

Decatur First United Methodist Church  
**Quarterly Financials (Church Only)**

Date Range: Apr 1st 2023 - Jun 30th 2023 | Filtered by: Department

Accounts	Actual Quarter	Budget Quarter	Variance Quarter	Actual (YTD)	Budget (YTD)	Variance (YTD)	2023 Budget	2023 Budget Remaining	2023 Budget % Used
<b>Revenues</b>									
Contributions	363,811.73	391,387.96	(27,576.23)	818,632.32	782,775.92	35,856.40	1,565,551.72	746,919.40	52.29 %
Program Income	8,241.94	10,681.98	(2,440.04)	19,739.81	26,192.63	(6,452.82)	50,015.00	30,275.19	39.47 %
Rental Income	17,375.00	37,875.00	(20,500.00)	49,827.50	75,750.00	(25,922.50)	151,500.00	101,672.50	32.89 %
<b>Total Revenues</b>	<b>\$ 389,428.67</b>	<b>\$ 439,944.94</b>	<b>( \$ 50,516.27 )</b>	<b>\$ 888,199.63</b>	<b>\$ 884,718.55</b>	<b>\$ 3,481.08</b>	<b>\$ 1,767,066.72</b>	<b>\$ 878,867.09</b>	<b>50.26 %</b>
<b>Expenses</b>									
<b>APPORTIONMENTS</b>									
NGUMC Apportionments	26,865.54	26,865.54	0.00	54,818.08	54,818.08	0.00	99,594.00	44,775.92	55.04 %
<b>Total APPORTIONMENTS</b>	<b>26,865.54</b>	<b>26,865.54</b>	<b>0.00</b>	<b>54,818.08</b>	<b>54,818.08</b>	<b>0.00</b>	<b>99,594.00</b>	<b>44,775.92</b>	<b>55.04 %</b>
<b>PROGRAM EXPENSES</b>									
Worship & Ministry	5,131.26	5,000.01	(131.25)	8,924.88	10,000.02	1,075.14	20,000.00	11,075.12	44.62 %
Pastoral Care Ministry	545.90	1,375.02	829.12	1,383.70	2,750.04	1,366.34	5,500.00	4,116.30	25.16 %
Children's & Family Ministry	1,657.53	3,249.72	1,592.19	3,430.49	5,869.44	2,438.95	10,575.00	7,144.51	32.44 %
Youth Ministry	889.64	2,424.99	1,535.35	1,444.23	4,849.98	3,405.75	9,700.00	8,255.77	14.89 %
Adult Ministry	739.62	2,539.98	1,800.36	1,558.76	5,079.96	3,521.20	10,160.00	8,601.24	15.34 %
Communications	1,467.16	2,081.85	614.69	3,319.53	4,163.70	844.17	8,327.40	5,007.87	39.86 %
Congregational Support	8,535.17	10,287.46	1,752.29	14,660.58	20,699.92	6,039.34	31,400.00	16,739.42	46.69 %
<b>Total PROGRAM EXPENSES</b>	<b>18,966.28</b>	<b>26,959.03</b>	<b>7,992.75</b>	<b>34,722.17</b>	<b>53,413.06</b>	<b>18,690.89</b>	<b>95,662.40</b>	<b>60,940.23</b>	<b>36.30 %</b>
<b>CHURCH COUNCIL &amp; VISION TEAM EXPENSES</b>	<b>2,167.98</b>	<b>3,250.02</b>	<b>1,082.04</b>	<b>4,491.91</b>	<b>6,500.04</b>	<b>2,008.13</b>	<b>13,000.00</b>	<b>8,508.09</b>	<b>34.55 %</b>
<b>PAYROLL AND BENEFITS</b>									
<b>Payroll Expenses</b>									
Clergy Salary Expense	45,195.83	44,320.76	(875.07)	83,935.13	82,310.00	(1,625.13)	164,620.00	80,684.87	50.99 %
Clergy Housing Allowance	19,069.89	19,069.83	(0.06)	35,415.49	35,415.39	(0.10)	70,830.74	35,415.25	50.00 %
Clergy Benefits	13,393.19	13,768.80	375.61	27,732.49	27,537.60	(194.89)	55,075.20	27,342.71	50.35 %
Employee Salary Expense	182,072.01	190,790.72	8,718.71	337,457.48	354,861.29	17,403.81	709,722.58	372,265.10	47.55 %
Employee Benefits	13,439.52	19,239.24	5,799.72	23,681.16	38,478.48	14,797.32	76,956.98	53,275.82	30.77 %
Employer Payroll Costs	16,297.18	18,407.05	2,109.87	31,553.97	34,725.87	3,171.90	69,451.74	37,897.77	45.43 %
<b>Total Payroll Expenses</b>	<b>289,467.62</b>	<b>305,596.40</b>	<b>16,128.78</b>	<b>539,775.72</b>	<b>573,328.63</b>	<b>33,552.91</b>	<b>1,146,657.24</b>	<b>606,881.52</b>	<b>47.07 %</b>
Pastor Reimbursements & Continuing Education	1,537.84	1,875.00	337.16	4,322.07	3,750.00	(572.07)	7,500.00	3,177.93	57.63 %
Employee Reimbursements & Continuing Education	1,521.40	3,125.07	1,603.67	5,065.85	6,250.14	1,184.29	12,500.00	7,434.15	40.53 %
<b>Total PAYROLL AND BENEFITS</b>	<b>292,526.86</b>	<b>310,596.47</b>	<b>18,069.61</b>	<b>549,163.64</b>	<b>583,328.77</b>	<b>34,165.13</b>	<b>1,166,657.24</b>	<b>617,493.60</b>	<b>47.07 %</b>
<b>ADMINISTRATIVE OPERATIONS</b>									
General Church Expenses	12,288.37	14,093.43	1,805.06	22,930.73	28,186.86	5,256.13	56,373.58	33,442.85	40.68 %

