

Treasurer's Report for May 2025

Webster Presbyterian Church

Monthly analysis

Contributions and other income in May were 49% of plan bringing the YTD income to 99% of plan. Expenses continue controlled at below plan: 58% for May and 86% YTD. The revenue/expense report reflects a correction in the A/V scholar account to correct for errors in charging accounts.

Please note that a quarterly insurance payment will be made in June (\$22,007.00).

By general agreement of the Finance and Campus Management Committee, WPC has withdrawn from the insurance claim initiated by hurricane Beryl damage. Summarizing the reasoning, after numerous assessments by various experts, the estimated repair cost was significantly less than the insurance deductible. Next steps for repairs are under review and will be shared later.

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

Thanks,

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June 24, 2025

Webster Presbyterian Church
May2025_Revenue & Expenses

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

Accounts	Actual May 01, 2025 - May 31, 2025	Budget May 01, 2025 - May 31, 2025	Budget % Used May 01, 2025 - May 31, 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	23,589	39,583	60 %	222,550	197,917	112 %	475,000
4105 Support - Non-pledged	0	5,833	0 %	0	29,167	0 %	70,000
4110 Support - Prior Year	0	2,896	0 %	17,400	14,479	120 %	34,750
Total Contributions	23,589	48,312	49 %	239,950	241,562	99 %	579,750
Other Revenue							
4140 Other Income	482	438	110 %	1,469	2,188	67 %	5,250
Total Other Revenue	482	438	110 %	1,469	2,188	67 %	5,250
Total Contributions & Revenue	24,071	48,750	49 %	241,418	243,750	99 %	585,000
Total Revenues	\$ 24,071	\$ 48,750	49 %	\$ 241,418	\$ 243,750	99 %	\$ 585,000
Expenses							
Administration/Personnel							
Office							
6120 Computer Expenses	669	542	123 %	3,037	2,708	112 %	6,500
6130 General & Administrative	94	83	113 %	469	417	113 %	1,000
6140 Office Supplies	106	333	32 %	1,223	1,667	73 %	4,000
6145 Postage	0	208	0 %	466	1,042	45 %	2,500
6149 Stationery	0	63	0 %	180	313	58 %	750
6155 Telephone	212	208	102 %	846	1,042	81 %	2,500
6165 Copier Maint/Expenses	240	792	30 %	2,080	3,958	53 %	9,500
Total Office	1,320	2,229	59 %	8,302	11,146	74 %	26,750
Personnel							
5901 Pastor Search	0	333	0 %	0	1,667	0 %	4,000
Pastoral Staff							
Head of Staff							
5943 Sr Pastor Moving Expenses	0	417	0 %	0	2,083	0 %	5,000
Total Head of Staff	0	417	0 %	0	2,083	0 %	5,000
Interim Pastor							

Accounts	Actual	Budget	Budget	Actual	Budget	Budget	Annual
	May 01, 2025 - May 31, 2025	May 01, 2025 - May 31, 2025	% Used May 01, 2025 - May 31, 2025	This Year Year to Date	This Year Year to Date	This Year Year to Date	Budget This Year Year
5980 Annual Cash Salary	4,167	4,167	100 %	20,833	20,833	100 %	50,000
5981 Housing and Utility	2,500	2,500	100 %	12,500	12,500	100 %	30,000
5983 Auto Allowance	0	333	0 %	0	1,667	0 %	4,000
5984 Board of Pension Dues	0	819	0 %	0	4,094	0 %	9,825
5985 Soc. Sec. Compensation	0	517	0 %	0	2,583	0 %	6,200
5989 Study leave - interim	0	83	0 %	0	417	0 %	1,000
Total Interim Pastor	6,667	8,419	79 %	33,333	42,094	79 %	101,025
Parish Associate							
5991 Annual Salary Parish Associate	700	700	100 %	3,500	3,500	100 %	8,400
5992 Housing Parish Associate	1,783	1,800	99 %	8,917	9,000	99 %	21,600
5993 Auto Allowance Parish Associate	241	167	144 %	374	833	45 %	2,000
5996 Study leave - parish associate	0	104	0 %	0	521	0 %	1,250
Total Parish Associate	2,724	2,771	98 %	12,791	13,854	92 %	33,250
Total Pastoral Staff	9,391	11,606	81 %	46,124	58,031	79 %	139,275
Program Staff							
5179 Professional Development -Music	0	125	0 %	438	625	70 %	1,500
5180 Professional Memberships	0	17	0 %	102	83	122 %	200
6024 Assoc. Music Dir. Compens	1,470	1,470	100 %	7,349	7,350	100 %	17,639
6025 Music Director Compens	2,245	2,245	100 %	11,227	11,227	100 %	26,945
6035 Organist Compensation	1,722	1,722	100 %	8,612	8,612	100 %	20,668
Total Program Staff	5,438	5,579	97 %	27,728	27,897	99 %	66,952
Support Staff							
6020 Ch. Secretary	3,135	3,000	105 %	19,171	15,000	128 %	36,000
6041 Bookkeeper	466	792	59 %	2,678	3,958	68 %	9,500
6055 Nursery Staff	448	500	90 %	2,576	2,500	103 %	6,000
Total Support Staff	4,049	4,292	94 %	24,424	21,458	114 %	51,500
General Personnel							
5209 Background Checks	6	17	36 %	104	83	125 %	200
6060 Payroll Taxes	1,098	1,250	88 %	5,810	6,250	93 %	15,000
6131 Payroll expenses	701	750	94 %	3,730	3,750	99 %	9,000
Total General Personnel	1,805	2,017	90 %	9,644	10,083	96 %	24,200
Total Personnel	20,683	23,827	87 %	107,921	119,136	91 %	285,927
Total Administration/Personnel	22,002	26,056	84 %	116,223	130,282	89 %	312,677
Campus Management							
6045 Janitorial Services	1,500	1,667	90 %	7,500	8,333	90 %	20,000
6215 Fire Alarm	0	250	0 %	441	1,250	35 %	3,000
6220 Paper Supplies	171	83	205 %	466	417	112 %	1,000

