

## Treasurer's Report for August 2022

### Webster Presbyterian Church

#### Monthly analysis

August 2022	August Actual (2022)	YTD Actual (2022)	Budget YTD Plan	Budget YTD status
Giving	\$71,724.41	\$392,526.35	\$387,866.64	\$4,659.71
Spending	\$37,487.11	\$344,911.6	\$387,866.64	\$42,955.04
<b>Surplus / deficit</b>	<b>\$34,237.3</b>	<b>\$47,614.75</b>		

As per the 2022 annual operating budget, monthly contributions and expenses are targeted at \$48,483.33 for a balanced budget month-to-month – total budget for 2022 is \$581,800.00.

Income for August was very high due to individuals paying their entire 2022 pledge at one time. Since we are closer to the end of the fiscal year, I chose to book the entire amount in August rather than spread across the remaining months. In September and October, we will book an additional \$15K in pre-pays. This is the first time in a relatively long time that we have been 'in the black' across all categories. Expenses remain at well below plan. Although the numbers are very good, we will move closer to break even to the budget over the next two to three months as we book three large expenditures.

- Over \$17,000.00 for quarterly insurance payment
- \$8,000.00 to satisfy our Presbytery mission giving pledge for 2022
- \$3,600.00 to meet our per capita pledge for 2022.

Please find this month an additional report detailing monies given to WPC in support of missions beyond the operating budget numbers, designated and restricted accounts. This extract is a work-in-progress as the accounts may change after review with the committees and the pastors over the next weeks. I will endeavor to include this with the monthly reports in the future. Please note that these numbers are included in the larger designated / restricted accounts summary currently a component of the standard monthly report. This now is a snapshot of mission specific giving and spending. The details are included as an appendix for your understanding.

Also note that there has been a drawdown in the capital fund for downpayment on the new air conditioning units for the Education Building. The second half payment will book in September.

If you have any questions, please give call or e-mail me at [kevin.snowden@websterpresby.org](mailto:kevin.snowden@websterpresby.org)

Thanks

K-

D. Kevin Snowden

11 September 2022

Appendix 1 Background information on mission specific summary report.

### **Designated/restricted**

1. The report builder is specific to accounts types
  1. Hence, what you see in the attachment are the restricted/designated accounts only
  2. I will include the operating budget mission specific line items below
2. I chose the accounts based on mission in the title of the account or my general, but not necessarily complete, knowledge of the accounts
3. These account may or may not be under the control of the mission committee
4. I selected active accounts that may also have a zero balance and no activity this year
  1. There are additional, very specific, accounts that are idle (some for fairly long time) with no balance, designated inactive in ACS, and not shown in this report.
5. The data is current as of the end of August, 2022

### **Operating budget accounts**

1. Operating budget mission line items
  1. 5700, WPC Missions: 2022 operating budget \$11,000.00; no expenses booked against this account
  2. 5750, ICM: 2022 operating budget \$10,000.00; no expenses booked against this account
  3. 5780, Presbytery: 2022 operating budget \$8,000.00
    1. No expenses booked against this account to the end of August
    2. However, we will post the full amount in September sending to Presbytery

The software's generic reports will not allow me to include the two types of accounts in one report. I am confident that a way could be found to do that, but it would require a developer's view into the data at the table level in the database. We do not have that license. And/or it probably would require me to take a class from ACS to learn the idiosyncrasies of the underlying database structure. My other option is export the data to EXCEL and then combine; not sure that is necessary at this point in time.

A couple of points for consideration

1. \$19,840.29 in 8151 was the special Ukraine offering split evenly to Ukraine Now, Music in World Cultures, and World Central Kitchen.
2. The accounts in/out of the report can easily be modified as needed to best meet the needs of Mission Committee and Session. I may have inadvertently overlooked existing accounts to include in this report.
3. As noted in previous communications and above, we have numerous inactive accounts specific to mission (as well as numerous other church activities) that can be activated if needed
  1. Hence, any and all requests for new accounts must come through me so that we can make a careful determination whether or not a new account is needed or an inactive one can be activated.
  2. A list of all accounts is right at five pages – confident that some of the inactive accounts can be activated and carefully leveraged for specific purposes.

