

Treasurer's Report for September 2025

Webster Presbyterian Church

Monthly analysis

Contributions and other income in September were 197% of plan, increasing the YTD income to 103% of plan. Expenses for September were 103 % of plan moving the YTD to 89% of plan.

As noted before, this significant increase in contributions is driven by annual required minimum disbursements from several congregants in September.

Although numerous committees were below planned spending in September, we did see these costs

- Board of pension payment for YTD commitment for interim pastor
- Session approved pay in lieu of vacation to the parish associate
- Repair & maintenance account to Servepro for initial remediation for the water damage (see last month's report detailing which accounts were debited for this cost)
- Church administrator (church secretary) to cover back fill during administrator's absence.

The September insurance premium payment was delayed to October as we sought understanding of the price increase and any potential relief to the increase. Note that after conversations with GuideOne, the annual premium was reduced by approximately \$10,000.

The 2026 operating budget preparation continues. All committees should provide their first pass requests as soon as possible to allow sufficient time to prepare a presentation to the congregation in November.

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

Thanks,

K-

October 20, 2025

Sept_2025_Revenue & Expenses

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

Accounts	Actual Sep 01, 2025 - Sep 30, 2025	Budget Sep 01, 2025 - Sep 30, 2025	Budget % Used Sep 01, 2025 - Sep 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	94,195	39,583	238 %	406,894	356,250	114 %	475,000
4105 Support - Non-pledged	0	5,833	0 %	0	52,500	0 %	70,000
4110 Support - Prior Year	0	2,896	0 %	34,800	26,062	134 %	34,750
Total Contributions	94,195	48,312	195 %	441,694	434,812	102 %	579,750
Other Revenue							
4135 Interest Income	1,158	0	1,447,650 %	4,811	1	668,249 %	1
4140 Other Income	636	438	145 %	4,745	3,938	121 %	5,250
Total Other Revenue	1,794	438	410 %	9,556	3,938	243 %	5,251
Total Contributions & Revenue	95,989	48,750	197 %	451,251	438,751	103 %	585,001
Total Revenues	\$ 95,989	\$ 48,750	197 %	\$ 451,251	\$ 438,751	103 %	\$ 585,001
Expenses							
Administration/Personnel							
Office							
6120 Computer Expenses	360	542	67 %	4,990	4,875	102 %	6,500
6130 General & Administrative	106	83	127 %	897	750	120 %	1,000
6140 Office Supplies	374	333	112 %	2,214	3,000	74 %	4,000
6145 Postage	0	208	0 %	801	1,875	43 %	2,500
6149 Stationery	0	63	0 %	180	563	32 %	750
6155 Telephone	212	208	102 %	2,293	1,875	122 %	2,500
6165 Copier Maint/Expenses	388	792	49 %	3,336	7,125	47 %	9,500
Total Office	1,440	2,229	65 %	14,710	20,062	73 %	26,750
Personnel							
5901 Pastor Search	0	333	0 %	1,138	3,000	38 %	4,000
Pastoral Staff							
Head of Staff							
5943 Sr Pastor Moving Expenses	0	417	0 %	0	3,750	0 %	5,000
Total Head of Staff	0	417	0 %	0	3,750	0 %	5,000

