery Staff	\$392.00	\$4,312.00	\$4,124.97	\$5,500.00	\$1,188.00
Total Support Staff	<u>\$4,501.25</u>	<u>\$40,961.80</u>	<u>\$40,559.31</u>	<u>\$54,079.14</u>	<u>\$13,117.34</u>

Date : 10/19/2023
Time : 8:31:14 AM

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

Accounts	MTD Actual (2023)	YTD Actual (2023)	YTD Budget (2023)	Annual Budget (2023)	Annual Budget Remaining (2023)
General Personnel					
5209 - Background Checks	\$0.00	\$0.00	\$150.03	\$200.00	\$200.00
6060 - Payroll Taxes	\$760.32	\$7,356.25	\$9,375.03	\$12,500.00	\$5,143.75
6131 - Payroll expenses	\$634.60	\$5,743.90	\$4,875.03	\$6,500.00	\$756.10
Total General Personnel	<u>\$1,394.92</u>	<u>\$13,100.15</u>	<u>\$14,400.09</u>	<u>\$19,200.00</u>	<u>\$6,099.85</u>
Total Personnel	<u>\$22,374.55</u>	<u>\$222,772.77</u>	<u>\$240,266.34</u>	<u>\$320,355.00</u>	<u>\$97,582.23</u>
Total Administration/Personnel	<u>\$24,379.13</u>	<u>\$240,922.01</u>	<u>\$256,953.87</u>	<u>\$342,605.00</u>	<u>\$101,682.99</u>
Campus Management					
6045 - Janitorial Services	\$1,500.00	\$16,549.50	\$14,625.00	\$19,500.00	\$2,950.50
6215 - Fire Alarm	\$0.00	\$4,073.75	\$2,250.00	\$3,000.00	(\$1,073.75)
6220 - Paper Supplies	\$550.31	\$618.68	\$637.47	\$850.00	\$231.32
6225 - Repairs and Maintenance	\$4,544.12	\$10,664.62	\$7,499.97	\$10,000.00	(\$664.62)
6230 - Lawn Maintenance	\$500.00	\$7,625.00	\$5,850.00	\$7,800.00	\$175.00
6240 - Util - Electricity	\$9,026.66	\$30,569.78	\$22,500.00	\$30,000.00	(\$569.78)
6245 - Util - Gas	\$63.72	\$675.73	\$749.97	\$1,000.00	\$324.27
6250 - Util - Trash	\$419.65	\$1,580.72	\$900.00	\$1,200.00	(\$380.72)
6255 - Util - Water	\$270.99	\$2,207.51	\$1,500.03	\$2,000.00	(\$207.51)
Total Campus Management	<u>\$16,875.45</u>	<u>\$74,565.29</u>	<u>\$56,512.44</u>	<u>\$75,350.00</u>	<u>\$784.71</u>
Care					
Deacons					
5505 - Deacon Supplies	\$0.00	\$260.90	\$375.03	\$500.00	\$239.10
5515 - Memorial Receptions	\$0.00	\$180.31	\$749.97	\$1,000.00	\$819.69
5525 - Pastoral Care Discretionar	\$0.00	\$0.00	\$600.03	\$800.00	\$800.00
Total Deacons	<u>\$0.00</u>	<u>\$441.21</u>	<u>\$1,725.03</u>	<u>\$2,300.00</u>	<u>\$1,858.79</u>
Ministry					
Earth Care					
5501 - Earth Care	\$0.00	\$217.78	\$337.50	\$450.00	\$232.22
Total Earth Care	<u>\$0.00</u>	<u>\$217.78</u>	<u>\$337.50</u>	<u>\$450.00</u>	<u>\$232.22</u>
Total Ministry	<u>\$0.00</u>	<u>\$217.78</u>	<u>\$337.50</u>	<u>\$450.00</u>	<u>\$232.22</u>
Total Care	<u>\$0.00</u>	<u>\$658.99</u>	<u>\$2,062.53</u>	<u>\$2,750.00</u>	<u>\$2,091.01</u>
Christian Education					
5205 - Supplies	\$74.65	\$242.65	\$375.03	\$500.00	\$257.35
5225 - Curriculum	\$0.00	\$105.94	\$375.03	\$500.00	\$394.06
5257 - Special Events	\$0.00	\$0.00	\$749.97	\$1,000.00	\$1,000.00
5290 - Memory Cognition Initiative	\$0.00	\$402.98	\$2,999.97	\$4,000.00	\$3,597.02
5535 - Honorariums	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Christian Education	<u>\$74.65</u>	<u>\$751.57</u>	<u>\$4,500.00</u>	<u>\$6,000.00</u>	<u>\$5,248.43</u>
Fellowship					
5300 - Kitchen and Fellowship Su	\$567.36	\$1,234.95	\$1,125.00	\$1,500.00	\$265.05
5322 - Wednesday Night Dinner	\$0.00	\$517.95	\$1,125.00	\$1,500.00	\$982.05
5386 - Coffee Pilot	\$84.00	\$1,407.86	\$2,999.97	\$4,000.00	\$2,592.14
Total Fellowship	<u>\$651.36</u>	<u>\$3,160.76</u>	<u>\$5,249.97</u>	<u>\$7,000.00</u>	<u>\$3,839.24</u>
Mission					
5750 - ICM	\$5,000.00	\$5,000.00	\$7,499.97	\$10,000.00	\$5,000.00
5785 - Presbytery	\$4,000.00	\$4,000.00	\$6,000.03	\$8,000.00	\$4,000.00
Total Mission	<u>\$9,000.00</u>	<u>\$9,000.00</u>	<u>\$13,500.00</u>	<u>\$18,000.00</u>	<u>\$9,000.00</u>
Stewardship					
6109 - Presbytery per capita	\$0.00	\$0.00	\$2,700.00	\$3,600.00	\$3,600.00
6110 - Bank Charges	\$345.80	\$1,311.57	\$562.50	\$750.00	(\$561.57)
6135 - Insurance	\$0.00	\$47,883.50	\$46,500.03	\$62,000.00	\$14,116.50
Total Stewardship	<u>\$345.80</u>	<u>\$49,195.07</u>	<u>\$49,762.53</u>	<u>\$66,350.00</u>	<u>\$17,154.93</u>
Worship and Music					
Worship					
5109 - Audio-Visual Maintenance	\$0.00	\$0.00	\$150.03	\$200.00	\$200.00
5117 - A/V Scholars	\$240.00	\$4,230.00	\$7,560.00	\$10,080.00	\$5,850.00
5118 - Sanctuary for the Arts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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 Time : 8:31:14 AM

