

Treasurer's Report for November 2024

Webster Presbyterian Church

Monthly analysis

	November Actual (2024)	% of Monthly budget	YTD Actual (2024)	% of YTD budget	YTD Budget Plan	Budget YTD status
Giving	\$34,981.	74.8%	\$486,826.	94.6%	\$514,708.	\$-27,882.
Spending	\$49,033.	99.7%	\$514,115.	95.0%	\$540,943.	\$26,828
Surplus / deficit	\$-14,052.		\$-27,289.		\$-26,235.	

As per the 2024 annual operating budget, Session approved a **deficit** operating budget for the year, revenue contribution budget of \$561,500.00 and expenses budget of \$590,119.96. The difference between contributions and expenses is negative \$28,620.00 for the entire year at plan. The monthly budgeted contributions are targeted at \$46,791.67 and expenses at \$49,176.66.

November incurred another negative balance month. Savings in personnel and administration were offset by a significant electrical bill (two bills are being explored in more detail) and Mission Committee met the yearly budget for Family Promise, ICM, and Presbytery mission work.

December expenses will include a quarterly insurance payment process as well as per capita to Presbytery.

As of December 16, we have received 55 pledges totaling \$385,126.00. Details will be covered in a separate report to Session on the 2025 operating budget during the stated December meeting.

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

Thanks,

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Dec. 17, 2024

Webster Presbyterian Church
Nov2024 Statement of Activities

Date Range: Nov 1st 2024 - Nov 30th 2024

Accounts	Actual	Budget	Actual	Budget	Annual	Annual
	Nov 01, 2024 - Nov 30, 2024	Nov 01, 2024 - Nov 30, 2024	This Year Year to Date	This Year Year to Date	Budget This Year Year	Budget Remaining This Year Year
Revenues						
Contributions & Revenue						
Contributions						
4100 Support - Pledged	34,582.70	39,416.67	422,246.81	433,583.37	473,000.00	50,753.19
4105 Support - Non-pledged	0.00	7,166.67	54,313.74	78,833.37	86,000.00	31,686.26
Total Contributions	34,582.70	46,583.34	476,560.55	512,416.74	559,000.00	82,439.45
Other Revenue						
4140 Other Income	397.37	208.33	10,265.88	2,291.63	2,500.00	(7,765.88)
Total Other Revenue	397.37	208.33	10,265.88	2,291.63	2,500.00	(7,765.88)
Total Contributions & Revenue	34,980.07	46,791.67	486,826.43	514,708.37	561,500.00	74,673.57
Total Revenues	\$ 34,980.07	\$ 46,791.67	\$ 486,826.43	\$ 514,708.37	\$ 561,500.00	\$ 74,673.57
Expenses						
Administration/Personnel						
Office						
6120 Computer Expenses	1,611.05	566.67	7,582.45	6,233.37	6,800.00	(782.45)
6130 General & Administrative	126.27	70.83	2,701.41	779.13	850.00	(1,851.41)
6140 Office Supplies	302.10	333.33	3,003.54	3,666.63	4,000.00	996.46
6145 Postage	0.00	216.67	1,760.15	2,383.37	2,600.00	839.85
6149 Stationery	282.17	62.50	430.97	687.50	750.00	319.03
6155 Telephone	0.00	208.33	2,334.69	2,291.63	2,500.00	165.31
6165 Copier Maint/Expenses	396.10	833.33	6,887.79	9,166.63	10,000.00	3,112.21
Total Office	2,717.69	2,291.66	24,701.00	25,208.26	27,500.00	2,799.00
Personnel						
5901 Pastor Search	0.00	333.33	296.94	3,666.63	4,000.00	3,703.06
Pastoral Staff						
Head of Staff						
5910 Sr Pastor BOP Dues	0.00	0.00	12,679.88	0.00	0.01	(12,679.87)
Total Head of Staff	0.00	0.00	12,679.88	0.00	0.01	(12,679.87)
Interim Pastor						
5980 Annual Cash Salary	4,166.66	5,083.33	56,541.93	55,916.63	61,000.00	4,458.07
5981 Housing and Utility	2,500.00	2,000.00	23,500.00	22,000.00	24,000.00	500.00
5983 Auto Allowance	0.00	333.33	607.74	3,666.63	4,000.00	3,392.26
5984 Board of Pension Dues	0.00	2,762.50	10,521.73	30,387.50	33,150.00	22,628.27
5985 Soc. Sec. Compensation	0.00	541.92	1,606.50	5,961.12	6,503.00	4,896.50
5988 Books & Professional Dues	0.00	83.33	84.08	916.63	1,000.00	915.92
Total Interim Pastor	6,666.66	10,804.41	92,861.98	118,848.51	129,653.00	36,791.02
Parish Associate						
5991 Annual Salary Parish Associate	700.00	1,166.67	13,416.60	12,833.37	14,000.00	583.40
5992 Housing Parish Associate	1,783.34	833.33	12,791.75	9,166.63	10,000.00	(2,791.75)
5993 Auto Allowance Parish Associate	0.00	166.67	2,000.00	1,833.37	2,000.00	0.00
5994 Discretionary Parish Associate	0.00	163.33	467.61	1,796.63	1,960.00	1,492.39
Total Parish Associate	2,483.34	2,330.00	28,675.96	25,630.00	27,960.00	(715.96)
Total Pastoral Staff	9,150.00	13,134.41	134,217.82	144,478.51	157,613.01	23,395.19
Program Staff						
5179 Professional Development -Music	0.00	125.00	1,281.91	1,375.00	1,500.00	218.09
5180 Professional Memberships	0.00	20.83	40.00	229.13	250.00	210.00
6024 Assoc. Music Dir. Compens	1,469.88	1,469.89	16,168.68	16,168.79	17,638.62	1,469.94
6025 Music Director Compens	2,245.40	2,245.40	24,916.39	24,699.40	26,944.74	2,028.35
6035 Organist Compensation	1,722.36	1,722.37	18,945.96	18,946.07	20,668.45	1,722.49
Total Program Staff	5,437.64	5,583.49	61,352.94	61,418.39	67,001.81	5,648.87

