

Treasurer's Report for February 2025

Webster Presbyterian Church

Monthly analysis

The tabular revenue and expense summary table typically leading this report has been replaced with modifications to the revenue and expense report; primarily adding *percentage of budget* columns for both the month and year-to-date values. Please review the contributions and expense report for details.

Summarizing, giving through two months is at 73% of plan; expenses at 65% of plan reflecting a positive end of February YTD balance of \$6,422.

Please note that we have received a significant number of RMDs in March which will result in a very favorable balance to operating budget at the end of March. At this point in time using the new software, I have not discovered how to spread those "lumpy" contributions across the year as easily as we could with the previous version – that hunt continues. We will need to be very careful to not get lulled into a false sense of security (1.) that contributions are coming in as expected nor (2.) that the end of year forecast of contributions is necessarily positive at this point in time.

As is typical for the first quarter of the year, both contributions and expenses are lower than budget. In February, expenses in Campus Management were above plan in the repairs & maintenance, lawn maintenance, and water accounts. Licensing costs in Music also were above planned reflecting the typical once-per-year payment of this fee for use of music by the church throughout the year. Choral scholars operating budget line is above plan reflecting use of the operating budget account in preference to the designated account; draws on both accounts will be balanced through the year.

Note that the insurance premium payment will be made in March.

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

Thanks,

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Mar 24, 2025

Webster Presbyterian Church
Feb2025_Revenue & Expenses

Date Range: Feb 1st 2025 - Feb 28th 2025

Accounts	Actual		Budget		Budget % Used		Actual		Budget		Budget % Used		Annual	
	Feb 01, 2025 - Feb 28, 2025	Feb 01, 2025 - Feb 28, 2025	Feb 01, 2025 - Feb 28, 2025	Feb 01, 2025 - Feb 28, 2025	Feb 01, 2025 - Feb 28, 2025	Feb 28, 2025	This Year	Year to Date	This Year	Year to Date	This Year	Year to Date	This Year	Year
Revenues														
Contributions & Revenue														
Contributions														
4100 Support - Pledged	36,544	39,583	92 %	64,859	79,167	82 %	475,000							
4105 Support - Non-pledged	0	5,833	0 %	0	11,667	0 %	70,000							
4110 Support - Prior Year	5,800	2,896	200 %	5,800	5,792	100 %	34,750							
Total Contributions	42,344	48,312	88 %	70,659	96,625	73 %	579,750							
Other Revenue														
4140 Other Income	505	438	115 %	535	875	61 %	5,250							
Total Other Revenue	505	438	115 %	535	875	61 %	5,250							
Total Contributions & Revenue	42,849	48,750	88 %	71,194	97,500	73 %	585,000							
Total Revenues	\$ 42,849	\$ 48,750	88 %	\$ 71,194	\$ 97,500	73 %	\$ 585,000							
Expenses														
Administration/Personnel														
Office														
6120 Computer Expenses	492	542	91 %	971	1,083	90 %	6,500							
6130 General & Administrative	94	83	113 %	188	167	113 %	1,000							
6140 Office Supplies	0	333	0 %	612	667	92 %	4,000							
6145 Postage	44	208	21 %	211	417	51 %	2,500							
6149 Stationery	65	63	104 %	65	125	52 %	750							
6155 Telephone	0	208	0 %	212	417	51 %	2,500							
6165 Copier Maint/Expenses	695	792	88 %	1,064	1,583	67 %	9,500							
Total Office Personnel	1,389	2,229	62 %	3,323	4,458	75 %	26,750							
5901 Pastor Search	0	333	0 %	0	667	0 %	4,000							
Pastoral Staff														
Head of Staff														
5943 Sr Pastor Moving Expenses	0	417	0 %	0	833	0 %	5,000							
Total Head of Staff	0	417	0 %	0	833	0 %	5,000							
Interim Pastor														