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

Accounts	MTD Actual (2023)	YTD Actual (2023)	YTD Budget (2023)	Annual Budget (2023)	Annual Budget Remaining (2023)
5185 - Worship Supplies-General	\$127.79	\$763.88	\$524.97	\$700.00	(\$63.88)
5190 - Worship Supply-Communio	\$0.00	\$0.00	\$150.03	\$200.00	\$200.00
Total Worship	<u>\$367.79</u>	<u>\$4,993.88</u>	<u>\$8,385.03</u>	<u>\$11,180.00</u>	<u>\$6,186.12</u>
Music					
5116 - Choir Scholars	\$2,100.00	\$14,160.00	\$23,625.00	\$31,500.00	\$17,340.00
5130 - Handbell Repair/Pads	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5135 - Licensing	\$0.00	\$1,470.00	\$1,218.78	\$1,625.00	\$155.00
5140 - Music - Choirs/Voice	\$414.71	\$1,118.95	\$450.00	\$600.00	(\$518.95)
5145 - Music - Handbells	\$0.00	\$0.00	\$187.47	\$250.00	\$250.00
5147 - Music-Instrumental	\$0.00	\$69.98	\$600.03	\$800.00	\$730.02
5165 - Organ Maintenance	\$0.00	\$0.00	\$1,500.03	\$2,000.00	\$2,000.00
5170 - Organ Tuning	\$0.00	\$789.75	\$1,125.00	\$1,500.00	\$710.25
5175 - Piano Tuning	\$0.00	\$150.00	\$150.03	\$200.00	\$50.00
5182 - Special Service Musicians	\$275.00	\$4,475.00	\$5,249.97	\$7,000.00	\$2,525.00
5195 - Praise Band	\$31.73	\$280.73	\$187.47	\$250.00	(\$30.73)
Total Music	<u>\$2,821.44</u>	<u>\$22,514.41</u>	<u>\$34,293.78</u>	<u>\$45,725.00</u>	<u>\$23,210.59</u>
Total Worship and Music	<u>\$3,189.23</u>	<u>\$27,508.29</u>	<u>\$42,678.81</u>	<u>\$56,905.00</u>	<u>\$29,396.71</u>
Total Expenses	<u>\$54,515.62</u>	<u>\$405,761.98</u>	<u>\$431,220.15</u>	<u>\$574,960.00</u>	<u>\$169,198.02</u>
Net Total	(\$22,516.61)	\$21,262.89	(\$0.09)	\$0.00	(\$21,262.89)

