

Treasurer's Report for December 2024

Webster Presbyterian Church

Monthly analysis

	December Actual (2024)	% of Monthly budget	YTD Actual (2024)	% of YTD budget	YTD Budget Plan	Budget YTD status
Total Income	\$80,324.	171.7%	\$567,151	100.3%	\$561,500.	\$5,651.
Spending	\$61,584.	125.2%	\$575,699.	97.6%	\$590,120.	\$14,420
Surplus / deficit	\$+18,741.		\$-8,548.		\$-28,620.	

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.

Significant increase in income during December attributable to individual catch ups against annual pledge and prepays against 2025. Taking income one level deeper analysis, total pledged and routine but not pledged income was slightly below budgeted expectations; however, the 'other income' line exceeded expected values resulting in the total income sum as basically at plan. December over budget expenses reflect primarily insurance premium payment.

The net effect for the year is that the operating balance was negative, "in the red", by only \$8,548 against the planned negative balance of \$28,620.00. This represents significant control of expenses and a very nice response by the congregation in general, a few contributors catching up on their pledge in December, and for a handful of contributors, exceeded their annual 2024 pledges.

A more thorough analysis of 2024 final numbers and the operating budget for 2025 will be covered in separate communications and discussions in the Session January meeting.

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

Thanks,

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Jan. 23, 2025

Webster Presbyterian Church
Dec2024 Statement of Activities

Date Range: Dec 1st 2024 - Dec 31st 2024 | *Inactive Account

Accounts	Actual	Budget	Actual	Budget	Annual	Annual
	Dec 01, 2024 - Dec 31, 2024	Dec 01, 2024 - Dec 31, 2024	This Year Year to Date	This Year Year to Date	Budget This Year Year	Budget This Year Year
Revenues						
Contributions & Revenue						
Contributions						
4100 Support - Pledged	80,254.59	39,416.63	502,501.40	473,000.00	473,000.00	(29,501.40)
4105 Support - Non-pledged	0.00	7,166.63	54,313.74	86,000.00	86,000.00	31,686.26
Total Contributions	80,254.59	46,583.26	556,815.14	559,000.00	559,000.00	2,184.86
Other Revenue						
4140 Other Income	70.00	208.37	10,335.88	2,500.00	2,500.00	(7,835.88)
Total Other Revenue	70.00	208.37	10,335.88	2,500.00	2,500.00	(7,835.88)
Total Contributions & Revenue	80,324.59	46,791.63	567,151.02	561,500.00	561,500.00	(5,651.02)
