

Treasurer's Report for June 2025

Webster Presbyterian Church

Monthly analysis

Contributions and other income in June were 96% of plan bringing the YTD income to 98% of plan. Expenses above plan for June at 104% of plan driven primarily by the quarterly insurance plan; this brings expenses 89% YTD.

Reviewing various operating budget accounts at mid-year:

- Interim pastor at 79% YTD; the pension account is most below plan – we are working with Todd to get that cost paid soon
 - If we don't resolve this in August, we likely will establish an accrual account to set this cost aside
- Campus management:
 - June saw an uptick due to cost of stripping and waxing Fellowship Hall floor
 - Lawn care is running ahead of plan in June due to late billing/payment of May costs resulting in two payments in June
- Missions, as noted in previous monthly reports, has spent its budget in the Community Assistance and ICM account budget lines with lump sum payments to these groups in March as per the committee's 2025 annual plan.
- Finance and Stewardship
 - Submitted second quarter insurance payment in June
 - Closely identifying and posting bank charges
 - Posting interest earnings from the ML account in other income account
 - Clearing prior year pledge support from accrual account into 2025 contributions
 - As noted previously, we have begun searching for other insurance options through both GIA (our local insurance agent) and church insurance clearing houses
 - Note that I am aware of soon to be realized lump sum contributions from RMDs
- Worship costs are approximately at plan YTD although three accounts within this grouping of accounts are above plan
- Music accounts are 117% of plan YTD primarily in musicians; not forecasting any issues in these accounts as the demand is driven by special events during the liturgical year and is controlled well throughout the year.

Even though it is only the end of July, the 2026 budgeting process approaches. Committees should begin discussing 2026 plans. This is especially true for Personnel and the PNC so that we can appropriately build the staff budgets for next year.

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

Thanks,

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July 22, 2025

June2025_Revenue & Expenses

Date Range: Jun 1st 2025 - Jun 30th 2025

Accounts	Actual Jun 01, 2025 - Jun 30, 2025	Budget Jun 01, 2025 - Jun 30, 2025	Budget % Used Jun 01, 2025 - Jun 30, 2025	Actual This Year Year to Date	Budget This Year Year to Date	Budget % Used This Year Year to Date	Annual Budget This Year Year
Revenues							
Contributions & Revenue							
Contributions							
4100 Support - Pledged	31,973	39,583	81 %	254,522	237,500	107 %	475,000
4105 Support - Non-pledged	0	5,833	0 %	0	35,000	0 %	70,000
4110 Support - Prior Year	11,600	2,896	401 %	29,000	17,375	167 %	34,750
Total Contributions	43,573	48,312	90 %	283,522	289,875	98 %	579,750
Other Revenue							
4140 Other Income	3,071	438	702 %	4,539	2,625	173 %	5,250
Total Other Revenue	3,071	438	702 %	4,539	2,625	173 %	5,250
Total Contributions & Revenue	46,643	48,750	96 %	288,061	292,500	98 %	585,000
Total Revenues	\$ 46,643	\$ 48,750	96 %	\$ 288,061	\$ 292,500	98 %	\$ 585,000
Expenses							
Administration/Personnel							
Office							
6120 Computer Expenses	928	542	171 %	3,965	3,250	122 %	6,500
6130 General & Administrative	111	83	133 %	580	500	116 %	1,000
6140 Office Supplies	84	333	25 %	1,307	2,000	65 %	4,000
6145 Postage	0	208	0 %	466	1,250	37 %	2,500
6149 Stationery	0	63	0 %	180	375	48 %	750
6155 Telephone	812	208	390 %	1,658	1,250	133 %	2,500
6165 Copier Maint/Expenses	240	792	30 %	2,319	4,750	49 %	9,500
Total Office	2,174	2,229	98 %	10,476	13,375	78 %	26,750
Personnel							
5901 Pastor Search	0	333	0 %	0	2,000	0 %	4,000
Pastoral Staff							
Head of Staff							
5943 Sr Pastor Moving Expenses	0	417	0 %	0	2,500	0 %	5,000
Total Head of Staff	0	417	0 %	0	2,500	0 %	5,000
Interim Pastor							

