

## Treasurer's Report for March 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.

Revenue was 146% of plan for the month of March resulting in the first quarter ending at 98% of plan. As has been mentioned before, the number of lump sum contributions has been uncharacteristically high at this early point in the year. We will carefully monitor giving as one conclusion that can be drawn now is that giving is significantly behind plan when discounting these early lump sum contributions.

March expenses were 168% of plan, bringing the first quarter expenses to 99% of plan. These operating budget expenses were driven primarily by three categories

- Quarterly insurance premium
- Power charges and solar panel lease/purchase contract payment
- Debiting mission operating budget accounts with credit into exchange accounts

The third bullet will be reviewed in more detail between Finance and Missions.

Also note that the Session approved opening of a third bank account was completed in April; WPC's cash is now spread across these three banks. This new account is an interest earning account with Merrill Lynch.

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

Thanks,

K-

April 22, 2025

Webster Presbyterian Church  
**Mar2025\_Revenue & Expenses**

Date Range: Mar 1st 2025 - Mar 31st 2025

Accounts	Actual	Budget	Budget	Actual	Budget	Budget	Annual
	Mar 01, 2025 - Mar 31, 2025	Mar 01, 2025 - Mar 31, 2025	% Used Mar 01, 2025 - Mar 31, 2025	This Year Year to Date	This Year Year to Date	% Used This Year Year to Date	Budget This Year Year
<b>Revenues</b>							
Contributions & Revenue							
Contributions							
4100 Support - Pledged	70,981	39,583	179 %	135,841	118,750	114 %	475,000
4105 Support - Non-pledged	0	5,833	0 %	0	17,500	0 %	70,000
4110 Support - Prior Year	0	2,896	0 %	5,800	8,687	67 %	34,750
Total Contributions	70,981	48,312	147 %	141,641	144,937	98 %	579,750
Other Revenue							
4140 Other Income	421	438	96 %	956	1,313	73 %	5,250
Total Other Revenue	421	438	96 %	956	1,313	73 %	5,250
Total Contributions & Revenue	71,403	48,750	146 %	142,597	146,250	98 %	585,000
<b>Total Revenues</b>	<b>\$ 71,403</b>	<b>\$ 48,750</b>	<b>146 %</b>	<b>\$ 142,597</b>	<b>\$ 146,250</b>	<b>98 %</b>	<b>\$ 585,000</b>
<b>Expenses</b>							
Administration/Personnel							
Office							
6120 Computer Expenses	869	542	160 %	1,840	1,625	113 %	6,500
6130 General & Administrative	94	83	113 %	282	250	113 %	1,000
6140 Office Supplies	16	333	5 %	628	1,000	63 %	4,000
6145 Postage	0	208	0 %	211	625	34 %	2,500
6149 Stationery	0	63	0 %	65	188	35 %	750
6155 Telephone	423	208	203 %	635	625	102 %	2,500
6165 Copier Maint/Expenses	388	792	49 %	1,452	2,375	61 %	9,500
Total Office	1,790	2,229	80 %	5,113	6,687	76 %	26,750
Personnel							
5901 Pastor Search	0	333	0 %	0	1,000	0 %	4,000
Pastoral Staff							
Head of Staff							
5943 Sr Pastor Moving Expenses	0	417	0 %	0	1,250	0 %	5,000
Total Head of Staff	0	417	0 %	0	1,250	0 %	5,000
Interim Pastor							

