

Treasurer's Report for August 2025

Webster Presbyterian Church

Monthly analysis

Contributions and other income in August were 48% of plan, reducing the YTD income from July's 97% of plan to end of August at 90%. Expenses continue below plan: for August at 73% of plan reducing expenses to 87% of plan YTD. Although August was "in the red" by \$11,172, the year-to-date value at the end of August remains in the black at \$5,729.

It's important to note that WPC received several significant contributions in September – presumably representing contributors' required minimum disbursements. As of September 22nd, pledged and non-pledged contributions total \$87,857.00 for the month.

Anticipated expenditures in September will exceed budget as an insurance premium and a ten-month payment into the pension account for interim pastor will be sent.

The cost to remediate the water damage from the fire water line break during testing and subsequent drying of the building totaled \$21,540.00 with first payment in August and final payment in early September. The monies were sourced from these accounts:

8099	Pending designation	\$8,462.94
6225	Maintenance and repairs	\$1,387.06
8407	Contingency	\$11,690.00

A motion from Finance seeks Session approval to use the Pending Designation account balance.

Also please note that several members generously donated \$15,000.00 in September towards repair and remediation of the damage caused by the water line break. These contributions were posted to the capital campaign with memo earmarking them towards repairs and remediation.

The 2026 operating budget planning process is now underway. A spreadsheet is provided to Session and responsible groups for input of first pass, proposed values for 2026. Please forward committee numbers to me prior to the October Session meeting. This will allow me sufficient time to prepare presentation of the preliminary budget at a called congregational meeting on November 2nd. Please use any of the following methods to return those values to me

- Fill in the spreadsheet, save it with the committee's name, and then e-mail me
- Put them in an e-mail to me without using the spreadsheet
- Or, if values are to remain the same, simply send me an email stating that
- Note that for planning purposes now, the Finance Committee recommends that we budget for the interim pastor and parish associate the same values for all of 2026
 - Finance will discuss this more fully with the Personnel committee
 - The 2026 operating budget can easily be modified in 2026 to incorporate a new pastor's terms of call once the timing and values are agreed upon.

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

Thanks,

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September 22, 2025

Webster Presbyterian Church
Aug2025_Revenue & Expenses

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

Accounts	Actual Aug 01, 2025 - Aug 31, 2025	Budget Aug 01, 2025 - Aug 31, 2025	Budget % Used Aug 01, 2025 - Aug 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	23,308	39,583	59 %	312,699	316,667	99 %	475,000
4105 Support - Non-pledged	0	5,833	0 %	0	46,667	0 %	70,000
4110 Support - Prior Year	0	2,896	0 %	34,800	23,167	150 %	34,750
Total Contributions	23,308	48,312	48 %	347,499	386,500	90 %	579,750
Other Revenue							
4135 Interest Income	3,653	0	4,566,588 %	3,653	1	570,823 %	1
4140 Other Income	(1,786)	438	(408 %)	4,109	3,500	117 %	5,250
Total Other Revenue	1,867	438	427 %	7,762	3,501	222 %	5,251
Total Contributions & Revenue	25,175	48,750	52 %	355,261	390,001	91 %	585,001
Total Revenues	\$ 25,175	\$ 48,750	52 %	\$ 355,261	\$ 390,001	91 %	\$ 585,001
Expenses							
Administration/Personnel							
Office							
6120 Computer Expenses	412	542	76 %	4,630	4,333	107 %	6,500
6130 General & Administrative	106	83	127 %	791	667	119 %	1,000
6140 Office Supplies	104	333	31 %	1,840	2,667	69 %	4,000
6145 Postage	0	208	0 %	801	1,667	48 %	2,500
6149 Stationery	0	63	0 %	180	500	36 %	750
6155 Telephone	0	208	0 %	2,081	1,667	125 %	2,500
6165 Copier Maint/Expenses	0	792	0 %	2,947	6,333	47 %	9,500
Total Office	622	2,229	28 %	13,271	17,833	74 %	26,750
Personnel							
5901 Pastor Search	1,138	333	341 %	1,138	2,667	43 %	4,000
Pastoral Staff							
Head of Staff							
5943 Sr Pastor Moving Expenses	0	417	0 %	0	3,333	0 %	5,000
Total Head of Staff	0	417	0 %	0	3,333	0 %	5,000

