

## **Treasurer's Report for January 2026**

### **Webster Presbyterian Church**

#### **Monthly analysis**

January total income and contributions were 57% of the monthly plan, a typical result in the first month of the year. Expenses were 59% of plan. The net effect is that the church was \$4,605.00 in the red for the month. Please notice that the report now does include values for the support – non pledged account line.

Webster acknowledged the generous bequest from the Cookie Leisenring estate of \$76,245.93. Finance committee is making a recommendation for session approval for use of this bequest.

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

Thanks,

K-

February 23, 2026

Webster Presbyterian Church  
**Jan\_2026\_Revenue & Expenses**

Date Range: Jan 1st 2026 - Jan 31st 2026

Accounts	Actual Jan 01, 2026 - Jan 31, 2026	Budget Jan 01, 2026 - Jan 31, 2026	Budget % Used Jan 01, 2026 - Jan 31, 2026	Actual This Year Year to Date	Budget This Year Year to Date	Budget % Used This Year Year to Date	Annual Budget This Year Year
<b>Revenues</b>							
Contributions & Revenue							
Contributions							
4100 Support - Pledged	13,660	39,167	35 %	13,660	39,167	35 %	470,000
4105 Support - Non-pledged	12,894	6,250	206 %	12,894	6,250	206 %	75,000
4110 Support - Prior Year	0	1,625	0 %	0	1,625	0 %	19,500
Total Contributions	26,554	47,042	56 %	26,554	47,042	56 %	564,500
Other Revenue							
4135 Interest Income	607	667	91 %	607	667	91 %	8,000
4140 Other Income	190	417	46 %	190	417	46 %	5,000
Total Other Revenue	797	1,083	74 %	797	1,083	74 %	13,000
Total Contributions & Revenue	27,351	48,125	57 %	27,351	48,125	57 %	577,500
<b>Total Revenues</b>	<b>\$ 27,351</b>	<b>\$ 48,125</b>	<b>57 %</b>	<b>\$ 27,351</b>	<b>\$ 48,125</b>	<b>57 %</b>	<b>\$ 577,500</b>
<b>Expenses</b>							
Administration/Personnel							
Office							
6120 Computer Expenses	681	542	126 %	681	542	126 %	6,500
6130 General & Administrative	106	83	127 %	106	83	127 %	1,000
6140 Office Supplies	47	333	14 %	47	333	14 %	4,000
6145 Postage	181	208	87 %	181	208	87 %	2,500
6149 Stationery	0	42	0 %	0	42	0 %	500
6155 Telephone	0	233	0 %	0	233	0 %	2,800
6165 Copier Maint/Expenses	388	833	47 %	388	833	47 %	10,000
Total Office	1,402	2,275	62 %	1,402	2,275	62 %	27,300
Personnel							
5901 Pastor Search	0	333	0 %	0	333	0 %	4,000
Pastoral Staff							
Head of Staff							
5920 Sr Pastor Discretionary	23	0	0 %	23	0	0 %	0
Total Head of Staff	23	0	0 %	23	0	0 %	0