Accounts	Actual	Budget	Budget	Actual	Budget	Budget	Annual
	Mar 01, 2025 - Mar 31, 2025	Mar 01, 2025 - Mar 31, 2025	% Used Mar 01, 2025 - Mar 31, 2025	This Year Year to Date	This Year Year to Date	This Year Year to Date	Budget This Year
5980 Annual Cash Salary	4,167	4,167	100 %	12,500	12,500	100 %	50,000
5981 Housing and Utility	2,500	2,500	100 %	7,500	7,500	100 %	30,000
5983 Auto Allowance	0	333	0 %	0	1,000	0 %	4,000
5984 Board of Pension Dues	0	819	0 %	0	2,456	0 %	9,825
5985 Soc. Sec. Compensation	0	517	0 %	0	1,550	0 %	6,200
5989 Study leave - interim	0	83	0 %	0	250	0 %	1,000
<b>Total Interim Pastor</b>	<b>6,667</b>	<b>8,419</b>	<b>79 %</b>	<b>20,000</b>	<b>25,256</b>	<b>79 %</b>	<b>101,025</b>
<b>Parish Associate</b>							
5991 Annual Salary Parish Associate	700	700	100 %	2,100	2,100	100 %	8,400
5992 Housing Parish Associate	1,783	1,800	99 %	5,350	5,400	99 %	21,600
5993 Auto Allowance Parish Associate	0	167	0 %	133	500	27 %	2,000
5996 Study leave - parish associate	0	104	0 %	0	313	0 %	1,250
<b>Total Parish Associate</b>	<b>2,483</b>	<b>2,771</b>	<b>90 %</b>	<b>7,583</b>	<b>8,313</b>	<b>91 %</b>	<b>33,250</b>
<b>Total Pastoral Staff</b>	<b>9,150</b>	<b>11,606</b>	<b>79 %</b>	<b>27,583</b>	<b>34,819</b>	<b>79 %</b>	<b>139,275</b>
<b>Program Staff</b>							
5179 Professional Development -Music	438	125	350 %	438	375	117 %	1,500
5180 Professional Memberships	0	17	0 %	102	50	204 %	200
6024 Assoc. Music Dir. Compens	1,470	1,470	100 %	4,410	4,410	100 %	17,639
6025 Music Director Compens	2,245	2,245	100 %	6,736	6,736	100 %	26,945
6035 Organist Compensation	1,722	1,722	100 %	5,167	5,167	100 %	20,668
<b>Total Program Staff</b>	<b>5,876</b>	<b>5,579</b>	<b>105 %</b>	<b>16,853</b>	<b>16,738</b>	<b>101 %</b>	<b>66,952</b>
<b>Support Staff</b>							
6020 Ch. Secretary	4,211	3,000	140 %	12,774	9,000	142 %	36,000
6041 Bookkeeper	466	792	59 %	1,739	2,375	73 %	9,500
6055 Nursery Staff	448	500	90 %	1,344	1,500	90 %	6,000
<b>Total Support Staff</b>	<b>5,125</b>	<b>4,292</b>	<b>119 %</b>	<b>15,858</b>	<b>12,875</b>	<b>123 %</b>	<b>51,500</b>
<b>General Personnel</b>							
5209 Background Checks	6	17	36 %	92	50	184 %	200
6060 Payroll Taxes	1,180	1,250	94 %	3,578	3,750	95 %	15,000
6131 Payroll expenses	339	750	45 %	1,941	2,250	86 %	9,000
<b>Total General Personnel</b>	<b>1,526</b>	<b>2,017</b>	<b>76 %</b>	<b>5,611</b>	<b>6,050</b>	<b>93 %</b>	<b>24,200</b>
<b>Total Personnel</b>	<b>21,676</b>	<b>23,827</b>	<b>91 %</b>	<b>65,905</b>	<b>71,482</b>	<b>92 %</b>	<b>285,927</b>
<b>Total Administration/Personnel</b>	<b>23,466</b>	<b>26,056</b>	<b>90 %</b>	<b>71,018</b>	<b>78,169</b>	<b>91 %</b>	<b>312,677</b>
<b>Campus Management</b>							
6045 Janitorial Services	1,500	1,667	90 %	4,500	5,000	90 %	20,000
6215 Fire Alarm	441	250	176 %	441	750	59 %	3,000
6220 Paper Supplies	0	83	0 %	8	250	3 %	1,000