Accounts	Actual Sep 01, 2025 - Sep 30, 2025	Budget Sep 01, 2025 - Sep 30, 2025	Budget % Used Sep 01, 2025 - Sep 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
Interim Pastor							
5980 Annual Cash Salary	4,167	4,167	100 %	37,500	37,500	100 %	50,000
5981 Housing and Utility	2,500	2,500	100 %	22,500	22,500	100 %	30,000
5983 Auto Allowance	0	333	0 %	0	3,000	0 %	4,000
5984 Board of Pension Dues	10,267	819	1,254 %	10,267	7,369	139 %	9,825
5985 Soc. Sec. Compensation	0	517	0 %	0	4,650	0 %	6,200
5989 Study leave - interim	0	83	0 %	0	750	0 %	1,000
Total Interim Pastor	16,933	8,419	201 %	70,267	75,769	93 %	101,025
Parish Associate							
5991 Annual Salary Parish Associate	3,183	700	455 %	8,783	6,300	139 %	8,400
5992 Housing Parish Associate	1,783	1,800	99 %	16,050	16,200	99 %	21,600
5993 Auto Allowance Parish Associate	0	167	0 %	627	1,500	42 %	2,000
5996 Study leave - parish associate	0	104	0 %	0	938	0 %	1,250
Total Parish Associate	4,967	2,771	179 %	25,460	24,938	102 %	33,250
Total Pastoral Staff	21,900	11,606	189 %	95,727	104,456	92 %	139,275
Program Staff							
5179 Professional Development -Music	0	125	0 %	438	1,125	39 %	1,500
5180 Professional Memberships	0	17	0 %	102	150	68 %	200
6024 Assoc. Music Dir. Compens	1,470	1,470	100 %	13,229	13,229	100 %	17,639
6025 Music Director Compens	2,245	2,245	100 %	20,209	20,209	100 %	26,945
6035 Organist Compensation	1,722	1,722	100 %	15,501	15,501	100 %	20,668
Total Program Staff	5,438	5,579	97 %	49,479	50,214	99 %	66,952
Support Staff							
6020 Ch. Secretary	4,010	3,000	134 %	33,031	27,000	122 %	36,000
6041 Bookkeeper	596	792	75 %	4,880	7,125	68 %	9,500
6055 Nursery Staff	448	500	90 %	4,388	4,500	98 %	6,000
Total Support Staff	5,054	4,292	118 %	42,299	38,625	110 %	51,500
General Personnel							
5209 Background Checks	6	17	36 %	188	150	125 %	200
6060 Payroll Taxes	1,365	1,250	109 %	10,498	11,250	93 %	15,000
6131 Payroll expenses	706	750	94 %	6,541	6,750	97 %	9,000
Total General Personnel	2,077	2,017	103 %	17,226	18,150	95 %	24,200
Total Personnel	34,468	23,827	145 %	205,869	214,445	96 %	285,927
Total Administration/Personnel	35,908	26,056	138 %	220,579	234,508	94 %	312,677
Campus Management							
6045 Janitorial Services	1,500	1,667	90 %	14,250	15,000	95 %	20,000
6215 Fire Alarm	1,360	250	544 %	1,801	2,250	80 %	3,000

Accounts	Actual Sep 01, 2025 - Sep 30, 2025	Budget Sep 01, 2025 - Sep 30, 2025	Budget % Used Sep 01, 2025 - Sep 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
6220 Paper Supplies	93	83	111 %	1,462	750	195 %	1,000
6225 Repairs and Maintenance	2,078	1,042	199 %	9,880	9,375	105 %	12,500
6230 Lawn Maintenance	0	833	0 %	7,330	7,500	98 %	10,000
6240 Util - Electricity	4,956	3,583	138 %	26,549	32,250	82 %	43,000
6245 Util - Gas	80	83	96 %	743	750	99 %	1,000
6250 Util - Trash	0	125	0 %	1,031	1,125	92 %	1,500
6255 Util - Water	0	275	0 %	2,183	2,475	88 %	3,300
Total Campus Management Care	10,067	7,942	127 %	65,230	71,475	91 %	95,300
Deacons							
5505 Deacon Supplies	62	42	149 %	228	375	61 %	500
5515 Memorial Receptions	0	83	0 %	0	750	0 %	1,000
5525 Pastoral Care Discretionary Fund	65	67	97 %	607	600	101 %	800
Total Deacons	127	192	66 %	835	1,725	48 %	2,300
Ministry							
Earth Care							
5501 Earth Care	0	29	0 %	0	263	0 %	350
Total Earth Care	0	29	0 %	0	263	0 %	350
Total Ministry	0	29	0 %	0	263	0 %	350
Total Care	127	221	58 %	835	1,988	42 %	2,650
Christian Education							
5205 Supplies	0	42	0 %	3	375	1 %	500
5225 Curriculum	0	42	0 %	0	375	0 %	500
5257 Special Events	0	83	0 %	0	750	0 %	1,000
Total Christian Education	0	167	0 %	3	1,500	0 %	2,000
Fellowship							
5300 Kitchen and Fellowship Supplies	0	125	0 %	863	1,125	77 %	1,500
5322 Wednesday Night Dinner	0	42	0 %	142	375	38 %	500
5386 Coffee Pilot	0	125	0 %	0	1,125	0 %	1,500
Total Fellowship	0	292	0 %	1,005	2,625	38 %	3,500
Mission							
5700 WPC Missions	0	475	0 %	1,000	4,275	23 %	5,700
5735 Community Assistance	0	1,083	0 %	13,000	9,750	133 %	13,000
5736 Family Promise	0	417	0 %	2,500	3,750	67 %	5,000
5750 ICM	0	833	0 %	7,500	7,500	100 %	10,000
5785 Presbytery	0	667	0 %	4,000	6,000	67 %	8,000
5790 Mental Health Ministry Team	0	1	0 %	0	9	0 %	12

