

Treasurer's Report for August 2021

Webster Presbyterian Church

Monthly analysis

Operating budget line summary for August

	August	Year to date	Budget YTD Plan	Budget YTD status
Giving	\$44,380.68	\$375,330.48	\$410,000.00	-\$34,669.52
Spending	\$40,090.89	\$384,604.00	\$410,000.00	\$25,396.00
Surplus / deficit	\$4,289.79	\$9,273.52		

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.

August giving was 87% of budget – better than an anticipated end-of-summer drop off for the month. Spending continues to show positive impact as spending for the month was 78% of budget - the overall impact that the month was positive \$4,289.79 cash flow. Through the end of August, we are \$9,273.52 “in the red” in the operating budget.

Note that the property insurance renewed at mid-September with a premium increase of nearly \$8,000.00 and increase in wind damage deductible from 2% to 5% of replacement costs. We have started looking at other insurance options and will report results in October stated meeting.

September spending will be impacted significantly by the \$17,170.25 insurance premium payment.

As noted, budgeting information will be sent out soon. I would like to ‘seed’ a target of having final budget in place by the middle of January.

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

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D. Kevin Snowden

28August2021

Date : 09/28/2021
 Time : 10:08:36 AM

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

Accounts	MTD Actual (2021)	YTD Actual (2021)	YTD Budget (2021)	Annual Budget (2021)	Annual Budget Remaining (2021)
Revenues					
Contributions & Revenue					
Contributions	\$44,380.68	\$375,330.48	\$410,000.00	\$615,000.00	\$239,669.52
Other Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Contributions & Revenue	<u>\$44,380.68</u>	<u>\$375,330.48</u>	<u>\$410,000.00</u>	<u>\$615,000.00</u>	<u>\$239,669.52</u>
Total Revenues	<u>\$44,380.68</u>	<u>\$375,330.48</u>	<u>\$410,000.00</u>	<u>\$615,000.00</u>	<u>\$239,669.52</u>
Expenses					
Administration/Personnel					
Office	\$1,991.90	\$13,988.58	\$15,966.64	\$23,950.00	\$9,961.42
Personnel					
Pastoral Staff					
Head of Staff	\$12,014.28	\$91,228.91	\$94,771.92	\$142,157.89	\$50,928.98