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**Webster Presbyterian Church**  
**Analysis of Revenues & Expenses - Summary**  
**Operating Account**  
**January to August 2022**

Accounts	MTD Actual (2022)	YTD Actual (2022)	YTD Budget (2022)	Annual Budget (2022)	Annual Budget Remaining (2022)
<b>Revenues</b>					
<b>Contributions &amp; Revenue</b>					
Contributions	\$71,724.41	\$392,526.35	\$387,866.64	\$581,800.00	\$189,273.65
Other Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Contributions &amp; Revenue</b>	<u>\$71,724.41</u>	<u>\$392,526.35</u>	<u>\$387,866.64</u>	<u>\$581,800.00</u>	<u>\$189,273.65</u>
<b>Total Revenues</b>	<u>\$71,724.41</u>	<u>\$392,526.35</u>	<u>\$387,866.64</u>	<u>\$581,800.00</u>	<u>\$189,273.65</u>
<b>Expenses</b>					
<b>Administration/Personnel</b>					
Office	\$848.23	\$13,686.36	\$14,646.64	\$21,970.00	\$8,283.64
<b>Personnel</b>					
<b>Pastoral Staff</b>					
Head of Staff	\$12,476.71	\$94,869.88	\$97,355.36	\$146,033.10	\$51,163.22
Interim Pastor	\$2,656.88	\$21,694.18	\$21,032.00	\$31,548.00	\$9,853.82
<b>Total Pastoral Staff</b>	<u>\$15,133.59</u>	<u>\$116,564.06</u>	<u>\$118,387.36</u>	<u>\$177,581.10</u>	<u>\$61,017.04</u>
Program Staff	\$5,437.64	\$43,651.12	\$43,501.28	\$65,251.81	\$21,600.69
Support Staff	\$4,888.24	\$34,814.92	\$36,052.72	\$54,079.14	\$19,264.22
General Personnel	\$1,437.24	\$11,390.47	\$12,800.08	\$19,200.00	\$7,809.53
<b>Total Personnel</b>	<u>\$26,896.71</u>	<u>\$206,420.57</u>	<u>\$210,741.44</u>	<u>\$316,112.05</u>	<u>\$109,691.48</u>
<b>Total Administration/Personnel</b>	<u>\$27,744.94</u>	<u>\$220,106.93</u>	<u>\$225,388.08</u>	<u>\$338,082.05</u>	<u>\$117,975.12</u>
<b>Campus Management</b>					
Care	\$7,119.62	\$55,304.21	\$49,366.64	\$74,050.00	\$18,745.79
<b>Deacons</b>					
Ministry	\$344.01	\$552.05	\$1,533.36	\$2,300.00	\$1,747.95
<b>Earth Care</b>					
Total Ministry	<u>\$0.00</u>	<u>\$271.78</u>	<u>\$200.00</u>	<u>\$300.00</u>	<u>\$28.22</u>
<b>Total Care</b>	<u>\$544.01</u>	<u>\$1,423.83</u>	<u>\$4,066.72</u>	<u>\$6,100.00</u>	<u>\$4,676.17</u>
<b>Christian Education</b>	\$0.00	\$1,912.81	\$5,000.00	\$7,500.00	\$5,587.19
<b>Communications</b>	\$108.21	\$108.21	\$666.64	\$1,000.00	\$891.79
<b>Fellowship</b>	\$0.00	\$2,507.66	\$2,466.64	\$3,700.00	\$1,192.34
<b>Mission</b>	\$0.00	\$0.00	\$19,333.36	\$29,000.00	\$29,000.00
<b>Stewardship</b>	\$117.55	\$36,961.38	\$43,372.00	\$65,057.95	\$28,096.57
<b>Welcoming</b>	\$0.00	\$0.00	\$133.36	\$200.00	\$200.00
<b>Worship and Music</b>					
Worship	\$952.78	\$6,144.01	\$7,540.08	\$11,310.00	\$5,165.99
Music	\$900.00	\$20,442.56	\$30,533.36	\$45,800.00	\$25,357.44
<b>Total Worship and Music</b>	<u>\$1,852.78</u>	<u>\$26,586.57</u>	<u>\$38,073.44</u>	<u>\$57,110.00</u>	<u>\$30,523.43</u>
<b>Total Expenses</b>	<u>\$37,487.11</u>	<u>\$344,911.60</u>	<u>\$387,866.88</u>	<u>\$581,800.00</u>	<u>\$236,888.40</u>
<b>Net Total</b>	\$34,237.30	\$47,614.75	(\$0.24)	\$0.00	(\$47,614.75)

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**Webster Presbyterian Church**  
**Analysis of Revenues & Expenses - 2022**  
**January to August 2022**