Total Revenues	\$ 80,324.59	\$ 46,791.63	\$ 567,151.02	\$ 561,500.00	\$ 561,500.00	(\$ 5,651.02)
Expenses						
Administration/Personnel						
Office						
6120 Computer Expenses	737.41	566.63	8,319.86	6,800.00	6,800.00	(1,519.86)
6130 General & Administrative	219.79	70.87	2,921.20	850.00	850.00	(2,071.20)
6140 Office Supplies	104.02	333.37	3,107.56	4,000.00	4,000.00	892.44
6145 Postage	449.92	216.63	2,210.07	2,600.00	2,600.00	389.93
6149 Stationery	0.00	62.50	430.97	750.00	750.00	319.03
6155 Telephone	422.90	208.37	2,757.59	2,500.00	2,500.00	(257.59)
6165 Copier Maint/Expenses	608.59	833.37	7,496.38	10,000.00	10,000.00	2,503.62
Total Office	2,542.63	2,291.74	27,243.63	27,500.00	27,500.00	256.37
Personnel						
5901 Pastor Search	0.00	333.37	296.94	4,000.00	4,000.00	3,703.06
Pastoral Staff						
Head of Staff						
*5900 Sr Pastor Compensation	0.00	0.01	0.00	0.01	0.01	0.01
*5904 Sr Pastor Cum SLA 2020	0.00	0.01	0.00	0.01	0.01	0.01
*5905 Sr Pastor Study Leave Allowance	0.00	0.01	0.00	0.01	0.01	0.01
5910 Sr Pastor BOP Dues	0.00	0.01	12,679.88	0.01	0.01	(12,679.87)
*5911 Sr Pastor Opt Life Ins	0.00	0.01	0.00	0.01	0.01	0.01
*5912 Sr Pastor Opt Dental Ins	0.00	0.01	0.00	0.01	0.01	0.01
*5925 Sr Pastor Housing	0.00	0.01	0.00	0.01	0.01	0.01
*5930 Sr Pastor Car Allowance	0.00	0.01	0.00	0.01	0.01	0.01
*5940 Sr Pastor Cell Phone Allowance	0.00	0.01	0.00	0.01	0.01	0.01
*5941 Sr Pastor Soc. Sec. Suppl.	0.00	0.01	0.00	0.01	0.01	0.01
Total Head of Staff	0.00	0.10	12,679.88	0.10	0.10	(12,679.78)
Interim Pastor						
5980 Annual Cash Salary	4,166.66	5,083.37	60,708.59	61,000.00	61,000.00	291.41
5981 Housing and Utility	2,500.00	2,000.00	26,000.00	24,000.00	24,000.00	(2,000.00)
5983 Auto Allowance	0.00	333.37	607.74	4,000.00	4,000.00	3,392.26
5984 Board of Pension Dues	0.00	2,762.50	10,521.73	33,150.00	33,150.00	22,628.27
5985 Soc. Sec. Compensation	0.00	541.88	1,606.50	6,503.00	6,503.00	4,896.50
5988 Books & Professional Dues	0.00	83.37	84.08	1,000.00	1,000.00	915.92
Total Interim Pastor	6,666.66	10,804.49	99,528.64	129,653.00	129,653.00	30,124.36
Parish Associate						
5991 Annual Salary Parish Associate	700.00	1,166.63	14,116.60	14,000.00	14,000.00	(116.60)
5992 Housing Parish Associate	1,783.34	833.37	14,575.09	10,000.00	10,000.00	(4,575.09)
5993 Auto Allowance Parish Associate	0.00	166.63	2,000.00	2,000.00	2,000.00	0.00
5994 Discretionary Parish Associate	0.00	163.37	467.61	1,960.00	1,960.00	1,492.39
Total Parish Associate	2,483.34	2,330.00	31,159.30	27,960.00	27,960.00	(3,199.30)