Associate Pastor	\$40.00	\$72,672.20	\$55,018.00	\$82,527.00	\$9,854.80
Interim Pastor	\$2,804.80	\$5,304.80	\$0.00	\$0.00	(\$5,304.80)
Total Pastoral Staff	<u>\$14,859.08</u>	<u>\$169,205.91</u>	<u>\$149,789.92</u>	<u>\$224,684.89</u>	<u>\$55,478.98</u>
Program Staff	\$7,380.46	\$59,143.68	\$59,043.60	\$88,565.18	\$29,421.50
Support Staff	\$4,145.46	\$31,866.64	\$32,654.00	\$48,981.00	\$17,114.36
General Personnel	\$1,479.03	\$11,014.58	\$9,133.36	\$13,700.00	\$2,685.42
Total Personnel	<u>\$27,864.03</u>	<u>\$271,230.81</u>	<u>\$250,620.88</u>	<u>\$375,931.07</u>	<u>\$104,700.26</u>
Total Administration/Personnel	<u>\$29,855.93</u>	<u>\$285,219.39</u>	<u>\$266,587.52</u>	<u>\$399,881.07</u>	<u>\$114,661.68</u>
Campus Management					
\$7,832.13	\$44,620.65	\$56,033.36	\$84,050.00	\$39,429.35	
Care					
Deacons					
\$64.43	\$631.68	\$1,533.36	\$2,300.00	\$1,668.32	
Ministry					
Earth Care					
\$0.00	\$0.00	\$200.00	\$300.00	\$300.00	
Total Ministry	<u>\$100.00</u>	<u>\$475.00</u>	<u>\$2,533.36</u>	<u>\$3,800.00</u>	<u>\$3,325.00</u>
Total Care	<u>\$164.43</u>	<u>\$1,106.68</u>	<u>\$4,066.72</u>	<u>\$6,100.00</u>	<u>\$4,993.32</u>
Communications					
\$0.00	\$0.00	\$1,000.00	\$1,500.00	\$1,500.00	
Fellowship					
\$0.00	\$0.00	\$1,133.28	\$1,700.00	\$1,700.00	
Mission					
\$0.00	\$4,000.00	\$12,666.72	\$19,000.00	\$15,000.00	
Nurture					
Family Ministry					
\$0.00	\$303.61	\$2,433.36	\$3,650.00	\$3,346.39	
Adult Ministry					
\$210.00	\$1,110.19	\$1,000.00	\$1,500.00	\$389.81	
Total Nurture	<u>\$210.00</u>	<u>\$1,413.80</u>	<u>\$3,433.36</u>	<u>\$5,150.00</u>	<u>\$3,736.20</u>
Stewardship					
\$53.40	\$32,150.80	\$38,325.92	\$57,488.88	\$25,338.08	
Welcoming					
\$0.00	\$0.00	\$133.36	\$200.00	\$200.00	
Worship and Music					
Worship					
\$510.00	\$6,309.18	\$9,440.08	\$14,160.05	\$7,850.87	
Music					
\$1,465.00	\$9,783.50	\$17,180.00	\$25,770.00	\$15,986.50	
Total Worship and Music	<u>\$1,975.00</u>	<u>\$16,092.68</u>	<u>\$26,620.08</u>	<u>\$39,930.05</u>	<u>\$23,837.37</u>
Total Expenses	<u>\$40,090.89</u>	<u>\$384,604.00</u>	<u>\$410,000.32</u>	<u>\$615,000.00</u>	<u>\$230,396.00</u>
Net Total	\$4,289.79	(\$9,273.52)	(\$0.32)	\$0.00	\$9,273.52

