

First United Methodist Church of Austin  
Summary Comparison 2014 vs 2015 Statement of Revenues and Expenses  
One Month Period Ending January 31

*Red* Denotes Concern

Category	January			YTDJan (1 Month)			Note
	Actual-2014	Actual-2015	Change	Actual-2014	Actual-2015	Change	
Revenues:							
PLEGGED GIVING	\$119,215	\$ 102,421	\$ (16,794)	\$ 119,215	\$ 102,421	\$ (16,794)	
NON-PLEGGED IDENTIFIED GIVING	7,140	6,890	(250)	7,140	6,890	(250)	①
UNIDENTIFIED GIVING	3,971	3,678	(292)	3,971	3,678	(292)	②
BUILDING USE FEES	8,324	1,197	(7,127)	8,324	1,197	(7,127)	
PROGRAM INCOME	1,343	870	(473)	1,343	870	(473)	
MISCELLANEOUS INCOME	1,963	2,917	954	1,963	2,917	954	③
<b>Total Revenue</b>	<b>\$ 141,956</b>	<b>\$ 117,973</b>	<b>\$ (23,983)</b>	<b>\$ 141,956</b>	<b>\$ 117,973</b>	<b>\$ (23,983)</b>	
Expenses:							
SALARIES	\$ 56,398	\$ 52,823	\$ (3,575)	\$ 56,398	\$52,823	\$ (3,575)	
BENEFITS	14,001	14,068	67	14,001	14,068	67	
<b>TOTAL COMPENSATION</b>	<b>\$ 70,399</b>	<b>\$ 66,891</b>	<b>\$ (3,508)</b>	<b>\$ 70,399</b>	<b>\$ 66,891</b>	<b>\$ (3,508)</b>	
APPORTIONMENTS	19,322	18,059	(1,263)	19,322	18,059	(1,263)	④
MISSIONS EXPENSES	283	(25)	(308)	283	(25)	(308)	
PROGRAM EXPENSES	3,826	3,031	(795)	3,826	3,031	(795)	
ADMINISTRATIVE EXPENSES	1,104	3,095	1,991	1,104	3,095	1,991	
CONTRACTS/INSURANCE	10,742	15,703	4,961	10,742	15,703	4,961	
MAINTENANCE	4,827	4,063	(764)	4,827	4,063	(764)	
UTILITIES	12,684	20,241	7,557	12,684	20,241	7,557	
TRANSFERS	(590)	(650)	60	(590)	(650)	(60)	⑤
<b>Total Expenses</b>	<b>\$ 122,598</b>	<b>\$ 130,408</b>	<b>\$ 7,810</b>	<b>\$ 122,598</b>	<b>\$ 130,408</b>	<b>\$ 7,810</b>	
<b>Net Income</b>	<b>\$ 19,358</b>	<b>\$ (12,435)</b>	<b>\$ (31,793)</b>	<b>\$ 19,358</b>	<b>\$ (12,435)</b>	<b>\$ (31,793)</b>	⑥

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, February 5, 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 January 31, 2015

*Red* Denotes Concern

Category	Month			Year-to-date			Note
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Revenues:</b>							
PLEGGED GIVING	\$ 102,421	\$ 100,000	\$ 2,421	\$ 102,421	\$ 100,000	\$ 2,421	
NON-PLEGGED IDENTIFIED GIVING	6,890	8,700	(1,810)	6,890	8,700	(1,810)	①
UNIDENTIFIED GIVING	3,678	3,200	478	3,678	3,200	478	②
BUILDING USE FEES	1,197	2,894	(1,697)	1,197	2,894	(1,697)	
PROGRAM INCOME	870	474	396	870	474	396	
MISCELLANEOUS INCOME	2,917	2,000	917	2,917	2,000	917	③
<b>Total Revenue</b>	<b>\$ 117,973</b>	<b>\$ 117,268</b>	<b>\$ 705</b>	<b>\$ 117,973</b>	<b>\$ 117,268</b>	<b>\$ 705</b>	
<b>Expenses:</b>							
SALARIES	\$ 52,823	\$ 53,340	\$ 518	\$ 52,823	\$ 53,340	\$ 518	
BENEFITS	14,068	15,176	1,108	14,068	15,176	1,108	
<b>TOTAL COMPENSATION</b>	<b>\$ 66,891</b>	<b>\$ 68,516</b>	<b>\$ 1,625</b>	<b>\$ 66,891</b>	<b>\$ 68,516</b>	<b>\$ 1,625</b>	
APPORTIONMENTS	18,059	18,059	-	18,059	18,059	-	④
MISSIONS EXPENSES	(25)	450	475	(25)	450	475	
PROGRAM EXPENSES	3,031	6,793	3,763	3,031	6,793	3,763	
ADMINISTRATIVE EXPENSES	3,095	2,800	(295)	3,095	2,800	(295)	
CONTRACTS/INSURANCE	15,703	13,298	(2,405)	15,703	13,298	(2,405)	
MAINTENANCE	4,063	14,821	10,758	4,063	14,821	10,758	
UTILITIES	20,241	15,658	(4,583)	20,241	15,658	(4,583)	
TRANSFERS	(650)	(650)	-	(650)	(650)	-	⑤
<b>Total Expenses</b>	<b>\$ 130,408</b>	<b>\$ 139,746</b>	<b>\$ 9,338</b>	<b>\$ 130,408</b>	<b>\$ 139,746</b>	<b>\$ 9,338</b>	
<b>Net Income</b>	<b>\$ (12,435)</b>	<b>\$ (22,478)</b>	<b>\$ 10,043</b>	<b>\$ (12,435)</b>	<b>\$ (22,478)</b>	<b>\$ 10,043</b>	⑥

**Notes :**

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

TM 2/5/2015

