

First United Methodist Church of Austin

Summary Budget Variance

Month Ending December 31, 2016

Red Denotes Concern

Category	Month			Year-to-date			Note
	Actual	Budget	Variance	Actual	Budget	Variance	
Revenues:							
PLEGGED GIVING	\$ 196,447	\$ 187,840	\$ 8,607	\$ 1,483,252	\$ 1,422,840	\$ 60,412	
NON-PLEGGED IDENTIFIED GIVING	70,597	71,000	(403)	161,058	203,000	(41,942)	①
UNIDENTIFIED GIVING	2,172	3,070	(898)	31,509	37,500	(5,991)	②
BUILDING USE FEES	3,571	3,750	(180)	33,121	45,000	(11,880)	
PROGRAM INCOME	510	800	(290)	15,351	16,000	(649)	
MISCELLANEOUS INCOME	5,053	4,125	928	60,426	33,000	27,426	③
Total Revenue	\$ 278,349	\$ 270,585	\$ 7,764	\$ 1,784,716	\$ 1,757,340	\$ 27,376	
Expenses:							
SALARIES	\$ 64,036	\$ 67,421	\$ 3,385	\$ 690,148	\$ 721,832	\$ 31,683	
BENEFITS	15,339	15,686	347	189,416	186,645	(2,771)	
TOTAL COMPENSATION	\$ 79,375	\$ 83,107	\$ 3,731	\$ 879,564	\$ 908,477	\$ 28,913	
APPORTIONMENTS	2,876	18,423	15,548	221,078	221,078	-	④
MISSIONS EXPENSES	-	450	450	3,844	5,400	1,556	
PROGRAM EXPENSES	6,548	5,477	(1,071)	56,028	68,800	12,772	
ADMINISTRATIVE EXPENSES	3,481	2,375	(1,106)	34,045	36,075	2,030	
CONTRACTS/INSURANCE	17,722	17,238	(484)	217,789	223,510	5,722	
MAINTENANCE	22,996	11,333	(11,662)	145,907	140,900	(5,007)	
UTILITIES	11,843	15,140	3,297	161,734	205,700	43,966	
TRANSFERS	106,423	(6,388)	(112,811)	64,519	(52,600)	(117,119)	⑤
Total Expenses	\$ 251,263	\$ 147,155	\$ (104,108)	\$ 1,784,507	\$ 1,757,340	\$ (27,167)	
Net Income	\$ 27,087	\$ 123,430	\$ (96,343)	\$ 209	\$ -	\$ 209	

Notes :

- ① Includes Nonpledged Identified Giving and Holiday Offerings
- ② Includes Sunday School Offering and Cash Plate Offerings
- ③ Includes Interest, Juanita Morris Trust proceeds, and Miscellaneous Income
- ④ Apportionment payments are budgeted at 1/12th on a month-by-month basis.
- ⑤ Transfers are from Designated, Fixed Assets, PreSchool, or Endowment Funds.

First United Methodist Church of Austin
Summary Comparison 2015 vs 2016 Statement of Revenues and Expenses
 Twelve Month Period Ending December 31

Red Denotes Concern

Category	December			YTD Dcember (12 Months)			Note
	Actual-2015	Actual-2016	Change	Actual-2015	Actual-2016	Change	
Revenues:							
PLEGGED GIVING	\$199,180	\$ 196,447	\$ (2,733)	\$ 1,430,767	\$ 1,483,252	\$ 52,484	
NON-PLEGGED IDENTIFIED GIVING	94,000	70,597	(23,402)	259,366	161,058	(98,308)	①
UNIDENTIFIED GIVING	2,395	2,172	(224)	36,394	31,509	(4,885)	②
BUILDING USE FEES	416	3,571	3,155	45,359	33,121	(12,238)	
PROGRAM INCOME	387	510	123	14,267	15,351	1,084	
MISCELLANEOUS INCOME	3,817	5,053	1,236	37,195	60,426	23,231	③
Total Revenue	\$ 300,195	\$ 278,349	\$ (21,845)	\$ 1,823,348	\$ 1,784,716	\$ (38,632)	
Expenses:							
SALARIES	\$ 58,298	\$ 64,036	\$ 5,739	\$ 658,775	\$690,148	\$ 31,374	
BENEFITS	16,536	15,339	(1,197)	180,590	189,416	8,826	
TOTAL COMPENSATION	\$ 74,833	\$ 79,375	\$ 4,542	\$ 839,364	\$ 879,564	\$ 40,200	
APPORTIONMENTS	18,059	2,876	(15,184)	216,712	221,078	4,366	④
MISSIONS EXPENSES	75	-	(75)	4,372	3,844	(528)	
PROGRAM EXPENSES	6,584	6,548	(37)	54,003	56,028	2,025	
ADMINISTRATIVE EXPENSES	1,393	3,481	2,088	28,443	34,045	5,602	
CONTRACTS/INSURANCE	13,172	17,722	4,550	164,427	217,789	53,361	
MAINTENANCE	23,318	22,996	(323)	159,321	145,907	(13,414)	
UTILITIES	13,364	11,843	(1,521)	218,451	161,734	(56,717)	
TRANSFERS	66,357	106,423	(40,066)	59,907	64,519	4,612	⑤
Total Expenses	\$ 217,156	\$ 251,263	\$ 34,107	\$ 1,745,000	\$ 1,784,507	\$ 39,507	
Net Income	\$ 83,038	\$ 27,087	\$ (55,952)	\$ 78,348	\$ 209	\$ (78,139)	

Notes:

- ① Includes Nonpledged Identified Giving and Holiday Offerings
- ② Includes Sunday School Offering and Cash Plate Offerings
- ③ Includes Interest, Juanita Morris Trust proceeds, and Miscellaneous Income
- ④ Apportionment payments are budgeted at 1/12th on a month-by-month basis.
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Comments on Notable Items:

General Notes: Prepaid Pledges collected in 2015 to support 2016 operations totaled \$138.2k.

One-twelfth of this amount is recognized as Pledged Giving during each month of 2016.

As directed by the Finance Committee, Apportionments are paid monthly as budgeted in a total amount equal to one-twelfth of the annual amount.

Tom Mays, Business Administrator 1/30/17

Month-End Cash Balances in Operating & Fixed Asset Funds First United Methodist Church of Austin