Accounts	Actual	Budget	Budget	Actual	Budget	Budget	Annual
	Jan 01, 2026 - Jan 31, 2026	Jan 01, 2026 - Jan 31, 2026	% Used Jan 01, 2026 - Jan 31, 2026	This Year Year to Date	This Year Year to Date	% Used This Year Year to Date	Budget This Year Year
<b>Interim Pastor</b>							
5980 Annual Cash Salary	4,167	4,167	100 %	4,167	4,167	100 %	50,000
5981 Housing and Utility	2,500	2,500	100 %	2,500	2,500	100 %	30,000
5983 Auto Allowance	0	333	0 %	0	333	0 %	4,000
5984 Board of Pension Dues	933	917	102 %	933	917	102 %	11,000
5985 Soc. Sec. Compensation	0	517	0 %	0	517	0 %	6,200
5989 Study leave - interim	0	83	0 %	0	83	0 %	1,000
<b>Total Interim Pastor</b>	<b>7,600</b>	<b>8,517</b>	<b>89 %</b>	<b>7,600</b>	<b>8,517</b>	<b>89 %</b>	<b>102,200</b>
<b>Parish Associate</b>							
5991 Annual Salary Parish Associate	700	700	100 %	700	700	100 %	8,400
5992 Housing Parish Associate	1,783	1,800	99 %	1,783	1,800	99 %	21,600
5993 Auto Allowance Parish Associate	0	167	0 %	0	167	0 %	2,000
5996 Study leave - parish associate	0	104	0 %	0	104	0 %	1,250
<b>Total Parish Associate</b>	<b>2,483</b>	<b>2,771</b>	<b>90 %</b>	<b>2,483</b>	<b>2,771</b>	<b>90 %</b>	<b>33,250</b>
<b>Total Pastoral Staff</b>	<b>10,106</b>	<b>11,288</b>	<b>90 %</b>	<b>10,106</b>	<b>11,288</b>	<b>90 %</b>	<b>135,450</b>
<b>Program Staff</b>							
5179 Professional Development -Music	20	125	16 %	20	125	16 %	1,500
5180 Professional Memberships	106	17	636 %	106	17	636 %	200
6024 Assoc. Music Dir. Compens	1,470	1,470	100 %	1,470	1,470	100 %	17,639
6025 Music Director Compens	2,245	2,245	100 %	2,245	2,245	100 %	26,945
6035 Organist Compensation	1,722	1,722	100 %	1,722	1,722	100 %	20,668
<b>Total Program Staff</b>	<b>5,564</b>	<b>5,579</b>	<b>100 %</b>	<b>5,564</b>	<b>5,579</b>	<b>100 %</b>	<b>66,952</b>
<b>Support Staff</b>							
6020 Ch. Secretary	3,553	3,000	118 %	3,553	3,000	118 %	36,000
6021 Office Temporary Support	0	1	0 %	0	1	0 %	12
6041 Bookkeeper	864	792	109 %	864	792	109 %	9,500
6055 Nursery Staff	392	500	78 %	392	500	78 %	6,000
6080 Support Staff Training	0	333	0 %	0	333	0 %	4,000
<b>Total Support Staff</b>	<b>4,809</b>	<b>4,626</b>	<b>104 %</b>	<b>4,809</b>	<b>4,626</b>	<b>104 %</b>	<b>55,512</b>
<b>General Personnel</b>							
5209 Background Checks	25	17	150 %	25	17	150 %	200
6060 Payroll Taxes	1,156	1,250	93 %	1,156	1,250	93 %	15,000
6131 Payroll expenses	958	750	128 %	958	750	128 %	9,000
<b>Total General Personnel</b>	<b>2,139</b>	<b>2,017</b>	<b>106 %</b>	<b>2,139</b>	<b>2,017</b>	<b>106 %</b>	<b>24,200</b>
<b>Total Personnel</b>	<b>22,618</b>	<b>23,843</b>	<b>95 %</b>	<b>22,618</b>	<b>23,843</b>	<b>95 %</b>	<b>286,114</b>
<b>Total Administration/Personnel</b>	<b>24,020</b>	<b>26,118</b>	<b>92 %</b>	<b>24,020</b>	<b>26,118</b>	<b>92 %</b>	<b>313,414</b>
<b>Campus Management</b>							