<b>Accounts</b>	<b>Actual Quarter</b>	<b>Budget Quarter</b>	<b>Variance Quarter</b>	<b>Actual (YTD)</b>	<b>Budget (YTD)</b>	<b>Variance (YTD)</b>	<b>2023 Budget</b>	<b>2023 Budget Remaining</b>	<b>2023 Budget % Used</b>
Administrative Expenses	1,702.09	1,249.98	( 452.11)	1,838.47	2,499.96	661.49	5,000.00	3,161.53	36.77 %
Information Services	10,056.72	5,396.01	( 4,660.71)	19,372.33	10,792.02	( 8,580.31)	21,584.00	2,211.67	89.75 %
Finance Processing Fees	4,049.44	5,214.69	1,165.25	10,961.97	10,429.38	( 532.59)	35,858.77	24,896.80	30.57 %
<b>Total ADMINISTRATIVE OPERATIONS</b>	<b>28,096.62</b>	<b>25,954.11</b>	<b>( 2,142.51)</b>	<b>55,103.50</b>	<b>51,908.22</b>	<b>( 3,195.28)</b>	<b>118,816.35</b>	<b>63,712.85</b>	<b>46.38 %</b>
<b>PROPERTY &amp; FACILITIES MANAGEMENT EXPENSES</b>									
Facilities Maintenance & Supplies	29,097.48	15,986.01	( 13,111.47)	42,548.20	31,972.02	( 10,576.18)	63,944.00	21,395.80	66.54 %
DFUMC Utilities	25,190.80	31,584.75	6,393.95	49,257.17	63,169.50	13,912.33	126,338.82	77,081.65	38.99 %
Property Insurance, Security & Parking Expenses	8,636.12	8,544.11	( 92.01)	17,261.24	17,088.22	( 173.02)	34,176.44	16,915.20	50.51 %
Vehicle Maintenance	631.49	633.74	2.25	1,311.53	1,267.48	( 44.05)	2,535.00	1,223.47	51.74 %
Tax/Fees/Permit	9,405.00	11,762.68	2,357.68	9,655.00	11,762.68	2,107.68	11,762.68	2,107.68	82.08 %
<b>Total PROPERTY &amp; FACILITIES MANAGEMENT EXPENSES</b>	<b>72,960.89</b>	<b>68,511.29</b>	<b>( 4,449.60)</b>	<b>120,033.14</b>	<b>125,259.90</b>	<b>5,226.76</b>	<b>238,756.94</b>	<b>118,723.80</b>	<b>50.27 %</b>
<b>Total Expenses</b>	<b>\$ 441,584.17</b>	<b>\$ 462,136.46</b>	<b>\$ 20,552.29</b>	<b>\$ 818,332.44</b>	<b>\$ 875,228.07</b>	<b>\$ 56,895.63</b>	<b>\$ 1,732,486.93</b>	<b>\$ 914,154.49</b>	<b>47.23 %</b>
<b>Net Total</b>	<b>( \$ 52,155.50)</b>	<b>( \$ 22,191.52)</b>	<b>( \$ 29,963.98)</b>	<b>\$ 69,867.19</b>	<b>\$ 9,490.48</b>	<b>\$ 60,376.71</b>	<b>\$ 34,579.79</b>	<b>( \$ 35,287.40)</b>	<b>202.05 %</b>