Accounts	Actual	Budget	Budget	Actual	Budget	Budget	Annual
	Aug 01, 2025 - Aug 31, 2025	Aug 01, 2025 - Aug 31, 2025	% Used Aug 01, 2025 - Aug 31, 2025	This Year Year to Date	This Year Year to Date	% Used This Year Year to Date	Budget This Year Year
Interim Pastor							
5980 Annual Cash Salary	4,167	4,167	100 %	33,333	33,333	100 %	50,000
5981 Housing and Utility	2,500	2,500	100 %	20,000	20,000	100 %	30,000
5983 Auto Allowance	0	333	0 %	0	2,667	0 %	4,000
5984 Board of Pension Dues	0	819	0 %	0	6,550	0 %	9,825
5985 Soc. Sec. Compensation	0	517	0 %	0	4,133	0 %	6,200
5989 Study leave - interim	0	83	0 %	0	667	0 %	1,000
Total Interim Pastor	6,667	8,419	79 %	53,333	67,350	79 %	101,025
Parish Associate							
5991 Annual Salary Parish Associate	700	700	100 %	5,600	5,600	100 %	8,400
5992 Housing Parish Associate	1,783	1,800	99 %	14,267	14,400	99 %	21,600
5993 Auto Allowance Parish Associate	100	167	60 %	627	1,333	47 %	2,000
5996 Study leave - parish associate	0	104	0 %	0	833	0 %	1,250
Total Parish Associate	2,583	2,771	93 %	20,493	22,167	92 %	33,250
Total Pastoral Staff	9,250	11,606	80 %	73,827	92,850	80 %	139,275
Program Staff							
5179 Professional Development -Music	0	125	0 %	438	1,000	44 %	1,500
5180 Professional Memberships	0	17	0 %	102	133	76 %	200
6024 Assoc. Music Dir. Compens	1,470	1,470	100 %	11,759	11,759	100 %	17,639
6025 Music Director Compens	2,245	2,245	100 %	17,963	17,963	100 %	26,945
6035 Organist Compensation	1,722	1,722	100 %	13,779	13,779	100 %	20,668
Total Program Staff	5,438	5,579	97 %	44,041	44,635	99 %	66,952
Support Staff							
6020 Ch. Secretary	3,031	3,000	101 %	29,021	24,000	121 %	36,000
6041 Bookkeeper	432	792	55 %	4,284	6,333	68 %	9,500
6055 Nursery Staff	692	500	138 %	3,940	4,000	99 %	6,000
Total Support Staff	4,155	4,292	97 %	37,245	34,333	108 %	51,500
General Personnel							
5209 Background Checks	6	17	36 %	182	133	136 %	200
6060 Payroll Taxes	1,083	1,250	87 %	9,133	10,000	91 %	15,000
6131 Payroll expenses	706	750	94 %	5,834	6,000	97 %	9,000
Total General Personnel	1,795	2,017	89 %	15,149	16,133	94 %	24,200
Total Personnel	21,776	23,827	91 %	171,400	190,618	90 %	285,927
Total Administration/Personnel	22,397	26,056	86 %	184,671	208,451	89 %	312,677
Campus Management							
6045 Janitorial Services	1,500	1,667	90 %	12,750	13,333	96 %	20,000
6215 Fire Alarm	0	250	0 %	441	2,000	22 %	3,000