Date : 10/19/2023
 Time : 8:32:38 AM

Webster Presbyterian Church
Summary of Restricted Accounts - 2023
January to September 2023

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	\$0.00	\$300.00
8030 - Children/Youth Music	\$113.86	\$0.00	\$0.00	\$113.86
8034 - Family Ministry	\$54.95	\$0.00	\$0.00	\$54.95
8052 - Deacon's Reception	\$1,161.21	\$0.00	\$47.96	\$1,113.25
8056 - AV upgrades	\$6,364.59	\$0.00	\$0.00	\$6,364.59
8077 - Joyful Noyz	\$0.00	\$0.00	\$0.00	\$0.00
8090 - Library	\$54.09	\$0.00	\$0.00	\$54.09
8099 - Pending Designation	\$7,443.06	\$625.00	\$370.00	\$7,698.06
8105 - Maintenance (capital) Fund	\$7,653.49	\$0.00	\$192.36	\$7,461.13
8160 - Music - Bells	\$550.00	\$100.00	\$0.00	\$650.00
8165 - Music - Choir	\$1,616.34	\$420.00	\$853.04	\$1,183.30
8170 - Music - Organ Enhancement	\$75,397.47	\$87,443.38	\$57,000.00	\$105,840.85
8175 - Music - Special	\$1,643.38	\$400.00	\$252.96	\$1,790.42
Total Designated Funds	\$102,937.44	\$88,988.38	\$58,716.32	\$133,209.50
Memorials				
8115 - Memorial/Endowment Contributions	\$11,983.25	\$25.00	\$0.00	\$12,008.25
8143 - Memorial - Wilson, Greg	\$2,145.00	\$0.00	\$1,846.87	\$298.13
Total Memorials	\$14,128.25	\$25.00	\$1,846.87	\$12,306.38
Desig Gifts: Mission				
8151 - Mission Development	\$8,518.22	\$352.91	\$8,871.13	\$0.00
8153 - Mission Trip - Adult	\$2,093.94	\$0.00	\$0.00	\$2,093.94
8320 - Contributions for Community Assist.	\$81.91	\$1,574.52	\$1,656.43	\$0.00
8321 - WPC Member Assistance	\$875.60	\$0.00	\$950.00	(\$74.40)
8326 - Peru Network Meeting	\$705.00	\$0.00	\$0.00	\$705.00
8330 - Family Promise	\$2,345.79	\$175.00	\$2,360.79	\$160.00
8331 - Mission to McWhirter	\$1,186.27	\$2,855.00	\$2,138.59	\$1,902.68
8332 - Gifts of Joy - Local Mission	\$1,361.67	\$0.00	\$1,361.68	(\$0.01)
8335 - Habitat for Humanity	\$25.00	\$650.00	\$0.00	\$675.00
8336 - Free The Captives	\$0.00	\$0.00	\$0.00	\$0.00
8345 - ICM	\$1,870.15	\$0.00	\$1,870.15	\$0.00
8350 - Chirstmas Joy Offering - PCUSA	\$1,250.00	\$25.00	\$1,250.00	\$25.00
8360 - Missions	\$8,549.89	\$8,277.67	\$7,313.90	\$9,513.66
8365 - One Great Hour of Sharing - PCUSA	\$2,232.00	\$2,103.00	\$4,285.00	\$50.00
8370 - Peace & Global Witness- PCUSA	\$2,785.44	\$0.00	\$2,441.99	\$343.45
8373 - PDA-Hurricane Harvey	\$650.00	\$0.00	\$650.00	\$0.00
8374 - Pentecost Offering - PCUSA	\$4,462.00	\$1,721.00	\$4,980.20	\$1,202.80
8386 - SeafarerCenter	\$118.14	\$0.00	\$0.00	\$118.14
8394 - Summer Enrichment Series	(\$0.02)	\$0.00	\$0.00	(\$0.02)
8397 - EarthCare	\$571.84	\$300.00	\$0.00	\$871.84
Total Desig Gifts: Mission	\$39,682.84	\$18,034.10	\$40,129.86	\$17,587.08
Building Fund				
8401 - Building Fund Balance	\$100.00	\$0.00	\$0.00	\$100.00
Total Building Fund	\$100.00	\$0.00	\$0.00	\$100.00
Exchange Funds				
8054 - Fuller-Harvey Meals	\$1,268.08	\$0.00	\$0.00	\$1,268.08
8055 - Flowers	\$547.33	\$120.00	\$608.17	\$59.16
8180 - Senior Ministry	\$101.57	\$0.00	\$0.00	\$101.57
8182 - Special Events	\$320.94	\$0.00	\$0.00	\$320.94
8185 - Weddings, Funerals, etc.	\$3,847.79	\$1,775.00	\$1,165.00	\$4,457.79
8186 - Ex Fund-Wednesday Night Dinner	\$186.87	\$1,099.00	\$1,234.56	\$51.31
8187 - Coffee fellowship	\$0.00	\$5,548.07	\$2,655.49	\$2,892.58
8188 - Ex Fund-Adult Education	(\$289.60)	\$0.00	\$0.00	(\$289.60)
8361 - Maui Relief 2023	\$0.00	\$865.00	\$0.00	\$865.00
8402 - Change4Change	\$1,566.74	\$2,610.45	\$2,662.60	\$1,514.59
8500 - Ex Fund-Team: Resources	\$194.16	\$0.00	\$0.00	\$194.16
8505 - Ex Fund-Team: Fellowship Events	\$236.27	\$460.62	\$659.01	\$37.88
8506 - Ex Fund-Team: Education	\$2.69	\$0.00	\$0.00	\$2.69
8510 - Ex Fund-Team: Caregiving-McWhirter	\$0.00	\$0.00	\$0.00	\$0.00
8515 - Ex Fund-Team: Worship	(\$197.27)	\$70.00	\$49.99	(\$177.26)
8520 - Ex Fund-Endowment Gifts	\$0.00	\$0.00	\$0.00	\$0.00

