

Chamblee First United Methodist
Analysis of Revenue and Expense CFUMC
January to August 2023

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	Variance Budget to Actual (This Year)	YTD Actual (Last Year)	Annual Budget (This Year)
Revenues							
Tithes and Regular Offerings							
31000 - Tithes and Offerings Pledged	26,120	40,000	301,344	285,000	16,344	275,305	500,000
31500 - Offerings Non - Pledged	14,685	14,000	107,492	112,000	(4,508)	88,848	186,901
32000 - Loose Plate Offerings	562	400	4,840	3,200	1,640	3,198	5,967
33000 - Sunday School Offerings	0	150	904	1,200	(296)	1,200	1,800
34000 - Memorials and Honorariums	3,175	839	15,477	6,710	8,767	3,775	10,065
Total Tithes and Regular Offerings	44,542	55,389	430,057	408,110	21,947	372,325	704,733
Investments & Special Funds							
36300 - Gain/Loss on Investments	0	0	(532)	500	(1,032)	15	1,000
Total Investments & Special Funds	0	0	(532)	500	(1,032)	15	1,000
Miscellaneous Income							
36000 - Miscellaneous Income	185	435	873	3,480	(2,607)	1,252	5,220
36115 - Family&Children Activities Reven	0	500	0	1,700	(1,700)	410	4,800
36120 - Recreation Revenue	0	0	0	0	0	0	27,520
36400 - Convenience & Processing Fees	304	289	2,340	2,312	28	1,968	3,467
37000 - Interest Earned	0	0	61	0	61	0	0
38000 - Kindergarten Overhead Reimburs	4,075	4,000	23,675	23,600	75	15,600	39,600
39000 - Parents Morning Out (PMO) Reve	(1,240)	4,530	40,889	36,240	4,649	23,582	54,360
39005 - PMO Registration Fees	(150)	400	6,300	3,200	3,100	300	4,800
39010 - PMO Camp Revenue	1,850	125	1,850	1,000	850	0	1,500
Total Miscellaneous Income	5,024	10,279	75,988	71,532	4,456	43,112	141,267
Rental income							
36500 - Rental Income - Fellowship Hall	238	0	1,126	3,000	(1,874)	5,515	6,000
36501 - Rental Income - Classrooms	0	0	0	1,000	(1,000)	800	2,000
36502 - Rental Income - Sanctuary	0	0	0	1,000	(1,000)	0	2,000
36503 - Rental Income - Gym	0	0	3,538	1,000	2,538	0	2,000
36504 - Rental Income - General	0	0	3,134	2,500	634	2,500	5,000
36510 - Parsonage Rental Revenue	2,760	3,000	20,722	24,000	(3,278)	0	36,000
Total Rental income	2,998	3,000	28,520	32,500	(3,980)	8,815	53,000
Total Revenues	52,564	68,668	534,033	512,642	21,392	424,267	900,000

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Expenses							
Conference Apportionments							
41001 - Ministerial Support	1,131	1,131	9,045	9,045	0	8,224	13,568
41002 - Retired Ministers Pension/Insuran	585	585	4,681	4,681	0	5,265	7,021
41003 - Administrative Budget	1,248	1,248	9,980	9,980	0	10,157	14,970
41004 - Conference Benevolences	213	213	1,704	1,704	0	2,318	2,556
41005 - Capital Funding	9	9	75	75	0	73	113
41006 - Higher Education	434	434	3,475	3,475	0	3,741	5,213
41007 - Black Colleges	157	157	1,253	1,253	0	1,214	1,880
41008 - Ministerial Education	339	339	2,711	2,711	0	2,626	4,066
41009 - Interdenominational Cooperation	5	5	37	37	0	36	56
41010 - Africa University	35	35	282	282	0	273	423
41011 - Church Development	370	370	2,958	2,958	0	3,141	4,437
41013 - Episcopal Fund	435	435	3,477	3,477	0	3,367	5,215
41014 - World Service	1,082	1,082	8,658	8,658	0	8,387	12,987
41015 - General Church Administration	133	133	1,062	1,066	4	1,033	1,599
41016 - SEJ Mission & Ministry	18	18	150	146	(4)	164	219
Total Conference Apportionments	6,194	6,194	49,549	49,549	0	50,019	74,323
Missions							
43004 - Pastor's Discretionary Fund	0	167	2,228	1,333	(895)	1,662	2,000
43010 - General Missions	227	3,300	1,710	5,400	3,690	98	9,600
43015 - Malachi's Storehouse	100	100	500	800	300	1,000	1,200
Total Missions	327	3,567	4,438	7,533	3,095	2,761	12,800
Program Ministries & Education							
Events							
44401 - Egg Hunt	0	0	1,271	700	(571)	697	700
44402 - Picnic	619	500	1,014	1,000	(14)	0	1,000
44403 - Fall Festival	1,285	0	1,285	0	(1,285)	1,195	1,400
44404 - Breakfast with Santa	0	0	0	0	0	0	1,700
Total Events	1,904	500	3,570	1,700	(1,870)	1,892	4,800
Recreation							
44025 - Basketball	0	500	4,590	6,500	1,910	4,376	18,000
Total Recreation	0	500	4,590	6,500	1,910	4,376	18,000
Program Ministries							
44003 - Community Outreach	0	125	121	1,000	879	484	1,500
44006 - Finance/Stewardship	0	21	0	167	167	0	250
44007 - Worship	134	125	1,374	1,000	(374)	1,485	1,500
44011 - Annual Conference	0	42	659	333	(326)	335	500
44012 - Membership Care	0	0	0	0	0	44	0
44017 - Modern Worship	0	0	110	0	(110)	16,173	0

