

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

*Red* Denotes Concern

Category	October			YTD October (10 Months)			Note
	Actual-2014	Actual-2015	Change	Actual-2014	Actual-2015	Change	
<b>Revenues:</b>							
PLEGGED GIVING	\$104,044	\$ 116,853	\$ 12,809	\$ 1,093,399	\$ 1,111,304	\$ 17,904	
NON-PLEGGED IDENTIFIED GIVING	9,422	13,495	4,073	112,677	152,080	39,403	①
UNIDENTIFIED GIVING	2,412	2,644	232	32,025	30,848	(1,178)	②
BUILDING USE FEES	4,580	1,445	(3,135)	37,748	44,793	7,045	
PROGRAM INCOME	1,800	846	(954)	15,276	13,485	(1,791)	
MISCELLANEOUS INCOME	2,073	2,603	530	27,496	30,598	3,102	③
<b>Total Revenue</b>	<b>\$ 124,332</b>	<b>\$ 137,886</b>	<b>\$ 13,555</b>	<b>\$ 1,318,622</b>	<b>\$ 1,383,107</b>	<b>\$ 64,485</b>	
<b>Expenses:</b>							
SALARIES	\$ 57,125	\$ 56,728	\$ (397)	\$ 563,448	\$545,493	\$ (17,955)	
BENEFITS	14,551	14,562	11	145,144	149,683	4,539	
<b>TOTAL COMPENSATION</b>	<b>\$ 71,676</b>	<b>\$ 71,291</b>	<b>\$ (386)</b>	<b>\$ 708,592</b>	<b>\$ 695,176</b>	<b>\$ (13,416)</b>	
APPORTIONMENTS	4,035	26,694	22,659	177,937	195,828	17,891	④
MISSIONS EXPENSES	760	628	(132)	4,012	3,903	(109)	
PROGRAM EXPENSES	6,348	1,156	(5,192)	41,347	41,087	(260)	
ADMINISTRATIVE EXPENSES	4,066	1,976	(2,090)	24,202	23,550	(651)	
CONTRACTS/INSURANCE	11,248	5,154	(6,094)	127,285	134,563	7,278	
MAINTENANCE	9,205	6,541	(2,664)	127,479	121,978	(5,502)	
UTILITIES	15,763	17,286	1,524	152,007	191,030	39,023	
TRANSFERS	(890)	(650)	(240)	89	(5,800)	(5,889)	⑤
<b>Total Expenses</b>	<b>\$ 122,211</b>	<b>\$ 130,076</b>	<b>\$ 7,865</b>	<b>\$ 1,362,950</b>	<b>\$ 1,401,315</b>	<b>\$ 38,365</b>	
<b>Net Income</b>	<b>\$ 2,121</b>	<b>\$ 7,810</b>	<b>\$ 5,689</b>	<b>\$ (44,328)</b>	<b>\$ (18,208)</b>	<b>\$ 26,120</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, November 9, 2015, unaudited

Comments on Notable Items:

