

**Irvine United Congregational Church
Irvine, California
Financial Statements**

For the six months ended June 30, 2015

DRAFT as of 7/15/15

Example Only

I.U.C.C.
TREASURER'S REPORT
SEPTEMBER 30, 2012

Month of Year to Date
September 2012 1/1 - 9/30/12

GENERAL FUND

Income Statement - Net Income (Loss) for the period

1,457 1,702

Revenue from Contributions - over(under) budget by

(1,473) (29,404)

Other income - over(under) budget by

(1,508) 7,735

Total income - over(under) budget by

(2,981) (21,669)

Expenses - (Over)under budget by

4,510 24,022

Net Income - over (under) budget by

1,529 2,353

Total income comparison to previous year

2012 - Percent of year's budget received

70.9%

2011 - Percent of year's budget received

65.9%

Comments:

Pledged contributions:

2011 - under budget by

(30,324)

2012 - under budget by

(21,518)

Current year deficit is smaller by

8,806

OTHER FUNDS

No significant changes in other Balance Sheets.

EARLY CHILDHOOD CENTER

Net income (loss)

(4,860) (2,922)

CASH POSITION

Cash, Money Market accounts, and Short

Term Investments are:

General Fund

\$178,640

Early Childhood Center

99,456

Total

\$278,096

Respectfully submitted,

Greg Guth

Treasurer

Irvine United Congregational Church - Treasurer's Report - June 30th 2015

(\$ thousands) + variance = better; () variance = poorer

(Draft 7-15-14)

Total IUCC for Month:	2015			2014	
	Jun-15	Budget	Variance	LY	Variance
Total Net Income	\$1.0	(\$5.7)	\$6.7	\$4.2	(\$3.3)
<i>-\$5.0 thous. loss in GF offset by \$6.0 thous. profit ECC</i>					
Total Revenue	\$82.3	\$71.8	\$10.4	\$76.0	\$6.3
<i>- Improved ECC revenue results over LY</i>					
Total Cash Flow	(\$23.5)	(\$8.8)	(\$14.8)	(\$0.4)	(\$23.1)
<i>- Higher % of prepaid contributions recognized in prior months than LY or vs. budget</i>					
Total Cash Position	\$292.1	\$168.2	\$123.9	\$246.2	\$45.9
<i>- Improved ECC + unspent Capex</i>					

Total IUCC YTD:	2015			2014	
	YTD June	Budget	Variance	LY	Variance
Total Net Income	\$21.0	(\$29.3)	\$50.3	(\$22.0)	\$43.0
<i>- GF on plan + unbudgeted rent + ECC</i>					
Total Revenue	\$463.0	\$417.1	\$45.9	\$430.0	\$32.9
<i>- Improved ECC revenue results over LY</i>					
Total Cash Flow	\$16.0	(\$107.9)	\$123.9	(\$78.2)	\$94.3
<i>- Improved ECC revenue results over LY + Unspent Capex</i>					

Revenue for Month:	2015			2015		
	Jun-15	Budget	Variance	YTD June	Budget	Variance
General Fund ---						
Pledged Contributions	\$30.2	\$31.2	(\$1.0)	\$200.9	\$206.6	(\$5.7)
Non-Pledged Contributions	4.3	\$3.2	\$1.1	\$27.7	\$21.1	\$6.5
Total Contributions	\$34.5	\$34.4	\$0.2	\$228.6	\$227.8	\$0.8

% of Revenue TY vs. Budget

	2015	2014	Variance	
2015 % of CF Revenue Rec'd YTD June vs. Budget	46.1%	\$252.4	\$247.6	\$4.8
2014 % of CF Revenue Rec'd YTD June vs. Budget	45.7%	547.6	541.3	\$6.3
Difference vs. LY	0.3%	46.1%	45.7%	

Cash Position as of June 30th 2015:

	GF	ECC	CIF/PEF	Total	Variance to		
					Budget	Budget	LY
Cash	\$153.2	\$108.6	\$30.4	\$292.1	\$168.2	\$123.9	\$246.2
Short-term investments	126.7		\$10.0	136.7	136.6	\$0.1	\$136.4
Total Cash/S/T Inv.	279.9	108.6	40.4	428.8	304.8	124.0	382.7
					% Change	41%	