Accounts	Actual		Budget		Budget % Used		Actual		Budget		Budget % Used		Annual Budget	
	Feb 01, 2025 - Feb 28, 2025	Feb 01, 2025 - Feb 28, 2025	Feb 01, 2025 - Feb 28, 2025	Feb 01, 2025 - Feb 28, 2025	Feb 01, 2025 - Feb 28, 2025	Feb 01, 2025 - Feb 28, 2025	This Year	Year to Date	This Year	Year to Date	This Year	Year to Date	This Year	Year
5980 Annual Cash Salary	4,167	4,167	4,167	4,167	100%	100%	8,333	8,333	8,333	8,333	100%	100%	50,000	50,000
5981 Housing and Utility	2,500	2,500	2,500	2,500	100%	100%	5,000	5,000	5,000	5,000	100%	100%	30,000	30,000
5983 Auto Allowance	0	333	0	333	0%	0%	0	0	667	667	0%	0%	4,000	4,000
5984 Board of Pension Dues	0	819	0	819	0%	0%	0	0	1,638	1,638	0%	0%	9,825	9,825
5985 Soc. Sec. Compensation	0	517	0	517	0%	0%	0	0	1,033	1,033	0%	0%	6,200	6,200
5989 Study leave - interim	0	83	0	83	0%	0%	0	0	167	167	0%	0%	1,000	1,000
Total Interim Pastor Parish Associate	6,667	8,419	6,667	8,419	79%	79%	13,333	13,333	16,838	16,838	79%	79%	101,025	101,025
5991 Annual Salary Parish Associate	700	700	700	700	100%	100%	1,400	1,400	1,400	1,400	100%	100%	8,400	8,400
5992 Housing Parish Associate	1,783	1,800	1,783	1,800	99%	99%	3,567	3,567	3,600	3,600	99%	99%	21,600	21,600
5993 Auto Allowance Parish Associate	0	167	0	167	0%	0%	133	133	333	333	40%	40%	2,000	2,000
5996 Study leave - parish associate	0	104	0	104	0%	0%	0	0	208	208	0%	0%	1,250	1,250
Total Parish Associate	2,483	2,771	2,483	2,771	90%	90%	5,100	5,100	5,542	5,542	92%	92%	33,250	33,250
Total Pastoral Staff	9,150	11,606	9,150	11,606	79%	79%	18,433	18,433	23,213	23,213	79%	79%	139,275	139,275
Program Staff														
5179 Professional Development -Music	0	125	0	125	0%	0%	0	0	250	250	0%	0%	1,500	1,500
5180 Professional Memberships	0	17	0	17	0%	0%	102	102	33	33	306%	306%	200	200
6024 Assoc. Music Dir. Compens	1,470	1,470	1,470	1,470	100%	100%	2,940	2,940	2,940	2,940	100%	100%	17,639	17,639
6025 Music Director Compens	2,245	2,245	2,245	2,245	100%	100%	4,491	4,491	4,491	4,491	100%	100%	26,945	26,945
6035 Organist Compensation	1,722	1,722	1,722	1,722	100%	100%	3,445	3,445	3,445	3,445	100%	100%	20,668	20,668
Total Program Staff Support Staff	5,438	5,579	5,438	5,579	97%	97%	10,977	10,977	11,159	11,159	98%	98%	66,952	66,952
6020 Ch. Secretary	3,614	3,000	3,614	3,000	120%	120%	8,564	8,564	6,000	6,000	143%	143%	36,000	36,000
6041 Bookkeeper	482	792	482	792	61%	61%	1,274	1,274	1,583	1,583	80%	80%	9,500	9,500
6055 Nursery Staff	448	500	448	500	90%	90%	896	896	1,000	1,000	90%	90%	6,000	6,000
Total Support Staff General Personnel	4,543	4,292	4,543	4,292	106%	106%	10,733	10,733	8,583	8,583	125%	125%	51,500	51,500
5209 Background Checks	86	17	86	17	516%	516%	86	86	33	33	258%	258%	200	200
6060 Payroll Taxes	1,136	1,250	1,136	1,250	91%	91%	2,398	2,398	2,500	2,500	96%	96%	15,000	15,000
6131 Payroll expenses	683	750	683	750	91%	91%	1,602	1,602	1,500	1,500	107%	107%	9,000	9,000
Total General Personnel	1,905	2,017	1,905	2,017	94%	94%	4,086	4,086	4,033	4,033	101%	101%	24,200	24,200
Total Personnel	21,035	23,827	21,035	23,827	88%	88%	44,229	44,229	47,655	47,655	93%	93%	285,927	285,927
Total Administration/Personnel Campus Management	22,424	26,056	22,424	26,056	86%	86%	47,552	47,552	52,113	52,113	91%	91%	312,677	312,677
6045 Janitorial Services	1,500	1,667	1,500	1,667	90%	90%	3,000	3,000	3,333	3,333	90%	90%	20,000	20,000
6215 Fire Alarm	0	250	0	250	0%	0%	0	0	500	500	0%	0%	3,000	3,000
6220 Paper Supplies	0	83	0	83	0%	0%	8	8	167	167	5%	5%	1,000	1,000