Accounts	Actual	Budget	Budget	Actual	Budget	Budget	Annual
	Jun 01, 2025 - Jun 30, 2025	Jun 01, 2025 - Jun 30, 2025	% Used Jun 01, 2025 - Jun 30, 2025	This Year Year to Date	This Year Year to Date	% Used This Year Year to Date	Budget This Year Year
5980 Annual Cash Salary	4,167	4,167	100 %	25,000	25,000	100 %	50,000
5981 Housing and Utility	2,500	2,500	100 %	15,000	15,000	100 %	30,000
5983 Auto Allowance	0	333	0 %	0	2,000	0 %	4,000
5984 Board of Pension Dues	0	819	0 %	0	4,913	0 %	9,825
5985 Soc. Sec. Compensation	0	517	0 %	0	3,100	0 %	6,200
5989 Study leave - interim	0	83	0 %	0	500	0 %	1,000
Total Interim Pastor	6,667	8,419	79 %	40,000	50,513	79 %	101,025
Parish Associate							
5991 Annual Salary Parish Associate	700	700	100 %	4,200	4,200	100 %	8,400
5992 Housing Parish Associate	1,783	1,800	99 %	10,700	10,800	99 %	21,600
5993 Auto Allowance Parish Associate	108	167	65 %	482	1,000	48 %	2,000
5996 Study leave - parish associate	0	104	0 %	0	625	0 %	1,250
Total Parish Associate	2,591	2,771	94 %	15,382	16,625	93 %	33,250
Total Pastoral Staff	9,258	11,606	80 %	55,382	69,638	80 %	139,275
Program Staff							
5179 Professional Development -Music	0	125	0 %	438	750	58 %	1,500
5180 Professional Memberships	0	17	0 %	102	100	102 %	200
6024 Assoc. Music Dir. Compens	1,470	1,470	100 %	8,819	8,820	100 %	17,639
6025 Music Director Compens	2,245	2,245	100 %	13,472	13,473	100 %	26,945
6035 Organist Compensation	1,722	1,722	100 %	10,334	10,334	100 %	20,668
Total Program Staff	5,438	5,579	97 %	33,166	33,476	99 %	66,952
Support Staff							
6020 Ch. Secretary	3,069	3,000	102 %	22,240	18,000	124 %	36,000
6041 Bookkeeper	653	792	82 %	3,330	4,750	70 %	9,500
6055 Nursery Staff	392	500	78 %	2,968	3,000	99 %	6,000
Total Support Staff	4,114	4,292	96 %	28,538	25,750	111 %	51,500
General Personnel							
5209 Background Checks	6	17	36 %	110	100	110 %	200
6060 Payroll Taxes	1,103	1,250	88 %	6,913	7,500	92 %	15,000
6131 Payroll expenses	697	750	93 %	4,427	4,500	98 %	9,000
Total General Personnel	1,806	2,017	90 %	11,450	12,100	95 %	24,200
Total Personnel	20,614	23,827	87 %	128,535	142,964	90 %	285,927
Total Administration/Personnel	22,788	26,056	87 %	139,011	156,339	89 %	312,677
Campus Management							
6045 Janitorial Services	2,250	1,667	135 %	9,750	10,000	98 %	20,000
6215 Fire Alarm	0	250	0 %	441	1,500	29 %	3,000
6220 Paper Supplies	47	83	56 %	513	500	103 %	1,000

Accounts	Actual	Budget	Budget	Actual	Budget	Budget	Annual
	Jun 01, 2025 - Jun 30, 2025	Jun 01, 2025 - Jun 30, 2025	% Used	This Year Year to Date	This Year Year to Date	% Used This Year Year to Date	Budget This Year Year
6225 Repairs and Maintenance	319	1,042	31 %	4,448	6,250	71 %	12,500
6230 Lawn Maintenance	2,212	833	265 %	5,330	5,000	107 %	10,000
6240 Util - Electricity	1,304	3,583	36 %	11,665	21,500	54 %	43,000
6245 Util - Gas	81	83	97 %	492	500	98 %	1,000
6250 Util - Trash	129	125	103 %	774	750	103 %	1,500
6255 Util - Water	572	275	208 %	1,510	1,650	92 %	3,300
Total Campus Management	6,914	7,942	87 %	34,921	47,650	73 %	95,300
Care							
Deacons							
5505 Deacon Supplies	0	42	0 %	104	250	41 %	500
5515 Memorial Receptions	0	83	0 %	0	500	0 %	1,000
5525 Pastoral Care Discretionary Fund	0	67	0 %	338	400	85 %	800
Total Deacons	0	192	0 %	442	1,150	38 %	2,300
Ministry							
Earth Care							
5501 Earth Care	0	29	0 %	0	175	0 %	350
Total Earth Care	0	29	0 %	0	175	0 %	350
Total Ministry	0	29	0 %	0	175	0 %	350
Total Care	0	221	0 %	442	1,325	33 %	2,650
Christian Education							
5205 Supplies	0	42	0 %	0	250	0 %	500
5225 Curriculum	0	42	0 %	0	250	0 %	500
5257 Special Events	0	83	0 %	0	500	0 %	1,000
Total Christian Education	0	167	0 %	0	1,000	0 %	2,000
Fellowship							
5300 Kitchen and Fellowship Supplies	0	125	0 %	820	750	109 %	1,500
5322 Wednesday Night Dinner	30	42	72 %	142	250	57 %	500
5386 Coffee Pilot	0	125	0 %	0	750	0 %	1,500
Total Fellowship	30	292	10 %	962	1,750	55 %	3,500
Mission							
5700 WPC Missions	0	475	0 %	0	2,850	0 %	5,700
5735 Community Assistance	0	1,083	0 %	13,000	6,500	200 %	13,000
5736 Family Promise	0	417	0 %	0	2,500	0 %	5,000
5750 ICM	0	833	0 %	5,000	5,000	100 %	10,000
5785 Presbytery	0	667	0 %	0	4,000	0 %	8,000
5790 Mental Health Ministry Team	0	1	0 %	0	6	0 %	12