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IRVINE UNITED CHURCH EARLY CHILDHOOD CENTER
Six Months Ended June 30, 2015

07/02/2015

	Current Month		Variance Pos (Neg)	Year-To-Date		Variance Pos (Neg)	Budget 2015
	Actual	Budget		Actual	Budget		
INCOME							
Tuition							
Level 2	12,222	11,934	288	66,593	56,621	9,972	127,365
Level 3	18,181	10,823	7,358	93,332	62,044	31,288	127,616
Level 4	12,728	11,461	1,267	57,296	55,631	1,665	132,518
Staff Child Food	43,131	34,218	8,913	217,221	174,296	42,925	387,499
Registration	255	125	130	2,550	1,500	1,050	3,740
Interest Income	1	1	(0)	3	6	(3)	12
Miscellaneous		0	0		0	0	
TOTAL INCOME	43,387	34,344	9,043	219,774	175,802	43,972	391,251

EXPENSES

Personnel:	23,367	22,766	(601)	126,739	123,057	(3,682)	261,007
Employee Compensation incl. P/R Taxes	2,290	2,226	(64)	13,929	13,356	(573)	26,712
IUC Office Staff Reimbursement	1,166	1,371	205	7,409	7,435	26	15,744
Workers' Compensation Insurance	2,139	2,885	746	12,834	15,679	2,845	32,989
Medical Expenses	28,962	29,248	286	160,911	159,527	(1,385)	336,452
Total Personnel Expense	32,322	31,555	(767)	189,913	186,057	(3,856)	396,652
Administration	3,500	0	(3,500)	10,500	0	(10,500)	31,500
Administration Contribution to IUC		250	250	512	1,500	988	3,000
Advertising		83	83		500	500	1,000
Building Repair & Improvements		83	83		500	500	1,000
Computer, Monitor & Printer		50	50		300	300	600
Conferences		231	231		1,137	1,137	2,523
Depreciation	650	208	(441)	1,056	1,250	194	2,500
Educational Supplies	637	167	(470)	3,423	1,000	(2,423)	2,000
Equipment		42	42		250	250	500
Equipment Repair	542	550	8	3,210	3,300	90	6,600
Janitorial Contract	11	10	(1)	21	60	39	120
Laundry	40	46	6	242	275	33	550
Licensing	261	46	(215)	464	275	(189)	550
Medical Supplies	3	25	22	54	150	96	300
Miscellaneous	1,436	1,168	(268)	7,253	6,132	(1,121)	13,344
Nutrition	19	125	106	478	750	272	1,500
Office Supplies	245	75	(170)	702	450	(252)	900
Paper Products & Cleaning		167	167		1,000	1,000	2,000
Professional Pubs & Dues	50	50	(0)	300	300	(0)	600
Telephone							
TOTAL EXPENSES	36,588	32,644	(3,943)	189,760	178,781	(10,979)	407,789
NET INCOME (LOSS)	6,799	1,700	5,099	30,014	(2,979)	32,993	(16,538)

6,799	(231)	30,074	(1,137)	(1,137)	07/02/2015
1,931	5,331		-1,842	34,130	-2,523
					-14,015

Addback Depreciation (non-cash expense)
 Adjs. Net Inc. (Loss) or Change Net Assets

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IRVINE UNITED CONGREGATIONAL CHURCH
GENERAL FUND INCOME STATEMENT
For Six Months Ended June 30, 2015

