

First United Methodist Church of Austin

Summary Budget Variance

Month Ending December 31, 2017

Red Denotes Concern

Category	Month			Year-to-date			Note
	Actual	Budget	Variance	Actual	Budget	Variance	
Revenues:							
PLEGGED GIVING	\$ 168,175	\$ 206,884	\$ (38,709)	\$ 1,446,608	\$ 1,496,884	\$ (50,276)	
NON-PLEGGED IDENTIFIED GIVING	71,515	62,600	8,915	183,384	178,000	5,384	①
UNIDENTIFIED GIVING	2,819	4,245	(1,426)	29,115	31,200	(2,085)	②
BUILDING USE FEES	150	2,500	(2,350)	28,154	35,000	(6,846)	
PROGRAM INCOME	916	1,000	(84)	19,260	17,000	2,260	
MISCELLANEOUS INCOME	4,450	4,100	350	49,859	37,000	12,859	③
Total Revenue	\$ 248,025	\$ 281,329	\$ (33,304)	\$ 1,756,380	\$ 1,795,084	\$ (38,704)	
Expenses:							
SALARIES	\$ 66,955	\$ 69,689	\$ 2,734	\$ 733,723	\$ 764,175	\$ 30,452	
BENEFITS	22,391	17,151	(5,240)	201,205	202,155	950	
TOTAL COMPENSATION	\$ 89,346	\$ 86,840	\$ (2,506)	\$ 934,928	\$ 966,330	\$ 31,402	
APPORTIONMENTS	17,790	17,790	0	213,478	213,478	-	④
MISSIONS EXPENSES	-	363	363	4,020	4,400	380	
PROGRAM EXPENSES	6,576	7,530	954	65,520	73,375	7,855	
ADMINISTRATIVE EXPENSES	8,263	3,511	(4,752)	34,547	38,500	3,953	
CONTRACTS/INSURANCE	16,640	17,116	476	210,657	210,086	(571)	
MAINTENANCE	20,568	12,709	(7,859)	186,811	157,900	(28,911)	
UTILITIES	10,711	14,325	3,614	150,419	177,700	27,281	
TRANSFERS	26,480	(4,671)	(31,151)	19,207	(46,685)	(65,892)	⑤
Total Expenses	\$ 196,374	\$ 155,513	\$ (40,861)	\$ 1,819,588	\$ 1,795,084	\$ (24,504)	
Net Income	\$ 51,651	\$ 125,816	\$ (74,164)	\$ (63,208)	\$ -	\$ (63,208)	

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
 Twelve Month Period Ending December 31

Red Denotes Concern

Category	December			YTD December (12 Months)			Note
	Actual-2016	Actual-2017	Change	Actual-2016	Actual-2017	Change	
Revenues:							
PLEGGED GIVING	\$ 196,447	\$ 168,175	\$ (28,271)	\$ 1,483,252	\$ 1,446,608	\$ (36,643)	
NON-PLEGGED IDENTIFIED GIVING	70,597	71,515	918	161,058	183,384	22,325	①
UNIDENTIFIED GIVING	2,172	2,819	647	31,509	29,115	(2,394)	②
BUILDING USE FEES	3,571	150	(3,421)	33,121	28,154	(4,967)	
PROGRAM INCOME	510	916	406	15,351	19,260	3,909	
MISCELLANEOUS INCOME	5,053	4,450	(603)	60,426	49,859	(10,567)	③
Total Revenue	\$ 278,349	\$ 248,025	\$ (30,324)	\$ 1,784,716	\$ 1,756,380	\$ (28,336)	
Expenses:							
SALARIES	\$ 64,036	\$ 66,955	\$ 2,918	\$ 690,148	\$ 733,723	\$ 43,575	
BENEFITS	15,339	22,391	7,052	189,416	201,205	11,789	
TOTAL COMPENSATION	\$ 79,375	\$ 89,346	\$ 9,971	\$ 879,564	\$ 934,928	\$ 55,365	
APPORTIONMENTS	2,876	17,790	14,914	221,078	213,478	(7,600)	④
MISSIONS EXPENSES	-	-	-	3,844	4,020	176	
PROGRAM EXPENSES	6,548	6,576	28	56,028	65,520	9,492	
ADMINISTRATIVE EXPENSES	3,481	8,263	4,782	34,045	34,547	502	
CONTRACTS/INSURANCE	17,722	16,640	(1,082)	217,789	210,657	(7,131)	
MAINTENANCE	22,996	20,568	(2,428)	145,907	186,811	40,904	
UTILITIES	11,843	10,711	(1,131)	161,734	150,419	(11,315)	
TRANSFERS	106,423	26,480	79,943	64,519	19,207	(45,312)	⑤
Total Expenses	\$ 251,263	\$ 196,374	\$ (54,889)	\$ 1,784,507	\$ 1,819,588	\$ 35,081	
Net Income	\$ 27,087	\$ 51,651	\$ 24,565	\$ 209	\$ (63,208)	\$ (63,417)	

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 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 1/26/17

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

TM 1/26/2017

