

# First United Methodist Church of Austin

## Summary Budget Variance

Month Ending September 30, 2017

*Red* Denotes Concern

Category	Month			Year-to-date			Note
	Actual	Budget	Variance	Actual	Budget	Variance	
Revenues:							
PLEGGED GIVING	\$ 110,780	\$ 110,000	\$ 780	\$ 1,032,141	\$ 1,050,000	\$ (17,859)	
NON-PLEGGED IDENTIFIED GIVING	5,701	8,700	(2,999)	96,130	95,850	280	①
UNIDENTIFIED GIVING	2,262	2,245	17	21,543	22,400	(857)	②
BUILDING USE FEES	286	2,500	(2,214)	27,779	27,500	279	
PROGRAM INCOME	399	2,000	(1,601)	16,659	14,275	2,384	
MISCELLANEOUS INCOME	3,004	3,800	(796)	38,994	27,400	11,594	③
<b>Total Revenue</b>	<b>\$ 122,431</b>	<b>\$ 129,245</b>	<b>\$ (6,814)</b>	<b>\$ 1,233,246</b>	<b>\$ 1,237,425</b>	<b>\$ (4,179)</b>	
Expenses:							
SALARIES	\$ 57,371	\$ 62,359	\$ 4,988	\$ 542,200	\$ 569,768	\$ 27,568	
BENEFITS	18,617	16,819	(1,799)	151,881	151,367	(514)	
<b>TOTAL COMPENSATION</b>	<b>\$ 75,988</b>	<b>\$ 79,178</b>	<b>\$ 3,189</b>	<b>\$ 694,081</b>	<b>\$ 721,135</b>	<b>\$ 27,054</b>	
APPORTIONMENTS	17,790	17,790	0	160,109	160,108	(0)	④
MISSIONS EXPENSES	270	367	97	3,953	3,303	(650)	
PROGRAM EXPENSES	7,390	6,695	(695)	44,768	56,430	11,662	
ADMINISTRATIVE EXPENSES	2,639	3,399	760	22,529	28,541	6,012	
CONTRACTS/INSURANCE	18,011	17,088	(923)	160,103	157,794	(2,309)	
MAINTENANCE	9,575	13,217	3,643	141,808	118,906	(22,902)	
UTILITIES	14,702	16,305	1,603	115,230	132,760	17,530	
TRANSFERS	(3,684)	(3,684)	-	95	(34,046)	(34,141)	⑤
<b>Total Expenses</b>	<b>\$ 142,682</b>	<b>\$ 150,355</b>	<b>\$ 7,673</b>	<b>\$ 1,342,675</b>	<b>\$ 1,344,931</b>	<b>\$ 2,255</b>	
<b>Net Income</b>	<b>\$ (20,250)</b>	<b>\$ (21,110)</b>	<b>\$ 860</b>	<b>\$ (109,429)</b>	<b>\$ (107,506)</b>	<b>\$ (1,924)</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  
 Nine Month Period Ending September 30

*Red* Denotes Concern

Category	September			YTD September (9 Months)			Note
	Actual-2016	Actual-2017	Change	Actual-2016	Actual-2017	Change	
Revenues:							
PLEGGED GIVING	\$108,351	\$ 110,780	\$ 2,430	\$ 1,050,196	\$ 1,032,141	\$ (18,055)	
NON-PLEGGED IDENTIFIED GIVING	5,963	5,701	(262)	71,845	96,130	24,284	①
UNIDENTIFIED GIVING	2,157	2,262	105	23,552	21,543	(2,009)	②
BUILDING USE FEES	637	286	(351)	18,332	27,779	9,448	
PROGRAM INCOME	1,535	399	(1,136)	13,324	16,659	3,336	
MISCELLANEOUS INCOME	3,962	3,004	(958)	46,173	38,994	(7,178)	③
<b>Total Revenue</b>	<b>\$ 122,604</b>	<b>\$ 122,431</b>	<b>\$ (172)</b>	<b>\$ 1,223,421</b>	<b>\$ 1,233,246</b>	<b>\$ 9,825</b>	
Expenses:							
SALARIES	\$ 54,416	\$ 57,371	\$ 2,955	\$ 512,121	\$542,200	\$ 30,078	
BENEFITS	15,325	18,617	3,293	137,814	151,881	14,067	
<b>TOTAL COMPENSATION</b>	<b>\$ 69,740</b>	<b>\$ 75,988</b>	<b>\$ 6,248</b>	<b>\$ 649,935</b>	<b>\$ 694,081</b>	<b>\$ 44,146</b>	
APPORTIONMENTS	18,423	17,790	(633)	165,809	160,109	(5,700)	④
MISSIONS EXPENSES	368	270	(98)	3,095	3,953	858	
PROGRAM EXPENSES	4,171	7,390	3,219	40,078	44,768	4,689	
ADMINISTRATIVE EXPENSES	2,845	2,639	(206)	26,822	22,529	(4,293)	
CONTRACTS/INSURANCE	17,029	18,011	982	165,638	160,103	(5,535)	
MAINTENANCE	9,868	9,575	(294)	105,253	141,808	36,555	
UTILITIES	14,439	14,702	263	124,509	115,230	(9,279)	
TRANSFERS	(4,092)	(3,684)	(408)	(33,720)	95	33,815	⑤
<b>Total Expenses</b>	<b>\$ 132,792</b>	<b>\$ 142,682</b>	<b>\$ 9,889</b>	<b>\$ 1,247,420</b>	<b>\$ 1,342,675</b>	<b>\$ 95,255</b>	
<b>Net Income</b>	<b>\$ (10,188)</b>	<b>\$ (20,250)</b>	<b>\$ (10,062)</b>	<b>\$ (23,999)</b>	<b>\$ (109,429)</b>	<b>\$ (85,430)</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 10/5/17

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

TM 10/5/2017