Accounts	Actual		Budget		Annual	
	Nov 01, 2024 -	Nov 01, 2024 -	Actual	Budget	Budget	Budget
	Nov 30, 2024	Nov 30, 2024	This Year	This Year	This Year	Remaining
						This Year
			Year to Date	Year to Date	Year	Year
Support Staff						
6020 Ch. Secretary	3,121.80	3,000.00	41,692.55	33,000.00	36,000.00	(5,692.55)
6041 Bookkeeper	669.38	1,136.26	8,699.63	12,498.86	13,635.14	4,935.51
6055 Nursery Staff	350.00	458.33	5,340.95	5,041.63	5,500.00	159.05
Total Support Staff	4,141.18	4,594.59	55,733.13	50,540.49	55,135.14	(597.99)
General Personnel						
5209 Background Checks	5.23	16.67	24.34	183.37	200.00	175.66
6060 Payroll Taxes	1,105.11	1,041.67	14,173.29	11,458.37	12,500.00	(1,673.29)
6131 Payroll expenses	678.40	541.67	7,960.99	5,958.37	6,500.00	(1,460.99)
Total General Personnel	1,788.74	1,600.01	22,158.62	17,600.11	19,200.00	(2,958.62)
Total Personnel	20,517.56	25,245.83	273,759.45	277,704.13	302,949.96	29,190.51
Total Administration/Personnel	23,235.25	27,537.49	298,460.45	302,912.39	330,449.96	31,989.51
Campus Management						
6045 Janitorial Services	1,500.00	1,666.67	16,600.00	18,333.37	20,000.00	3,400.00
6215 Fire Alarm	0.00	250.00	1,691.00	2,750.00	3,000.00	1,309.00
6220 Paper Supplies	513.47	83.33	2,119.65	916.63	1,000.00	(1,119.65)
6225 Repairs and Maintenance	156.48	1,250.00	8,727.18	13,750.00	15,000.00	6,272.82
6230 Lawn Maintenance	0.00	833.33	9,238.58	9,166.63	10,000.00	761.42
6240 Util - Electricity	10,763.11	3,333.33	43,457.29	36,666.63	40,000.00	(3,457.29)
6245 Util - Gas	67.59	83.33	790.98	916.63	1,000.00	209.02
6250 Util - Trash	0.00	125.00	1,132.32	1,375.00	1,500.00	367.68
6255 Util - Water	0.00	275.00	2,390.22	3,025.00	3,300.00	909.78
Total Campus Management	13,000.65	7,899.99	86,147.22	86,899.89	94,800.00	8,652.78
Care						
Deacons						
5505 Deacon Supplies	0.00	41.67	196.65	458.37	500.00	303.35
5515 Memorial Receptions	0.00	83.33	0.00	916.63	1,000.00	1,000.00
5525 Pastoral Care Discretionary Fund	0.00	66.67	0.00	733.37	800.00	800.00
Total Deacons	0.00	191.67	196.65	2,108.37	2,300.00	2,103.35
Ministry						
Earth Care						
5501 Earth Care	0.00	33.33	214.70	366.63	400.00	185.30
Total Earth Care	0.00	33.33	214.70	366.63	400.00	185.30
Total Ministry	0.00	33.33	214.70	366.63	400.00	185.30
Total Care	0.00	225.00	411.35	2,475.00	2,700.00	2,288.65
Christian Education						
5205 Supplies	19.06	41.67	110.01	458.37	500.00	389.99
5225 Curriculum	0.00	41.67	0.00	458.37	500.00	500.00
5257 Special Events	0.00	83.33	0.00	916.63	1,000.00	1,000.00
5290 Memory Cognition Initiative	0.00	83.33	0.00	916.63	1,000.00	1,000.00
Total Christian Education	19.06	250.00	110.01	2,750.00	3,000.00	2,889.99
Fellowship						
5300 Kitchen and Fellowship Supplies	489.58	125.00	1,530.83	1,375.00	1,500.00	(30.83)
5322 Wednesday Night Dinner	57.97	125.00	638.29	1,375.00	1,500.00	861.71
5386 Coffee Pilot	0.00	333.33	3,465.10	3,666.63	4,000.00	534.90
Total Fellowship	547.55	583.33	5,634.22	6,416.63	7,000.00	1,365.78
Mission						
5736 Family Promise	2,500.00	416.67	5,000.00	4,583.37	5,000.00	0.00
5750 ICM	5,000.00	833.33	10,000.00	9,166.63	10,000.00	0.00
5785 Presbytery	4,000.00	666.67	8,000.00	7,333.37	8,000.00	0.00
Total Mission	11,500.00	1,916.67	23,000.00	21,083.37	23,000.00	0.00
Stewardship						
6109 Presbytery per capita	0.00	300.00	0.00	3,300.00	3,600.00	3,600.00
6110 Bank Charges	119.80	104.17	2,369.53	1,145.87	1,250.00	(1,119.53)
6135 Insurance	0.00	5,666.67	55,850.00	62,333.37	68,000.00	12,150.00
Total Stewardship	119.80	6,070.84	58,219.53	66,779.24	72,850.00	14,630.47
Worship and Music						

