

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

*Red* Denotes Concern

Category	May			YTD May (5 Months)			Note
	Actual-2014	Actual-2015	Change	Actual-2014	Actual-2015	Change	
<b>Revenues:</b>							
PLEGGED GIVING	\$89,498	\$ 110,420	\$ 20,922	\$ 568,545	\$ 572,045	\$ 3,500	
NON-PLEGGED IDENTIFIED GIVING	12,763	14,075	1,312	65,935	73,123	7,189	①
UNIDENTIFIED GIVING	2,583	3,202	618	19,405	17,515	(1,890)	②
BUILDING USE FEES	1,850	7,051	5,201	24,635	33,885	9,251	
PROGRAM INCOME	1,135	1,696	561	6,872	8,155	1,283	
MISCELLANEOUS INCOME	3,414	5,247	1,834	14,841	16,489	1,648	③
<b>Total Revenue</b>	<b>\$ 111,243</b>	<b>\$ 141,691</b>	<b>\$ 30,448</b>	<b>\$ 700,232</b>	<b>\$ 721,212</b>	<b>\$ 20,980</b>	
<b>Expenses:</b>							
SALARIES	\$ 55,433	\$ 53,956	\$ (1,477)	\$ 291,430	\$276,483	\$ (14,948)	
BENEFITS	15,337	15,218	(120)	74,018	74,699	681	
<b>TOTAL COMPENSATION</b>	<b>\$ 70,770</b>	<b>\$ 69,174</b>	<b>\$ (1,596)</b>	<b>\$ 365,448</b>	<b>\$ 351,182</b>	<b>\$ (14,267)</b>	
APPORTIONMENTS	19,322	24,659	5,337	96,612	96,897	285	④
MISSIONS EXPENSES	-	405	405	1,602	1,431	(172)	
PROGRAM EXPENSES	3,801	3,330	(471)	17,763	20,332	2,570	
ADMINISTRATIVE EXPENSES	3,604	2,694	(910)	12,659	13,352	693	
CONTRACTS/INSURANCE	19,784	11,295	(8,488)	65,691	71,812	6,121	
MAINTENANCE	10,367	12,487	2,120	58,591	51,570	(7,021)	
UTILITIES	14,773	17,045	2,272	69,716	89,583	19,867	
TRANSFERS	(1,620)	(950)	(670)	3,339	(2,250)	(5,589)	⑤
<b>Total Expenses</b>	<b>\$ 140,801</b>	<b>\$ 140,140</b>	<b>\$ (661)</b>	<b>\$ 691,422</b>	<b>\$ 693,908</b>	<b>\$ 2,486</b>	
<b>Net Income</b>	<b>\$ (29,558)</b>	<b>\$ 1,551</b>	<b>\$ 31,109</b>	<b>\$ 8,810</b>	<b>\$ 27,303</b>	<b>\$ 18,494</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, June 3, 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 6/3/15

# First United Methodist Church of Austin

## Summary Budget Variance

Month Ending May 31, 2015

*Red* Denotes Concern

Category	Month			Year-to-date			Note
	Actual	Budget	Variance	Actual	Budget	Variance	
Revenues:							
PLEDGED GIVING	\$ 110,420	\$ 125,000	\$ (14,580)	\$ 572,045	\$ 563,000	\$ 9,045	
NON-PLEDGED IDENTIFIED GIVING	14,075	10,500	3,575	73,123	54,200	18,923	①
UNIDENTIFIED GIVING	3,202	3,275	(73)	17,515	19,500	(1,985)	②
BUILDING USE FEES	7,051	6,118	933	33,885	29,803	4,082	
PROGRAM INCOME	1,696	1,457	239	8,155	5,387	2,767	
MISCELLANEOUS INCOME	5,247	2,800	2,447	16,489	12,700	3,789	③
<b>Total Revenue</b>	<b>\$ 141,691</b>	<b>\$ 149,150</b>	<b>\$ (7,459)</b>	<b>\$ 721,212</b>	<b>\$ 684,591</b>	<b>\$ 36,621</b>	
Expenses:							
SALARIES	\$ 53,956	\$ 55,399	\$ 1,443	\$ 276,483	\$ 273,362	\$ (3,121)	
BENEFITS	15,218	15,176	(42)	74,699	75,878	1,179	
<b>TOTAL COMPENSATION</b>	<b>\$ 69,174</b>	<b>\$ 70,575</b>	<b>\$ 1,401</b>	<b>\$ 351,182</b>	<b>\$ 349,240</b>	<b>\$ (1,942)</b>	
APPORTIONMENTS	24,659	18,059	(6,600)	96,897	90,297	(6,600)	④
MISSIONS EXPENSES	405	450	45	1,431	2,250	819	
PROGRAM EXPENSES	3,330	5,533	2,203	20,332	32,347	12,014	
ADMINISTRATIVE EXPENSES	2,694	2,300	(394)	13,352	18,150	4,798	
CONTRACTS/INSURANCE	11,295	15,798	4,502	71,812	76,489	4,677	
MAINTENANCE	12,487	14,721	2,234	51,570	74,605	23,034	
UTILITIES	17,045	15,658	(1,387)	89,583	78,290	(11,293)	
TRANSFERS	(950)	(650)	300	(2,250)	(3,850)	(1,600)	⑤
<b>Total Expenses</b>	<b>\$ 140,140</b>	<b>\$ 142,444</b>	<b>\$ 2,305</b>	<b>\$ 693,908</b>	<b>\$ 717,816</b>	<b>\$ 23,908</b>	
<b>Net Income</b>	<b>\$ 1,551</b>	<b>\$ 6,706</b>	<b>\$ (5,154)</b>	<b>\$ 27,303</b>	<b>\$ (33,226)</b>	<b>\$ 60,529</b>	⑥

Notes :

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

TM 6/3/2015