	Current Month		Variance Pos. (Neg.)	Year to Date		Variance Pos. (Neg.)	2015 Budget
	Actual	Budget		Actual	Budget		
INCOME:							
Contributions:							
Pledged Contributions	30,222	31,189	(967)	200,944	206,639	(5,695)	440,000
Non-Pledged Contributions	3,935	3,190	745	27,001	21,134	5,868	45,000
Inc-Off Budget Undesg. Contributions Recog.	215	0	215	1,222	0	1,222	0
Total Contributions	34,372	34,378	(6)	229,168	227,772	1,395	485,000
ECC - Administrative Contribution	3,500	0	3,500	10,500	0	10,500	31,500
Rental Income - Woodbridge Parking	724	700	24	4,346	4,200	146	8,400
Rental Income - Note 2	700	700	(700)	800	4,200	(3,400)	8,400
Interest Income	17	50	(33)	176	300	(124)	600
Fund Raisers - Family Promise	0	0	0	0	0	0	5,000
Fund Raisers/Other - Note 3	1,600	1,600	(1,600)	4,400	4,400	(4,400)	8,000
Scrip Sales Income	1	35	(34)	155	212	(58)	425
Miscellaneous Income (Expense) - Note 4	3,750	25	3,725	7,263	150	7,113	300
TOTAL INCOME	42,365	37,489	4,876	252,407	241,235	11,173	547,625
EXPENSES							
Compensation, incl. P/R Taxes & Expenses							
Pastoral	10,142	10,546	404	62,232	63,277	1,046	128,205
Christian Education	7,673	8,036	363	42,912	48,218	5,306	96,997
Music	6,111	5,317	(794)	33,508	31,901	(1,607)	67,289
Office	5,137	5,483	346	31,818	32,900	1,082	65,800
Ministries							
Adult Programs	35	223	189	209	1,340	1,131	4,000
Advocates for Peace & Justice	0	25	25	25	150	125	400
Congregational Care	0	57	57	(8)	341	350	750
Fellowship	173	94	(80)	562	563	0	1,500
Hospitality	243	129	(115)	816	772	(44)	1,950
Ministry for Young People	457	313	(144)	2,392	1,875	(517)	5,000
Mission & Service	933	877	(57)	5,229	5,660	431	15,950
Music Ministry	2,550	573	(1,977)	5,182	3,437	(1,746)	8,086
New Member Dev. (fka Cong. Part.)	64	38	(27)	167	225	58	600
Outreach	299	906	608	1,725	3,741	2,016	6,862
Stephen Ministry	80	18	(62)	118	106	(12)	250
Worship	134	142	8	1,358	850	(508)	2,000
Committees							
Technology Committee	79	167	88	0	1,000	1,000	2,500
Buildings & Grounds	4,279	2,817	(1,462)	20,933	16,901	(4,032)	36,518
Fund Development	0	42	42	0	250	250	500
Other							
Interest Expense (fka Debt Service)	775	780	5	4,673	4,680	7	9,361
Administration Board	586	758	172	2,588	4,547	1,959	10,144
Ministries Board	29	43	14	215	255	40	600
Depreciation	2,953	2,801	(153)	17,637	16,804	(833)	33,608
Office Expense - excluding Depreciaton	1,405	1,112	(293)	6,995	6,671	(324)	15,600
Taxes and Insurance	679	916	237	5,406	6,398	992	12,796
Utilities	2,627	2,681	54	14,646	14,520	(126)	36,150
TOTAL EXPENSES	47,444	44,891	(2,553)	261,751	267,382	5,632	563,416

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(5,079) (7,403) 2,324 NET INCOME (LOSS)

(9,343) (26,148) 16,804 (15,791)

Current Month Variance
Actual Budget Pos. (Neg.)

Year to Date Variance
Actual Budget Pos. (Neg.) 2015
Budget

2,953 2,801 (153) Addback Depreciation (non-cash expense)
(2,126) (4,602) 2,171 Adjs. Net Inc. (Loss) or Change Net Assets

17,637 16,804 (833) 33,608
8,294 (9,344) 15,971 17,817

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EXPENSE DETAIL
Compensation and Expenses