Accounts	Actual	Budget	Budget	Actual	Budget	Budget	Annual
	Aug 01, 2025 - Aug 31, 2025	Aug 01, 2025 - Aug 31, 2025	% Used Aug 01, 2025 - Aug 31, 2025	This Year Year to Date	This Year Year to Date	% Used This Year Year to Date	Budget This Year Year
6220 Paper Supplies	689	83	827 %	1,369	667	205 %	1,000
6225 Repairs and Maintenance	2,150	1,042	206 %	7,803	8,333	94 %	12,500
6230 Lawn Maintenance	1,000	833	120 %	7,330	6,667	110 %	10,000
6240 Util - Electricity	3,834	3,583	107 %	21,593	28,667	75 %	43,000
6245 Util - Gas	87	83	104 %	663	667	99 %	1,000
6250 Util - Trash	129	125	103 %	1,031	1,000	103 %	1,500
6255 Util - Water	292	275	106 %	2,183	2,200	99 %	3,300
Total Campus Management	9,680	7,942	122 %	55,163	63,533	87 %	95,300
Care							
Deacons							
5505 Deacon Supplies	0	42	0 %	166	333	50 %	500
5515 Memorial Receptions	0	83	0 %	0	667	0 %	1,000
5525 Pastoral Care Discretionary Fund	62	67	92 %	542	533	102 %	800
Total Dacons	62	192	32 %	708	1,533	46 %	2,300
Ministry							
Earth Care							
5501 Earth Care	0	29	0 %	0	233	0 %	350
Total Earth Care	0	29	0 %	0	233	0 %	350
Total Ministry	0	29	0 %	0	233	0 %	350
Total Care	62	221	28 %	708	1,767	40 %	2,650
Christian Education							
5205 Supplies	0	42	0 %	3	333	1 %	500
5225 Curriculum	0	42	0 %	0	333	0 %	500
5257 Special Events	0	83	0 %	0	667	0 %	1,000
Total Christian Education	0	167	0 %	3	1,333	0 %	2,000
Fellowship							
5300 Kitchen and Fellowship Supplies	0	125	0 %	863	1,000	86 %	1,500
5322 Wednesday Night Dinner	0	42	0 %	142	333	43 %	500
5386 Coffee Pilot	0	125	0 %	0	1,000	0 %	1,500
Total Fellowship	0	292	0 %	1,005	2,333	43 %	3,500
Mission							
5700 WPC Missions	1,000	475	211 %	1,000	3,800	26 %	5,700
5735 Community Assistance	0	1,083	0 %	13,000	8,667	150 %	13,000
5736 Family Promise	0	417	0 %	2,500	3,333	75 %	5,000
5750 ICM	0	833	0 %	7,500	6,667	113 %	10,000
5785 Presbytery	0	667	0 %	4,000	5,333	75 %	8,000
5790 Mental Health Ministry Team	0	1	0 %	0	8	0 %	12

Accounts	Actual	Budget	Budget	Actual	Budget	Budget	Annual
	Aug 01, 2025 - Aug 31, 2025	Aug 01, 2025 - Aug 31, 2025	% Used Aug 01, 2025 - Aug 31, 2025	This Year Year to Date	This Year Year to Date	% Used This Year Year to Date	Budget This Year Year
Total Mission	1,000	3,476	29 %	28,000	27,808	101 %	41,712
Stewardship							
6109 Presbytery per capita	0	300	0 %	0	2,400	0 %	3,600
6110 Bank Charges	202	125	161 %	1,101	1,000	110 %	1,500
6135 Insurance	0	7,250	0 %	45,191	58,000	78 %	87,000
Total Stewardship	202	7,675	3 %	46,292	61,400	75 %	92,100
Welcoming							
5326 Connecting	0	17	0 %	0	133	0 %	200
5328 Engaging	0	17	0 %	0	133	0 %	200
5331 Hosting	0	8	0 %	0	67	0 %	100
Total Welcoming	0	42	0 %	0	333	0 %	500
Worship and Music							
Worship							
5108 Honoraia for Pastors (2)	225	125	180 %	225	1,000	23 %	1,500
5109 Audio-Visual Maintenance	0	13	0 %	0	100	0 %	150
5117 A/V Scholars	240	125	192 %	1,590	1,000	159 %	1,500
5118 Sanctuary for the Arts	0	83	0 %	737	667	111 %	1,000
5185 Worship Supplies-General	249	83	299 %	1,230	667	184 %	1,000
5190 Worship Supply-Communion	44	0	0 %	44	0	0 %	0
Total Worship	758	429	177 %	3,826	3,433	111 %	5,150
Music							
5116 Choir Scholars	1,190	2,583	46 %	22,610	20,667	109 %	31,000
5130 Handbell Repair/Pads	0	4	0 %	0	33	0 %	50
5135 Licensing	0	125	0 %	1,083	1,000	108 %	1,500
5140 Music - Choirs/Voice	1,058	50	2,116 %	1,280	400	320 %	600
5145 Music - Handbells	0	21	0 %	118	167	71 %	250
5147 Music-Instrumental	0	50	0 %	5	400	1 %	600
5165 Organ Maintenance	0	83	0 %	0	667	0 %	1,000
5170 Organ Tuning	0	125	0 %	0	1,000	0 %	1,500
5175 Piano Tuning	0	38	0 %	150	300	50 %	450
5182 Special Service Musicians	0	583	0 %	4,600	4,667	99 %	7,000
5195 Praise Band	0	21	0 %	17	167	10 %	250
Total Music	2,248	3,683	61 %	29,863	29,467	101 %	44,200
Total Worship and Music	3,006	4,112	73 %	33,689	32,900	102 %	49,350
Total Expenses	\$ 36,347	\$ 49,982	73 %	\$ 349,532	\$ 399,859	87 %	\$ 599,789
Net Total	(\$ 11,172)	(\$ 1,232)	907 %	\$ 5,729	(\$ 9,859)	(58 %)	(\$ 14,788)

