

**First United Methodist Church of Austin**  
**Summary Comparison 2014 vs 2015 Statement of Revenues and Expenses**  
 Three Month Period Ending March 31

*Red* Denotes Concern

Category	March			YTD Mar (3 Months)		Note
	Actual-2014	Actual-2015	Change	Actual-2014	Actual-2015	
<b>Revenues:</b>						
PLEGGED GIVING	\$ 131,302	\$ 149,102	\$ 17,800	\$ 362,434	\$ 364,837	\$ 2,403
NON-PLEDGED IDENTIFIED GIVING	12,534	13,701	1,167	30,518	32,696	2,178
UNIDENTIFIED GIVING	3,639	3,440	(199)	10,234	10,019	(215)
BUILDING USE FEES	4,125	8,117	3,992	16,167	21,780	5,613
PROGRAM INCOME	1,950	2,728	778	4,213	5,330	1,117
MISCELLANEOUS INCOME	3,099	5,486	2,387	8,750	9,486	736
<b>Total Revenue</b>	<b>\$ 156,648</b>	<b>\$ 182,573</b>	<b>\$ 25,925</b>	<b>\$ 432,316</b>	<b>\$ 444,147</b>	<b>\$ 11,831</b>
<b>Expenses:</b>						
SALARIES	\$ 58,198	\$ 57,769	\$ (429)	\$ 174,482	\$ 166,751	\$ (7,732)
BENEFITS	14,337	15,679	1,343	43,849	45,221	1,372
<b>TOTAL COMPENSATION</b>	<b>\$ 72,534</b>	<b>\$ 73,448</b>	<b>\$ 914</b>	<b>\$ 218,332</b>	<b>\$ 211,972</b>	<b>\$ (6,360)</b>
APPORTIONMENTS	19,322	18,059	(1,263)	57,967	54,178	(3,789)
MISSIONS EXPENSES	396	200	(196)	1,186	690	(497)
PROGRAM EXPENSES	4,233	3,095	(1,137)	11,898	10,522	(1,376)
ADMINISTRATIVE EXPENSES	2,197	3,534	1,337	5,100	8,536	3,436
CONTRACTS/INSURANCE	12,724	21,966	9,242	34,388	44,782	10,394
MAINTENANCE	12,625	10,098	(2,527)	24,160	27,635	3,475
UTILITIES	13,123	18,097	4,974	41,573	57,006	15,433
TRANSFERS	(890)	(650)	(240)	(2,370)	(2,250)	120
<b>Total Expenses</b>	<b>\$ 136,264</b>	<b>\$ 147,848</b>	<b>\$ 11,583</b>	<b>\$ 392,234</b>	<b>\$ 413,071</b>	<b>\$ 20,836</b>
<b>Net Income</b>	<b>\$ 20,384</b>	<b>\$ 34,725</b>	<b>\$ 14,342</b>	<b>\$ 40,081</b>	<b>\$ 31,076</b>	<b>\$ (9,005)</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.
- ⑥ A bottom-line of \$20k was budgeted for 2015 to add 4-days operating cash to reserve. Tom Mays, April 6, 2015, unaudited

**Comments on Notable Items:**

**General Notes:** Prepaid Pledges collected in 2014 to support 2015 operations totaled \$140.1k.  
One-twelfth of this amount is recognized as Pledged Giving during each month of 2015.

As directed by the Finance Committee, Apportionments are paid monthly as budgeted in a total amount equal to one-twelfth of the annual amount.

Tom Mays, Business Administrator 2/5/15

# First United Methodist Church of Austin

## Summary Budget Variance

Month Ending March 31, 2015

*Red* Denotes Concern

Category	Actual	Month Budget	Variance	Actual	Year-to-date Budget	Variance	Note
<b>Revenues:</b>							
PLEGGED GIVING	\$ 149,102	\$ 125,000	\$ 24,102	\$ 364,837	\$ 325,000	\$ 39,837	
NON-PLEDGED IDENTIFIED GIVING	13,701	13,200	501	32,696	29,700	2,996	①
UNIDENTIFIED GIVING	3,440	3,275	165	10,019	9,675	344	②
BUILDING USE FEES	8,117	6,938	1,179	21,780	16,077	5,702	
PROGRAM INCOME	2,728	854	1,873	5,330	3,170	2,160	
MISCELLANEOUS INCOME	5,486	2,600	2,886	9,486	8,300	1,186	③
<b>Total Revenue</b>	<b>\$ 182,573</b>	<b>\$ 151,867</b>	<b>\$ 30,706</b>	<b>\$ 444,147</b>	<b>\$ 391,922</b>	<b>\$ 52,225</b>	
<b>Expenses:</b>							
SALARIES	\$ 57,769	\$ 53,699	\$ (4,070)	\$ 166,751	\$ 161,489	\$ (5,262)	
BENEFITS	15,679	15,176	(504)	45,221	45,527	306	
<b>TOTAL COMPENSATION</b>	<b>\$ 73,448</b>	<b>\$ 68,875</b>	<b>\$ (4,573)</b>	<b>\$ 211,972</b>	<b>\$ 207,015</b>	<b>\$ (4,956)</b>	④
APPORTIONMENTS	18,059	18,059	0	54,178	54,178	0	
MISSIONS EXPENSES	200	450	250	690	1,350	660	
PROGRAM EXPENSES	3,095	6,258	3,163	10,522	21,410	10,888	
ADMINISTRATIVE EXPENSES	3,534	4,800	1,266	8,536	12,400	3,864	
CONTRACTS/INSURANCE	21,966	15,798	(6,168)	44,782	42,393	(2,389)	
MAINTENANCE	10,098	15,321	5,223	27,635	44,913	17,278	
UTILITIES	18,097	15,658	(2,439)	57,006	46,974	(10,032)	
TRANSFERS	(650)	(650)	-	(2,250)	(1,950)	300	⑤
<b>Total Expenses</b>	<b>\$ 147,848</b>	<b>\$ 144,569</b>	<b>\$ (3,278)</b>	<b>\$ 413,071</b>	<b>\$ 428,683</b>	<b>\$ 15,612</b>	
<b>Net Income</b>	<b>\$ 34,725</b>	<b>\$ 7,298</b>	<b>\$ 27,428</b>	<b>\$ 31,076</b>	<b>\$ (36,761)</b>	<b>\$ 67,837</b>	⑥

**Notes:**

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