Accounts	Actual	Budget	Budget	Actual	Budget	Budget	Annual
	Jan 01, 2026 - Jan 31, 2026	Jan 01, 2026 - Jan 31, 2026	% Used Jan 01, 2026 - Jan 31, 2026	This Year Year to Date	This Year Year to Date	% Used This Year Year to Date	Budget This Year Year
6045 Janitorial Services	1,500	1,667	90 %	1,500	1,667	90 %	20,000
6215 Fire Alarm	438	250	175 %	438	250	175 %	3,000
6220 Paper Supplies	268	150	178 %	268	150	178 %	1,800
6225 Repairs and Maintenance	616	1,042	59 %	616	1,042	59 %	12,500
6230 Lawn Maintenance	0	917	0 %	0	917	0 %	11,000
6240 Util - Electricity	2,301	3,333	69 %	2,301	3,333	69 %	40,000
6245 Util - Gas	94	83	113 %	94	83	113 %	1,000
6250 Util - Trash	135	125	108 %	135	125	108 %	1,500
6255 Util - Water	238	275	87 %	238	275	87 %	3,300
<b>Total Campus Management</b>	<b>5,591</b>	<b>7,842</b>	<b>71 %</b>	<b>5,591</b>	<b>7,842</b>	<b>71 %</b>	<b>94,100</b>
<b>Care</b>							
<b>Deacons</b>							
5505 Deacon Supplies	62	42	149 %	62	42	149 %	500
5515 Memorial Receptions	0	83	0 %	0	83	0 %	1,000
5525 Pastoral Care Discretionary Fund	0	67	0 %	0	67	0 %	800
<b>Total Deacons</b>	<b>62</b>	<b>192</b>	<b>32 %</b>	<b>62</b>	<b>192</b>	<b>32 %</b>	<b>2,300</b>
<b>Ministry</b>							
<b>Earth Care</b>							
5501 Earth Care	0	29	0 %	0	29	0 %	350
<b>Total Earth Care</b>	<b>0</b>	<b>29</b>	<b>0 %</b>	<b>0</b>	<b>29</b>	<b>0 %</b>	<b>350</b>
<b>Total Ministry</b>	<b>0</b>	<b>29</b>	<b>0 %</b>	<b>0</b>	<b>29</b>	<b>0 %</b>	<b>350</b>
<b>Total Care</b>	<b>62</b>	<b>221</b>	<b>28 %</b>	<b>62</b>	<b>221</b>	<b>28 %</b>	<b>2,650</b>
<b>Christian Education</b>							
5205 Supplies	47	42	114 %	47	42	114 %	500
5225 Curriculum	0	42	0 %	0	42	0 %	500
5257 Special Events	0	83	0 %	0	83	0 %	1,000
<b>Total Christian Education</b>	<b>47</b>	<b>167</b>	<b>28 %</b>	<b>47</b>	<b>167</b>	<b>28 %</b>	<b>2,000</b>
<b>Fellowship</b>							
5300 Kitchen and Fellowship Supplies	0	125	0 %	0	125	0 %	1,500
5322 Wednesday Night Dinner	0	83	0 %	0	83	0 %	1,000
5386 Coffee Pilot	108	125	86 %	108	125	86 %	1,500
<b>Total Fellowship</b>	<b>108</b>	<b>333</b>	<b>32 %</b>	<b>108</b>	<b>333</b>	<b>32 %</b>	<b>4,000</b>
<b>Mission</b>							
5700 WPC Missions	0	542	0 %	0	542	0 %	6,500
5735 Community Assistance	0	1,417	0 %	0	1,417	0 %	17,000
5736 Family Promise	0	417	0 %	0	417	0 %	5,000
5750 ICM	0	833	0 %	0	833	0 %	10,000