Accounts	Actual	Budget	Budget	Actual	Budget	Budget	Annual
	May 01, 2025 - May 31, 2025	May 01, 2025 - May 31, 2025	% Used May 01, 2025 - May 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	72	1,042	7 %	4,128	5,208	79 %	12,500
6230 Lawn Maintenance	0	833	0 %	3,118	4,167	75 %	10,000
6240 Util - Electricity	1,535	3,583	43 %	10,361	17,917	58 %	43,000
6245 Util - Gas	84	83	101 %	411	417	99 %	1,000
6250 Util - Trash	129	125	103 %	645	625	103 %	1,500
6255 Util - Water	0	275	0 %	938	1,375	68 %	3,300
Total Campus Management	3,491	7,942	44 %	28,007	39,708	71 %	95,300
Care							
Deacons							
5505 Deacon Supplies	43	42	104 %	104	208	50 %	500
5515 Memorial Receptions	0	83	0 %	0	417	0 %	1,000
5525 Pastoral Care Discretionary Fund	122	67	184 %	338	333	101 %	800
Total Deacons	166	192	86 %	442	958	46 %	2,300
Ministry							
Earth Care							
5501 Earth Care	0	29	0 %	0	146	0 %	350
Total Earth Care	0	29	0 %	0	146	0 %	350
Total Ministry	0	29	0 %	0	146	0 %	350
Total Care	166	221	75 %	442	1,104	40 %	2,650
Christian Education							
5205 Supplies	0	42	0 %	0	208	0 %	500
5225 Curriculum	0	42	0 %	0	208	0 %	500
5257 Special Events	0	83	0 %	0	417	0 %	1,000
Total Christian Education	0	167	0 %	0	833	0 %	2,000
Fellowship							
5300 Kitchen and Fellowship Supplies	0	125	0 %	820	625	131 %	1,500
5322 Wednesday Night Dinner	0	42	0 %	112	208	54 %	500
5386 Coffee Pilot	0	125	0 %	0	625	0 %	1,500
Total Fellowship	0	292	0 %	932	1,458	64 %	3,500
Mission							
5700 WPC Missions	0	475	0 %	0	2,375	0 %	5,700
5735 Community Assistance	0	1,083	0 %	13,000	5,417	240 %	13,000
5736 Family Promise	0	417	0 %	0	2,083	0 %	5,000
5750 ICM	0	833	0 %	5,000	4,167	120 %	10,000
5785 Presbytery	0	667	0 %	0	3,333	0 %	8,000
5790 Mental Health Ministry Team	0	1	0 %	0	5	0 %	12