Accounts	MTD Actual (2022)	YTD Actual (2022)	YTD Budget (2022)	Annual Budget (2022)	Annual Budget Remaining (2022)
<b>Revenues</b>					
<b>Contributions &amp; Revenue</b>					
<b>Contributions</b>					
4100 - Support - Pledged	\$43,320.41	\$326,758.26	\$361,200.00	\$541,800.00	\$215,041.74
4105 - Support - Non-pledged	\$28,404.00	\$65,768.09	\$26,666.64	\$40,000.00	(\$25,768.09)
4110 - Support - Prior Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Contributions</b>	<u>\$71,724.41</u>	<u>\$392,526.35</u>	<u>\$387,866.64</u>	<u>\$581,800.00</u>	<u>\$189,273.65</u>
<b>Other Revenue</b>					
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
<b>Total Other Revenue</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Total Contributions &amp; Revenue</b>	<u>\$71,724.41</u>	<u>\$392,526.35</u>	<u>\$387,866.64</u>	<u>\$581,800.00</u>	<u>\$189,273.65</u>
<b>Total Revenues</b>	<u>\$71,724.41</u>	<u>\$392,526.35</u>	<u>\$387,866.64</u>	<u>\$581,800.00</u>	<u>\$189,273.65</u>
<b>Expenses</b>					
<b>Administration/Personnel</b>					
<b>Office</b>					
6120 - Computer Expenses	\$441.16	\$4,070.08	\$3,400.00	\$5,100.00	\$1,029.92
6130 - General & Administrative	\$0.00	\$1,207.46	\$600.00	\$900.00	(\$307.46)
6140 - Office Supplies	\$0.00	\$2,023.10	\$2,666.64	\$4,000.00	\$1,976.90
6145 - Postage	\$0.00	\$1,441.44	\$1,333.36	\$2,000.00	\$558.56
6149 - Stationery	\$0.00	\$0.00	\$966.64	\$1,450.00	\$1,450.00
6155 - Telephone	\$211.57	\$1,681.06	\$1,333.36	\$2,000.00	\$318.94
6165 - Copier Maint/Expenses	\$195.50	\$3,263.22	\$4,346.64	\$6,520.00	\$3,256.78
<b>Total Office</b>	<u>\$848.23</u>	<u>\$13,686.36</u>	<u>\$14,646.64</u>	<u>\$21,970.00</u>	<u>\$8,283.64</u>
<b>Personnel</b>					
<b>Pastoral Staff</b>					
<b>Head of Staff</b>					
5900 - Sr Pastor Compensation	\$5,261.68	\$42,093.44	\$44,293.36	\$66,440.03	\$24,346.59
5903 - Sr Pastor Cum SLA 2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5904 - Sr Pastor Cum SLA 2020	\$0.00	\$660.96	\$504.56	\$756.82	\$95.86
5905 - Sr Pastor Study Leave Allo	\$0.00	\$755.97	\$1,000.00	\$1,500.00	\$744.03
5910 - Sr Pastor BOP Dues	\$2,858.40	\$22,867.20	\$22,688.24	\$34,032.33	\$11,165.13
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	\$25.87	\$206.96	\$138.56	\$207.84	\$0.88
5915 - Sr Pastor Profess Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920 - Sr Pastor Discretionary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5925 - Sr Pastor Housing	\$2,403.34	\$19,226.72	\$19,226.64	\$28,840.00	\$9,613.28
5930 - Sr Pastor Car Allowance	\$0.00	\$1,734.88	\$2,666.64	\$4,000.00	\$2,265.12
5940 - Sr Pastor Cell Phone Allow	\$0.00	\$700.00	\$800.00	\$1,200.00	\$500.00
5941 - Sr Pastor Soc. Sec. Suppl.	\$1,759.12	\$5,277.35	\$4,690.96	\$7,036.48	\$1,759.13
<b>Total Head of Staff</b>	<u>\$12,476.71</u>	<u>\$94,869.88</u>	<u>\$97,355.36</u>	<u>\$146,033.10</u>	<u>\$51,163.22</u>
<b>Interim Pastor</b>					
5980 - Annual Cash Salary	\$2,500.00	\$20,400.00	\$20,000.00	\$30,000.00	\$9,600.00
5983 - Auto Allowance	\$156.88	\$1,044.18	\$632.00	\$948.00	(\$96.18)
6014 - Cell Phone Reimbursement	\$0.00	\$250.00	\$400.00	\$600.00	\$350.00
<b>Total Interim Pastor</b>	<u>\$2,656.88</u>	<u>\$21,694.18</u>	<u>\$21,032.00</u>	<u>\$31,548.00</u>	<u>\$9,853.82</u>
<b>Total Pastoral Staff</b>	<u>\$15,133.59</u>	<u>\$116,564.06</u>	<u>\$118,387.36</u>	<u>\$177,581.10</u>	<u>\$61,017.04</u>
<b>Program Staff</b>					
5179 - Professional Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5180 - Professional Memberships	\$0.00	\$150.00	\$0.00	\$0.00	(\$150.00)
6024 - Assoc. Music Dir. Compens	\$1,469.88	\$11,759.04	\$11,759.12	\$17,638.62	\$5,879.58
6025 - Music Director Compens	\$2,245.40	\$17,963.20	\$17,963.20	\$26,944.74	\$8,981.54
6035 - Organist Compensation	\$1,722.36	\$13,778.88	\$13,778.96	\$20,668.45	\$6,889.57
<b>Total Program Staff</b>	<u>\$5,437.64</u>	<u>\$43,651.12</u>	<u>\$43,501.28</u>	<u>\$65,251.81</u>	<u>\$21,600.69</u>
<b>Support Staff</b>					
6020 - Ch. Secretary	\$3,192.00	\$23,709.00	\$23,296.00	\$34,944.00	\$11,235.00