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Webster Presbyterian Church
Analysis of Revenues & Expenses - 2021
January to August 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	\$27,785.68	\$294,887.58	\$376,666.64	\$565,000.00	\$270,112.42
4105 - Support - Non-pledged	\$16,595.00	\$80,442.90	\$33,333.36	\$50,000.00	(\$30,442.90)
4110 - Support - Prior Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Contributions	<u>\$44,380.68</u>	<u>\$375,330.48</u>	<u>\$410,000.00</u>	<u>\$615,000.00</u>	<u>\$239,669.52</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>\$44,380.68</u>	<u>\$375,330.48</u>	<u>\$410,000.00</u>	<u>\$615,000.00</u>	<u>\$239,669.52</u>
Total Revenues	<u>\$44,380.68</u>	<u>\$375,330.48</u>	<u>\$410,000.00</u>	<u>\$615,000.00</u>	<u>\$239,669.52</u>
Expenses					
Administration/Personnel					
Office					
6120 - Computer Expenses	\$227.25	\$3,683.53	\$3,400.00	\$5,100.00	\$1,416.47
6130 - General & Administrative	\$0.00	\$406.56	\$600.00	\$900.00	\$493.44
6140 - Office Supplies	\$891.87	\$2,588.63	\$2,666.64	\$4,000.00	\$1,411.37
6145 - Postage	\$245.29	\$1,410.21	\$1,333.36	\$2,000.00	\$589.79
6149 - Stationery	\$0.00	\$0.00	\$966.64	\$1,450.00	\$1,450.00
6155 - Telephone	\$212.05	\$1,714.31	\$1,333.36	\$2,000.00	\$285.69
6165 - Copier Maint/Expenses	\$415.44	\$4,185.34	\$5,666.64	\$8,500.00	\$4,314.66
Total Office	<u>\$1,991.90</u>	<u>\$13,988.58</u>	<u>\$15,966.64</u>	<u>\$23,950.00</u>	<u>\$9,961.42</u>
Personnel					
Pastoral Staff					
Head of Staff					
5900 - Sr Pastor Compensation	\$5,108.42	\$40,867.36	\$40,867.36	\$61,301.00	\$20,433.64
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	\$0.00	\$597.37	\$504.56	\$756.82	\$159.45
5905 - Sr Pastor Study Leave Allo	\$0.00	\$0.00	\$1,200.00	\$1,800.00	\$1,800.00
5910 - Sr Pastor BOP Dues	\$2,679.03	\$21,728.04	\$22,027.44	\$33,041.10	\$11,313.06
5911 - Sr Pastor Opt Life Ins	\$168.30	\$1,346.40	\$1,346.40	\$2,019.60	\$673.20
5912 - Sr Pastor Opt Dental Ins	\$17.31	\$138.48	\$138.56	\$207.84	\$69.36
5915 - Sr Pastor Profess Expense	\$0.00	\$496.90	\$666.64	\$1,000.00	\$503.10
5920 - Sr Pastor Discretionary	\$0.00	\$0.00	\$666.64	\$1,000.00	\$1,000.00
5925 - Sr Pastor Housing	\$2,333.34	\$18,666.72	\$18,666.64	\$28,000.00	\$9,333.28
5930 - Sr Pastor Car Allowance	\$0.00	\$1,764.00	\$3,333.36	\$5,000.00	\$3,236.00
5940 - Sr Pastor Cell Phone Allow	\$0.00	\$500.00	\$800.00	\$1,200.00	\$700.00
5941 - Sr Pastor Soc. Sec. Suppl.	\$1,707.88	\$5,123.64	\$4,554.32	\$6,831.53	\$1,707.89
Total Head of Staff	<u>\$12,014.28</u>	<u>\$91,228.91</u>	<u>\$94,771.92</u>	<u>\$142,157.89</u>	<u>\$50,928.98</u>
Associate Pastor					
5946 - Annual Cash Salary	\$0.00	\$34,578.34	\$23,052.16	\$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	\$74.16	\$111.18	\$111.18
5950 - Study Leave Allowance	\$0.00	\$850.00	\$566.64	\$850.00	\$0.00
5955 - Board of Pension Dues	\$0.00	\$9,463.37	\$12,289.44	\$18,434.11	\$8,970.74
5956 - Opt Vision Ins	\$0.00	\$23.34	\$31.12	\$46.68	\$23.34
5957 - Opt Dental Ins	\$0.00	\$46.43	\$74.00	\$111.00	\$64.57
5960 - Med Supplement Voucher	\$0.00	\$1,000.00	\$666.64	\$1,000.00	\$0.00
5961 - 403 (b) Retirement	\$0.00	\$4,091.47	\$3,212.08	\$4,818.16	\$726.69
5965 - Assoc Pastor Discretionary	\$0.00	\$606.36	\$333.36	\$500.00	(\$106.36)
5971 - Housing and Utility	\$0.00	\$14,242.80	\$9,495.20	\$14,242.81	\$0.01
5975 - Auto Allowance	\$40.00	\$3,435.28	\$2,333.36	\$3,500.00	\$64.72