Accounts	Actual	Budget	Budget	Actual	Budget	Budget	Annual
	Jun 01, 2025 - Jun 30, 2025	Jun 01, 2025 - Jun 30, 2025	% Used Jun 01, 2025 - Jun 30, 2025	This Year Year to Date	This Year Year to Date	% Used This Year Year to Date	Budget This Year Year
Total Mission	0	3,476	0 %	18,000	20,856	86 %	41,712
Stewardship							
6109 Presbytery per capita	0	300	0 %	0	1,800	0 %	3,600
6110 Bank Charges	130	125	104 %	764	750	102 %	1,500
6135 Insurance	22,007	7,250	304 %	45,191	43,500	104 %	87,000
Total Stewardship	22,137	7,675	288 %	45,955	46,050	100 %	92,100
Welcoming							
5326 Connecting	0	17	0 %	0	100	0 %	200
5328 Engaging	0	17	0 %	0	100	0 %	200
5331 Hosting	0	8	0 %	0	50	0 %	100
Total Welcoming	0	42	0 %	0	250	0 %	500
Worship and Music							
Worship							
5108 Honoraia for Pastors (2)	0	125	0 %	0	750	0 %	1,500
5109 Audio-Visual Maintenance	0	13	0 %	0	75	0 %	150
5117 A/V Scholars	0	125	0 %	1,050	750	140 %	1,500
5118 Sanctuary for the Arts	147	83	177 %	643	500	129 %	1,000
5185 Worship Supplies-General	0	83	0 %	830	500	166 %	1,000
Total Worship	147	429	34 %	2,523	2,575	98 %	5,150
Music							
5116 Choir Scholars	0	2,583	0 %	19,670	15,500	127 %	31,000
5130 Handbell Repair/Pads	0	4	0 %	0	25	0 %	50
5135 Licensing	0	125	0 %	1,083	750	144 %	1,500
5140 Music - Choirs/Voice	0	50	0 %	222	300	74 %	600
5145 Music - Handbells	0	21	0 %	118	125	95 %	250
5147 Music-Instrumental	0	50	0 %	5	300	2 %	600
5165 Organ Maintenance	0	83	0 %	0	500	0 %	1,000
5170 Organ Tuning	0	125	0 %	0	750	0 %	1,500
5175 Piano Tuning	0	38	0 %	150	225	67 %	450
5182 Special Service Musicians	0	583	0 %	4,600	3,500	131 %	7,000
5195 Praise Band	0	21	0 %	17	125	14 %	250
Total Music	0	3,683	0 %	25,866	22,100	117 %	44,200
Total Worship and Music	147	4,112	4 %	28,389	24,675	115 %	49,350
Total Expenses	\$ 52,017	\$ 49,982	104 %	\$ 267,680	\$ 299,895	89 %	\$ 599,789
Net Total	(\$ 5,373)	(\$ 1,232)	436 %	\$ 20,382	(\$ 7,395)	(276 %)	(\$ 14,789)