Accounts	Actual	Budget	Budget	Actual	Budget	Budget	Annual
	Sep 01, 2025 - Sep 30, 2025	Sep 01, 2025 - Sep 30, 2025	% Used Sep 01, 2025 - Sep 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 %	28,000	31,284	90 %	41,712
Stewardship							
6109 Presbytery per capita	0	300	0 %	0	2,700	0 %	3,600
6110 Bank Charges	257	125	206 %	1,358	1,125	121 %	1,500
6135 Insurance	0	7,250	0 %	45,191	65,250	69 %	87,000
Total Stewardship	257	7,675	3 %	46,549	69,075	67 %	92,100
Welcoming							
5326 Connecting	0	17	0 %	0	150	0 %	200
5328 Engaging	0	17	0 %	0	150	0 %	200
5331 Hosting	0	8	0 %	0	75	0 %	100
Total Welcoming	0	42	0 %	0	375	0 %	500
Worship and Music							
Worship							
5108 Honoraia for Pastors (2)	0	125	0 %	225	1,125	20 %	1,500
5109 Audio-Visual Maintenance	0	13	0 %	0	113	0 %	150
5117 A/V Scholars	120	125	96 %	1,710	1,125	152 %	1,500
5118 Sanctuary for the Arts	0	83	0 %	737	750	98 %	1,000
5185 Worship Supplies-General	0	83	0 %	1,230	750	164 %	1,000
5190 Worship Supply-Communion	0	0	0 %	44	0	0 %	0
Total Worship	120	429	28 %	3,946	3,862	102 %	5,150
Music							
5116 Choir Scholars	4,480	2,583	173 %	27,090	23,250	117 %	31,000
5130 Handbell Repair/Pads	0	4	0 %	0	38	0 %	50
5135 Licensing	0	125	0 %	1,083	1,125	96 %	1,500
5140 Music - Choirs/Voice	86	50	172 %	1,366	450	304 %	600
5145 Music - Handbells	0	21	0 %	118	187	63 %	250
5147 Music-Instrumental	0	50	0 %	5	450	1 %	600
5165 Organ Maintenance	0	83	0 %	0	750	0 %	1,000
5170 Organ Tuning	0	125	0 %	0	1,125	0 %	1,500
5175 Piano Tuning	0	38	0 %	150	338	44 %	450
5182 Special Service Musicians	400	583	69 %	5,000	5,250	95 %	7,000
5195 Praise Band	0	21	0 %	17	187	9 %	250
Total Music	4,966	3,683	135 %	34,829	33,150	105 %	44,200
Total Worship and Music	5,086	4,112	124 %	38,775	37,012	105 %	49,350
Total Expenses	\$ 51,445	\$ 49,982	103 %	\$ 400,977	\$ 449,842	89 %	\$ 599,789
Net Total	\$ 44,544	(\$ 1,232)	(3,615 %)	\$ 50,274	(\$ 11,091)	(453 %)	(\$ 14,788)

Summary of Restricted Net Assets

Date Range: Jan 1st 2025 - Sep 30th 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	10,192.94	1,300.00	11,312.94	180.00
8156 Missionary Support	1,275.00	11,170.00	12,295.00	150.00
8160 Music - Bells	1,390.27	0.00	0.00	1,390.27
8165 Music - Choir	1,629.92	0.00	122.77	1,507.15
8170 Music - Organ Enhancement	1,919.26	0.00	541.82	1,377.44
8175 Music - Special	6,659.68	0.00	300.00	6,359.68
Total Designated Funds	30,627.11	12,470.00	24,572.53	18,524.58
Memorials				
8115 Memorial/Endowment Contributions	12,113.25	0.00	0.00	12,113.25
8143 Memorial - Wilson, Greg	298.13	0.00	218.03	80.10
8146 Memorial - Wood, Ken & Wilma	246,508.36	0.00	0.00	246,508.36
Total Memorials	258,919.74	0.00	218.03	258,701.71
Desig Gifts: Mission				
8151 Mission Development	0.00	100.00	0.00	100.00
8153 Mission Trip - Adult	2,093.94	0.00	0.00	2,093.94
8320 Contributions for Community Assist.	250.00	0.00	200.00	50.00
8321 WPC Member Assistance	(74.40)	0.00	0.00	(74.40)
8330 Family Promise	830.74	0.00	97.66	733.08
8331 Mission to McWhirter	2,459.39	1,495.00	2,090.07	1,864.32
8332 Gifts of Joy - Local Mission	0.00	500.00	0.00	500.00
8345 ICM	509.56	500.00	508.19	501.37
8350 Chirstmas Joy Offering - PCUSA	2,770.00	110.00	2,880.00	0.00
8360 Missions	0.00	9,475.25	9,000.00	475.25
8365 One Great Hour of Sharing - PCUSA	0.00	2,773.43	2,773.43	0.00
8370 Peace & Global Witness- PCUSA	0.00	840.00	0.00	840.00
8372 PDA-General	0.00	6,275.00	6,275.00	0.00
8374 Pentecost Offering - PCUSA	0.00	3,471.60	3,371.60	100.00
8386 SeafarerCenter	460.29	0.00	260.63	199.66
8397 EarthCare	871.84	0.00	179.39	692.45
Total Desig Gifts: Mission	10,171.36	25,540.28	27,635.97	8,075.67
Exchange Funds				
8054 Fuller-Harvey Meals	1,268.08	0.00	0.00	1,268.08
8055 Flowers	341.50	150.00	539.94	(48.44)
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.	3,597.00	850.00	901.46	3,545.54
8186 Ex Fund-Wednesday Night Dinner	0.00	1,925.00	1,767.33	157.67
8187 Coffee fellowship	1,393.36	1,677.07	2,606.73	463.70
8188 Ex Fund-Adult Education	(289.60)	0.00	0.00	(289.60)
8402 Change4Change	1,637.57	2,633.74	2,399.97	1,871.34
8500 Ex Fund-Team: Resources	39.16	0.00	0.00	39.16