Accounts	Actual	Budget	Budget	Actual	Budget	Budget	Annual
	May 01, 2025 - May 31, 2025	May 01, 2025 - May 31, 2025	% Used May 01, 2025 - May 31, 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	17,380	104%	41,712
Stewardship							
6109 Presbytery per capita	0	300	0%	0	1,500	0%	3,600
6110 Bank Charges	149	125	119%	634	625	101%	1,500
6135 Insurance	0	7,250	0%	23,184	36,250	64%	87,000
Total Stewardship	149	7,675	2%	23,818	38,375	62%	92,100
Welcoming							
5326 Connecting	0	17	0%	0	83	0%	200
5328 Engaging	0	17	0%	0	83	0%	200
5331 Hosting	0	8	0%	0	42	0%	100
Total Welcoming	0	42	0%	0	208	0%	500
Worship and Music							
Worship							
5108 Honoraia for Pastors (2)	0	125	0%	0	625	0%	1,500
5109 Audio-Visual Maintenance	0	13	0%	0	63	0%	150
5117 A/V Scholars	(1,400)	125	(1,120%)	1,050	625	168%	1,500
5118 Sanctuary for the Arts	267	83	320%	496	417	119%	1,000
5185 Worship Supplies-General	162	83	194%	830	417	199%	1,000
Total Worship	(972)	429	(226%)	2,376	2,146	111%	5,150
Music							
5116 Choir Scholars	3,780	2,583	146%	19,670	12,917	152%	31,000
5130 Handbell Repair/Pads	0	4	0%	0	21	0%	50
5135 Licensing	342	125	274%	1,083	625	173%	1,500
5140 Music - Choirs/Voice	0	50	0%	222	250	89%	600
5145 Music - Handbells	0	21	0%	118	104	113%	250
5147 Music-Instrumental	0	50	0%	5	250	2%	600
5165 Organ Maintenance	0	83	0%	0	417	0%	1,000
5170 Organ Tuning	0	125	0%	0	625	0%	1,500
5175 Piano Tuning	0	38	0%	150	188	80%	450
5182 Special Service Musicians	0	583	0%	4,600	2,917	158%	7,000
5195 Praise Band	0	21	0%	17	104	16%	250
Total Music	4,122	3,683	112%	25,866	18,417	140%	44,200
Total Worship and Music	3,150	4,112	77%	28,241	20,562	137%	49,350
Total Expenses	\$ 28,959	\$ 49,982	58%	\$ 215,663	\$ 249,912	86%	\$ 599,789
Net Total	(\$ 4,887)	(\$ 1,232)	397%	\$ 25,755	(\$ 6,162)	(418%)	(\$ 14,789)

Summary of Restricted Net Assets

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

Accounts	Beginning Balance	Income	Expense	Ending Balance
Restricted Net Assets				
Designated Funds				
8023 Care Baskets	585.00	0.00	0.00	585.00
8027 Children's Ministry Team - Sun.	139.11	0.00	0.00	139.11
8030 Children/Youth Music	60.91	0.00	0.00	60.91
8034 Family Ministry	54.95	0.00	0.00	54.95
8052 Deacon's Reception	1,113.25	0.00	0.00	1,113.25
8056 AV upgrades	5,552.73	0.00	0.00	5,552.73
8090 Library	54.09	0.00	0.00	54.09
8099 Pending Designation	11,242.94	0.00	0.00	11,242.94
8156 Missionary Support	1,095.00	345.00	0.00	1,440.00
8160 Music - Bells	1,390.27	0.00	0.00	1,390.27
8165 Music - Choir	1,629.92	0.00	0.00	1,629.92
8170 Music - Organ Enhancement	1,377.44	0.00	0.00	1,377.44
8175 Music - Special	6,659.68	0.00	0.00	6,659.68
Total Designated Funds	30,955.29	345.00	0.00	31,300.29
Memorials				
8115 Memorial/Endowment Contributions	12,113.25	0.00	0.00	12,113.25
8143 Memorial - Wilson, Greg	298.13	0.00	0.00	298.13
8146 Memorial - Wood, Ken & Wilma	246,508.36	0.00	0.00	246,508.36
Total Memorials	258,919.74	0.00	0.00	258,919.74
Desig Gifts: Mission				
8151 Mission Development	100.00	0.00	0.00	100.00
8153 Mission Trip - Adult	2,093.94	0.00	0.00	2,093.94
8320 Contributions for Community Assist.	50.00	0.00	0.00	50.00
8321 WPC Member Assistance	(74.40)	0.00	0.00	(74.40)
8330 Family Promise	830.74	0.00	0.00	830.74
8331 Mission to McWhirter	1,443.21	0.00	0.00	1,443.21
8332 Gifts of Joy - Local Mission	500.00	0.00	0.00	500.00
8345 ICM	231.37	0.00	0.00	231.37
8360 Missions	2,444.85	0.00	0.00	2,444.85
8365 One Great Hour of Sharing - PCUSA	2,773.43	0.00	0.00	2,773.43
8370 Peace & Global Witness- PCUSA	500.00	0.00	0.00	500.00
8372 PDA-General	6,275.00	0.00	0.00	6,275.00
8374 Pentecost Offering - PCUSA	500.00	0.00	0.00	500.00
8386 SeafarerCenter	199.66	0.00	0.00	199.66
8397 EarthCare	871.84	0.00	0.00	871.84
Total Desig Gifts: Mission	18,739.64	0.00	0.00	18,739.64
Exchange Funds				
8054 Fuller-Harvey Meals	1,268.08	0.00	0.00	1,268.08
8055 Flowers	155.00	0.00	0.00	155.00
8180 Senior Ministry	7.41	0.00	0.00	7.41
8182 Special Events	(53.81)	0.00	0.00	(53.81)
8185 Weddings, Funerals, etc.	3,916.28	0.00	0.00	3,916.28
8186 Ex Fund-Wednesday Night Dinner	37.33	214.00	259.93	(8.60)
8187 Coffee fellowship	1,243.06	154.00	162.57	1,234.49
8188 Ex Fund-Adult Education	(289.60)	0.00	0.00	(289.60)
8402 Change4Change	1,034.45	307.28	11.40	1,330.33
8500 Ex Fund-Team: Resources	39.16	0.00	0.00	39.16
8505 Ex Fund-Team: Fellowship Events	61.18	0.00	171.79	(110.61)

