

# First United Methodist Church of Austin

## Summary Budget Variance Month Ending November 30, 2016

*Red* Denotes Concern

Category	Month			Year-to-date			Note
	Actual	Budget	Variance	Actual	Budget	Variance	
Revenues:							
PLEDGED GIVING	\$ 107,110	\$ 105,000	\$ 2,110	\$ 1,286,805	\$ 1,235,000	\$ 51,805	
NON-PLEDGED IDENTIFIED GIVING	8,880	10,000	(1,121)	90,461	132,000	(41,539)	①
UNIDENTIFIED GIVING	2,572	2,870	(298)	29,337	34,430	(5,093)	②
BUILDING USE FEES	4,151	3,750	401	29,550	41,250	(11,700)	
PROGRAM INCOME	886	525	361	14,841	15,200	(359)	
MISCELLANEOUS INCOME	3,596	2,825	771	55,373	28,875	26,498	③
<b>Total Revenue</b>	<b>\$ 127,194</b>	<b>\$ 124,970</b>	<b>\$ 2,224</b>	<b>\$ 1,506,367</b>	<b>\$ 1,486,755</b>	<b>\$ 19,612</b>	
Expenses:							
SALARIES	\$ 56,712	\$ 59,641	\$ 2,929	\$ 626,112	\$ 654,411	\$ 28,299	
BENEFITS	19,654	15,685	(3,969)	174,077	170,959	(3,117)	
<b>TOTAL COMPENSATION</b>	<b>\$ 76,366</b>	<b>\$ 75,326</b>	<b>\$ (1,039)</b>	<b>\$ 800,188</b>	<b>\$ 825,370</b>	<b>\$ 25,181</b>	
APPORTIONMENTS	33,971	18,423	(15,548)	218,202	202,655	(15,548)	④
MISSIONS EXPENSES	351	450	99	3,844	4,950	1,106	
PROGRAM EXPENSES	3,144	4,402	1,258	49,480	63,323	13,843	
ADMINISTRATIVE EXPENSES	2,459	2,350	(109)	30,564	33,700	3,136	
CONTRACTS/INSURANCE	18,045	18,284	239	200,066	206,273	6,206	
MAINTENANCE	10,732	11,583	851	122,911	129,567	6,656	
UTILITIES	10,700	15,145	4,445	149,892	190,560	40,669	
TRANSFERS	(4,092)	(4,092)	-	(41,904)	(46,212)	(4,308)	⑤
<b>Total Expenses</b>	<b>\$ 151,676</b>	<b>\$ 141,872</b>	<b>\$ (9,805)</b>	<b>\$ 1,533,244</b>	<b>\$ 1,610,185</b>	<b>\$ 76,941</b>	
<b>Net Income</b>	<b>\$ (24,482)</b>	<b>\$ (16,902)</b>	<b>\$ (7,580)</b>	<b>\$ (26,878)</b>	<b>\$ (123,430)</b>	<b>\$ 96,552</b>	

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  
Eleven Month Period Ending November 30

*Red* Denotes Concern

Category	November			YTD November (11 Months)			Note
	Actual-2015	Actual-2016	Change	Actual-2015	Actual-2016	Change	
Revenues:							
PLEGGED GIVING	\$ 120,284	\$ 107,110	\$ (13,174)	\$ 1,231,587	\$ 1,286,805	\$ 55,217	
NON-PLEGGED IDENTIFIED GIVING	13,286	8,880	(4,407)	165,367	90,461	(74,905)	①
UNIDENTIFIED GIVING	3,151	2,572	(580)	33,999	29,337	(4,662)	②
BUILDING USE FEES	150	4,151	4,001	44,943	29,550	(15,393)	
PROGRAM INCOME	395	886	491	13,880	14,841	961	
MISCELLANEOUS INCOME	2,780	3,596	816	33,378	55,373	21,995	③
<b>Total Revenue</b>	<b>\$ 140,046</b>	<b>\$ 127,194</b>	<b>\$ (12,852)</b>	<b>\$ 1,523,153</b>	<b>\$ 1,506,367</b>	<b>\$ (16,787)</b>	
Expenses:							
SALARIES	\$ 54,984	\$ 56,712	\$ 1,727	\$ 600,477	\$ 626,112	\$ 25,635	
BENEFITS	14,370	19,654	5,284	164,054	174,077	10,023	
<b>TOTAL COMPENSATION</b>	<b>\$ 69,355</b>	<b>\$ 76,366</b>	<b>\$ 7,011</b>	<b>\$ 764,531</b>	<b>\$ 800,188</b>	<b>\$ 35,658</b>	
APPORTIONMENTS	2,825	33,971	31,146	198,653	218,202	19,550	④
MISSIONS EXPENSES	395	351	(44)	4,298	3,844	(454)	
PROGRAM EXPENSES	6,332	3,144	(3,188)	47,419	49,480	2,061	
ADMINISTRATIVE EXPENSES	3,499	2,459	(1,040)	27,049	30,564	3,515	
CONTRACTS/INSURANCE	16,692	18,045	1,354	151,255	200,066	48,812	
MAINTENANCE	14,025	10,732	(3,292)	136,003	122,911	(13,092)	
UTILITIES	14,057	10,700	(3,357)	205,087	149,892	(55,196)	
TRANSFERS	(650)	(4,092)	3,442	(6,450)	(41,904)	(35,454)	⑤
<b>Total Expenses</b>	<b>\$ 126,529</b>	<b>\$ 151,676</b>	<b>\$ 25,147</b>	<b>\$ 1,527,844</b>	<b>\$ 1,533,244</b>	<b>\$ 5,401</b>	
<b>Net Income</b>	<b>\$ 13,517</b>	<b>\$ (24,482)</b>	<b>\$ (37,999)</b>	<b>\$ (4,690)</b>	<b>\$ (26,878)</b>	<b>\$ (22,187)</b>	

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.

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 12/6/16

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