Accounts	Beginning Balance	Income	Expense	Ending Balance
8505 Ex Fund-Team: Fellowship Events	82.64	642.00	644.06	80.58
8506 Ex Fund-Team: Education	2.69	0.00	0.00	2.69
8507 Ex Fund Choral Scholars	1,603.27	5,965.00	1,330.00	6,238.27
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	0.00	4,289.70	2,144.85	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	163.93	0.00	63.60	100.33
8573 Ex Fund-Campus Mgmt	0.00	102.00	0.00	102.00
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	2,960.18	70.00	2,700.00	330.18
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	422.23	315.00	574.65	162.58
8607 Love Thy Neighbor mission	602.12	2,102.34	3,751.68	(1,047.22)
8608 PDA - Flooding Kerrville area	0.00	450.00	0.00	450.00
Total Exchange Funds	31,898.43	21,171.85	19,424.27	33,646.01
Capital Accounts				
8403 Capital Campaign	19,427.60	32,991.76	829.81	51,589.55
8407 Contingency	78,800.00	0.00	11,690.06	67,109.94
Total Capital Accounts	98,227.60	32,991.76	12,519.87	118,699.49
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	\$ 606,978.49	\$ 92,173.89	\$ 84,370.67	\$ 614,781.71

Statement of Financial Position

As of: Sep 30th 2025

Assets

Current Assets

Cash

1010 Cash - Amegy - Operating Acct.	162,089
1030 Cash - Frost Bank - Debit card	1,708
1040 Merrill Lynch Preferred	404,979

Total Cash	568,775
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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	745,909
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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

\$ 4,039,648

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	3,424,916
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Total Fund Principal1	3,424,916
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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	180
8156 Missionary Support	150
8160 Music - Bells	1,390
8165 Music - Choir	1,507
8170 Music - Organ Enhancement	1,377
8175 Music - Special	6,360

Total Designated Funds	18,525
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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	246,508
Total Memorials	258,702
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	733
8331 Mission to McWhirter	1,864
8332 Gifts of Joy - Local Mission	500
8345 ICM	501
8360 Missions	475
8370 Peace & Global Witness- PCUSA	840
8374 Pentecost Offering - PCUSA	100
8386 SeafarerCenter	200
8397 EarthCare	692
Total Desig Gifts: Mission	8,076
Exchange Funds	
8054 Fuller-Harvey Meals	1,268
8055 Flowers	(48)
8180 Senior Ministry	7
8182 Special Events	(54)
8185 Weddings, Funerals, etc.	3,546
8186 Ex Fund-Wednesday Night Dinner	158
8187 Coffee fellowship	464
8188 Ex Fund-Adult Education	(290)
8402 Change4Change	1,871
8500 Ex Fund-Team: Resources	39
8505 Ex Fund-Team: Fellowship Events	81
8506 Ex Fund-Team: Education	3
8507 Ex Fund Choral Scholars	6,238
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
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	(1,047)
8608 PDA - Flooding Kerrville area	450
Total Exchange Funds	33,646
Capital Accounts	
8403 Capital Campaign	51,590
8407 Contingency	67,110
Total Capital Accounts	118,699

Permanent Restricted1	
8900 Endowment Fund	177,134
Total Permanent Restricted1	<hr/> 177,134
Total Net Assets	<hr/> 4,039,698
Total Liabilities & Net Assets	<hr/> \$ 4,039,648 <hr/>