Accounts	Actual	Budget	Budget	Actual	Budget	Budget	Annual
	Mar 01, 2025 - Mar 31, 2025	Mar 01, 2025 - Mar 31, 2025	% Used Mar 01, 2025 - Mar 31, 2025	This Year Year to Date	This Year Year to Date	% Used This Year Year to Date	Budget This Year Year
6225 Repairs and Maintenance	241	1,042	23 %	2,602	3,125	83 %	12,500
6230 Lawn Maintenance	1,000	833	120 %	2,118	2,500	85 %	10,000
6240 Util - Electricity	5,650	3,583	158 %	6,404	10,750	60 %	43,000
6245 Util - Gas	85	83	102 %	243	250	97 %	1,000
6250 Util - Trash	258	125	206 %	387	375	103 %	1,500
6255 Util - Water	228	275	83 %	684	825	83 %	3,300
<b>Total Campus Management</b>	<b>9,404</b>	<b>7,942</b>	<b>118 %</b>	<b>17,386</b>	<b>23,825</b>	<b>73 %</b>	<b>95,300</b>
<b>Care</b>							
<b>Deacons</b>							
5505 Deacon Supplies	0	42	0 %	60	125	48 %	500
5515 Memorial Receptions	0	83	0 %	0	250	0 %	1,000
5525 Pastoral Care Discretionary Fund	110	67	165 %	110	200	55 %	800
<b>Total Deacons</b>	<b>110</b>	<b>192</b>	<b>57 %</b>	<b>170</b>	<b>575</b>	<b>30 %</b>	<b>2,300</b>
<b>Ministry</b>							
<b>Earth Care</b>							
5501 Earth Care	0	29	0 %	0	88	0 %	350
<b>Total Earth Care</b>	<b>0</b>	<b>29</b>	<b>0 %</b>	<b>0</b>	<b>88</b>	<b>0 %</b>	<b>350</b>
<b>Total Ministry</b>	<b>0</b>	<b>29</b>	<b>0 %</b>	<b>0</b>	<b>88</b>	<b>0 %</b>	<b>350</b>
<b>Total Care</b>	<b>110</b>	<b>221</b>	<b>50 %</b>	<b>170</b>	<b>663</b>	<b>26 %</b>	<b>2,650</b>
<b>Christian Education</b>							
5205 Supplies	0	42	0 %	0	125	0 %	500
5225 Curriculum	0	42	0 %	0	125	0 %	500
5257 Special Events	0	83	0 %	0	250	0 %	1,000
<b>Total Christian Education</b>	<b>0</b>	<b>167</b>	<b>0 %</b>	<b>0</b>	<b>500</b>	<b>0 %</b>	<b>2,000</b>
<b>Fellowship</b>							
5300 Kitchen and Fellowship Supplies	300	125	240 %	820	375	219 %	1,500
5322 Wednesday Night Dinner	0	42	0 %	112	125	89 %	500
5386 Coffee Pilot	0	125	0 %	0	375	0 %	1,500
<b>Total Fellowship</b>	<b>300</b>	<b>292</b>	<b>103 %</b>	<b>932</b>	<b>875</b>	<b>106 %</b>	<b>3,500</b>
<b>Mission</b>							
5700 WPC Missions	5,700	475	1,200 %	5,700	1,425	400 %	5,700
5735 Community Assistance	13,000	1,083	1,200 %	13,000	3,250	400 %	13,000
5736 Family Promise	0	417	0 %	0	1,250	0 %	5,000
5750 ICM	5,000	833	600 %	5,000	2,500	200 %	10,000
5785 Presbytery	0	667	0 %	0	2,000	0 %	8,000
5790 Mental Health Ministry Team	0	1	0 %	0	3	0 %	12