Accounts	Actual	Budget	Actual	Budget	Annual	Annual
	Dec 01, 2024 -	Dec 01, 2024 -	This Year	This Year	Budget	Budget
	Dec 31, 2024	Dec 31, 2024	Year to Date	Year to Date	This Year	Remaining
				Year	This Year	Year
Total Pastoral Staff	9,150.00	13,134.59	143,367.82	157,613.10	157,613.10	14,245.28
Program Staff						
5179 Professional Development -Music	0.00	125.00	1,281.91	1,500.00	1,500.00	218.09
5180 Professional Memberships	0.00	20.87	40.00	250.00	250.00	210.00
6024 Assoc. Music Dir. Compens	1,469.88	1,469.83	17,638.56	17,638.62	17,638.62	0.06
6025 Music Director Compens	2,245.40	2,245.34	27,161.79	26,944.74	26,944.74	(217.05)
6035 Organist Compensation	1,722.36	1,722.38	20,668.32	20,668.45	20,668.45	0.13
Total Program Staff	5,437.64	5,583.42	66,790.58	67,001.81	67,001.81	211.23
Support Staff						
6020 Ch. Secretary	3,743.30	3,000.00	45,435.85	36,000.00	36,000.00	(9,435.85)
6041 Bookkeeper	456.75	1,136.28	9,156.38	13,635.14	13,635.14	4,478.76
6055 Nursery Staff	658.00	458.37	5,998.95	5,500.00	5,500.00	(498.95)
Total Support Staff	4,858.05	4,594.65	60,591.18	55,135.14	55,135.14	(5,456.04)
General Personnel						
5209 Background Checks	0.00	16.63	24.34	200.00	200.00	175.66
6060 Payroll Taxes	1,159.98	1,041.63	15,333.27	12,500.00	12,500.00	(2,833.27)
6131 Payroll expenses	673.78	541.63	8,634.77	6,500.00	6,500.00	(2,134.77)
Total General Personnel	1,833.76	1,599.89	23,992.38	19,200.00	19,200.00	(4,792.38)
Total Personnel	21,279.45	25,245.92	295,038.90	302,950.05	302,950.05	7,911.15
Total Administration/Personnel	23,822.08	27,537.66	322,282.53	330,450.05	330,450.05	8,167.52
Campus Management						
6045 Janitorial Services	1,500.00	1,666.63	18,100.00	20,000.00	20,000.00	1,900.00
6215 Fire Alarm	50.00	250.00	1,741.00	3,000.00	3,000.00	1,259.00
6220 Paper Supplies	0.00	83.37	2,119.65	1,000.00	1,000.00	(1,119.65)
6225 Repairs and Maintenance	1,179.32	1,250.00	9,906.50	15,000.00	15,000.00	5,093.50
6230 Lawn Maintenance	562.98	833.37	9,801.56	10,000.00	10,000.00	198.44
6240 Util - Electricity	1,739.00	3,333.37	45,196.29	40,000.00	40,000.00	(5,196.29)
6245 Util - Gas	69.19	83.37	860.17	1,000.00	1,000.00	139.83
6250 Util - Trash	409.37	125.00	1,541.69	1,500.00	1,500.00	(41.69)
6255 Util - Water	456.02	275.00	2,846.24	3,300.00	3,300.00	453.76
Total Campus Management	5,965.88	7,900.11	92,113.10	94,800.00	94,800.00	2,686.90
Care						
Deacons						
5505 Deacon Supplies	86.40	41.63	283.05	500.00	500.00	216.95
5515 Memorial Receptions	432.97	83.37	432.97	1,000.00	1,000.00	567.03
5525 Pastoral Care Discretionary Fund	0.00	66.63	0.00	800.00	800.00	800.00
Total Deacons	519.37	191.63	716.02	2,300.00	2,300.00	1,583.98
Ministry						
Earth Care						
5501 Earth Care	111.05	33.37	325.75	400.00	400.00	74.25
Total Earth Care	111.05	33.37	325.75	400.00	400.00	74.25
Total Ministry	111.05	33.37	325.75	400.00	400.00	74.25
Total Care	630.42	225.00	1,041.77	2,700.00	2,700.00	1,658.23
Christian Education						
5205 Supplies	175.91	41.63	285.92	500.00	500.00	214.08
5225 Curriculum	0.00	41.63	0.00	500.00	500.00	500.00
5257 Special Events	0.00	83.37	0.00	1,000.00	1,000.00	1,000.00
5290 Memory Cognition Initiative	0.00	83.37	0.00	1,000.00	1,000.00	1,000.00
Total Christian Education	175.91	250.00	285.92	3,000.00	3,000.00	2,714.08
Fellowship						
5300 Kitchen and Fellowship Supplies	18.94	125.00	1,549.77	1,500.00	1,500.00	(49.77)
5322 Wednesday Night Dinner	211.48	125.00	849.77	1,500.00	1,500.00	650.23
5386 Coffee Pilot	0.00	333.37	3,465.10	4,000.00	4,000.00	534.90
Total Fellowship	230.42	583.37	5,864.64	7,000.00	7,000.00	1,135.36
Mission						
5736 Family Promise	0.00	416.63	5,000.00	5,000.00	5,000.00	0.00
5750 ICM	0.00	833.37	10,000.00	10,000.00	10,000.00	0.00
5785 Presbytery	0.00	666.63	8,000.00	8,000.00	8,000.00	0.00