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**Webster Presbyterian Church**  
**Analysis of Revenues & Expenses - 2022**  
**January to August 2022**

Accounts	MTD Actual (2022)	YTD Actual (2022)	YTD Budget (2022)	Annual Budget (2022)	Annual Budget Remaining (2022)
6041 - Bookkeeper	\$1,136.24	\$9,089.92	\$9,090.08	\$13,635.14	\$4,545.22
6055 - Nursery Staff	\$560.00	\$2,016.00	\$3,666.64	\$5,500.00	\$3,484.00
<b>Total Support Staff</b>	<b>\$4,888.24</b>	<b>\$34,814.92</b>	<b>\$36,052.72</b>	<b>\$54,079.14</b>	<b>\$19,264.22</b>
<b>General Personnel</b>					
5209 - Background Checks	\$0.00	\$91.50	\$133.36	\$200.00	\$108.50
6060 - Payroll Taxes	\$894.26	\$6,856.58	\$8,333.36	\$12,500.00	\$5,643.42
6131 - Payroll expenses	\$542.98	\$4,442.39	\$4,333.36	\$6,500.00	\$2,057.61
<b>Total General Personnel</b>	<b>\$1,437.24</b>	<b>\$11,390.47</b>	<b>\$12,800.08</b>	<b>\$19,200.00</b>	<b>\$7,809.53</b>
<b>Total Personnel</b>	<b>\$26,896.71</b>	<b>\$206,420.57</b>	<b>\$210,741.44</b>	<b>\$316,112.05</b>	<b>\$109,691.48</b>
<b>Total Administration/Personnel</b>	<b>\$27,744.94</b>	<b>\$220,106.93</b>	<b>\$225,388.08</b>	<b>\$338,082.05</b>	<b>\$117,975.12</b>
<b>Campus Management</b>					
6045 - Janitorial Services	\$1,500.00	\$13,069.00	\$12,333.36	\$18,500.00	\$5,431.00
6215 - Fire Alarm	\$0.00	\$50.00	\$2,000.00	\$3,000.00	\$2,950.00
6220 - Paper Supplies	\$165.00	\$1,835.77	\$566.64	\$850.00	(\$985.77)
6225 - Repairs and Maintenance	\$134.85	\$12,347.71	\$6,666.64	\$10,000.00	(\$2,347.71)
6230 - Lawn Maintenance	\$1,000.00	\$4,175.00	\$5,200.00	\$7,800.00	\$3,625.00
6240 - Util - Electricity	\$3,837.48	\$21,310.98	\$20,000.00	\$30,000.00	\$8,689.02
6245 - Util - Gas	\$74.06	\$555.44	\$466.64	\$700.00	\$144.56
6250 - Util - Trash	\$224.14	\$900.87	\$800.00	\$1,200.00	\$299.13
6255 - Util - Water	\$184.09	\$1,059.44	\$1,333.36	\$2,000.00	\$940.56
<b>Total Campus Management</b>	<b>\$7,119.62</b>	<b>\$55,304.21</b>	<b>\$49,366.64</b>	<b>\$74,050.00</b>	<b>\$18,745.79</b>
<b>Care</b>					
<b>Deacons</b>					
5505 - Deacon Supplies	\$43.20	\$129.60	\$333.36	\$500.00	\$370.40
5515 - Memorial Receptions	\$300.81	\$422.45	\$666.64	\$1,000.00	\$577.55
5525 - Pastoral Care Discretionar	\$0.00	\$0.00	\$533.36	\$800.00	\$800.00
<b>Total Deacons</b>	<b>\$344.01</b>	<b>\$552.05</b>	<b>\$1,533.36</b>	<b>\$2,300.00</b>	<b>\$1,747.95</b>
<b>Ministry</b>					
5512 - Mental Health Counseling	\$200.00	\$600.00	\$2,000.00	\$3,000.00	\$2,400.00
5585 - Grief Share	\$0.00	\$0.00	\$333.36	\$500.00	\$500.00
<b>Earth Care</b>					
5501 - Earth Care	\$0.00	\$271.78	\$200.00	\$300.00	\$28.22
<b>Total Earth Care</b>	<b>\$0.00</b>	<b>\$271.78</b>	<b>\$200.00</b>	<b>\$300.00</b>	<b>\$28.22</b>
<b>Total Ministry</b>	<b>\$200.00</b>	<b>\$871.78</b>	<b>\$2,533.36</b>	<b>\$3,800.00</b>	<b>\$2,928.22</b>
<b>Total Care</b>	<b>\$544.01</b>	<b>\$1,423.83</b>	<b>\$4,066.72</b>	<b>\$6,100.00</b>	<b>\$4,676.17</b>
<b>Christian Education</b>					
5205 - Supplies	\$0.00	\$276.00	\$1,000.00	\$1,500.00	\$1,224.00
5225 - Curriculum	\$0.00	\$532.14	\$1,333.36	\$2,000.00	\$1,467.86
5257 - Special Events	\$0.00	\$0.00	\$666.64	\$1,000.00	\$1,000.00
5290 - Memory Cognition Initiative	\$0.00	\$1,104.67	\$1,333.36	\$2,000.00	\$895.33
5535 - Honorariums	\$0.00	\$0.00	\$666.64	\$1,000.00	\$1,000.00
<b>Total Christian Education</b>	<b>\$0.00</b>	<b>\$1,912.81</b>	<b>\$5,000.00</b>	<b>\$7,500.00</b>	<b>\$5,587.19</b>
<b>Communications</b>					
5268 - Lunar Communion	\$108.21	\$108.21	\$166.64	\$250.00	\$141.79
5334 - Print & Web Advertising	\$0.00	\$0.00	\$500.00	\$750.00	\$750.00
<b>Total Communications</b>	<b>\$108.21</b>	<b>\$108.21</b>	<b>\$666.64</b>	<b>\$1,000.00</b>	<b>\$891.79</b>
<b>Fellowship</b>					
5300 - Kitchen and Fellowship Su	\$0.00	\$1,008.02	\$666.64	\$1,000.00	(\$8.02)
5322 - Wednesday Night Dinner	\$0.00	\$222.12	\$466.64	\$700.00	\$477.88
5386 - Coffee Pilot (2022)	\$0.00	\$1,277.52	\$1,333.36	\$2,000.00	\$722.48
<b>Total Fellowship</b>	<b>\$0.00</b>	<b>\$2,507.66</b>	<b>\$2,466.64</b>	<b>\$3,700.00</b>	<b>\$1,192.34</b>
<b>Mission</b>					
5700 - WPC Missions	\$0.00	\$0.00	\$7,333.36	\$11,000.00	\$11,000.00
5750 - ICM	\$0.00	\$0.00	\$6,666.64	\$10,000.00	\$10,000.00
5785 - Presbytery	\$0.00	\$0.00	\$5,333.36	\$8,000.00	\$8,000.00
<b>Total Mission</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$19,333.36</b>	<b>\$29,000.00</b>	<b>\$29,000.00</b>