Accounts	Actual	Budget	Budget	Actual	Budget	Budget	Annual
	Mar 01, 2025 - Mar 31, 2025	Mar 01, 2025 - Mar 31, 2025	% Used Mar 01, 2025 - Mar 31, 2025	This Year Year to Date	This Year Year to Date	% Used This Year Year to Date	Budget This Year Year
Total Mission	23,700	3,476	682 %	23,700	10,428	227 %	41,712
<b>Stewardship</b>							
6109 Presbytery per capita	0	300	0 %	0	900	0 %	3,600
6110 Bank Charges	120	125	96 %	365	375	97 %	1,500
6135 Insurance	22,007	7,250	304 %	22,007	21,750	101 %	87,000
Total Stewardship	22,127	7,675	288 %	22,372	23,025	97 %	92,100
<b>Welcoming</b>							
5326 Connecting	0	17	0 %	0	50	0 %	200
5328 Engaging	0	17	0 %	0	50	0 %	200
5331 Hosting	0	8	0 %	0	25	0 %	100
Total Welcoming	0	42	0 %	0	125	0 %	500
<b>Worship and Music</b>							
<b>Worship</b>							
5108 Honoraia for Pastors (2)	0	125	0 %	0	375	0 %	1,500
5109 Audio-Visual Maintenance	0	13	0 %	0	38	0 %	150
5117 A/V Scholars	1,370	125	1,096 %	2,150	375	573 %	1,500
5118 Sanctuary for the Arts	0	83	0 %	0	250	0 %	1,000
5185 Worship Supplies-General	0	83	0 %	0	250	0 %	1,000
Total Worship	1,370	429	319 %	2,150	1,287	167 %	5,150
<b>Music</b>							
5116 Choir Scholars	3,290	2,583	127 %	9,730	7,750	126 %	31,000
5130 Handbell Repair/Pads	0	4	0 %	0	13	0 %	50
5135 Licensing	0	125	0 %	741	375	198 %	1,500
5140 Music - Choirs/Voice	17	50	35 %	222	150	148 %	600
5145 Music - Handbells	0	21	0 %	118	62	189 %	250
5147 Music-Instrumental	5	50	10 %	5	150	3 %	600
5165 Organ Maintenance	0	83	0 %	0	250	0 %	1,000
5170 Organ Tuning	0	125	0 %	0	375	0 %	1,500
5175 Piano Tuning	0	38	0 %	0	113	0 %	450
5182 Special Service Musicians	0	583	0 %	0	1,750	0 %	7,000
5195 Praise Band	0	21	0 %	17	62	27 %	250
Total Music	3,312	3,683	90 %	10,834	11,050	98 %	44,200
Total Worship and Music	4,682	4,112	114 %	12,984	12,337	105 %	49,350
<b>Total Expenses</b>	<b>\$ 83,788</b>	<b>\$ 49,982</b>	<b>168 %</b>	<b>\$ 148,561</b>	<b>\$ 149,947</b>	<b>99 %</b>	<b>\$ 599,789</b>
<b>Net Total</b>	<b>( \$ 12,385 )</b>	<b>( \$ 1,232 )</b>	<b>1,005 %</b>	<b>( \$ 5,964 )</b>	<b>( \$ 3,697 )</b>	<b>161 %</b>	<b>( \$ 14,789 )</b>

## Summary of Restricted Net Assets

Date Range: Mar 1st 2025 - Mar 31st 2025

Accounts	Beginning Balance	Income	Expense	Ending Balance
<b>Restricted Net Assets</b>				
<b>Designated Funds</b>				
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	11,243	0	0	11,243
8156 Missionary Support	740	2,895	3,435	200
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	31,142	2,895	3,435	30,602
<b>Memorials</b>				
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
<b>Desig Gifts: Mission</b>				
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	1,016	1,443
8345 ICM	231	0	0	231
8350 Chirstmas Joy Offering - PCUSA	2,880	0	2,880	0
8360 Missions	2,345	5,800	0	8,145
8372 PDA-General	6,275	0	0	6,275
8386 SeafarerCenter	460	0	261	200
8397 EarthCare	872	0	0	872
Total Desig Gifts: Mission	18,423	5,800	4,157	20,066
<b>Exchange Funds</b>				
8054 Fuller-Harvey Meals	1,268	0	0	1,268
8055 Flowers	80	75	0	155
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	(124)	515	326	65
8187 Coffee fellowship	1,242	295	442	1,095
8188 Ex Fund-Adult Education	(290)	0	0	(290)
8402 Change4Change	1,362	380	509	1,232
8500 Ex Fund-Team: Resources	39	0	0	39
8505 Ex Fund-Team: Fellowship Events	61	0	108	(47)
8506 Ex Fund-Team: Education	3	0	0	3
8507 Ex Fund Choral Scholars	1,203	1,165	0	2,368
8515 Ex Fund-Team: Worship	(177)	0	0	(177)
8550 Powerful Tools for Caregivers Class	34	0	0	34