Accounts	Actual	Budget	Actual	Budget	Annual	Annual
	Dec 01, 2024 -	Dec 01, 2024 -	This Year	This Year	Budget	Budget
	Dec 31, 2024	Dec 31, 2024	Year to Date	Year to Date	This Year	This Year
					Year	Year
Total Mission	0.00	1,916.63	23,000.00	23,000.00	23,000.00	0.00
Stewardship						
6109 Presbytery per capita	3,600.00	300.00	3,600.00	3,600.00	3,600.00	0.00
6110 Bank Charges	119.80	104.13	2,489.33	1,250.00	1,250.00	(1,239.33)
6135 Insurance	22,007.00	5,666.63	77,857.00	68,000.00	68,000.00	(9,857.00)
Total Stewardship	25,726.80	6,070.76	83,946.33	72,850.00	72,850.00	(11,096.33)
Worship and Music						
Worship						
5108 Honoraia for Pastors (2)	0.00	125.00	1,389.26	1,500.00	1,500.00	110.74
5109 Audio-Visual Maintenance	0.00	12.50	82.29	150.00	150.00	67.71
5117 A/V Scholars	150.00	300.00	4,870.00	3,600.00	3,600.00	(1,270.00)
5118 Sanctuary for the Arts	0.00	416.63	394.81	5,000.00	5,000.00	4,605.19
5185 Worship Supplies-General	148.60	75.00	1,212.50	900.00	900.00	(312.50)
5190 Worship Supply-Communion	33.97	0.00	48.96	0.00	0.00	(48.96)
Total Worship	332.57	929.13	7,997.82	11,150.00	11,150.00	3,152.18
Music						
5116 Choir Scholars	0.00	2,666.63	25,930.00	32,000.00	32,000.00	6,070.00
5130 Handbell Repair/Pads	0.00	4.13	381.85	50.00	50.00	(331.85)
5135 Licensing	0.00	125.00	1,459.00	1,500.00	1,500.00	41.00
5140 Music - Choirs/Voice	0.00	50.00	1,203.44	600.00	600.00	(603.44)
5145 Music - Handbells	0.00	20.87	9.95	250.00	250.00	240.05
5147 Music-Instrumental	0.00	50.00	176.07	600.00	600.00	423.93
5165 Organ Maintenance	0.00	83.37	0.00	1,000.00	1,000.00	1,000.00
5170 Organ Tuning	0.00	125.00	0.00	1,500.00	1,500.00	1,500.00
5175 Piano Tuning	150.00	35.00	450.00	420.00	420.00	(30.00)
5182 Special Service Musicians	4,550.00	583.37	9,325.00	7,000.00	7,000.00	(2,325.00)
5195 Praise Band	0.00	20.87	231.85	250.00	250.00	18.15
Total Music	4,700.00	3,764.24	39,167.16	45,170.00	45,170.00	6,002.84
Total Worship and Music	5,032.57	4,693.37	47,164.98	56,320.00	56,320.00	9,155.02
Total Expenses	\$ 61,584.08	\$ 49,176.90	\$ 575,699.27	\$ 590,120.05	\$ 590,120.05	\$ 14,420.78
Net Total	\$ 18,740.51	(\$ 2,385.27)	(\$ 8,548.25)	(\$ 28,620.05)	(\$ 28,620.05)	(\$ 20,071.80)