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44022 - Hospitality	265	33	737	267	(470)	675	400
Total Program Ministries	399	346	3,001	2,767	(234)	19,197	4,150
Music & Drama							
44005 - Music	11	500	3,799	4,000	201	3,165	6,000
44010 - Children's Music Ministry	0	75	0	600	600	373	900
44013 - Drama	0	67	0	533	533	1,200	800
44016 - Concert Series	0	83	1,000	667	(333)	950	1,000
Total Music & Drama	11	725	4,799	5,800	1,001	5,688	8,700
Education							
Adult Education							
44110 - Adult Education	161	83	1,218	667	(551)	1,190	1,000
Total Adult Education	161	83	1,218	667	(551)	1,190	1,000
Children's Education							
44210 - Children's Ed. Misc. Expense	37	230	1,265	1,840	575	1,606	2,760
44211 - VBS	0	0	5,729	7,200	1,471	7,138	7,200
44212 - Acolyte Training	0	4	0	33	33	0	50
44213 - Workshops and Activities	0	62	57	500	443	639	750
44214 - Elementary Sunday School	283	112	548	900	352	1,141	1,350
44217 - Worship Bags	0	130	97	1,040	943	0	1,560
44218 - Children's Church	0	42	56	333	278	208	500
44220 - Nursery Supplies	0	50	0	400	400	108	600
44230 - Bible Literacy	17	33	183	267	83	0	400
44231 - Children's Events	353	312	2,154	2,500	346	2,916	3,750
44232 - Children's Outreach	50	0	220	0	(220)	0	0
44234 - Kids Night Out	0	25	124	200	76	0	300
Total Children's Education	740	1,002	10,432	15,213	4,782	13,756	19,220
Youth Ministries							
44009 - Youth	1,696	125	3,418	1,000	(2,418)	88	1,500
44216 - Confirmation	579	42	579	333	(245)	0	500
44225 - Youth Sunday Education	0	33	0	267	267	0	400
44226 - Youth Wednesday Night	0	0	0	0	0	22	0
44227 - Youth Missions/Retreats	775	292	2,121	2,333	213	5,147	3,500
44229 - Youth Misc.	521	83	865	667	(198)	25	1,000
Total Youth Ministries	3,570	575	6,982	4,600	(2,382)	5,282	6,900
Parents Morning Out							
55000 - Teacher Appreciation	0	108	806	867	60	848	1,300
56000 - Toys	0	83	151	667	515	0	1,000
57000 - Training	0	83	0	667	667	0	1,000
58000 - Supplies	469	208	943	1,667	724	208	2,500
59000 - Equipment/Furniture	15	83	250	667	417	901	1,000