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**January to August 2022**

Accounts	MTD Actual (2022)	YTD Actual (2022)	YTD Budget (2022)	Annual Budget (2022)	Annual Budget Remaining (2022)
<b>Stewardship</b>					
6109 - Presbytery per capita	\$0.00	\$0.00	\$2,400.00	\$3,600.00	\$3,600.00
6110 - Bank Charges	\$117.55	\$1,120.88	\$533.36	\$800.00	(\$320.88)
6135 - Insurance	\$0.00	\$35,840.50	\$40,438.64	\$60,657.95	\$24,817.45
<b>Total Stewardship</b>	<u>\$117.55</u>	<u>\$36,961.38</u>	<u>\$43,372.00</u>	<u>\$65,057.95</u>	<u>\$28,096.57</u>
<b>Welcoming</b>					
5326 - Connecting	\$0.00	\$0.00	\$133.36	\$200.00	\$200.00
<b>Total Welcoming</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$133.36</u>	<u>\$200.00</u>	<u>\$200.00</u>
<b>Worship and Music</b>					
<b>Worship</b>					
5108 - Honoraia for Pastors (2)	\$0.00	\$0.00	\$833.36	\$1,250.00	\$1,250.00
5109 - Audio-Visual Maintenance	\$0.00	\$65.05	\$0.00	\$0.00	(\$65.05)
5117 - A/V Scholars	\$750.00	\$5,010.00	\$6,240.00	\$9,360.00	\$4,350.00
5185 - Worship Supplies-General	\$202.78	\$1,068.96	\$333.36	\$500.00	(\$568.96)
5190 - Worship Supply-Communio	\$0.00	\$0.00	\$133.36	\$200.00	\$200.00
<b>Total Worship</b>	<u>\$952.78</u>	<u>\$6,144.01</u>	<u>\$7,540.08</u>	<u>\$11,310.00</u>	<u>\$5,165.99</u>
<b>Music</b>					
5116 - Choir Scholars	\$900.00	\$14,820.00	\$21,833.36	\$32,750.00	\$17,930.00
5130 - Handbell Repair/Pads	\$0.00	\$0.00	\$166.64	\$250.00	\$250.00
5135 - Licensing	\$0.00	\$1,365.00	\$1,266.64	\$1,900.00	\$535.00
5140 - Music - Choirs/Voice	\$0.00	\$155.43	\$333.36	\$500.00	\$344.57
5145 - Music - Handbells	\$0.00	\$0.00	\$66.64	\$100.00	\$100.00
5147 - Music-Instrumental	\$0.00	\$69.98	\$533.36	\$800.00	\$730.02
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	\$110.00	\$133.36	\$200.00	\$90.00
5182 - Special Service Musicians	\$0.00	\$3,885.00	\$4,000.00	\$6,000.00	\$2,115.00
5195 - Praise Band	\$0.00	\$37.15	\$66.64	\$100.00	\$62.85
<b>Total Music</b>	<u>\$900.00</u>	<u>\$20,442.56</u>	<u>\$30,533.36</u>	<u>\$45,800.00</u>	<u>\$25,357.44</u>
<b>Total Worship and Music</b>	<u>\$1,852.78</u>	<u>\$26,586.57</u>	<u>\$38,073.44</u>	<u>\$57,110.00</u>	<u>\$30,523.43</u>
<b>Total Expenses</b>	<u>\$37,487.11</u>	<u>\$344,911.60</u>	<u>\$387,866.88</u>	<u>\$581,800.00</u>	<u>\$236,888.40</u>
<b>Net Total</b>	\$34,237.30	\$47,614.75	(\$0.24)	\$0.00	(\$47,614.75)

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**Webster Presbyterian Church**  
**Summary of Restricted Accounts - 2022**  
**January to August 2022**

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
<b><u>Temporary Restricted</u></b>				
<b>Designated Funds</b>				
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	\$6,214.59	\$150.00	\$0.00	\$6,364.59
8077 - Joyful Noyz	\$2,834.73	\$0.00	\$2,128.50	\$706.23
8090 - Library	\$54.09	\$0.00	\$0.00	\$54.09
8099 - Pending Designation	\$6,551.48	\$2,948.18	\$2,922.43	\$6,577.23
8105 - Maintenance (capital) Fund	\$7,653.49	\$0.00	\$0.00	\$7,653.49
8160 - Music - Bells	\$163.26	\$0.00	\$0.00	\$163.26