Accounts	Actual		Budget		Budget % Used		Actual		Budget		Budget % Used		Annual Budget	
	Feb 01, 2025 - Feb 28, 2025	Feb 01, 2025 - Feb 28, 2025	Feb 01, 2025 - Feb 28, 2025	Feb 01, 2025 - Feb 28, 2025	Feb 01, 2025 - Feb 28, 2025	Feb 01, 2025 - Feb 28, 2025	This Year	Year to Date	This Year	Year to Date	This Year	Year to Date	This Year	Year
6225 Repairs and Maintenance	1,925	1,042	185%	2,361	2,083	113%							12,500	
6230 Lawn Maintenance	1,118	833	134%	1,118	1,667	67%							10,000	
6240 Util - Electricity	754	3,583	21%	754	7,167	11%							43,000	
6245 Util - Gas	79	83	94%	157	167	94%							1,000	
6250 Util - Trash	129	125	103%	129	250	52%							1,500	
6255 Util - Water	456	275	166%	456	550	83%							3,300	
Total Campus Management Care	5,961	7,942	75%	7,982	15,883	50%							95,300	
Deacons														
5505 Deacon Supplies	0	42	0%	60	83	72%							500	
5515 Memorial Receptions	0	83	0%	0	167	0%							1,000	
5525 Pastoral Care Discretionary Fund	0	67	0%	0	133	0%							800	
Total Deacons Ministry	0	192	0%	60	383	16%							2,300	
Earth Care														
5501 Earth Care	0	29	0%	0	58	0%							350	
Total Earth Care	0	29	0%	0	58	0%							350	
Total Ministry	0	29	0%	0	58	0%							350	
Total Care	0	221	0%	60	442	14%							2,650	
Christian Education														
5205 Supplies	0	42	0%	0	83	0%							500	
5225 Curriculum	0	42	0%	0	83	0%							500	
5257 Special Events	0	83	0%	0	167	0%							1,000	
Total Christian Education Fellowship	0	167	0%	0	333	0%							2,000	
5300 Kitchen and Fellowship Supplies	0	125	0%	520	250	208%							1,500	
5322 Wednesday Night Dinner	0	42	0%	112	83	134%							500	
5386 Coffee Pilot	0	125	0%	0	250	0%							1,500	
Total Fellowship Mission	0	292	0%	632	583	108%							3,500	
5700 WPC Missions	0	475	0%	0	950	0%							5,700	
5735 Community Assistance	0	1,083	0%	0	2,167	0%							13,000	
5736 Family Promise	0	417	0%	0	833	0%							5,000	
5750 ICM	0	833	0%	0	1,667	0%							10,000	
5785 Presbytery	0	667	0%	0	1,333	0%							8,000	
5790 Mental Health Ministry Team	0	1	0%	0	2	0%							12	