Accounts	Actual	Budget	Actual	Budget	Annual	Annual
	Nov 01, 2024 -	Nov 01, 2024 -	This Year	This Year	Budget	Budget
	Nov 30, 2024	Nov 30, 2024	Year to Date	Year to Date	This Year	Remaining
					This Year	This Year
Worship						
5108 Honoraia for Pastors (2)	264.26	125.00	1,389.26	1,375.00	1,500.00	110.74
5109 Audio-Visual Maintenance	0.00	12.50	82.29	137.50	150.00	67.71
5117 A/V Scholars	180.00	300.00	4,720.00	3,300.00	3,600.00	(1,120.00)
5118 Sanctuary for the Arts	0.00	416.67	394.81	4,583.37	5,000.00	4,605.19
5185 Worship Supplies-General	17.86	75.00	1,063.90	825.00	900.00	(163.90)
5190 Worship Supply-Communion	0.00	0.00	14.99	0.00	0.00	(14.99)
Total Worship	462.12	929.17	7,665.25	10,220.87	11,150.00	3,484.75
Music						
5116 Choir Scholars	0.00	2,666.67	25,930.00	29,333.37	32,000.00	6,070.00
5130 Handbell Repair/Pads	0.00	4.17	381.85	45.87	50.00	(331.85)
5135 Licensing	0.00	125.00	1,459.00	1,375.00	1,500.00	41.00
5140 Music - Choirs/Voice	11.75	50.00	1,203.44	550.00	600.00	(603.44)
5145 Music - Handbells	0.00	20.83	9.95	229.13	250.00	240.05
5147 Music-Instrumental	68.33	50.00	176.07	550.00	600.00	423.93
5165 Organ Maintenance	0.00	83.33	0.00	916.63	1,000.00	1,000.00
5170 Organ Tuning	0.00	125.00	0.00	1,375.00	1,500.00	1,500.00
5175 Piano Tuning	0.00	35.00	300.00	385.00	420.00	120.00
5182 Special Service Musicians	0.00	583.33	4,775.00	6,416.63	7,000.00	2,225.00
5195 Praise Band	68.03	20.83	231.85	229.13	250.00	18.15
Total Music	148.11	3,764.16	34,467.16	41,405.76	45,170.00	10,702.84
Total Worship and Music	610.23	4,693.33	42,132.41	51,626.63	56,320.00	14,187.59
Total Expenses	\$ 49,032.54	\$ 49,176.65	\$ 514,115.19	\$ 540,943.15	\$ 590,119.96	\$ 76,004.77
Net Total	(\$ 14,052.47)	(\$ 2,384.98)	(\$ 27,288.76)	(\$ 26,234.78)	(\$ 28,619.96)	(\$ 1,331.20)