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Webster Presbyterian Church
Analysis of Revenues & Expenses - 2021
January to August 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	\$2,489.84	\$3,734.81	\$0.00
6160 - Cell Phone Allowance	\$0.00	\$600.00	\$400.00	\$600.00	\$0.00
Total Associate Pastor	\$40.00	\$72,672.20	\$55,018.00	\$82,527.00	\$9,854.80
Interim Pastor					
5980 - Annual Cash Salary	\$2,500.00	\$5,000.00	\$0.00	\$0.00	(\$5,000.00)
5983 - Auto Allowance	\$254.80	\$254.80	\$0.00	\$0.00	(\$254.80)
6014 - Cell Phone Reimbursement	\$50.00	\$50.00	\$0.00	\$0.00	(\$50.00)
Total Interim Pastor	\$2,804.80	\$5,304.80	\$0.00	\$0.00	(\$5,304.80)
Total Pastoral Staff	\$14,859.08	\$169,205.91	\$149,789.92	\$224,684.89	\$55,478.98
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	\$11,416.48	\$11,416.56	\$17,124.78	\$5,708.30
6025 - Music Director Compens	\$2,180.00	\$17,440.00	\$17,440.00	\$26,159.94	\$8,719.94
6035 - Organist Compensation	\$1,672.20	\$13,377.60	\$13,377.68	\$20,066.46	\$6,688.86
6040 - Subst Organist Compens	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6063 - Family Coordinator	\$2,101.20	\$16,809.60	\$16,809.36	\$25,214.00	\$8,404.40
Total Program Staff	\$7,380.46	\$59,143.68	\$59,043.60	\$88,565.18	\$29,421.50
Support Staff					
6020 - Ch. Secretary	\$2,617.92	\$20,070.72	\$20,162.00	\$30,243.00	\$10,172.28
6041 - Bookkeeper	\$1,103.14	\$8,825.12	\$8,825.36	\$13,238.00	\$4,412.88
6055 - Nursery Staff	\$424.40	\$2,970.80	\$3,666.64	\$5,500.00	\$2,529.20
6080 - Support Staff Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Support Staff	\$4,145.46	\$31,866.64	\$32,654.00	\$48,981.00	\$17,114.36
General Personnel					
5209 - Background Checks	\$0.00	\$0.00	\$133.36	\$200.00	\$200.00
6060 - Payroll Taxes	\$988.61	\$6,662.10	\$6,666.64	\$10,000.00	\$3,337.90
6131 - Payroll expenses	\$490.42	\$4,352.48	\$2,333.36	\$3,500.00	(\$852.48)
Total General Personnel	\$1,479.03	\$11,014.58	\$9,133.36	\$13,700.00	\$2,685.42
Total Personnel	\$27,864.03	\$271,230.81	\$250,620.88	\$375,931.07	\$104,700.26
Total Administration/Personnel	\$29,855.93	\$285,219.39	\$266,587.52	\$399,881.07	\$114,661.68
Campus Management					
6045 - Janitorial Services	\$2,100.00	\$12,600.00	\$12,333.36	\$18,500.00	\$5,900.00
6215 - Fire Alarm	\$0.00	\$906.30	\$2,000.00	\$3,000.00	\$2,093.70
6220 - Paper Supplies	\$206.00	\$1,244.02	\$566.64	\$850.00	(\$394.02)
6225 - Repairs and Maintenance	\$1,391.98	\$7,397.86	\$13,333.36	\$20,000.00	\$12,602.14
6230 - Lawn Maintenance	\$675.00	\$4,725.00	\$5,200.00	\$7,800.00	\$3,075.00
6240 - Util - Electricity	\$3,239.98	\$13,934.74	\$20,000.00	\$30,000.00	\$16,065.26
6245 - Util - Gas	\$51.41	\$246.82	\$466.64	\$700.00	\$453.18
6250 - Util - Trash	\$167.76	\$922.08	\$800.00	\$1,200.00	\$277.92
6255 - Util - Water	\$0.00	\$2,643.83	\$1,333.36	\$2,000.00	(\$643.83)
Total Campus Management	\$7,832.13	\$44,620.65	\$56,033.36	\$84,050.00	\$39,429.35
Care					
Deacons					
5505 - Deacon Supplies	\$0.00	\$129.60	\$333.36	\$500.00	\$370.40
5515 - Memorial Receptions	\$64.43	\$64.43	\$666.64	\$1,000.00	\$935.57
5525 - Pastoral Care Discretionar	\$0.00	\$437.65	\$533.36	\$800.00	\$362.35
Total Deacons	\$64.43	\$631.68	\$1,533.36	\$2,300.00	\$1,668.32
Ministry					
5512 - Mental Health Counseling	\$100.00	\$475.00	\$2,000.00	\$3,000.00	\$2,525.00
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	\$333.36	\$500.00	\$500.00
Earth Care					
5501 - Earth Care	\$0.00	\$0.00	\$200.00	\$300.00	\$300.00
Total Earth Care	\$0.00	\$0.00	\$200.00	\$300.00	\$300.00