Accounts	Actual	Budget	Budget	Actual	Budget	Budget	Annual
	Jan 01, 2026 - Jan 31, 2026	Jan 01, 2026 - Jan 31, 2026	% Used Jan 01, 2026 - Jan 31, 2026	This Year Year to Date	This Year Year to Date	% Used This Year Year to Date	Budget This Year Year
5785 Presbytery	0	667	0%	0	667	0%	8,000
Total Mission	0	3,875	0%	0	3,875	0%	46,500
<b>Stewardship</b>							
6109 Presbytery per capita	0	317	0%	0	317	0%	3,800
6110 Bank Charges	(11)	125	(9%)	(11)	125	(9%)	1,500
6135 Insurance	0	10,417	0%	0	10,417	0%	125,000
Total Stewardship	(11)	10,858	(0%)	(11)	10,858	(0%)	130,300
<b>Welcoming</b>							
5326 Connecting	0	17	0%	0	17	0%	200
5328 Engaging	0	17	0%	0	17	0%	200
5331 Hosting	0	8	0%	0	8	0%	100
Total Welcoming	0	42	0%	0	42	0%	500
<b>Worship and Music</b>							
<b>Worship</b>							
5108 Honoraia for Pastors (2)	150	125	120%	150	125	120%	1,500
5109 Audio-Visual Maintenance	0	13	0%	0	13	0%	150
5117 A/V Scholars	120	250	48%	120	250	48%	3,000
5118 Sanctuary for the Arts	0	167	0%	0	167	0%	2,000
5185 Worship Supplies-General	224	83	269%	224	83	269%	1,000
Total Worship	494	638	77%	494	638	77%	7,650
<b>Music</b>							
5116 Choir Scholars	1,470	2,500	59%	1,470	2,500	59%	30,000
5130 Handbell Repair/Pads	0	4	0%	0	4	0%	50
5135 Licensing	0	125	0%	0	125	0%	1,500
5140 Music - Choirs/Voice	0	50	0%	0	50	0%	600
5145 Music - Handbells	0	21	0%	0	21	0%	250
5147 Music-Instrumental	0	50	0%	0	50	0%	600
5165 Organ Maintenance	0	83	0%	0	83	0%	1,000
5170 Organ Tuning	0	125	0%	0	125	0%	1,500
5175 Piano Tuning	175	38	467%	175	38	467%	450
5182 Special Service Musicians	0	625	0%	0	625	0%	7,500
5195 Praise Band	0	25	0%	0	25	0%	300
Total Music	1,645	3,646	45%	1,645	3,646	45%	43,750
Total Worship and Music	2,139	4,283	50%	2,139	4,283	50%	51,400
<b>Total Expenses</b>	<b>\$ 31,956</b>	<b>\$ 53,739</b>	<b>59%</b>	<b>\$ 31,956</b>	<b>\$ 53,739</b>	<b>59%</b>	<b>\$ 644,864</b>
<b>Net Total</b>	<b>(\$ 4,605)</b>	<b>(\$ 5,614)</b>	<b>82%</b>	<b>(\$ 4,605)</b>	<b>(\$ 5,614)</b>	<b>82%</b>	<b>(\$ 67,364)</b>

# Summary of Restricted Net Assets

Date Range: Jan 1st 2026 - Jan 31st 2026

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	178	23	8	193
8156 Missionary Support (Wycliffe)	300	965	0	1,265
8160 Music - Bells	1,390	0	0	1,390
8165 Music - Choir	1,507	0	0	1,507
8170 Music - Organ Enhancement	1,377	0	0	1,377
8175 Music - Special	2,977	0	0	2,977
Total Designated Funds	15,290	988	8	16,270
<b>Memorials</b>				
8115 Memorial/Endowment Contributions	12,113	0	0	12,113
8143 Memorial - Wilson, Greg	80	0	0	80
8146 Memorial - Wood, Ken & Wilma	191,457	0	0	191,457
8147 Memorial - Leisenring	0	76,246	0	76,246
Total Memorials	203,650	76,246	0	279,896
<b>Desig Gifts: Mission</b>				
8151 Mission Development	200	0	0	200
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	0	0	0	0
8331 Mission to McWhirter	780	0	0	780
8332 Gifts of Joy - Local Mission	500	0	0	500
8345 ICM	1	0	0	1
8350 Christmas Joy Offering - PCUSA	2,121	0	0	2,121
8360 Missions	408	0	0	408
8370 Peace & Global Witness- PCUSA	546	0	0	546
8374 Pentecost Offering - PCUSA	100	0	0	100
8386 SeafarerCenter	200	0	0	200
8397 EarthCare	746	0	0	746
Total Desig Gifts: Mission	7,673	0	0	7,673
<b>Exchange Funds</b>				
8054 Fuller-Harvey Meals	1,268	0	0	1,268
8055 Flowers	(48)	0	0	(48)
8180 Senior Ministry	7	0	0	7
8182 Special Events	(54)	0	0	(54)
8185 Weddings, Funerals, etc.	4,022	1,000	0	5,022
8186 Ex Fund-Wednesday Night Dinner	353	143	156	339
8187 Coffee fellowship	(196)	80	128	(243)
8188 Ex Fund-Adult Education	(290)	0	0	(290)
8402 Change4Change	1,662	24	662	1,025
8500 Ex Fund-Team: Resources	39	0	0	39
8505 Ex Fund-Team: Fellowship Events	34	0	0	34