Summary of Restricted Net Assets

Date Range: Nov 1st 2024 - Nov 30th 2024

Accounts	Beginning Balance	Income	Expense	Ending Balance
Restricted Net Assets				
Designated Funds				
8023 Care Baskets	585	0	0	585
8027 Children's Ministry Team - Sun.	139	0	0	139
8030 Children/Youth Music	61	0	0	61
8034 Family Ministry	55	0	0	55
8052 Deacon's Reception	1,113	0	0	1,113
8056 AV upgrades	6,365	0	812	5,553
8090 Library	54	0	0	54
8099 Pending Designation	10,427	0	234	10,193
8156 Missionary Support	9,270	250	9,520	0
8160 Music - Bells	1,390	0	0	1,390
8165 Music - Choir	1,630	0	0	1,630
8170 Music - Organ Enhancement	2,311	0	0	2,311
8175 Music - Special	1,660	5,000	0	6,660
Total Designated Funds	35,059	5,250	10,566	29,744
Memorials				
8115 Memorial/Endowment Contributions	12,113	0	0	12,113
8143 Memorial - Wilson, Greg	298	0	0	298
8146 Memorial - Wood, Ken & Wilma	80,000	0	0	80,000
Total Memorials	92,411	0	0	92,411
Desig Gifts: Mission				
8151 Mission Development	79	0	0	79
8153 Mission Trip - Adult	2,094	0	0	2,094
8320 Contributions for Community Assist.	(190)	50	0	(140)
8321 WPC Member Assistance	(74)	0	0	(74)
8330 Family Promise	806	0	0	806
8331 Mission to McWhirter	3,052	0	1,292	1,759
8345 ICM	200	0	0	200
8350 Chirstmas Joy Offering - PCUSA	250	0	0	250
8360 Missions	896	0	300	596
8370 Peace & Global Witness- PCUSA	1,357	0	0	1,357
8386 SeafarerCenter	210	0	0	210
8397 EarthCare	872	0	0	872
Total Desig Gifts: Mission	9,551	50	1,592	8,008
Exchange Funds				
8054 Fuller-Harvey Meals	1,268	0	0	1,268
8055 Flowers	546	100	305	342
8180 Senior Ministry	102	0	94	7
8182 Special Events	(54)	0	0	(54)
8185 Weddings, Funerals, etc.	3,397	0	0	3,397
8186 Ex Fund-Wednesday Night Dinner	0	0	187	(187)
8187 Coffee fellowship	2,101	246	698	1,650
8188 Ex Fund-Adult Education	(290)	0	0	(290)
8402 Change4Change	1,829	255	241	1,842
8500 Ex Fund-Team: Resources	39	0	0	39
8505 Ex Fund-Team: Fellowship Events	83	0	0	83
8506 Ex Fund-Team: Education	3	0	0	3
8507 Ex Fund Choral Scholars	9,393	530	3,710	6,213
8515 Ex Fund-Team: Worship	(177)	0	0	(177)

Accounts	Beginning Balance	Income	Expense	Ending Balance
8550 Powerful Tools for Caregivers Class	34	0	0	34
8560 Ex Fund-Conclaves Mission (Youth)	100	0	0	100
8565 Ex Fund-Mental Health	6,113	0	0	6,113
8570 Ex Fund-Shrimp Boil	164	0	0	164
8576 Touchstones Memory Care	690	0	0	690
8578 Ex Fund-Adult Seminar	271	0	0	271
8580 Ex Fund-Women's Retreat	2,954	0	0	2,954
8581 Ex Fund-Sisters-in-Faith	133	0	0	133
8583 Ex Fund-Grief Share	377	0	0	377
8585 Designated Gift	6,559	0	0	6,559
8586 Ex Fund-Youth Fund Raisers	2,960	0	0	2,960
8590 Ex Fund-Early Risers Breakfast	(5)	0	0	(5)
8591 Ex Fund-Vacation Bible School	676	0	0	676
8593 Pastor Deductions/Optional Benefits	(947)	0	0	(947)
8594 Wellness Class	1,574	0	0	1,574
8606 Sanctuary for the Arts	789	212	508	492
8607 Love Thy Neighbor mission	471	300	148	623
Total Exchange Funds	41,151	1,643	5,891	36,903
Capital Accounts				
8403 Capital Campaign	16,568	1,680	0	18,248
8407 Contingency	78,800	0	0	78,800
Total Capital Accounts	95,368	1,680	0	97,048
Permanent Restricted1				
8900 Endowment Fund	177,134	0	0	177,134
Total Permanent Restricted1	177,134	0	0	177,134
Total Restricted Net Assets	\$ 450,675	\$ 8,623	\$ 18,049	\$ 441,248