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Analysis of Revenues & Expenses - 2021
January to August 2021

Accounts	MTD Actual (2021)	YTD Actual (2021)	YTD Budget (2021)	Annual Budget (2021)	Annual Budget Remaining (2021)
Total Ministry	\$100.00	\$475.00	\$2,533.36	\$3,800.00	\$3,325.00
Total Care	\$164.43	\$1,106.68	\$4,066.72	\$6,100.00	\$4,993.32
Communications					
5268 - Lunar Communion	\$0.00	\$0.00	\$1,000.00	\$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	\$1,000.00	\$1,500.00	\$1,500.00
Fellowship					
5300 - Kitchen and Fellowship Su	\$0.00	\$0.00	\$666.64	\$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	\$466.64	\$700.00	\$700.00
Total Fellowship	\$0.00	\$0.00	\$1,133.28	\$1,700.00	\$1,700.00
Mission					
5700 - WPC Missions	\$0.00	\$0.00	\$7,333.36	\$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	\$5,333.36	\$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	\$12,666.72	\$19,000.00	\$15,000.00
Nurture					
Family Ministry					
5201 - Bibles	\$0.00	\$0.00	\$66.64	\$100.00	\$100.00
5205 - Children's Supplies	\$0.00	\$66.70	\$500.00	\$750.00	\$683.30
5208 - Nursery Supplies	\$0.00	\$0.00	\$200.00	\$300.00	\$300.00
5215 - Support Family Activities	\$0.00	\$0.00	\$500.00	\$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	\$333.36	\$500.00	\$500.00
5257 - Youth Special Events	\$0.00	\$236.91	\$333.36	\$500.00	\$263.09
5258 - Youth CE Supplies	\$0.00	\$0.00	\$166.64	\$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	\$333.36	\$500.00	\$500.00
Total Family Ministry	\$0.00	\$303.61	\$2,433.36	\$3,650.00	\$3,346.39
Adult Ministry					
5200 - Adult Education	\$210.00	\$1,110.19	\$1,000.00	\$1,500.00	\$389.81
Total Adult Ministry	\$210.00	\$1,110.19	\$1,000.00	\$1,500.00	\$389.81
Total Nurture	\$210.00	\$1,413.80	\$3,433.36	\$5,150.00	\$3,736.20
Stewardship					
6109 - Presbytery per capita	\$0.00	\$0.00	\$2,359.36	\$3,539.00	\$3,539.00
6110 - Bank Charges	\$53.40	\$349.80	\$482.24	\$723.38	\$373.58
6135 - Insurance	\$0.00	\$31,801.00	\$35,484.32	\$53,226.50	\$21,425.50
Total Stewardship	\$53.40	\$32,150.80	\$38,325.92	\$57,488.88	\$25,338.08
Welcoming					
5326 - Connecting	\$0.00	\$0.00	\$133.36	\$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	\$133.36	\$200.00	\$200.00
Worship and Music					
Worship					
5108 - Honoraia for Pastors (2)	\$0.00	\$300.00	\$2,413.36	\$3,620.05	\$3,320.05
5109 - Audio-Visual Maintenance	\$0.00	\$840.00	\$333.36	\$500.00	(\$340.00)
5117 - A/V Scholars	\$510.00	\$4,710.00	\$6,560.00	\$9,840.00	\$5,130.00
5185 - Worship Supplies-General	\$0.00	\$343.20	\$133.36	\$200.00	(\$143.20)

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5190 - Worship Supply-Communio	\$0.00	\$115.98	\$0.00	\$0.00	(\$115.98)
Total Worship	<u>\$510.00</u>	<u>\$6,309.18</u>	<u>\$9,440.08</u>	<u>\$14,160.05</u>	<u>\$7,850.87</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	\$960.00	\$8,640.00	\$11,680.00	\$17,520.00	\$8,880.00
5130 - Handbell Repair/Pads	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5135 - Licensing	\$505.00	\$1,143.50	\$800.00	\$1,200.00	\$56.50
5140 - Music - Choirs/Voice	\$0.00	\$0.00	\$100.00	\$150.00	\$150.00
5145 - Music - Handbells	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5147 - Music-Instrumental	\$0.00	\$0.00	\$266.64	\$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	\$1,333.36	\$2,000.00	\$2,000.00
5170 - Organ Tuning	\$0.00	\$0.00	\$800.00	\$1,200.00	\$1,200.00
5175 - Piano Tuning	\$0.00	\$0.00	\$133.36	\$200.00	\$200.00
5182 - Special Service Musicians	\$0.00	\$0.00	\$2,000.00	\$3,000.00	\$3,000.00
5195 - Praise Band	\$0.00	\$0.00	\$66.64	\$100.00	\$100.00
Total Music	<u>\$1,465.00</u>	<u>\$9,783.50</u>	<u>\$17,180.00</u>	<u>\$25,770.00</u>	<u>\$15,986.50</u>
Total Worship and Music	<u>\$1,975.00</u>	<u>\$16,092.68</u>	<u>\$26,620.08</u>	<u>\$39,930.05</u>	<u>\$23,837.37</u>
Total Expenses	<u>\$40,090.89</u>	<u>\$384,604.00</u>	<u>\$410,000.32</u>	<u>\$615,000.00</u>	<u>\$230,396.00</u>
Net Total	\$4,289.79	(\$9,273.52)	(\$0.32)	\$0.00	\$9,273.52