<b>Accounts</b>	<b>Beginning Balance</b>	<b>Income</b>	<b>Expense</b>	<b>Ending Balance</b>
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	43	20	0	63
8607 Love Thy Neighbor mission	378	0	243	135
<b>Total Exchange Funds</b>	<b>32,462</b>	<b>2,450</b>	<b>1,627</b>	<b>33,284</b>
<b>Capital Accounts</b>				
8403 Capital Campaign	24,963	3,475	60	28,378
8407 Contingency	78,800	0	0	78,800
<b>Total Capital Accounts</b>	<b>103,763</b>	<b>3,475</b>	<b>60</b>	<b>107,178</b>
<b>Permanent Restricted1</b>				
8900 Endowment Fund	177,134	0	0	177,134
<b>Total Permanent Restricted1</b>	<b>177,134</b>	<b>0</b>	<b>0</b>	<b>177,134</b>
<b>Total Restricted Net Assets</b>	<b>\$ 621,844</b>	<b>\$ 14,620</b>	<b>\$ 9,279</b>	<b>\$ 627,184</b>

# Statement of Financial Position

As of: Mar 31st 2025

## Assets

### Current Assets

#### Cash

1010 Cash - Amegy - Operating Acct.	553,263
1030 Cash - Frost Bank - Debit card	677

Total Cash	553,940
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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	731,074
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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

<b>\$ 4,024,812</b>
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## Liabilities & Net Assets

### Liabilities

#### Current Liabilities

3025 Prepaid Pledges-Prior Year	28,950
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Total Current Liabilities	28,950
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Total Liabilities	28,950
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### Net Assets

#### Fund Principal1

4000 Church Fund Balance	3,368,679
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Total Fund Principal1	3,368,679
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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	11,243
8156 Missionary Support	200
8160 Music - Bells	1,390
8165 Music - Choir	1,630
8170 Music - Organ Enhancement	1,919
8175 Music - Special	6,660

Total Designated Funds	30,602
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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
<b>Desig Gifts: Mission</b>	
8153 Mission Trip - Adult	2,094
8320 Contributions for Community Assist.	50
8321 WPC Member Assistance	(74)
8330 Family Promise	831
8331 Mission to McWhirter	1,443
8345 ICM	231
8360 Missions	8,145
8372 PDA-General	6,275
8386 SeafarerCenter	200
8397 EarthCare	872
Total Desig Gifts: Mission	20,066
<b>Exchange Funds</b>	
8054 Fuller-Harvey Meals	1,268
8055 Flowers	155
8180 Senior Ministry	7
8182 Special Events	(54)
8185 Weddings, Funerals, etc.	3,916
8186 Ex Fund-Wednesday Night Dinner	65
8187 Coffee fellowship	1,095
8188 Ex Fund-Adult Education	(290)
8402 Change4Change	1,232
8500 Ex Fund-Team: Resources	39
8505 Ex Fund-Team: Fellowship Events	(47)
8506 Ex Fund-Team: Education	3
8507 Ex Fund Choral Scholars	2,368
8515 Ex Fund-Team: Worship	(177)
8550 Powerful Tools for Caregivers Class	34
8557 Ex Fund-Endowment Income	2,145
8560 Ex Fund-Conclaves Mission (Youth)	100
8565 Ex Fund-Mental Health	5,883
8570 Ex Fund-Shrimp Boil	100
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	63
8607 Love Thy Neighbor mission	135
Total Exchange Funds	33,284
<b>Capital Accounts</b>	
8403 Capital Campaign	28,378
8407 Contingency	78,800
Total Capital Accounts	107,178
<b>Permanent Restricted1</b>	
8900 Endowment Fund	177,134
Total Permanent Restricted1	177,134
Total Net Assets	3,995,862
<b>Total Liabilities &amp; Net Assets</b>	<b>\$ 4,024,812</b>