

First United Methodist Church of Austin

Summary Budget Variance

Month Ending April 30, 2016

Red Denotes Concern

Category	Month			Year-to-date			Note
	Actual	Budget	Variance	Actual	Budget	Variance	
Revenues:							
PLEGGED GIVING	\$ 97,767	\$ 105,000	\$ (7,233)	\$ 490,552	\$ 440,000	\$ 50,552	
NON-PLEGGED IDENTIFIED GIVING	5,104	10,000	(4,896)	38,849	54,500	(15,651)	①
UNIDENTIFIED GIVING	2,322	2,870	(548)	11,422	12,195	(773)	②
BUILDING USE FEES	4,251	3,750	501	11,972	15,000	(3,028)	
PROGRAM INCOME	2,577	750	1,827	7,421	3,925	3,496	
MISCELLANEOUS INCOME	5,340	1,650	3,690	15,888	10,100	5,788	③
Total Revenue	\$ 117,360	\$ 124,020	\$ (6,660)	\$ 576,104	\$ 535,720	\$ 40,384	
Expenses:							
SALARIES	\$ 58,494	\$ 61,441	\$ 2,947	\$ 233,334	\$ 237,024	\$ 3,690	
BENEFITS	15,519	15,422	(97)	58,993	61,690	2,697	
TOTAL COMPENSATION	\$ 74,013	\$ 76,863	\$ 2,850	\$ 292,327	\$ 298,714	\$ 6,387	
APPORTIONMENTS	2,876	18,423	15,548	89,240	73,693	(15,548)	④
MISSIONS EXPENSES	-	450	450	891	1,800	909	
PROGRAM EXPENSES	4,205	5,127	922	22,128	21,852	(275)	
ADMINISTRATIVE EXPENSES	2,661	3,375	715	12,342	15,975	3,633	
CONTRACTS/INSURANCE	22,544	22,234	(310)	62,969	77,485	14,517	
MAINTENANCE	10,411	11,833	1,422	37,172	46,983	9,811	
UTILITIES	13,724	15,140	1,416	50,039	70,565	20,526	
TRANSFERS	(688)	(4,092)	(3,404)	(12,960)	(16,968)	(4,008)	⑤
Total Expenses	\$ 129,746	\$ 149,353	\$ 19,608	\$ 554,147	\$ 590,099	\$ 35,953	
Net Income	\$ (12,386)	\$ (25,333)	\$ 12,947	\$ 21,957	\$ (54,379)	\$ 76,336	

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.

Comments on Notable Items:

General Notes: Prepaid Pledges collected in 2015 to support 2016 operations totaled \$138.2k.

One-twelfth of this amount is recognized as Pledged Giving during each month of 2016.

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 5/5/16

First United Methodist Church of Austin
 Summary Comparison 2015 vs 2016 Statement of Revenues and Expenses
 Four Month Period Ending April 30

Red Denotes Concern

Category	April			YTD April (4 Months)			Note
	Actual-2015	Actual-2016	Change	Actual-2015	Actual-2016	Change	
Revenues:							
PLEGGED GIVING	\$97,418	\$ 97,767	\$ 349	\$ 461,625	\$ 490,552	\$ 28,927	
NON-PLEGGED IDENTIFIED GIVING	25,752	5,104	(20,648)	59,048	38,849	(20,199)	①
UNIDENTIFIED GIVING	4,294	2,322	(1,972)	14,313	11,422	(2,891)	②
BUILDING USE FEES	5,055	4,251	(805)	26,835	11,972	(14,863)	
PROGRAM INCOME	1,129	2,577	1,448	6,459	7,421	962	
MISCELLANEOUS INCOME	1,756	5,340	3,583	11,242	15,888	4,646	③
Total Revenue	\$ 135,404	\$ 117,360	\$ (18,045)	\$ 579,521	\$ 576,104	\$ (3,417)	
Expenses:							
SALARIES	\$ 55,776	\$ 58,494	\$ 2,718	\$ 222,527	\$233,334	\$ 10,807	
BENEFITS	14,260	15,519	1,259	59,481	58,993	(488)	
TOTAL COMPENSATION	\$ 70,036	\$ 74,013	\$ 3,977	\$ 282,008	\$ 292,327	\$ 10,319	
APPORTIONMENTS	18,059	2,876	(15,184)	72,237	89,240	17,003	④
MISSIONS EXPENSES	336	-	(336)	1,026	891	(135)	
PROGRAM EXPENSES	6,480	4,205	(2,274)	17,002	22,128	5,125	
ADMINISTRATIVE EXPENSES	2,122	2,661	538	10,658	12,342	1,684	
CONTRACTS/INSURANCE	15,734	22,544	6,810	60,516	62,969	2,452	
MAINTENANCE	11,449	10,411	(1,038)	39,084	37,172	(1,912)	
UTILITIES	15,532	13,724	(1,808)	72,538	50,039	(22,499)	
TRANSFERS	950	(688)	1,638	(1,300)	(12,960)	(11,660)	⑤
Total Expenses	\$ 140,698	\$ 129,746	\$ (10,952)	\$ 553,769	\$ 554,147	\$ 378	
Net Income	\$ (5,294)	\$ (12,386)	\$ (7,093)	\$ 25,752	\$ 21,957	\$ (3,795)	

Notes:

- ① Includes Nonpledged Identified Giving and Holiday Offerings
- ② Includes Sunday School Offering and Cash Plate Offerings
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- ④ Apportionment payments are budgeted at 1/12th on a month-by-month basis.
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Month-End Cash Balances in Operating & Fixed Asset Funds First United Methodist Church of Austin

TM 5/5/2016