8165 - Music - Choir	\$491.34	\$0.00	\$100.00	\$391.34
8170 - Music - Organ Enhancement	\$63,336.30	\$3,839.81	\$0.00	\$67,176.11
8175 - Music - Special	\$493.38	\$1,150.00	\$0.00	\$1,643.38
<b>Total Designated Funds</b>	<b>\$90,007.68</b>	<b>\$8,087.99</b>	<b>\$5,150.93</b>	<b>\$92,944.74</b>
<b>Memorials</b>				
8115 - Memorial/Endowment Contributions	\$11,983.25	\$0.00	\$0.00	\$11,983.25
8143 - Memorial - Wilson, Greg	\$2,145.00	\$0.00	\$0.00	\$2,145.00
<b>Total Memorials</b>	<b>\$14,128.25</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$14,128.25</b>
<b>Desig Gifts: Mission</b>				
8151 - Mission Development	\$500.15	\$20,086.28	\$19,840.29	\$746.14
8153 - Mission Trip - Adult	\$2,093.94	\$0.00	\$0.00	\$2,093.94
8320 - Contributions for Community Assist.	\$1,789.50	\$471.17	\$1,296.20	\$964.47
8321 - WPC Member Assistance	\$2,875.60	\$0.00	\$2,000.00	\$875.60
8324 - Community Assistance - Family	\$325.00	\$4,750.00	\$5,000.00	\$75.00
8326 - Peru Network Meeting	\$705.00	\$0.00	\$0.00	\$705.00
8330 - Family Promise	\$2,826.93	\$200.00	\$40.00	\$2,986.93
8331 - Mission to McWhirter	\$1,062.20	\$3,737.61	\$3,503.81	\$1,296.00
8332 - Gifts of Joy - Local Mission	\$275.01	\$0.00	\$0.00	\$275.01
8335 - Habitat for Humanity	\$25.00	\$0.00	\$0.00	\$25.00
8336 - Free The Captives	\$0.00	\$0.00	\$0.00	\$0.00
8345 - ICM	\$1,627.50	\$0.00	\$0.00	\$1,627.50
8350 - Chirstmas Joy Offering - PCUSA	\$200.00	\$250.00	\$0.00	\$450.00
8360 - Missions	\$8,491.11	\$15.70	\$0.00	\$8,506.81
8365 - One Great Hour of Sharing - PCUSA	\$0.00	\$2,232.00	\$0.00	\$2,232.00
8370 - Peace & Global Witness- PCUSA	\$1,373.79	\$250.00	\$0.00	\$1,623.79
8373 - PDA-Hurricane Harvey	\$650.00	\$0.00	\$0.00	\$650.00
8374 - Pentecost Offering - PCUSA	\$2,037.00	\$2,425.00	\$0.00	\$4,462.00
8394 - Summer Enrichment Series	(\$0.02)	\$0.00	\$0.00	(\$0.02)
8397 - EarthCare	\$334.41	\$240.00	\$0.00	\$574.41
<b>Total Desig Gifts: Mission</b>	<b>\$27,192.12</b>	<b>\$34,657.76</b>	<b>\$31,680.30</b>	<b>\$30,169.58</b>
<b>Building Fund</b>				
8401 - Building Fund Balance	\$100.00	\$0.00	\$0.00	\$100.00
<b>Total Building Fund</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100.00</b>
<b>Exchange Funds</b>				
8054 - Fuller-Harvey Meals	\$1,268.08	\$0.00	\$0.00	\$1,268.08
8055 - Flowers	\$657.74	\$0.00	\$272.13	\$385.61
8180 - Senior Ministry	\$533.60	\$0.00	\$0.00	\$533.60
8182 - Special Events	\$643.28	\$0.00	\$40.98	\$602.30
8185 - Weddings, Funerals, etc.	\$3,847.79	\$0.00	\$0.00	\$3,847.79
8186 - Ex Fund-Wednesday Night Dinner	\$39.66	\$959.00	\$1,060.86	(\$62.20)
8188 - Ex Fund-Adult Education	\$201.40	\$100.00	\$591.00	(\$289.60)
8402 - Change4Change	\$0.00	\$1,556.46	\$0.00	\$1,556.46
8500 - Ex Fund-Team: Resources	\$194.16	\$0.00	\$0.00	\$194.16
8505 - Ex Fund-Team: Fellowship Events	\$70.22	\$895.00	\$444.49	\$520.73
8506 - Ex Fund-Team: Education	\$0.00	\$155.00	\$152.31	\$2.69
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
8557 - Ex Fund-Endowment Income	(\$2,807.32)	\$15,365.78	\$0.00	\$12,558.46