Webster Presbyterian Church
Restricted Net Assets EOY2024

Date Range: Jan 1st 2024 - Dec 31st 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.	300	0	161	139
8030 Children/Youth Music	114	0	53	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	8,079	2,348	234	10,193
8105 Maintenance (capital) Fund	7,461	0	7,461	0
8156 Missionary Support	0	10,795	9,520	1,275
8160 Music - Bells	650	1,050	310	1,390
8165 Music - Choir	1,208	422	0	1,630
8170 Music - Organ Enhancement	32,806	25,500	56,387	1,919
8175 Music - Special	1,790	5,390	521	6,660
Total Designated Funds	60,581	45,504	75,458	30,627
Memorials				
8115 Memorial/Endowment Contributions	12,058	55	0	12,113
8143 Memorial - Wilson, Greg	298	0	0	298
8146 Memorial - Wood, Ken & Wilma	30,000	216,508	0	246,508
Total Memorials	42,356	216,563	0	258,920
Desig Gifts: Mission				
8151 Mission Development	14	144	158	0
8153 Mission Trip - Adult	2,094	0	0	2,094
8320 Contributions for Community Assist.	0	2,345	2,095	250
8321 WPC Member Assistance	(74)	0	0	(74)
8326 Peru Network Meeting	705	0	705	0
8330 Family Promise	96	785	50	831
8331 Mission to McWhirter	262	5,252	3,055	2,459
8332 Gifts of Joy - Local Mission	(50)	50	0	0
8345 ICM	0	550	40	510
8350 Chirstmas Joy Offering - PCUSA	1,625	2,770	1,625	2,770
8360 Missions	3,909	4,589	8,498	0
8365 One Great Hour of Sharing - PCUSA	50	1,487	1,537	0
8370 Peace & Global Witness- PCUSA	0	1,357	1,357	0
8374 Pentecost Offering - PCUSA	225	1,643	1,868	0
8386 SeafarerCenter	211	290	41	460
8394 Summer Enrichment Series	(0)	0	0	0
8397 EarthCare	872	0	0	872
Total Desig Gifts: Mission	9,939	21,261	21,029	10,171
Building Fund				
8401 Building Fund Balance	100	0	100	0
Total Building Fund	100	0	100	0
Exchange Funds				
8054 Fuller-Harvey Meals	1,268	0	0	1,268
8055 Flowers	32	1,650	1,340	342
8180 Senior Ministry	102	0	94	7
8182 Special Events	(54)	0	0	(54)
8185 Weddings, Funerals, etc.	4,458	450	1,311	3,597

Accounts	Beginning Balance	Income	Expense	Ending Balance
8186 Ex Fund-Wednesday Night Dinner	13	2,195	2,207	0
8187 Coffee fellowship	3,399	3,553	5,559	1,393
8188 Ex Fund-Adult Education	(290)	0	0	(290)
8402 Change4Change	2,187	3,139	3,689	1,638
8500 Ex Fund-Team: Resources	194	0	155	39
8505 Ex Fund-Team: Fellowship Events	41	620	578	83
8506 Ex Fund-Team: Education	3	0	0	3
8507 Ex Fund Choral Scholars	1,100	14,204	13,701	1,603
8515 Ex Fund-Team: Worship	(177)	0	0	(177)
8550 Powerful Tools for Caregivers Class	34	0	0	34
8557 Ex Fund-Endowment Income	8,250	4,188	12,439	0
8560 Ex Fund-Conclaves Mission (Youth)	100	0	0	100
8565 Ex Fund-Mental Health	6,113	24	254	5,883
8570 Ex Fund-Shrimp Boil	311	725	872	164
8573 Ex Fund-Campus Mgmt	843	0	843	0
8576 Touchstones Memory Care	747	690	747	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	98	35	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	8,460	0	5,500	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
8605 50th Lunar Communion	127	0	127	0
8606 Sanctuary for the Arts	153	2,918	2,649	422
8607 Love Thy Neighbor mission	0	2,272	1,670	602
Total Exchange Funds	48,970	36,664	53,736	31,898
Capital Accounts				
8403 Capital Campaign	25,314	43,042	48,928	19,428
8407 Contingency	78,800	0	0	78,800
Total Capital Accounts	104,114	43,042	48,928	98,228
Permanent Restricted1				
8900 Endowment Fund	177,134	0	0	177,134
Total Permanent Restricted1	177,134	0	0	177,134
Total Restricted Net Assets	\$ 443,194	\$ 363,035	\$ 199,250	\$ 606,978

Statement of Financial Position

As of: Dec 31st 2024

Assets

Current Assets

Cash

1010 Cash - Amegy - Operating Acct.	543,874
1030 Cash - Frost Bank - Debit card	1,624

Total Cash	545,498
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Endowment