Accounts	Beginning Balance	Income	Expense	Ending Balance
8506 Ex Fund-Team: Education	2.69	0.00	0.00	2.69
8507 Ex Fund Choral Scholars	3,213.27	1,215.00	0.00	4,428.27
8515 Ex Fund-Team: Worship	(177.26)	0.00	0.00	(177.26)
8550 Powerful Tools for Caregivers Class	33.77	0.00	0.00	33.77
8557 Ex Fund-Endowment Income	2,144.85	0.00	0.00	2,144.85
8560 Ex Fund-Conclaves Mission (Youth)	100.00	0.00	0.00	100.00
8565 Ex Fund-Mental Health	5,882.85	0.00	0.00	5,882.85
8570 Ex Fund-Shrimp Boil	100.33	0.00	0.00	100.33
8576 Touchstones Memory Care	689.63	0.00	0.00	689.63
8578 Ex Fund-Adult Seminar	270.75	0.00	0.00	270.75
8580 Ex Fund-Women's Retreat	2,953.58	0.00	0.00	2,953.58
8581 Ex Fund-Sisters-in-Faith	133.02	0.00	0.00	133.02
8583 Ex Fund-Grief Share	377.20	0.00	0.00	377.20
8585 Designated Gift	6,559.08	0.00	0.00	6,559.08
8586 Ex Fund-Youth Fund Raisers	3,030.18	0.00	0.00	3,030.18
8590 Ex Fund-Early Risers Breakfast	(4.61)	0.00	0.00	(4.61)
8591 Ex Fund-Vacation Bible School	675.87	0.00	0.00	675.87
8593 Pastor Deductions/Optional Benefits	(946.98)	0.00	0.00	(946.98)
8594 Wellness Class	1,573.80	0.00	0.00	1,573.80
8606 Sanctuary for the Arts	162.58	0.00	0.00	162.58
8607 Love Thy Neighbor mission	687.55	0.00	135.92	551.63
Total Exchange Funds	34,880.69	1,890.28	741.61	36,029.36
Capital Accounts				
8403 Capital Campaign	30,562.82	325.00	0.00	30,887.82
8407 Contingency	78,800.00	0.00	0.00	78,800.00
Total Capital Accounts	109,362.82	325.00	0.00	109,687.82
Permanent Restricted1				
8900 Endowment Fund	177,134.25	0.00	0.00	177,134.25
Total Permanent Restricted1	177,134.25	0.00	0.00	177,134.25
Total Restricted Net Assets	\$ 629,992.43	\$ 2,560.28	\$ 741.61	\$ 631,811.10

Statement of Financial Position

As of: May 31st 2025

Assets

Current Assets

Cash

1010 Cash - Amegy - Operating Acct.	177,150.41
1030 Cash - Frost Bank - Debit card	1,218.56
1040 Merrill Lynch Preferred	400,317.31

Total Cash	578,686.28
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Endowment

1165 Invest - TX Pres. Foundation	177,134.25
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Total Endowment	177,134.25
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Total Current Assets	755,820.53
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Property and Equipment

