

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

*Red* Denotes Concern

Category	August			YTD August (8 Months)			Note
	Actual-2014	Actual-2015	Change	Actual-2014	Actual-2015	Change	
<b>Revenues:</b>							
PLEGGED GIVING	\$101,732	\$ 131,216	\$ 29,484	\$ 880,602	\$ 891,860	\$ 11,258	
NON-PLEGGED IDENTIFIED GIVING	6,952	22,127	15,175	91,834	121,692	29,859	①
UNIDENTIFIED GIVING	2,425	3,181	756	26,964	25,444	(1,520)	②
BUILDING USE FEES	975	1,790	815	31,403	43,348	11,945	
PROGRAM INCOME	953	1,450	497	11,991	12,044	53	
MISCELLANEOUS INCOME	1,202	3,352	2,150	21,542	24,739	3,197	③
<b>Total Revenue</b>	<b>\$ 114,240</b>	<b>\$ 163,116</b>	<b>\$ 48,876</b>	<b>\$ 1,064,335</b>	<b>\$ 1,119,127</b>	<b>\$ 54,792</b>	
<b>Expenses:</b>							
SALARIES	\$ 55,691	\$ 52,716	\$ (2,976)	\$ 452,900	\$435,650	\$ (17,250)	
BENEFITS	13,356	14,924	1,568	117,681	120,032	2,352	
<b>TOTAL COMPENSATION</b>	<b>\$ 69,047</b>	<b>\$ 67,640</b>	<b>\$ (1,408)</b>	<b>\$ 570,581</b>	<b>\$ 555,683</b>	<b>\$ (14,898)</b>	
APPORTIONMENTS	19,322	18,059	(1,263)	154,579	151,075	(3,505)	④
MISSIONS EXPENSES	615	561	(54)	3,251	2,929	(322)	
PROGRAM EXPENSES	5,322	3,367	(1,955)	31,402	30,858	(544)	
ADMINISTRATIVE EXPENSES	1,945	2,884	939	17,313	19,832	2,519	
CONTRACTS/INSURANCE	8,839	13,531	4,692	103,147	115,468	12,320	
MAINTENANCE	21,542	23,019	1,477	108,034	87,407	(20,627)	
UTILITIES	17,081	22,917	5,836	120,541	151,805	31,264	
TRANSFERS	(590)	(650)	60	1,569	(4,200)	(5,769)	⑤
<b>Total Expenses</b>	<b>\$ 143,123</b>	<b>\$ 151,328</b>	<b>\$ 8,204</b>	<b>\$ 1,110,417</b>	<b>\$ 1,110,856</b>	<b>\$ 438</b>	
<b>Net Income</b>	<b>\$ (28,884)</b>	<b>\$ 11,788</b>	<b>\$ 40,672</b>	<b>\$ (46,082)</b>	<b>\$ 8,271</b>	<b>\$ 54,353</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, September 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 9/3/15

# First United Methodist Church of Austin

## Summary Budget Variance Month Ending August 31, 2015

*Red* Denotes Concern

Category	Month			Year-to-date			Note
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Revenues:</b>							
PLEGGED GIVING	\$ 131,216	\$ 125,000	\$ 6,216	\$ 891,860	\$ 888,000	\$ 3,860	
NON-PLEGGED IDENTIFIED GIVING	22,127	12,400	9,727	121,692	84,500	37,192	①
UNIDENTIFIED GIVING	3,181	2,875	306	25,444	27,975	(2,531)	②
BUILDING USE FEES	1,790	113	1,677	43,348	34,178	9,169	
PROGRAM INCOME	1,450	2,399	(949)	12,044	11,584	461	
MISCELLANEOUS INCOME	3,352	1,900	1,452	24,739	20,200	4,539	③
<b>Total Revenue</b>	<b>\$ 163,116</b>	<b>\$ 144,687</b>	<b>\$ 18,429</b>	<b>\$ 1,119,127</b>	<b>\$ 1,066,437</b>	<b>\$ 52,690</b>	
<b>Expenses:</b>							
SALARIES	\$ 52,716	\$ 56,743	\$ 4,027	\$ 435,650	\$ 439,112	\$ 3,461	
BENEFITS	14,924	15,133	209	120,032	121,320	1,288	
<b>TOTAL COMPENSATION</b>	<b>\$ 67,640</b>	<b>\$ 71,876</b>	<b>\$ 4,237</b>	<b>\$ 555,683</b>	<b>\$ 560,432</b>	<b>\$ 4,749</b>	
APPORTIONMENTS	18,059	18,059	-	151,075	144,475	(6,600)	④
MISSIONS EXPENSES	561	450	(111)	2,929	3,600	671	
PROGRAM EXPENSES	3,367	6,443	3,077	30,858	52,382	21,524	
ADMINISTRATIVE EXPENSES	2,884	2,350	(534)	19,832	26,275	6,443	
CONTRACTS/INSURANCE	13,531	13,298	(233)	115,468	117,882	2,414	
MAINTENANCE	23,019	14,771	(8,248)	87,407	120,367	32,961	
UTILITIES	22,917	15,658	(7,259)	151,805	125,263	(26,542)	
TRANSFERS	(650)	(950)	(300)	(4,200)	(6,400)	(2,200)	⑤
<b>Total Expenses</b>	<b>\$ 151,328</b>	<b>\$ 141,956</b>	<b>\$ (9,372)</b>	<b>\$ 1,110,856</b>	<b>\$ 1,144,276</b>	<b>\$ 33,420</b>	
<b>Net Income</b>	<b>\$ 11,788</b>	<b>\$ 2,731</b>	<b>\$ 9,057</b>	<b>\$ 8,271</b>	<b>\$ (77,839)</b>	<b>\$ 86,110</b>	⑥

**Notes: :**

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

TM 9/3/2015