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**Webster Presbyterian Church**  
**Summary of Restricted Accounts - 2022**  
**January to August 2022**

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
8560 - Ex Fund-Conclaves Mission (Youth)	\$100.00	\$0.00	\$0.00	\$100.00
8565 - Ex Fund-Mental Health	\$5,049.05	\$0.00	\$0.00	\$5,049.05
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
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	\$48.02	\$0.00	\$0.00	\$48.02
8583 - Ex Fund-Grief Share	\$237.20	\$0.00	\$0.00	\$237.20
8585 - Designated Gift	\$9,959.08	\$0.00	\$0.00	\$9,959.08
8586 - Ex Fund-Youth Fund Raisers	\$8,651.55	\$0.00	\$191.37	\$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	(\$658.97)	\$415.52	\$635.20	(\$878.65)
8594 - Wellness Class	\$1,573.80	\$0.00	\$0.00	\$1,573.80
8605 - 50th Lunar Communion	\$307.23	\$0.00	\$180.00	\$127.23
<b>Total Exchange Funds</b>	<b>\$35,017.46</b>	<b>\$19,446.76</b>	<b>\$3,568.34</b>	<b>\$50,895.88</b>
<b>Capital Accounts</b>				
8403 - Capital Campaign	\$108,581.98	\$27,320.00	\$60,512.48	\$75,389.50
8407 - Contingency	\$78,800.00	\$0.00	\$0.00	\$78,800.00
<b>Total Capital Accounts</b>	<b>\$187,381.98</b>	<b>\$27,320.00</b>	<b>\$60,512.48</b>	<b>\$154,189.50</b>
<b>Total Temporary Restricted</b>	<b>\$353,827.49</b>	<b>\$89,512.51</b>	<b>\$100,912.05</b>	<b>\$342,427.95</b>
<b>Permanent Restricted</b>				
8900 - Endowment Fund	\$177,134.25	\$0.00	\$0.00	\$177,134.25
<b>Total Permanent Restricted</b>	<b>\$177,134.25</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$177,134.25</b>