1165 Invest - TX Pres. Foundation	177,134
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Total Endowment	177,134
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Total Current Assets	722,633
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Property and Equipment

2010 Land and Improvements	893,468
2050 Fellowship Hall	675,985
2055 Building Improvements	282,776
2100 Sanctuary	3,014,406
2155 Furniture and Fixtures	194,516
2163 Computer Equipment	21,590
2165 Equipment - Other	5,895
2300 Accumulated Depreciation	(1,794,897)

Total Property and Equipment	3,293,738
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Total Assets

\$ 4,016,371

Liabilities & Net Assets

Liabilities

Current Liabilities

3025 Prepaid Pledges-Prior Year	34,750
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Total Current Liabilities	34,750
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Total Liabilities	34,750
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Net Assets

Fund Principal1

4000 Church Fund Balance	3,373,300
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Total Fund Principal1	3,373,300
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Designated Funds

8023 Care Baskets	585
8027 Children's Ministry Team - Sun.	139
8030 Children/Youth Music	61
8034 Family Ministry	55
8052 Deacon's Reception	1,113
8056 AV upgrades	5,553
8090 Library	54
8099 Pending Designation	10,193
8156 Missionary Support	1,275
8160 Music - Bells	1,390
8165 Music - Choir	1,630
8170 Music - Organ Enhancement	1,919
8175 Music - Special	6,660

Total Designated Funds	30,627
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Memorials

8115 Memorial/Endowment Contributions	12,113
8143 Memorial - Wilson, Greg	298

8146 Memorial - Wood, Ken & Wilma	246,508
Total Memorials	258,920
Desig Gifts: Mission	
8153 Mission Trip - Adult	2,094
8320 Contributions for Community Assist.	250
8321 WPC Member Assistance	(74)
8330 Family Promise	831
8331 Mission to McWhirter	2,459
8345 ICM	510
8350 Chirstmas Joy Offering - PCUSA	2,770
8386 SeafarerCenter	460
8397 EarthCare	872
Total Desig Gifts: Mission	10,171
Exchange Funds	
8054 Fuller-Harvey Meals	1,268
8055 Flowers	342
8180 Senior Ministry	7
8182 Special Events	(54)
8185 Weddings, Funerals, etc.	3,597
8187 Coffee fellowship	1,393
8188 Ex Fund-Adult Education	(290)
8402 Change4Change	1,638
8500 Ex Fund-Team: Resources	39
8505 Ex Fund-Team: Fellowship Events	83
8506 Ex Fund-Team: Education	3
8507 Ex Fund Choral Scholars	1,603
8515 Ex Fund-Team: Worship	(177)
8550 Powerful Tools for Caregivers Class	34
8560 Ex Fund-Conclaves Mission (Youth)	100
8565 Ex Fund-Mental Health	5,883
8570 Ex Fund-Shrimp Boil	164
8576 Touchstones Memory Care	690
8578 Ex Fund-Adult Seminar	271
8580 Ex Fund-Women's Retreat	2,954
8581 Ex Fund-Sisters-in-Faith	133
8583 Ex Fund-Grief Share	377
8585 Designated Gift	6,559
8586 Ex Fund-Youth Fund Raisers	2,960
8590 Ex Fund-Early Risers Breakfast	(5)
8591 Ex Fund-Vacation Bible School	676
8593 Pastor Deductions/Optional Benefits	(947)
8594 Wellness Class	1,574
8606 Sanctuary for the Arts	422
8607 Love Thy Neighbor mission	602
Total Exchange Funds	31,898
Capital Accounts	
8403 Capital Campaign	19,428
8407 Contingency	78,800
Total Capital Accounts	98,228
Permanent Restricted1	
8900 Endowment Fund	177,134
Total Permanent Restricted1	177,134
Total Net Assets	3,980,279
Total Liabilities & Net Assets	\$ 4,015,029
Out of Balance	\$ 1,342