	Current Month		Variance	Year to Date		Variance	2015
	Actual	Budget		Actual	Budget		
Pastoral							
Senior Pastor:							
Salary	3,891	3,876	(15)	23,312	23,258	(54)	46,517
Housing Allowance	3,406	3,457	51	20,436	20,743	307	41,486
Pension	1,002	1,027	25	6,010	6,160	151	12,321
Medical Insurance	1,597	1,804	207	9,265	10,823	1,558	21,646
Life Insurance	107	103	(4)	644	617	(26)	1,235
Professional Development & Miscellaneous	138	279	141	2,564	1,675	(889)	5,000
Total	10,142	10,546	404	62,232	63,277	1,046	128,205
Total Pastoral	10,142	10,546	404	62,232	63,277	1,046	128,205
Christian Education							
Director of Adult Programs/AEM Director							
AEM Director - Wages	1,610	1,721	111	8,033	10,323	2,290	20,647
AEM Director - Benefit		0	0		0	0	0
AEM Director - Professional Development		28	28		168	168	500
Sub-total - AEM Director	1,610	1,749	139	8,033	10,491	2,458	21,147
Director of Ministry for Young People							
Ministry for Young People Director - Wage	3,059	3,140	81	19,357	18,842	(514)	37,685
Ministry for Young People Director - Benefit	200	200	0	1,200	1,200	(0)	2,400
Ministry for Young People Director - Prof. Develop	685	67	(618)	1,762	402	(1,360)	1,200
Total	3,944	3,407	(537)	22,318	20,444	(1,874)	41,285
Young Adults Coordinator	587	722	135	2,517	4,332	1,815	8,665
Sunday School Coordinator	708	898	190	4,127	5,388	1,261	10,776
Youth Leader/Coordinator	108	147	39	963	881	(82)	1,763
Jr. High Leader	210	238	28	1,516	1,428	(88)	2,856
Childcare Attendant/Pre-K		172	172	0	1,030	1,030	2,060
Childcare Attendant - Nursery Care	507	704	197	3,436	4,222	786	8,445
Payroll Taxes - C.E. Dept.							
Total Christian Education	7,673	8,036	363	42,912	48,218	5,306	96,997
Music and Fine Arts							
Director & Substitute Comp.							
Accompanist & Substitute Comp.	2,642	2,656	14	16,215	15,937	(278)	31,874
Choral Interns	1,737	1,561	(176)	9,171	9,366	195	18,732
Payroll Taxes - Music Dept.	1,397	590	(807)	5,789	3,539	(2,249)	10,566
Total Music and Fine Arts	6,111	5,317	(794)	33,508	31,901	(1,607)	67,289

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EXPENSE DETAIL

	Current Month		Variance
	Actual	Budget	
4,002	4,226	223	
200	200	0	
<u>4,202</u>	<u>4,426</u>	<u>223</u>	
2,526	2,428	(98)	
200	200	0	
<u>2,726</u>	<u>2,628</u>	<u>(98)</u>	
499	656	156	
<u>7,427</u>	<u>7,709</u>	<u>282</u>	
(2,290)	(2,226)	64	
<u>5,137</u>	<u>5,483</u>	<u>346</u>	
<u>29,063</u>	<u>29,383</u>	<u>320</u>	

Office

Church Administrator
 Church Administrator - Wages
 Church Administrator - Benefits
 Sub-total - Church Administrator
 Bookkeeper
 Bookkeeper - Wages
 Bookkeeper - Benefit
 Sub-total - Church Administrator
 Payroll Taxes - Office
 Total
 Reimbursement from ECC
Net Office

	Year to Date		Variance
	Actual	Budget	
24,578	25,353	775	
1,200	1,200	(0)	
<u>25,778</u>	<u>26,553</u>	<u>775</u>	
15,295	14,569	(726)	
1,200	1,200	(0)	
<u>16,495</u>	<u>15,769</u>	<u>(726)</u>	
3,474	3,933	459	
<u>45,747</u>	<u>46,256</u>	<u>509</u>	
(13,929)	(13,356)	573	
<u>31,818</u>	<u>32,900</u>	<u>1,082</u>	
<u>170,470</u>	<u>176,296</u>	<u>5,827</u>	

Grand Total Compensation

Ministries

Adult Programs
 Activities - Adult
 Adult Curriculum
 Adult Educational Events
 Church Library, Books & Magazines
 Conferences & Seminars
 Supplies