Date : 10/19/2023
 Time : 8:32:38 AM

Webster Presbyterian Church
Summary of Restricted Accounts - 2023
January to September 2023

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
8550 - Powerful Tools for Caregivers Class	\$33.77	\$0.00	\$0.00	\$33.77
8557 - Ex Fund-Endowment Income	\$12,651.53	\$3,849.92	\$8,251.00	\$8,250.45
8560 - Ex Fund-Conclaves Mission (Youth)	\$100.00	\$0.00	\$0.00	\$100.00
8565 - Ex Fund-Mental Health	\$5,022.27	\$1,520.00	\$429.50	\$6,112.77
8570 - Ex Fund-Shrimp Boil	\$187.59	\$50.00	\$50.00	\$187.59
8573 - Ex Fund-Campus Mgmt	\$1,023.46	\$0.00	\$180.00	\$843.46
8576 - Touchstones Memory Care	\$569.66	\$227.00	\$724.59	\$72.07
8578 - Ex Fund-Adult Seminar	\$270.75	\$0.00	\$0.00	\$270.75
8580 - Ex Fund-Women's Retreat	\$2,953.58	\$0.00	\$0.00	\$2,953.58
8581 - Ex Fund-Sisters-in-Faith	\$78.02	\$20.00	\$0.00	\$98.02
8583 - Ex Fund-Grief Share	\$237.20	\$140.00	\$0.00	\$377.20
8585 - Designated Gift	\$9,959.08	\$0.00	\$3,500.00	\$6,459.08
8586 - Ex Fund-Youth Fund Raisers	\$8,460.18	\$0.00	\$0.00	\$8,460.18
8590 - Ex Fund-Early Risers Breakfast	(\$4.61)	\$0.00	\$0.00	(\$4.61)
8591 - Ex Fund-Vacation Bible School	\$675.87	\$0.00	\$0.00	\$675.87
8593 - Pastor Deductions/Optional Benefits	(\$988.49)	\$441.49	\$581.77	(\$1,128.77)
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
Total Exchange Funds	\$50,716.46	\$18,796.55	\$22,751.68	\$46,761.33
Capital Accounts				
8403 - Capital Campaign	\$28,759.45	\$20,540.00	\$28,954.43	\$20,345.02
8407 - Contingency	\$78,800.00	\$0.00	\$0.00	\$78,800.00
Total Capital Accounts	\$107,559.45	\$20,540.00	\$28,954.43	\$99,145.02
Total Temporary Restricted	\$315,124.44	\$146,384.03	\$152,399.16	\$309,109.31
<u>Permanent Restricted</u>				
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 : 10/19/2023
Time : 8:33:29 AM