Summary of Restricted Net Assets

Date Range: Jun 1st 2025 - Jun 30th 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	11,243	0	0	11,243
8156 Missionary Support	1,440	2,045	1,870	1,615
8160 Music - Bells	1,390	0	0	1,390
8165 Music - Choir	1,630	0	0	1,630
8170 Music - Organ Enhancement	1,377	0	0	1,377
8175 Music - Special	6,660	0	0	6,660
Total Designated Funds	31,300	2,045	1,870	31,475
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				
8151 Mission Development	100	0	0	100
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	70	760
8331 Mission to McWhirter	1,443	1,200	0	2,643
8332 Gifts of Joy - Local Mission	500	0	0	500
8345 ICM	231	0	0	231
8360 Missions	2,445	200	500	2,145
8365 One Great Hour of Sharing - PCUSA	2,773	0	2,773	0
8370 Peace & Global Witness- PCUSA	500	0	0	500
8372 PDA-General	6,275	0	0	6,275
8374 Pentecost Offering - PCUSA	500	1,526	0	2,026
8386 SeafarerCenter	200	0	0	200
8397 EarthCare	872	0	0	872
Total Desig Gifts: Mission	18,740	2,926	3,344	18,322
Exchange Funds				
8054 Fuller-Harvey Meals	1,268	0	0	1,268
8055 Flowers	155	0	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	(9)	100	0	91
8187 Coffee fellowship	1,234	105	71	1,268
8188 Ex Fund-Adult Education	(290)	0	0	(290)
8402 Change4Change	1,330	428	0	1,758
8500 Ex Fund-Team: Resources	39	0	0	39
8505 Ex Fund-Team: Fellowship Events	(111)	189	0	78

Accounts	Beginning Balance	Income	Expense	Ending Balance
8506 Ex Fund-Team: Education	3	0	0	3
8507 Ex Fund Choral Scholars	4,428	265	0	4,693
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	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	3,030	0	600	2,430
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	552	0	0	552
Total Exchange Funds	36,029	1,087	671	36,445
Capital Accounts				
8403 Capital Campaign	30,888	325	0	31,213
8407 Contingency	78,800	0	0	78,800
Total Capital Accounts	109,688	325	0	110,013
Permanent Restricted1				
8900 Endowment Fund	177,134	0	0	177,134
Total Permanent Restricted1	177,134	0	0	177,134
Total Restricted Net Assets	\$ 631,811	\$ 6,383	\$ 5,885	\$ 632,309

Statement of Financial Position

As of: Jun 30th 2025

Assets

Current Assets

Cash

1010 Cash - Amegy - Operating Acct.	159,100
1030 Cash - Frost Bank - Debit card	1,606
1040 Merrill Lynch Preferred	401,504

Total Cash	562,211
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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	739,345
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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

\$ 4,033,083

Liabilities & Net Assets

Liabilities

Current Liabilities

3025 Prepaid Pledges-Prior Year	5,750
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Total Current Liabilities	5,750
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Total Liabilities	5,750
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Net Assets

Fund Principal1

4000 Church Fund Balance	3,395,024
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Total Fund Principal1	3,395,024
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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	1,615
8160 Music - Bells	1,390
8165 Music - Choir	1,630
8170 Music - Organ Enhancement	1,377
8175 Music - Special	6,660

Total Designated Funds	31,475
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Memorials

8115 Memorial/Endowment Contributions	12,113
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8143 Memorial - Wilson, Greg	298
8146 Memorial - Wood, Ken & Wilma	246,508
Total Memorials	258,920
Desig Gifts: Mission	
8151 Mission Development	100
8153 Mission Trip - Adult	2,094
8320 Contributions for Community Assist.	50
8321 WPC Member Assistance	(74)
8330 Family Promise	760
8331 Mission to McWhirter	2,643
8332 Gifts of Joy - Local Mission	500
8345 ICM	231
8360 Missions	2,145
8370 Peace & Global Witness- PCUSA	500
8372 PDA-General	6,275
8374 Pentecost Offering - PCUSA	2,026
8386 SeafarerCenter	200
8397 EarthCare	872
Total Desig Gifts: Mission	18,322
Exchange Funds	
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	91
8187 Coffee fellowship	1,268
8188 Ex Fund-Adult Education	(290)
8402 Change4Change	1,758
8500 Ex Fund-Team: Resources	39
8505 Ex Fund-Team: Fellowship Events	78
8506 Ex Fund-Team: Education	3
8507 Ex Fund Choral Scholars	4,693
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	2,430
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	552
Total Exchange Funds	36,445
Capital Accounts	
8403 Capital Campaign	31,213
8407 Contingency	78,800
Total Capital Accounts	110,013
Permanent Restricted1	

8900 Endowment Fund	177,134
Total Permanent Restricted ¹	177,134
Total Net Assets	4,027,333
Total Liabilities & Net Assets	\$ 4,033,083