Webster Presbyterian Church
Summary of Restricted Accounts
January to August 2021

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Credit Adjustments	Debit Adjustments	Ending Balance
Temporary Restricted						
Designated Funds						
8056 - AV upgrades	\$450.05	\$0.00	\$0.00	\$764.54	\$0.00	\$1,214.59
8077 - Joyful Noyz	\$3,357.65	\$0.00	\$0.00	\$0.00	\$522.92	\$2,834.73
8099 - Pending Designation	\$4,073.77	\$0.00	\$0.00	\$10,935.00	\$10,160.00	\$4,848.77
8105 - Maintenance (capital) Fund	\$5,982.30	\$0.00	\$0.00	\$1,671.19	\$0.00	\$7,653.49
8175 - Music - Special	\$643.38	\$0.00	\$0.00	\$200.00	\$150.00	\$693.38
Total Designated Funds	\$14,507.15	\$0.00	\$0.00	\$13,570.73	\$10,832.92	\$17,244.96
Memorials						
8115 - Memorial/Endowment Contributions	\$11,725.00	\$0.00	\$0.00	\$258.25	\$0.00	\$11,983.25
Total Memorials	\$11,725.00	\$0.00	\$0.00	\$258.25	\$0.00	\$11,983.25
Desig Gifts: Mission						
8320 - Contributions for Community Assist.	\$2,758.83	\$0.00	\$0.00	\$4,731.00	\$5,700.33	\$1,789.50
8321 - WPC Member Assistance	\$2,053.10	\$0.00	\$0.00	\$822.50	\$0.00	\$2,875.60
8324 - Community Assistance - Family	\$1,834.28	\$0.00	\$0.00	\$1,109.70	\$2,618.98	\$325.00
8326 - Peru Network Meeting	(\$45.00)	\$0.00	\$0.00	\$250.00	\$0.00	\$205.00
8330 - Family Promise	\$1,490.00	\$0.00	\$0.00	\$2,476.93	\$1,490.00	\$2,476.93
8331 - Mission to McWhirter	\$20.00	\$0.00	\$0.00	\$2,536.00	\$1,458.80	\$1,097.20
8332 - Gifts of Joy	(\$25.00)	\$0.00	\$0.00	\$25.00	\$0.00	\$0.00
8336 - Free The Captives	\$1,692.97	\$0.00	\$0.00	\$0.00	\$1,692.97	\$0.00
8345 - ICM	\$418.90	\$0.00	\$0.00	\$1,427.50	\$418.90	\$1,427.50
8350 - Joy Offering	\$1,163.25	\$0.00	\$0.00	\$200.00	\$1,163.25	\$200.00
8360 - Missions	\$6,761.53	\$0.00	\$0.00	\$1,694.62	\$0.00	\$8,456.15
8365 - One Great Hour of Sharing	\$50.00	\$0.00	\$0.00	\$1,201.89	\$1,251.89	\$0.00
8370 - Peacemaking Offering	\$987.18	\$0.00	\$0.00	\$0.00	\$987.18	\$0.00
8372 - PDA-Hurricane Dorian	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	\$0.00
8373 - PDA-Hurricane Harvey	\$780.01	\$0.00	\$0.00	\$0.00	\$780.01	\$0.00
8374 - Pentecost Offering	\$0.00	\$0.00	\$0.00	\$2,037.00	\$0.00	\$2,037.00
8386 - SeafarerCenter	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
8387 - Souper Bowl	\$1,196.00	\$0.00	\$0.00	\$0.00	\$1,196.00	\$0.00
8394 - Summer Enrichment Series	\$7,997.44	\$0.00	\$0.00	\$0.00	\$563.00	\$7,434.44
Total Desig Gifts: Mission	\$29,383.49	\$0.00	\$0.00	\$18,712.14	\$19,571.31	\$28,524.32
Building Fund						
8401 - Building Fund Balance	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
Total Building Fund	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
Exchange Funds						
8055 - Flowers	\$482.74	\$0.00	\$0.00	\$325.00	\$150.00	\$657.74
8180 - Senior Ministry	\$426.28	\$0.00	\$0.00	\$107.32	\$0.00	\$533.60
8182 - Special Events	\$1,143.28	\$0.00	\$0.00	\$0.00	\$500.00	\$643.28
8185 - Weddings, Funerals, etc.	\$4,642.88	\$0.00	\$0.00	\$49.99	\$845.08	\$3,847.79
8186 - Ex Fund-Wednesday Night Dinner	(\$60.34)	\$0.00	\$0.00	\$100.00	\$0.00	\$39.66
8188 - Ex Fund-Adult Education	\$361.76	\$0.00	\$0.00	\$0.00	\$160.36	\$201.40