Summary of Restricted Net Assets

Date Range: Aug 1st 2025 - Aug 31st 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	8,643	0	8,463	180
8156 Missionary Support	0	1,595	0	1,595
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	6,360	0	0	6,360
Total Designated Funds	26,960	1,595	8,463	20,092
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	760	0	0	760
8331 Mission to McWhirter	1,569	295	0	1,864
8332 Gifts of Joy - Local Mission	500	0	0	500
8345 ICM	231	0	230	1
8360 Missions	3,075	100	2,800	375
8370 Peace & Global Witness- PCUSA	500	0	0	500
8374 Pentecost Offering - PCUSA	0	100	0	100
8386 SeafarerCenter	200	0	0	200
8397 EarthCare	872	0	0	872
Total Desig Gifts: Mission	9,877	495	3,030	7,342
Exchange Funds				
8054 Fuller-Harvey Meals	1,268	0	0	1,268
8055 Flowers	230	0	278	(48)
8180 Senior Ministry	7	0	0	7
8182 Special Events	(54)	0	0	(54)
8185 Weddings, Funerals, etc.	3,916	0	100	3,816
8186 Ex Fund-Wednesday Night Dinner	91	0	0	91
8187 Coffee fellowship	839	183	380	642
8188 Ex Fund-Adult Education	(290)	0	0	(290)
8402 Change4Change	1,676	414	47	2,043
8500 Ex Fund-Team: Resources	39	0	0	39
8505 Ex Fund-Team: Fellowship Events	(264)	345	0	81
8506 Ex Fund-Team: Education	3	0	0	3
8507 Ex Fund Choral Scholars	5,258	265	0	5,523

Accounts	Beginning Balance	Income	Expense	Ending Balance
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
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	552	0	1,229	(677)
8608 PDA - Flooding Kerrville area	400	50	0	450
Total Exchange Funds	34,633	1,257	2,035	33,856
Capital Accounts				
8403 Capital Campaign	31,538	463	0	32,001
8407 Contingency	78,800	0	0	78,800
Total Capital Accounts	110,338	463	0	110,801
Permanent Restricted1				
8900 Endowment Fund	177,134	0	0	177,134
Total Permanent Restricted1	177,134	0	0	177,134
Total Restricted Net Assets	\$ 617,863	\$ 3,810	\$ 13,528	\$ 608,146

Statement of Financial Position

As of: Aug 31st 2025

Assets

Current Assets

Cash

1010 Cash - Amegy - Operating Acct.	111,615
1030 Cash - Frost Bank - Debit card	2,012
1040 Merrill Lynch Preferred	403,968

Total Cash	517,595
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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	694,729
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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

\$ 3,988,467

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	3,380,372
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Total Fund Principal1	3,380,372
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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	1,595
8160 Music - Bells	1,390
8165 Music - Choir	1,630
8170 Music - Organ Enhancement	1,377
8175 Music - Special	6,360

Total Designated Funds	20,092
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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	1,864
8332 Gifts of Joy - Local Mission	500
8345 ICM	1
8360 Missions	375
8370 Peace & Global Witness- PCUSA	500
8374 Pentecost Offering - PCUSA	100
8386 SeafarerCenter	200
8397 EarthCare	872
Total Desig Gifts: Mission	7,342
Exchange Funds	
8054 Fuller-Harvey Meals	1,268
8055 Flowers	(48)
8180 Senior Ministry	7
8182 Special Events	(54)
8185 Weddings, Funerals, etc.	3,816
8186 Ex Fund-Wednesday Night Dinner	91
8187 Coffee fellowship	642
8188 Ex Fund-Adult Education	(290)
8402 Change4Change	2,043
8500 Ex Fund-Team: Resources	39
8505 Ex Fund-Team: Fellowship Events	81
8506 Ex Fund-Team: Education	3
8507 Ex Fund Choral Scholars	5,523
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	(677)
8608 PDA - Flooding Kerrville area	450
Total Exchange Funds	33,856
Capital Accounts	
8403 Capital Campaign	32,001
8407 Contingency	78,800
Total Capital Accounts	110,801

Permanent Restricted1	
8900 Endowment Fund	177,134
Total Permanent Restricted1	<hr/> 177,134
Total Net Assets	<hr/> 3,988,517
Total Liabilities & Net Assets	<hr/> \$ 3,988,467 <hr/>