

First United Methodist Church of Austin
Summary Comparison 2014 vs 2015 Statement of Revenues and Expenses
Nine Month Period Ending September 30

Red Denotes Concern

Category	September			YTD September (9 Months)			Note
	Actual-2014	Actual-2015	Change	Actual-2014	Actual-2015	Change	
Revenues:							
PLEGGED GIVING	\$108,754	\$ 102,591	\$ (6,163)	\$ 989,355	\$ 994,450	\$ 5,095	
NON-PLEGGED IDENTIFIED GIVING	11,421	16,892	5,471	103,255	138,584	35,330	①
UNIDENTIFIED GIVING	2,649	2,759	110	29,613	28,204	(1,410)	②
BUILDING USE FEES	1,765	-	(1,765)	33,168	43,348	10,180	
PROGRAM INCOME	1,485	595	(890)	13,476	12,639	(837)	
MISCELLANEOUS INCOME	3,881	3,256	(625)	25,423	27,995	2,572	③
Total Revenue	\$ 129,955	\$ 126,093	\$ (3,862)	\$ 1,194,290	\$ 1,245,220	\$ 50,930	
Expenses:							
SALARIES	\$ 53,422	\$ 53,114	\$ (308)	\$ 506,322	\$488,764	\$ (17,558)	
BENEFITS	12,913	15,088	2,176	130,593	135,121	4,528	
TOTAL COMPENSATION	\$ 66,335	\$ 68,203	\$ 1,868	\$ 636,916	\$ 623,885	\$ (13,030)	
APPORTIONMENTS	19,322	18,059	(1,263)	173,902	169,134	(4,768)	④
MISSIONS EXPENSES	-	346	346	3,251	3,275	23	
PROGRAM EXPENSES	3,598	9,073	5,476	34,999	39,931	4,932	
ADMINISTRATIVE EXPENSES	2,822	1,742	(1,080)	20,135	21,574	1,439	
CONTRACTS/INSURANCE	12,890	13,941	1,051	116,037	129,409	13,372	
MAINTENANCE	10,241	28,030	17,789	118,275	115,437	(2,838)	
UTILITIES	15,703	21,939	6,236	136,244	173,744	37,500	
TRANSFERS	(590)	(950)	360	979	(5,150)	(6,129)	⑤
Total Expenses	\$ 130,321	\$ 160,383	\$ 30,061	\$ 1,240,739	\$ 1,271,239	\$ 30,500	
Net Income	\$ (366)	\$ (34,290)	\$ (33,923)	\$ (46,449)	\$ (26,019)	\$ 20,430	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, October 6, 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 10/6/15

First United Methodist Church of Austin

Summary Budget Variance

Month Ending September 30, 2015

Red Denotes Concern

Category	Month			Year-to-date			Note
	Actual	Budget	Variance	Actual	Budget	Variance	
Revenues:							
PLEDGED GIVING	\$ 102,591	\$ 100,000	\$ 2,591	\$ 994,450	\$ 988,000	\$ 6,450	
NON-PLEDGED IDENTIFIED GIVING	16,892	14,000	2,892	138,584	98,500	40,084	①
UNIDENTIFIED GIVING	2,759	3,200	(441)	28,204	31,175	(2,971)	②
BUILDING USE FEES	-	4,301	(4,301)	43,348	38,480	4,868	
PROGRAM INCOME	595	2,079	(1,484)	12,639	13,663	(1,024)	
MISCELLANEOUS INCOME	3,256	3,500	(244)	27,995	23,700	4,295	③
Total Revenue	\$ 126,093	\$ 127,081	\$ (988)	\$ 1,245,220	\$ 1,193,518	\$ 51,702	
Expenses:							
SALARIES	\$ 53,114	\$ 55,383	\$ 2,269	\$ 488,764	\$ 494,495	\$ 5,730	
BENEFITS	15,088	15,134	46	135,121	136,455	1,334	
TOTAL COMPENSATION	\$ 68,203	\$ 70,517	\$ 2,315	\$ 623,885	\$ 630,949	\$ 7,064	
APPORTIONMENTS	18,059	18,059	0	169,134	162,534	(6,600)	④
MISSIONS EXPENSES	346	450	104	3,275	4,050	775	
PROGRAM EXPENSES	9,073	6,218	(2,855)	39,931	58,600	18,669	
ADMINISTRATIVE EXPENSES	1,742	2,450	708	21,574	28,725	7,151	
CONTRACTS/INSURANCE	13,941	13,298	(643)	129,409	131,180	1,771	
MAINTENANCE	28,030	15,321	(12,709)	115,437	135,688	20,251	
UTILITIES	21,939	15,658	(6,281)	173,744	140,921	(32,822)	
TRANSFERS	(950)	(650)	300	(5,150)	(7,050)	(1,900)	⑤
Total Expenses	\$ 160,383	\$ 141,322	\$ (19,061)	\$ 1,271,239	\$ 1,285,598	\$ 14,359	
Net Income	\$ (34,290)	\$ (14,241)	\$ (20,049)	\$ (26,019)	\$ (92,080)	\$ 66,061	⑥

Notes: :

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- ② Includes Sunday School Offering and Cash Plate Offerings
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Month-End Cash Balances in Operating & Fixed Asset Funds First United Methodist Church of Austin

TM 10/6/2015