35	42	7	
	11	11	
	120	120	
	0	0	
	34	34	
	17	17	
<u>35</u>	<u>223</u>	<u>189</u>	

Advocates for Peace & Justice

Miscellaneous

0	25	25	
	150	125	
	<u>150</u>	<u>125</u>	

Congregational Care - Laity

Receptions & Memorials
 Emergency & Other Assistance
 Other

0	0	0	
	40	240	
	17	101	
	57	341	
<u>0</u>	<u>57</u>	<u>350</u>	

Fellowship

Supplies/Special Events

173	94	(80)	
<u>173</u>	<u>94</u>	<u>(80)</u>	

Hospitality

Name Tags
 Coffee Hour Supplies
 Coffee Hour - reimbursement
 Total

119	27	(92)	
124	84	(40)	
	17	17	
<u>243</u>	<u>129</u>	<u>(115)</u>	

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	Current Month		Variance	Year to Date		Variance	2015
	Actual	Budget Pos. (Neg.)		Actual	Budget		
EXPENSE DETAIL							
Ministry for Young People							
Activities	56		56	338	(710)		900
Admin. Expenses	0		0	0	0		
Conferences & Seminars	6		6	38	38		100
Mission /Service Projects & Trips	47		47	281	281		750
SS Curriculum	47		47	281	281		750
Supplies	5		5	375	177		1,000
Young Adults	65	(34)	(31)	188	(298)		500
Youth Group	386	(324)	63	375	(286)		1,000
Total	457	(144)	313	1,875	(517)		5,000
Mission and Service							
Our Church's Wider Mission	833		833	5,000	(0)		10,000
Charitable Contributions Budgeted	100	(100)	0	400	300		400
Family Promise	833	0	(833)	0	0		5,000
Global Mission	21	21	0	125	125		250
Friends of OC Detainees	8	8	0	50	50		100
Misc. Exp.	14	14	0	85	(44)		200
Total	933	(57)	877	5,660	431		15,950
Music Ministry							
Music Purchased	170		170	1,020	223		2,400
Guest Musicians	213	(2,338)	(2,125)	1,275	(2,975)		3,000
Piano Maintenance	23	23	0	140	5		330
Copyrights	36	36	0	217	217		511
Concert Recording	102	102	0	614	614		1,445
Instrument Rentals for Concerts	28	28	0	170	170		400
Total	2,550	(1,977)	573	3,437	(1,746)		8,086
New Members Dev. (fka Cong. Part.)							
Inquirers' Class & Other	64	(27)	38	225	58		600
Total	64	(27)	38	225	58		600
Outreach							
Advertising	114	235	121	2,293	1,110		4,585
Special Events & Seminars/Booths	185	37	222	500	65		500
Video and Brochures	267	267	0	533	426		800
Miscellaneous, Mail, Materials	59	69	10	415	415		977
Total	299	608	906	3,741	2,016		6,862
Stephen Ministry							
Stephen Ministry - Training and Education	0		0	0	0		250
Stephen Ministry - Supplies	80	18	62	106	(12)		250
Total	80	(62)	18	106	(12)		250

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EXPENSE DETAIL		Current Month	Variance	Year to Date		Variance	2015
Actual	Budget Pos. (Neg.)	Budget Pos. (Neg.)		Actual	Budget	Pos. (Neg.)	Budget
Worship							
	64	64			383	383	900
	(14)	(14)		(3)	(85)	(82)	(200)
	21	21		108	128	20	300
	(18)	70		(43)	(106)	(64)	(250)
(88)	60	60		715	361	(353)	850
	28	(193)		581	170	(411)	400
	142	8		1,358	850	(508)	2,000
	3,393	(1,575)		17,775	19,059	1,284	47,348

Committees		Current Month	Variance	Year to Date		Variance	2015
Actual	Budget Pos. (Neg.)	Budget Pos. (Neg.)		Actual	Budget	Pos. (Neg.)	Budget
Technology Committee							
	167	88		411	1,000	589	2,500
	167	88		411	1,000	589	2,500
Buildings and Grounds							
	722	(1,774)		6,782	4,331	(2,451)	10,827
	1,070	17		6,215	6,420	205	12,840
	89	89		5,602	4,083	(1,519)	8,166
	21	21		125	125	0	250
	183	183		1,514	1,100	(414)	2,750
	140	2		820	842	23	1,685
	0	0		0	0	0	0
	2,817	(1,462)		20,933	16,901	(4,032)	36,518
Fund Development							
	42	42		0	250	250	500
	42	42		0	250	250	500
	3,025	(1,333)		21,344	18,151	(3,193)	39,518

Other		Current Month	Variance	Year to Date		Variance	2015
Actual	Budget Pos. (Neg.)	Budget Pos. (Neg.)		Actual	Budget	Pos. (Neg.)	Budget
Interest Expense							
	780	5		4,673	4,680	7	9,361
	780	5		4,673	4,680	7	9,361
Administration Board							
	340	138		282	2,040	1,758	4,801
	0	0		1,908	0	0	300
	334	16		398	2,004	96	4,008
	70	3		417	417	20	835
	14	14		85	85	85	200

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0	0	Historian Expenses	0	0
0	0	Search Committee Expenses	0	0
0	0	Miscellaneous	0	0
<u>586</u>	<u>758</u>	<u>172</u>	<u>Total</u>	<u>10,144</u>

EXPENSE DETAIL

Current Month		Year to Date		Variance
Actual	Budget	Actual	Budget	Pos.(Neg.)