Accounts	Actual		Budget		Budget % Used		Actual		Budget		Budget % Used		Annual Budget	
	Feb 01, 2025 - Feb 28, 2025	Feb 01, 2025 - Feb 28, 2025	Feb 01, 2025 - Feb 28, 2025	Feb 01, 2025 - Feb 28, 2025	Feb 01, 2025 - Feb 28, 2025	Feb 01, 2025 - Feb 28, 2025	This Year	Year to Date	This Year	Year to Date	This Year	Year to Date	This Year	Year
Total Mission Stewardship	0	3,476	0	3,476	0%	0%	0	6,952	0	6,952	0%	0%	41,712	41,712
6109 Presbytery per capita	0	300	0	300	0%	0%	0	600	0	600	0%	0%	3,600	3,600
6110 Bank Charges	120	125	245	125	96%	96%	245	250	245	250	98%	98%	1,500	1,500
6135 Insurance	0	7,250	0	7,250	0%	0%	0	14,500	0	14,500	0%	0%	87,000	87,000
Total Stewardship	120	7,675	245	7,675	2%	2%	245	15,350	245	15,350	2%	2%	92,100	92,100
Welcoming														
5326 Connecting	0	17	0	17	0%	0%	0	33	0	33	0%	0%	200	200
5328 Engaging	0	17	0	17	0%	0%	0	33	0	33	0%	0%	200	200
5331 Hosting	0	8	0	8	0%	0%	0	17	0	17	0%	0%	100	100
Total Welcoming	0	42	0	42	0%	0%	0	83	0	83	0%	0%	500	500
Worship and Music														
Worship														
5108 Honoraria for Pastors (2)	0	125	0	125	0%	0%	0	250	0	250	0%	0%	1,500	1,500
5109 Audio-Visual Maintenance	0	13	0	13	0%	0%	0	25	0	25	0%	0%	150	150
5117 A/V Scholars	780	125	780	125	624%	624%	780	250	780	250	312%	312%	1,500	1,500
5118 Sanctuary for the Arts	0	83	0	83	0%	0%	0	167	0	167	0%	0%	1,000	1,000
5185 Worship Supplies-General	0	83	0	83	0%	0%	0	167	0	167	0%	0%	1,000	1,000
Total Worship	780	429	780	429	182%	182%	780	858	780	858	91%	91%	5,150	5,150
Music														
5116 Choir Scholars	6,440	2,583	6,440	2,583	249%	249%	6,440	5,167	6,440	5,167	125%	125%	31,000	31,000
5130 Handbell Repair/Pads	0	4	0	4	0%	0%	0	8	0	8	0%	0%	50	50
5135 Licensing	741	125	741	125	593%	593%	741	250	741	250	296%	296%	1,500	1,500
5140 Music - Choirs/Voice	0	50	205	50	0%	0%	205	100	205	100	205%	205%	600	600
5145 Music - Handbells	0	21	118	21	0%	0%	118	42	118	42	284%	284%	250	250
5147 Music-Instrumental	0	50	0	50	0%	0%	0	100	0	100	0%	0%	600	600
5165 Organ Maintenance	0	83	0	83	0%	0%	0	167	0	167	0%	0%	1,000	1,000
5170 Organ Tuning	0	125	0	125	0%	0%	0	250	0	250	0%	0%	1,500	1,500
5175 Piano Tuning	0	38	0	38	0%	0%	0	75	0	75	0%	0%	450	450
5182 Special Service Musicians	0	583	0	583	0%	0%	0	1,167	0	1,167	0%	0%	7,000	7,000
5195 Praise Band	17	21	17	21	82%	82%	17	42	17	42	41%	41%	250	250
Total Music	7,198	3,683	7,521	3,683	195%	195%	7,521	7,367	7,521	7,367	102%	102%	44,200	44,200
Total Worship and Music	7,978	4,112	8,301	4,112	194%	194%	8,301	8,225	8,301	8,225	101%	101%	49,350	49,350
Total Expenses	\$ 36,483	\$ 49,982	\$ 64,773	\$ 49,982	73%	73%	\$ 64,773	\$ 99,965	\$ 64,773	\$ 99,965	65%	65%	\$ 599,789	\$ 599,789
Net Total	\$ 6,366	(\$ 1,232)	\$ 6,422	(\$ 1,232)	(517%)	(517%)	\$ 6,422	(\$ 2,465)	\$ 6,422	(\$ 2,465)	(261%)	(261%)	(\$ 14,789)	(\$ 14,789)

