

# First United Methodist Church of Austin

## Summary Budget Variance

Month Ending June 30, 2017

*Red* Denotes Concern

Category	Month			Year-to-date			Note
	Actual	Budget	Variance	Actual	Budget	Variance	
Revenues:							
PLEGGED GIVING	\$ 113,114	\$ 110,000	\$ 3,114	\$ 708,105	\$ 700,000	\$ 8,105	
NON-PLEGGED IDENTIFIED GIVING	6,860	8,700	(1,841)	77,984	67,600	10,384	①
UNIDENTIFIED GIVING	1,692	2,245	(553)	14,704	15,600	(896)	②
BUILDING USE FEES	275	3,500	(3,225)	21,558	20,000	1,558	
PROGRAM INCOME	1,188	2,000	(813)	14,244	7,975	6,269	
MISCELLANEOUS INCOME	4,482	2,700	1,782	28,544	17,600	10,944	③
<b>Total Revenue</b>	<b>\$ 127,609</b>	<b>\$ 129,145</b>	<b>\$ (1,536)</b>	<b>\$ 865,139</b>	<b>\$ 828,775</b>	<b>\$ 36,364</b>	
Expenses:							
SALARIES	\$ 66,316	\$ 62,964	\$ (3,351)	\$ 367,154	\$ 380,980	\$ 13,826	
BENEFITS	18,598	16,819	(1,779)	102,351	100,911	(1,440)	
<b>TOTAL COMPENSATION</b>	<b>\$ 84,914</b>	<b>\$ 79,783</b>	<b>\$ (5,131)</b>	<b>\$ 469,505</b>	<b>\$ 481,891</b>	<b>\$ 12,387</b>	
APPORTIONMENTS	11,479	17,790	6,311	106,739	106,739	(0)	④
MISSIONS EXPENSES	385	367	(18)	2,259	2,202	(57)	
PROGRAM EXPENSES	2,492	5,970	3,478	30,137	37,495	7,358	
ADMINISTRATIVE EXPENSES	2,917	3,149	232	17,110	18,944	1,834	
CONTRACTS/INSURANCE	19,555	17,088	(2,467)	108,157	105,529	(2,628)	
MAINTENANCE	14,554	13,717	(837)	101,198	79,004	(22,194)	
UTILITIES	12,420	14,305	1,885	69,567	87,840	18,273	
TRANSFERS	(3,684)	(3,684)	-	(18,774)	(22,694)	(3,920)	⑤
<b>Total Expenses</b>	<b>\$ 145,032</b>	<b>\$ 148,485</b>	<b>\$ 3,453</b>	<b>\$ 885,897</b>	<b>\$ 896,950</b>	<b>\$ 11,053</b>	
<b>Net Income</b>	<b>\$ (17,423)</b>	<b>\$ (19,340)</b>	<b>\$ 1,918</b>	<b>\$ (20,758)</b>	<b>\$ (68,175)</b>	<b>\$ 47,417</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 2016 vs 2017 Statement of Revenues and Expenses  
 Six Month Period Ending June 30

*Red* Denotes Concern

Category	June			YTD June (6 Months)			Note
	Actual-2016	Actual-2017	Change	Actual-2016	Actual-2017	Change	
Revenues:							
PLEGGED GIVING	\$107,629	\$ 113,114	\$ 5,485	\$ 732,745	\$ 708,105	\$ (24,640)	
NON-PLEGGED IDENTIFIED GIVING	5,370	6,860	1,490	51,137	77,984	26,847	①
UNIDENTIFIED GIVING	2,047	1,692	(355)	16,155	14,704	(1,451)	②
BUILDING USE FEES	4,412	275	(4,137)	16,795	21,558	4,763	
PROGRAM INCOME	2,190	1,188	(1,003)	11,161	14,244	3,083	
MISCELLANEOUS INCOME	3,867	4,482	615	35,382	28,544	(6,838)	③
<b>Total Revenue</b>	<b>\$ 125,513</b>	<b>\$ 127,609</b>	<b>\$ 2,096</b>	<b>\$ 863,374</b>	<b>\$ 865,139</b>	<b>\$ 1,765</b>	
Expenses:							
SALARIES	\$ 56,600	\$ 66,316	\$ 9,716	\$ 346,547	\$367,154	\$ 20,606	
BENEFITS	15,895	18,598	2,703	90,197	102,351	12,154	
<b>TOTAL COMPENSATION</b>	<b>\$ 72,495</b>	<b>\$ 84,914</b>	<b>\$ 12,419</b>	<b>\$ 436,744</b>	<b>\$ 469,505</b>	<b>\$ 32,760</b>	
APPORTIONMENTS	18,423	11,479	(6,944)	126,087	106,739	(19,348)	④
MISSIONS EXPENSES	420	385	(35)	1,639	2,259	620	
PROGRAM EXPENSES	3,025	2,492	(533)	29,281	30,137	856	
ADMINISTRATIVE EXPENSES	4,617	2,917	(1,701)	19,675	17,110	(2,565)	
CONTRACTS/INSURANCE	16,900	19,555	2,655	109,841	108,157	(1,684)	
MAINTENANCE	6,233	14,554	8,321	60,985	101,198	40,213	
UTILITIES	13,144	12,420	(724)	77,551	69,567	(7,984)	
TRANSFERS	(4,092)	(3,684)	(408)	(21,444)	(18,774)	2,670	⑤
<b>Total Expenses</b>	<b>\$ 131,165</b>	<b>\$ 145,032</b>	<b>\$ 13,867</b>	<b>\$ 840,357</b>	<b>\$ 885,897</b>	<b>\$ 45,540</b>	
<b>Net Income</b>	<b>\$ (5,652)</b>	<b>\$ (17,423)</b>	<b>\$ (11,771)</b>	<b>\$ 23,017</b>	<b>\$ (20,758)</b>	<b>\$ (43,775)</b>	

Notes:

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Comments on Notable Items:

**General Notes:** Prepaid Pledges collected in 2016 to support 2017 operations totaled \$149.1k.

One-twelfth of this amount is recognized as Pledged Giving during each month of 2017.

Tom Mays, Business Administrator 7/10/17

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