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59010 - Special Projects	0	217	0	1,733	1,733	0	2,600
59020 - PMO Camp Expenses	0	25	27	200	173	0	300
Total Parents Morning Out	485	808	2,177	6,467	4,290	1,956	9,700
Total Education	4,955	2,468	20,809	26,947	6,138	22,184	36,820
Total Program Ministries & Education	7,269	4,539	36,768	43,713	6,945	53,337	72,470
Compensation							
Clergy Salaries							
45101 - Salary Senior Pastor	6,026	6,026	48,204	48,204	0	48,204	72,306
45110 - Senior Pastor Housing Allowance	1,550	0	4,650	0	(4,650)	0	0
45211 - Senior Pastor Utilities/Parsonage	417	417	3,333	3,333	0	3,333	5,000
45221 - Associate Pastor Reimb Exps	0	0	0	0	0	2,412	0
45301 - Salary Associate Pastor	0	0	0	0	0	33,774	0
45401 - Housing Associate Pastor	0	0	0	0	0	12,333	0
45801 - Senior Pastor Reimb Expenses	30	250	1,187	2,000	813	1,463	3,000
Total Clergy Salaries	8,022	6,692	57,375	53,537	(3,837)	101,520	80,306
Staff Salaries							
Departmental Staff Salaries							
45025 - Childrens Minister & Lead Staff	2,762	2,575	22,553	20,600	(1,953)	22,317	30,900
45102 - Music Minister Salary	3,393	3,392	27,143	27,137	(6)	27,093	40,706
45104 - Modern Worship Leader	2,100	2,000	16,875	16,000	(875)	11,875	24,000
45142 - Parents Morning Out - Lead	917	917	6,036	7,333	1,297	3,546	11,000
45143 - PMO Salaries	341	2,500	17,629	20,000	2,371	9,479	30,000
45152 - Nursery Salaries	518	1,083	4,163	8,661	4,498	4,326	12,992
45154 - Nursery Coordinator Stipend	125	125	190	1,000	810	263	1,500
45202 - Organist Salary	2,266	2,267	17,878	18,135	257	18,095	27,202
45402 - Church Administrator	6,250	6,250	49,800	50,000	200	27,417	75,000
45403 - Communications	0	0	0	0	0	20,625	0
45601 - Youth Minister	2,575	2,575	20,600	20,600	0	20,562	30,900
45702 - Custodian Salary	1,667	1,717	13,133	13,733	600	13,806	20,600
45802 - Hospitality & Membership Care	1,339	1,339	10,712	10,712	0	10,712	16,068
45902 - Sound Technician Salary	1,294	1,293	10,199	10,343	143	10,331	15,514
45903 - Front Desk Assistant	0	0	0	0	0	4,157	0
45907 - Accounting Services	7,870	2,900	29,794	23,200	(6,594)	16,350	34,800
Total Departmental Staff Salaries	33,416	30,932	246,707	247,455	748	220,952	371,182
Total Staff Salaries	33,416	30,932	246,707	247,455	748	220,952	371,182
Employee Benefits							
42002 - Ministers' Pension Plan	240	242	1,687	1,933	245	3,511	2,899
42003 - Comprehensive Protection Plan	240	242	1,687	1,933	245	3,511	2,899
45004 - Healthflex Insurance Premiums	1,250	1,293	10,000	10,344	344	15,516	15,516
45005 - Employer Pension Contributions	469	478	3,753	3,827	73	7,653	5,740

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45006 - Workmans' Comp. Insurance Prer	308	300	3,643	2,397	(1,246)	1,776	3,707
45007 - Staff Continuing Education	0	42	29	333	304	0	500
45103 - Church Social Security Taxes	2,525	1,614	14,312	12,912	(1,401)	12,142	19,368
45203 - Church Medicare Taxes	790	377	3,546	3,020	(527)	2,822	4,530
Total Employee Benefits	5,821	4,587	38,659	36,698	(1,961)	46,932	55,159
Total Compensation	47,259	42,211	342,741	337,690	(5,051)	369,404	506,646
Local Church Operations							
Wednesday Suppers							
46050 - Wednesday Suppers (expense ac	0	0	65	1,800	1,735	677	3,600
Total Wednesday Suppers	0	0	65	1,800	1,735	677	3,600
General Operations							
46001 - Office Supplies	48	123	1,230	984	(246)	147	1,476
46002 - Postage	206	71	1,125	568	(557)	400	853
46003 - Building Supplies	632	367	5,468	2,940	(2,528)	2,923	4,410
46009 - Building/Equipment Maintenance	3,205	825	12,647	6,597	(6,050)	4,123	9,896
46010 - A/C and Heating	894	535	11,793	4,278	(7,515)	8,558	6,417
46101 - Copier lease supplies (not paper)	633	617	4,539	4,936	397	5,011	7,403
46203 - Copier & Postage Machine Suppli	2	60	139	481	343	603	722
46402 - Computer/IT Expense	725	849	5,775	6,795	1,020	6,620	10,192
46403 - Communications	181	917	4,472	7,333	2,861	2,931	11,000
Total General Operations	6,526	4,364	47,187	34,912	(12,275)	31,315	52,368
Staff-Parish Relations							
45008 - SPR	54	0	108	0	(108)	0	0
45009 - Staff Appreciation	5,260	0	5,897	500	(5,397)	609	1,000
Total Staff-Parish Relations	5,314	0	6,005	500	(5,505)	609	1,000
Utilities							
46104 - Electricity	6,316	5,833	48,950	46,667	(2,283)	36,535	70,000
46204 - Natural Gas	953	160	10,381	5,430	(4,951)	5,430	9,607
46304 - Sewer and Water	180	456	2,734	2,500	(234)	2,500	3,018
46404 - Sanitation Assessment	555	324	3,133	2,454	(679)	2,454	3,687
46405 - Taxes - Stormwater	3,108	0	3,108	0	(3,108)	0	3,250
Total Utilities	11,113	6,773	68,306	57,051	(11,255)	46,920	89,562
Telephones and Website							
46005 - Website	50	62	648	500	(148)	190	750
46205 - Telephone	1,700	667	8,102	5,333	(2,768)	7,650	8,000
Total Telephones and Website	1,750	729	8,750	5,833	(2,916)	7,840	8,750
Other Operating Expenses							
44233 - Background Checks and Training	433	33	573	267	(307)	315	400
46006 - Audit Expense	0	0	0	0	0	0	12,500
46007 - Misc Operating Expenses	0	59	489	474	(16)	711	711