11	11	Corporate Delegate Expense	64	64
32	3	Miscellaneous	191	(24)
<u>43</u>	<u>14</u>	<u>Total</u>	<u>255</u>	<u>40</u>

Depreciation

2,953	2,801	(153)	17,637	16,804	(833)	33,608
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Office Expenses

561	347	(214)	2,645	2,083	(562)	4,900
225	184	(41)	1,331	1,105	(226)	2,600
206	195	(11)	1,011	1,169	158	2,750
(2)	57	59	290	340	50	800
197	142	(55)	662	850	188	2,000
167	142	(25)	1,000	850	(150)	2,000
52	46	(6)	58	275	217	550
<u>1,405</u>	<u>1,112</u>	<u>(293)</u>	<u>6,995</u>	<u>6,671</u>	<u>(324)</u>	<u>15,600</u>

Taxes and Insurance

480	545	65	854	900	46	1,800
199	371	172	2,880	3,272	392	6,544
<u>679</u>	<u>916</u>	<u>237</u>	<u>1,673</u>	<u>2,226</u>	<u>553</u>	<u>4,452</u>
			<u>5,406</u>	<u>6,398</u>	<u>992</u>	<u>12,796</u>

Utilities

2,111	2,033	(78)	11,304	10,880	(425)	28,150
43	53	10	389	665	276	1,000
108	100	(8)	684	600	(84)	1,200
365	495	130	2,268	2,375	107	5,800
<u>2,627</u>	<u>2,681</u>	<u>54</u>	<u>14,646</u>	<u>14,520</u>	<u>(126)</u>	<u>36,150</u>

Sub-Total Other

9,055	9,091	36	52,161	53,875	1,714	118,259
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TOTAL EXPENSES

<u>47,444</u>	<u>44,891</u>	<u>(2,553)</u>	<u>261,751</u>	<u>267,382</u>	<u>5,632</u>	<u>563,416</u>
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8/10/18

AVERAGE ATTENDANCE 2015 Average Church Attendance 07/01/2015

2015 DATE	2015		2014		2015 TOTAL	2014 TOTAL	2015 DATE	2015		2014		2015 TOTAL	2014 TOTAL
	1ST SERVICE	2ND SERVICE	1st Serv.	2nd Serv.				1ST SERVICE	2ND SERVICE	1st Serv.	2nd Serv.		
01/04/2015	79	185	36	189	264	225	07/05/2015					0	0
01/11/2015	64	164	48	189	228	237	07/12/2015					0	0
01/18/2015	83	188	39	178	271	217	07/19/2015					0	0
01/25/2015	77	160	44	198	237	242	07/26/2015					0	0
02/01/2015	59	178	46	201	237	247	08/02/2015					0	0
02/08/2015	83	171	36	201	254	237	08/09/2015					0	0
02/15/2015	76	171	37	170	247	207	08/16/2015					0	0
02/22/2015	93	143	45	197	236	242	08/23/2015					0	0
03/01/2015	62	174	40	210	236	250	08/30/2015					0	0
03/08/2015	86	161	85	164	247	249	09/06/2015					0	0
03/15/2015	53	176	96	168	229	264	09/13/2015					0	0
03/22/2015	80	161	97	161	241	258	09/20/2015					0	0
03/29/2015	75	157	99	175	232	274	09/27/2015					0	0
04/05/2015	201	233	109	172	434	281	10/04/2015					0	0
04/12/2015	66	123	110	189	189	299	10/11/2015					0	0
04/19/2015	86	173	161	304	259	465	10/18/2015					0	0
04/26/2015	84	156	51	160	240	211	10/25/2015					0	0
05/03/2015	65	154	66	165	219	231	11/01/2015					0	0
05/10/2015	85	161	51	176	246	227	11/08/2015					0	0
05/17/2015	81	167	51	169	248	220	11/15/2015					0	0
05/24/2015	99	221	52	162	320	214	11/22/2015					0	0
05/31/2015	104	144	45	199	248	244	11/29/2015					0	0
06/07/2015	106	169	55	192	275	247	12/06/2015					0	0
06/14/2015	83	114	66	196	197	262	12/13/2015					0	0
06/21/2015	89	118	51	171	207	222	12/20/2015					0	0
06/28/2015	83	134	38	161	217	199	12/27/2015					0	0
TOTAL	2,202	4,256	1,654	4,817	6,458	6,471	TOTAL						
ALL SERVICES	FIRST SERVICE	SECOND SERVICE	# WKS		TOTAL ATTEN.	FIRST SERVICE	SECOND SERVICE						
6,458	2,202	4,256	2015	2015	248.38	84.69	163.69						
6,471	1,654	4,817	2014	2014	249	63.62	185.27						