<b>Accounts</b>	<b>Beginning Balance</b>	<b>Income</b>	<b>Expense</b>	<b>Ending Balance</b>
8506 Ex Fund-Team: Education	3	0	0	3
8507 Ex Fund Choral Scholars	1,823	1,545	2,450	918
8515 Ex Fund-Team: Worship	( 177 )	0	0	( 177 )
8550 Powerful Tools for Caregivers Class	34	0	0	34
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	137	0	0	137
8573 Ex Fund-Campus Mgmt	102	0	0	102
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	330	0	0	330
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	163	0	0	163
8607 Love Thy Neighbor mission	759	0	129	630
8608 PDA - Flooding Kerrville area	450	0	0	450
8610 Ex- Youth Creations	500	0	0	500
<b>Total Exchange Funds</b>	<b>31,329</b>	<b>2,792</b>	<b>3,524</b>	<b>30,598</b>
<b>Capital Accounts</b>				
8403 Capital Campaign	63,254	6,370	0	69,624
8407 Contingency	67,110	0	0	67,110
<b>Total Capital Accounts</b>	<b>130,364</b>	<b>6,370</b>	<b>0</b>	<b>136,734</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>\$ 565,440</b>	<b>\$ 86,397</b>	<b>\$ 3,532</b>	<b>\$ 648,305</b>

# Statement of Financial Position

As of: Jan 31st 2026

## Assets

### Current Assets

#### Cash

1010 Cash - Amegy - Operating Acct.	325,547
1030 Cash - Frost Bank - Debit card	762
1040 Merrill Lynch Preferred	259,871

Total Cash	586,179
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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	763,313
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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>\$ 4,057,052</b>
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## Liabilities & Net Assets

### Liabilities

#### Current Liabilities

3025 Prepaid Pledges-Prior Year	(50)
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Total Current Liabilities	(50)
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Total Liabilities	(50)
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### Net Assets

#### Fund Principal1

4000 Church Fund Balance	3,408,797
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Total Fund Principal1	3,408,797
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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	193
8156 Missionary Support (Wycliffe)	1,265
8160 Music - Bells	1,390
8165 Music - Choir	1,507
8170 Music - Organ Enhancement	1,377
8175 Music - Special	2,977

Total Designated Funds	16,270
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#### Memorials

8115 Memorial/Endowment Contributions	12,113
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8143 Memorial - Wilson, Greg	80
8146 Memorial - Wood, Ken & Wilma	191,457
8147 Memorial - Leisenring	76,246
<b>Total Memorials</b>	<b>279,896</b>
<b>Desig Gifts: Mission</b>	
8151 Mission Development	200
8153 Mission Trip - Adult	2,094
8320 Contributions for Community Assist.	50
8321 WPC Member Assistance	(74)
8330 Family Promise	0
8331 Mission to McWhirter	780
8332 Gifts of Joy - Local Mission	500
8345 ICM	1
8350 Christmas Joy Offering - PCUSA	2,121
8360 Missions	408
8370 Peace & Global Witness- PCUSA	546
8374 Pentecost Offering - PCUSA	100
8386 SeafarerCenter	200
8397 EarthCare	746
<b>Total Desig Gifts: Mission</b>	<b>7,673</b>
<b>Exchange Funds</b>	
8054 Fuller-Harvey Meals	1,268
8055 Flowers	(48)
8180 Senior Ministry	7
8182 Special Events	(54)
8185 Weddings, Funerals, etc.	5,022
8186 Ex Fund-Wednesday Night Dinner	339
8187 Coffee fellowship	(243)
8188 Ex Fund-Adult Education	(290)
8402 Change4Change	1,025
8500 Ex Fund-Team: Resources	39
8505 Ex Fund-Team: Fellowship Events	34
8506 Ex Fund-Team: Education	3
8507 Ex Fund Choral Scholars	918
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	137
8573 Ex Fund-Campus Mgmt	102
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	330
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	163
8607 Love Thy Neighbor mission	630
8608 PDA - Flooding Kerrville area	450
8610 Ex- Youth Creations	500
<b>Total Exchange Funds</b>	<b>30,598</b>
<b>Capital Accounts</b>	

8403 Capital Campaign	69,624
8407 Contingency	67,110
Total Capital Accounts	<hr/> 136,734
<b>Permanent Restricted1</b>	
8900 Endowment Fund	177,134
Total Permanent Restricted1	<hr/> 177,134
Total Net Assets	<hr/> 4,057,102
<b>Total Liabilities &amp; Net Assets</b>	<hr/> <b>\$ 4,057,052</b> <hr/>