**Webster Presbyterian Church
 Summary of Restricted Accounts
 January to August 2021**

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Credit Adjustments	Debit Adjustments	Ending Balance
8506 - Ex Fund-Team: Education	\$41.07	\$0.00	\$0.00	\$0.00	\$41.07	\$0.00
8555 - Ex Fund-Young-at-Heart	\$399.00	\$0.00	\$0.00	\$425.00	\$824.00	\$0.00
8557 - Ex Fund-Endowment Income	\$14.21	\$0.00	\$0.00	\$3,365.81	\$6,220.29	(\$2,840.27)
8565 - Ex Fund-Mental Health	\$3,786.83	\$0.00	\$0.00	\$100.00	\$475.00	\$3,411.83
8581 - Ex Fund-Sisters-in-Faith	\$93.00	\$0.00	\$0.00	\$0.00	\$44.98	\$48.02
8585 - Designated Gift	\$10,000.00	\$0.00	\$0.00	\$0.00	\$40.92	\$9,959.08
8593 - Pastor Deductions/Optional Benefits	(\$269.81)	\$0.00	\$0.00	\$8,295.80	\$8,595.04	(\$569.05)
Total Exchange Funds	<u>\$21,060.90</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$12,768.92</u>	<u>\$17,896.74</u>	<u>\$15,933.08</u>
Capital Accounts						
8403 - Capital Campaign	\$73,637.27	\$0.00	\$0.00	\$40,801.38	\$15,552.18	\$98,886.47
Total Capital Accounts	<u>\$73,637.27</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$40,801.38</u>	<u>\$15,552.18</u>	<u>\$98,886.47</u>
Total Temporary Restricted	<u><u>\$150,313.81</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$86,211.42</u></u>	<u><u>\$63,853.15</u></u>	<u><u>\$172,672.08</u></u>

**Webster Presbyterian Church
Summary of Restricted Accounts
January to August 2021**

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Credit Adjustments	Debit Adjustments	Ending Balance
Permanent Restricted						
8900 - Endowment Fund	\$135,710.15	\$0.00	\$0.00	\$25,675.68	\$0.00	\$161,385.83
Total Permanent Restricted	<u>\$135,710.15</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$25,675.68</u>	<u>\$0.00</u>	<u>\$161,385.83</u>

Date : 09/28/2021
Time : 10:11:04 AM

Webster Presbyterian Church
Balance Sheet
August 2021

Accounts

Assets

Current Assets

Cash

1010 - Cash - Amegy - Operating Acct. \$390,184.90
1030 - Cash - Frost Bank - Debit card \$10,627.72

Total Cash

\$400,812.62

Endowment

1165 - Invest - TX Pres. Foundation \$161,385.83

Total Endowment

\$161,385.83

Total Current Assets

\$562,198.45

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

\$3,328,738.33

Total Assets

\$3,890,936.78

Liabilities, Fund Principal, & Restricted Funds

Liabilities

Fund Principal

4000 - Church Fund Balance \$3,389,816.23

Total Fund Principal

\$3,389,816.23

Restricted Funds

Total Temporarily Restricted \$339,734.72
Total Permanently Restricted \$161,385.83

Total Restricted Funds

\$501,120.55

Total Liabilities, Fund Principal, & Restricted Funds

\$3,890,936.78