**Webster Presbyterian Church**  
**Mission accounts - revised**  
**January to August 2022**

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Credit Adjustments	Debit Adjustments	Ending Balance
<b>Temporary Restricted</b>						
<b>Desig Gifts: Mission</b>						
8151 - Mission Development	\$500.15	\$0.00	\$0.00	\$20,086.28	\$19,840.29	\$746.14
8153 - Mission Trip - Adult	\$2,093.94	\$0.00	\$0.00	\$0.00	\$0.00	\$2,093.94
8320 - Contributions for Community Assist.	\$1,789.50	\$0.00	\$0.00	\$471.17	\$1,296.20	\$964.47
8321 - WPC Member Assistance	\$2,875.60	\$0.00	\$0.00	\$0.00	\$2,000.00	\$875.60
8324 - Community Assistance - Family	\$325.00	\$0.00	\$0.00	\$4,750.00	\$5,000.00	\$75.00
8330 - Family Promise	\$2,826.93	\$0.00	\$0.00	\$200.00	\$40.00	\$2,986.93
8331 - Mission to McWhirter	\$1,062.20	\$0.00	\$0.00	\$3,737.61	\$3,503.81	\$1,296.00
8332 - Gifts of Joy - Local Mission	\$275.01	\$0.00	\$0.00	\$0.00	\$0.00	\$275.01
8335 - Habitat for Humanity	\$25.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00
8336 - Free The Captives	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8345 - ICM	\$1,627.50	\$0.00	\$0.00	\$0.00	\$0.00	\$1,627.50
8350 - Chirstmas Joy Offering - PCUSA	\$200.00	\$0.00	\$0.00	\$250.00	\$0.00	\$450.00
8360 - Missions	\$8,491.11	\$0.00	\$0.00	\$15.70	\$0.00	\$8,506.81
8365 - One Great Hour of Sharing - PCUSA	\$0.00	\$0.00	\$0.00	\$2,232.00	\$0.00	\$2,232.00
8370 - Peace & Global Witness- PCUSA	\$1,373.79	\$0.00	\$0.00	\$250.00	\$0.00	\$1,623.79
8373 - PDA-Hurricane Harvey	\$650.00	\$0.00	\$0.00	\$0.00	\$0.00	\$650.00
8374 - Pentecost Offering - PCUSA	\$2,037.00	\$0.00	\$0.00	\$2,425.00	\$0.00	\$4,462.00
<b>Total Desig Gifts: Mission</b>	<b>\$26,152.73</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$34,417.76</b>	<b>\$31,680.30</b>	<b>\$28,890.19</b>
<b>Exchange Funds</b>						
8402 - Change4Change	\$0.00	\$0.00	\$0.00	\$1,556.46	\$0.00	\$1,556.46
<b>Total Exchange Funds</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,556.46</b>	<b>\$0.00</b>	<b>\$1,556.46</b>
<b>Total Temporary Restricted</b>	<b>\$26,152.73</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$35,974.22</b>	<b>\$31,680.30</b>	<b>\$30,446.65</b>

Date : 09/07/2022  
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Webster Presbyterian Church  
Balance Sheet  
August 2022

Accounts

		<u>Assets</u>	
<b>Current Assets</b>			
<b>Cash</b>			
1010 - Cash - Amegy - Operating Acct.	\$486,742.10		
1030 - Cash - Frost Bank - Debit card	\$951.38		
<b>Total Cash</b>	<u><b>\$487,693.48</b></u>		
<b>Endowment</b>			
1165 - Invest - TX Pres. Foundation	\$177,134.25		
<b>Total Endowment</b>	<u><b>\$177,134.25</b></u>		
<b>Total Current Assets</b>			<b>\$664,827.73</b>
<b>Property and Equipment</b>			
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	( <u>\$1,794,896.56</u> )		
<b>Total Property and Equipment</b>			<u><b>\$3,293,738.33</b></u>
<b>Total Assets</b>			<u><u><b>\$3,958,566.06</b></u></u>
<hr/>			
<b>Liabilities, Fund Principal, &amp; Restricted Funds</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
3025 - Prepaid Pledges-Prior Year	\$15,111.89		
<b>Total Current Liabilities</b>			<u><b>\$15,111.89</b></u>
<b>Total Liabilities</b>			<u><b>\$15,111.89</b></u>
<b>Fund Principal</b>			
4000 - Church Fund Balance	\$3,423,891.97		
<b>Total Fund Principal</b>			<u><b>\$3,423,891.97</b></u>
<b>Restricted Funds</b>			
Total Temporarily Restricted	\$342,427.95		
Total Permanently Restricted	\$177,134.25		
<b>Total Restricted Funds</b>			<u><b>\$519,562.20</b></u>
<b>Total Liabilities, Fund Principal, &amp; Restricted Funds</b>			<u><u><b>\$3,958,566.06</b></u></u>