! = Rev. Bill Aulenbach
 @ = Rev. George Johnson
 # = EASTER
 \$ = Rev. Terry LePage
 % = Confirmation Sunday
 ^ = Rev. Ken Wyant
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Supplementary

I) Summary

- Total IUCC results for June 2015 produced a profit of \$1.0 thous., consisting of a loss of (\$5.0) thous. in the General Fund and a profit of \$6.1 thous. for ECC; Net income adj. for deprec. was \$4.0 thous.
- YTD Total IUCC results produced a total profit of \$21.0 thous. driven by a small loss in the General Fund of (\$9.3) thous. and \$29.4k thous. profit in the ECC YTD.
-YTD Total IUCC June Adjs. Net Income for depreciation was \$38.9 thousand
- June YTD results of \$21.0 thous. vs. a budgeted loss of (\$29.3) thous. were \$50.3 thous. better; and vs. LY results of a (\$22.0) thousand loss results TY were \$43.0 thous. better. Primary factors were increased rent from the ECC that was unbudgeted of \$10 thous.; slightly lower expenditures in the General Fund of \$5 thous. due to lower personnel costs; improved revenue in the ECC which is 25% better than budget or \$44 thous. better offset by (\$12) thous. in inc. spending.

ECC Summary	Jan	Feb	Mar	April	May	June	6 Mos. YTD
	Jan	Feb	Mar	April	May	June	Jun-15
Total Revenue 2015 ECC	\$28.8	\$30.5	\$35.9	\$38.5	\$42.7	\$43.4	\$219.8
Total Revenue 2014 ECC	\$28.5	\$28.2	\$29.4	\$28.8	\$28.2	\$30.3	\$173.4
Total Revenue 2013 ECC	\$31.4	\$32.0	\$33.8	\$35.1	\$36.9	\$38.4	\$207.7
Diff \$ 2015 vs LY	\$0.3	\$2.3	\$6.5	\$9.7	\$14.5	\$13.1	\$46.4
Diff % LY	1%	8%	22%	34%	51%	43%	27%
	Jan	Feb	Mar	April	May	June	YTD Je '15
Net Income/(Loss) 2015	\$1.5	\$2.1	\$8.3	\$4.7	\$6.6	\$6.1	\$29.3
Net Income/(Loss) 2014	(\$6.2)	(\$6.1)	(\$2.6)	(\$3.6)	(\$4.6)	(\$0.2)	(\$23.4)
Net Income/(Loss) 2013	(\$2.5)	(\$1.5)	\$1.8	\$1.2	\$4.4	\$5.1	\$8.5
Diff \$ 2015 vs LY	\$7.7	\$8.2	\$11.0	\$8.3	\$11.3	\$6.4	\$52.7

- Cash flow from operations was (\$17.1) thousand for the period or (\$8.5) thous. poorer than budget and YTD Cash flow from operations was \$41.2 thousand or \$78 thous. better than budget
- Capital expenditures are lower than planned amounts by almost \$47 thous. creating a situation where in total we are \$124 thous. better than budget in terms of our cash position at the end of June 2015.