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46008 - Automated Church System	521	415	4,168	3,323	(845)	2,976	4,985
46011 - Payroll Processing Fees	483	496	3,495	3,970	476	4,256	5,956
46017 - Bank & Credit Card Fees	458	594	4,616	4,752	136	3,725	7,128
46019 - Volunteer Appreciation	86	0	86	0	(86)	0	0
Total Other Operating Expenses	1,980	1,598	13,427	12,786	(641)	11,982	31,680
Total Local Church Operations	26,682	13,465	143,739	112,883	(30,856)	99,343	186,960
Capital Expenses							
Insurance							
47001 - Property Insurance	2,864	2,884	28,988	29,108	120	26,614	31,730
47007 - D&O Insurance	0	0	557	0	(557)	1,161	2,718
47301 - Cyber Insurance	0	0	0	0	0	1,394	1,966
Total Insurance	2,864	2,884	29,545	29,108	(437)	29,169	36,414
Property Maintenance							
47003 - Elevator Maintenance Contract	520	0	2,653	2,925	272	3,091	3,900
47004 - Grounds Maintenance	211	136	3,111	1,088	(2,023)	787	3,500
47102 - Property Improvement-Trustees	1,805	0	20,816	5,000	(15,816)	30,423	10,000
47104 - Lawncare Contract	1,755	1,833	12,306	14,667	2,361	15,967	22,000
47105 - Security Monitoring	0	0	2,702	2,250	(452)	3,089	4,500
47107 - Janitorial Service	5,744	3,750	29,978	30,000	22	28,904	45,000
47204 - Sound System	0	133	327	1,067	740	105	1,600
Total Property Maintenance	10,035	5,853	71,893	56,996	(14,896)	82,367	90,500
Parsonage Maintenance							
47005 - Parsonage Maintenance	250	208	3,614	1,667	(1,947)	1,032	2,500
Total Parsonage Maintenance	250	208	3,614	1,667	(1,947)	1,032	2,500
Total Capital Expenses	13,149	8,945	105,051	87,771	(17,280)	112,567	129,414
Furniture & Equipment Expense							
48002 - Office Equipment	0	83	192	667	474	0	1,000
Total Furniture & Equipment Expense	0	83	192	667	474	0	1,000
Total Expenses	100,879	79,004	682,479	639,806	(42,673)	687,431	983,613
Net Total	(48,315)	(10,336)	(148,446)	(127,164)	(21,281)	(263,164)	(83,612)

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Other Revenues							
59100 - SBA PPP Grant / ERTC refunds	(15,000)	0	281,739	0	281,739	0	85,513
59510 - Transfer of Designated Revenue	3,411	3,800	28,168	16,600	11,568	12,125	29,050
Total Other Revenues	<u>(11,589)</u>	<u>3,800</u>	<u>309,907</u>	<u>16,600</u>	<u>293,307</u>	<u>12,125</u>	<u>114,563</u>
 Net Operating Total	 (59,904)	 (6,536)	 161,461	 (110,564)	 272,026	 (251,039)	 30,950