Webster Presbyterian Church
Summary of Restricted Net Assets

Date Range: Feb 1st 2025 - Feb 28th 2025

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	5,553	0	0	5,553
8090 Library	54	0	0	54
8099 Pending Designation	10,593	650	0	11,243
8156 Missionary Support	0	740	0	740
8160 Music - Bells	1,390	0	0	1,390
8165 Music - Choir	1,630	0	0	1,630
8170 Music - Organ Enhancement	1,919	0	0	1,919
8175 Music - Special	6,660	0	0	6,660
Total Designated Funds	29,752	1,390	0	31,142
Memorials				
8115 Memorial/Endowment Contributions	12,113	0	0	12,113
8143 Memorial - Wilson, Greg	298	0	0	298
8146 Memorial - Wood, Ken & Wilma	246,508	0	0	246,508
Total Memorials	258,920	0	0	258,920
Desig Gifts: Mission				
8153 Mission Trip - Adult	2,094	0	0	2,094
8320 Contributions for Community Assist.	50	0	0	50
8321 WPC Member Assistance	(74)	0	0	(74)
8330 Family Promise	831	0	0	831
8331 Mission to McWhirter	2,459	0	0	2,459
8345 ICM	231	0	0	231
8350 Chirstmas Joy Offering - PCUSA	2,880	0	0	2,880
8360 Missions	2,245	100	0	2,345
8372 PDA-General	275	6,000	0	6,275
8386 SeafarerCenter	460	0	0	460
8397 EarthCare	872	0	0	872
Total Desig Gifts: Mission	12,323	6,100	0	18,423
Exchange Funds				
8054 Fuller-Harvey Meals	1,268	0	0	1,268
8055 Flowers	118	0	38	80
8180 Senior Ministry	7	0	0	7
8182 Special Events	(54)	0	0	(54)
8185 Weddings, Funerals, etc.	3,916	0	0	3,916
8186 Ex Fund-Wednesday Night Dinner	(51)	246	319	(124)
8187 Coffee fellowship	1,315	194	267	1,242
8188 Ex Fund-Adult Education	(290)	0	0	(290)
8402 Change4Change	1,442	447	527	1,362
8500 Ex Fund-Team: Resources	39	0	0	39
8505 Ex Fund-Team: Fellowship Events	83	0	22	61
8506 Ex Fund-Team: Education	3	0	0	3
8507 Ex Fund Choral Scholars	2,118	415	1,330	1,203
8515 Ex Fund-Team: Worship	(177)	0	0	(177)
8550 Powerful Tools for Caregivers Class	34	0	0	34

Accounts	Beginning Balance	Income	Expense	Ending Balance
8557 Ex Fund-Endowment Income	2,145	0	0	2,145
8560 Ex Fund-Conclaves Mission (Youth)	100	0	0	100
8565 Ex Fund-Mental Health	5,883	0	0	5,883
8570 Ex Fund-Shrimp Boil	100	0	0	100
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	467	100	525	43
8607 Love Thy Neighbor mission	378	0	0	378
Total Exchange Funds	34,086	1,402	3,027	32,462
Capital Accounts				
8403 Capital Campaign	24,593	585	215	24,963
8407 Contingency	78,800	0	0	78,800
Total Capital Accounts	103,393	585	215	103,763
Permanent Restricted1				
8900 Endowment Fund	177,134	0	0	177,134
Total Permanent Restricted1	177,134	0	0	177,134
Total Restricted Net Assets	\$ 615,608	\$ 9,478	\$ 3,242	\$ 621,844