Webster Presbyterian Church
Balance Sheet
September 2023

Accounts

Assets

Current Assets

Cash

1010 - Cash - Amegy - Operating Acct.	\$426,804.31
1020 - Cash - Frost Bank - Operating Acct.	(\$1,342.14)
1030 - Cash - Frost Bank - Debit card	\$4,674.78

Total Cash

\$430,136.95

Endowment

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

\$177,134.25

Total Current Assets

\$607,271.20

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

\$3,901,009.53

Liabilities, Fund Principal, & Restricted Funds

Liabilities

Current Liabilities

3025 - Prepaid Pledges-Prior Year	\$12,500.00
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Total Current Liabilities

\$12,500.00

Total Liabilities

\$12,500.00

Fund Principal

4000 - Church Fund Balance	\$3,402,265.97
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Total Fund Principal

\$3,402,265.97

Restricted Funds

Total Temporarily Restricted	\$309,109.31
Total Permanently Restricted	\$177,134.25

Total Restricted Funds

\$486,243.56

Total Liabilities, Fund Principal, & Restricted Funds

\$3,901,009.53

Webster Presbyterian Church
Mission accounts
01 January to 30 September 2023

Headings and Account	Beginning Balance 01 Jan 2023	Contributions YTD Total	Expenses YTD Total	Ending Balance 30 Sept 2023
Temporary Restricted				
Desig Gifts: Mission				
8151 - Mission Development	\$8,518.22	\$352.91	\$8,871.13	\$0.00
8153 - Mission Trip - Adult	\$2,093.94	\$0.00	\$0.00	\$2,093.94
8320 - Contributions for Community Assist.	\$81.91	\$1,574.52	\$1,656.43	\$0.00
8321 - WPC Member Assistance	\$875.60	\$0.00	\$950.00	-\$74.40
8330 - Family Promise	\$2,345.79	\$175.00	\$2,360.79	\$160.00
8331 - Mission to McWhirter	\$1,186.27	\$2,855.00	\$2,138.59	\$1,902.68
8332 - Gifts of Joy - Local Mission	\$1,361.67	\$0.00	\$1,361.68	-\$0.01
8335 - Habitat for Humanity	\$25.00	\$650.00	\$0.00	\$675.00
8336 - Free The Captives	\$0.00	\$0.00	\$0.00	\$0.00
8345 - ICM	\$1,870.15	\$0.00	\$1,870.15	\$0.00
8350 - Chirstmas Joy Offering - PCUSA	\$1,250.00	\$25.00	\$1,250.00	\$25.00
8360 - Missions	\$8,549.89	\$8,277.67	\$7,313.90	\$9,513.66
8365 - One Great Hour of Sharing - PCUSA	\$2,232.00	\$2,103.00	\$4,285.00	\$50.00
8370 - Peace & Global Witness-- PCUSA	\$2,785.44	\$0.00	\$2,441.99	\$343.45
8373 - PDA-Hurricane Harvey	\$650.00	\$0.00	\$650.00	\$0.00
8374 - Pentecost Offering - PCUSA	\$4,462.00	\$1,721.00	\$4,980.20	\$1,202.80
8386 - SeafarerCenter	\$118.14	\$0.00	\$0.00	\$118.14
Total Desig Gifts: Mission	\$38,406.02	\$17,734.10	\$40,129.86	\$16,010.26
Exchange Funds				
8402 - Change4Change	\$1,566.74	\$2,610.45	\$2,662.60	\$1,514.59
Total Exchange Funds	\$1,566.74	\$2,610.45	\$2,662.60	\$1,514.59
Total Temporary Restricted	\$39,972.76	\$20,344.55	\$42,792.46	\$17,524.85