**General Notes:** Prepaid Pledges collected in 2014 to support 2015 operations totaled \$140.1k.

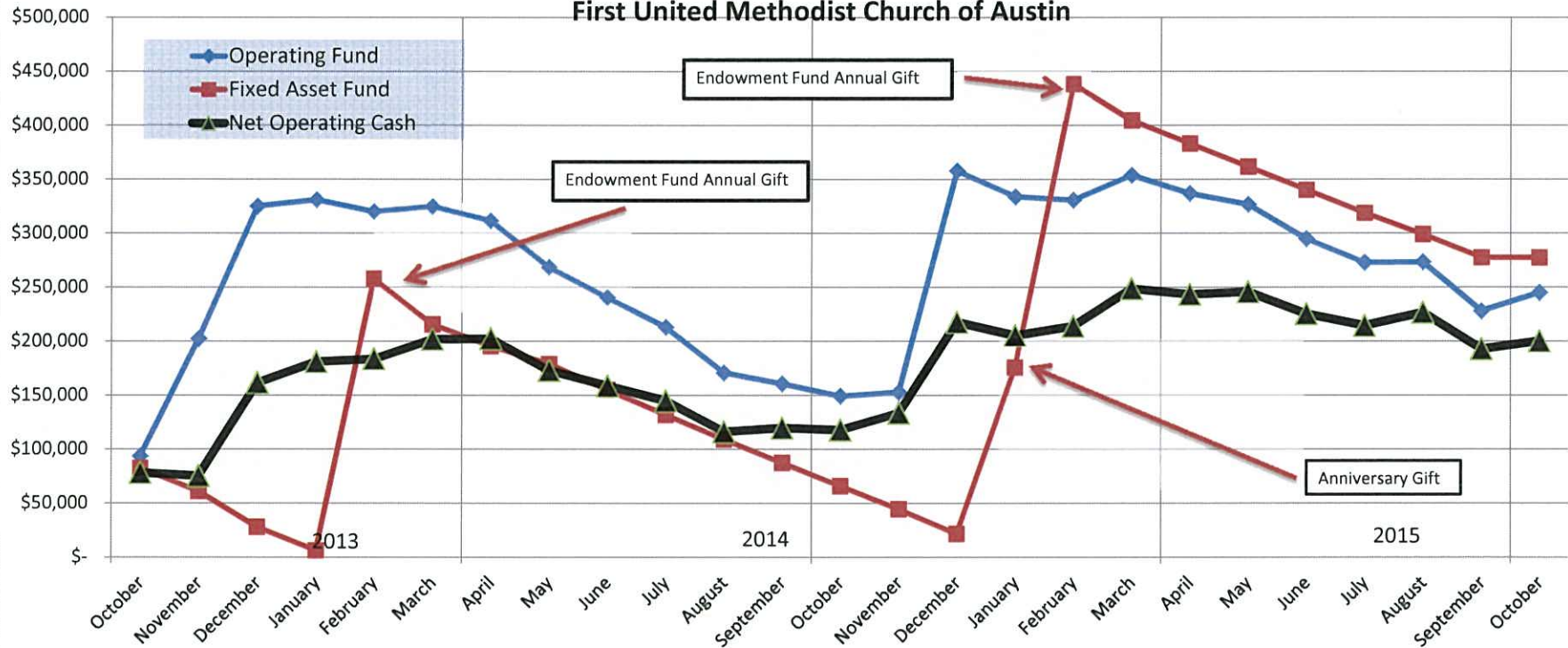
One-twelfth of this amount is recognized as Pledged Giving during each month of 2015.

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 11/9/15

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

TM 11/9/2015



# First United Methodist Church of Austin

## Summary Budget Variance Month Ending October 31, 2015

*Red* Denotes Concern

Category	Month			Year-to-date			Note
	Actual	Budget	Variance	Actual	Budget	Variance	
Revenues:							
PLEGGED GIVING	\$ 116,853	\$ 100,000	\$ 16,853	\$ 1,111,304	\$ 1,088,000	\$ 23,304	
NON-PLEGGED IDENTIFIED GIVING	13,495	10,000	3,495	152,080	108,500	43,580	①
UNIDENTIFIED GIVING	2,644	3,200	(556)	30,848	34,375	(3,527)	②
BUILDING USE FEES	1,445	3,977	(2,532)	44,793	42,457	2,336	
PROGRAM INCOME	846	1,019	(173)	13,485	14,682	(1,197)	
MISCELLANEOUS INCOME	2,603	2,000	603	30,598	25,700	4,898	③
<b>Total Revenue</b>	<b>\$ 137,886</b>	<b>\$ 120,195</b>	<b>\$ 17,691</b>	<b>\$ 1,383,107</b>	<b>\$ 1,313,713</b>	<b>\$ 69,394</b>	
Expenses:							
SALARIES	\$ 56,728	\$ 57,533	\$ 805	\$ 545,493	\$ 552,028	\$ 6,535	
BENEFITS	14,562	15,133	571	149,683	151,588	1,904	
<b>TOTAL COMPENSATION</b>	<b>\$ 71,291</b>	<b>\$ 72,666</b>	<b>\$ 1,376</b>	<b>\$ 695,176</b>	<b>\$ 703,615</b>	<b>\$ 8,439</b>	
APPORTIONMENTS	26,694	18,059	(8,635)	195,828	180,593	(15,235)	④
MISSIONS EXPENSES	628	450	(178)	3,903	4,500	597	
PROGRAM EXPENSES	1,156	4,588	3,432	41,087	63,188	22,101	
ADMINISTRATIVE EXPENSES	1,976	2,450	474	23,550	31,175	7,625	
CONTRACTS/INSURANCE	5,154	13,298	8,143	134,563	144,478	9,915	
MAINTENANCE	6,541	14,771	8,230	121,978	150,459	28,481	
UTILITIES	17,286	15,658	(1,628)	191,030	156,579	(34,451)	
TRANSFERS	(650)	(650)	-	(5,800)	(7,700)	(1,900)	⑤
<b>Total Expenses</b>	<b>\$ 130,076</b>	<b>\$ 141,291</b>	<b>\$ 11,214</b>	<b>\$ 1,401,315</b>	<b>\$ 1,426,888</b>	<b>\$ 25,573</b>	
<b>Net Income</b>	<b>\$ 7,810</b>	<b>\$ (21,095)</b>	<b>\$ 28,906</b>	<b>\$ (18,208)</b>	<b>\$ (113,175)</b>	<b>\$ 94,967</b>	⑥

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