2010 Land and Improvements	893,467.51
2050 Fellowship Hall	675,984.91
2055 Building Improvements	282,775.97
2100 Sanctuary	3,014,405.67
2155 Furniture and Fixtures	194,515.62
2163 Computer Equipment	21,589.88
2165 Equipment - Other	5,895.33
2300 Accumulated Depreciation	(1,794,896.56)

Total Property and Equipment	3,293,738.33
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Total Assets

\$ 4,049,558.86

Liabilities & Net Assets

Liabilities

Current Liabilities

3025 Prepaid Pledges-Prior Year	17,350.00
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Total Current Liabilities	17,350.00
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Total Liabilities	17,350.00
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Net Assets

Fund Principal1

4000 Church Fund Balance	3,400,397.76
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Total Fund Principal1	3,400,397.76
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Designated Funds

8023 Care Baskets	585.00
8027 Children's Ministry Team - Sun.	139.11
8030 Children/Youth Music	60.91
8034 Family Ministry	54.95
8052 Deacon's Reception	1,113.25
8056 AV upgrades	5,552.73
8090 Library	54.09
8099 Pending Designation	11,242.94
8156 Missionary Support	1,440.00
8160 Music - Bells	1,390.27
8165 Music - Choir	1,629.92
8170 Music - Organ Enhancement	1,377.44
8175 Music - Special	6,659.68

Total Designated Funds	31,300.29
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Memorials

8115 Memorial/Endowment Contributions	12,113.25
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8143 Memorial - Wilson, Greg	298.13
8146 Memorial - Wood, Ken & Wilma	246,508.36
Total Memorials	258,919.74
Desig Gifts: Mission	
8151 Mission Development	100.00
8153 Mission Trip - Adult	2,093.94
8320 Contributions for Community Assist.	50.00
8321 WPC Member Assistance	(74.40)
8330 Family Promise	830.74
8331 Mission to McWhirter	1,443.21
8332 Gifts of Joy - Local Mission	500.00
8345 ICM	231.37
8360 Missions	2,444.85
8365 One Great Hour of Sharing - PCUSA	2,773.43
8370 Peace & Global Witness- PCUSA	500.00
8372 PDA-General	6,275.00
8374 Pentecost Offering - PCUSA	500.00
8386 SeafarerCenter	199.66
8397 EarthCare	871.84
Total Desig Gifts: Mission	18,739.64
Exchange Funds	
8054 Fuller-Harvey Meals	1,268.08
8055 Flowers	155.00
8180 Senior Ministry	7.41
8182 Special Events	(53.81)
8185 Weddings, Funerals, etc.	3,916.28
8186 Ex Fund-Wednesday Night Dinner	(8.60)
8187 Coffee fellowship	1,234.49
8188 Ex Fund-Adult Education	(289.60)
8402 Change4Change	1,330.33
8500 Ex Fund-Team: Resources	39.16
8505 Ex Fund-Team: Fellowship Events	(110.61)
8506 Ex Fund-Team: Education	2.69
8507 Ex Fund Choral Scholars	4,428.27
8515 Ex Fund-Team: Worship	(177.26)
8550 Powerful Tools for Caregivers Class	33.77
8557 Ex Fund-Endowment Income	2,144.85
8560 Ex Fund-Conclaves Mission (Youth)	100.00
8565 Ex Fund-Mental Health	5,882.85
8570 Ex Fund-Shrimp Boil	100.33
8576 Touchstones Memory Care	689.63
8578 Ex Fund-Adult Seminar	270.75
8580 Ex Fund-Women's Retreat	2,953.58
8581 Ex Fund-Sisters-in-Faith	133.02
8583 Ex Fund-Grief Share	377.20
8585 Designated Gift	6,559.08
8586 Ex Fund-Youth Fund Raisers	3,030.18
8590 Ex Fund-Early Risers Breakfast	(4.61)
8591 Ex Fund-Vacation Bible School	675.87
8593 Pastor Deductions/Optional Benefits	(946.98)
8594 Wellness Class	1,573.80
8606 Sanctuary for the Arts	162.58
8607 Love Thy Neighbor mission	551.63
Total Exchange Funds	36,029.36
Capital Accounts	
8403 Capital Campaign	30,887.82
8407 Contingency	78,800.00
Total Capital Accounts	109,687.82

Permanent Restricted1	
8900 Endowment Fund	177,134.25
Total Permanent Restricted1	<hr/> 177,134.25
Total Net Assets	<hr/> 4,032,208.86
Total Liabilities & Net Assets	<hr/> \$ 4,049,558.86 <hr/>