Total IUCC Cash Flow - Summary:	Jun-15	Budget	Var B/(P)	YTD	Budget	Var B/(P)
	Jun-15	Budget	Var B/(P)	2015	Budget	Var B/(P)
Net Income (Loss) (Change in Net Asse	\$1.0	(\$5.7)	\$6.7	\$21	(\$29)	\$50.3
addback: Depreciation	3.0	3.1	(\$0.1)	18	18	(\$0.3)
Other assets	(21.1)	(5.9)	(\$15.2)	2	(26)	\$28.0
Cash flow from operating activities	(17.1)	(8.6)	(\$8.5)	41.2	(36.8)	\$78.0
Capital expenditures	(6.0)	0.0	(6.0)	(23)	(69)	46.8
Long-term liabilities	(0.5)	(0.2)	(0.2)	(3)	(2)	(0.9)
Change in Cash	(\$23.5)	(\$8.8)	(14.8)	16	(108)	123.9
Beg. Cash	315.7	177.0	\$138.7	\$276.1	\$276.1	\$0.0
Ending Cash	292.1	168.2	\$123.9	\$292.1	\$168.2	\$123.9
	0	0	0	0	0	0

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2) Total IUCC - Summary Results by Fund**(2a) Total IUCC for June 2015**

(\$ thousands)

Summary Income Stmt by Fund

Revenue and Support:

Expenses:

Personnel costs

Other

Total Expenses

Net Income (Loss)

Memo:

Memo: Adjs. Net Inc. for depreciation

	IUCC General Fund	Early Childhd Center	Capital Improve. Fund	Plumer Educ. Endowt.	Elim. Entries	2015 IUCC Total
Revenue and Support:	\$42.4	\$43.4	\$0.0	\$0.0	(\$3.5)	\$82.3
Expenses:						
Personnel costs	\$29.1	\$29.0	\$0.0	\$0.0	\$0.0	\$58.0
Other	18.4	8.3	0.0	0.0	(3.5)	23.2
Total Expenses	47.4	37.3	0.05	0.0	(3.5)	81.3
Net Income (Loss)	(\$5.1)	\$6.1	(\$0.0)	\$0.0	\$0.0	\$1.0
Memo:						(0)
Memo: Adjs. Net Inc. for depreciation	(\$2.1)	\$6.1	\$0.0	\$0.0	\$0.0	\$4.0

(2b) Total IUCC - YTD June 2015

(\$ thousands)

Summary Income Stmt by Fund

Revenue and Support:

Expenses:

Personnel costs

Other

Total Expenses

Net Income (Loss)

Memo:

Memo: YTD Adjs. Net Inc. for depreciation

	IUCC General Fund	Early Childhd Center	Capital Improve. Fund	Plumer Educ. Endowt.	Elim. Entries	2015 IUCC Total
Revenue and Support:	\$252.4	\$219.8	\$1.2	\$0.1	(\$10.5)	\$463.0
Expenses:						
Personnel costs	170.5	160.9	0.0	0.0	0.0	331.4
Other	91.3	29.5	0.3	0.0	(10.5)	110.6
Total Expenses	261.8	190.4	0.3	0.0	(10.5)	442.0
Net Income (Loss)	(\$9.3)	\$29.3	\$1.0	\$0.1	\$0.0	\$21.0
Memo:						(0)
Memo: YTD Adjs. Net Inc. for depreciation	\$8.3	\$29.3	\$1.2	\$0.1	\$0.0	\$38.9

3) Total IUCC Summary vs. Budget and LY

- Total June results of a \$1.0 thous. profit were \$6.7 thous. better than the budgeted amount of loss of (\$5.7) thousand.
- Total June 2015 results of a \$21.0 thous profit were \$0.1 thous. better than LY June 2014 results of a \$4.1 thous. profit.
- June YTD results of (\$22.0) thous. loss vs. a budgeted income of \$8.1 thous. were (\$23.7) thous. poorer; and vs. LY results of a (\$3.5) thousand loss results TY were (\$18.5) thous. poorer.

Total IUCC vs. Budget/LY

(\$ thousands)

Summary Income Stmt

Revenue and Support:

Expenses:

Personnel costs

Other

Total Expenses

Net Income (Loss)

Memo: YTD Adjs. Net Inc. for depreciat

	Jun-15			LY June 2014	Var to LY	% Var to LY
	6/1/15 to 6/30/15	% Var to Budget				
Revenue and Support:	Act	Budget	Var			
	\$82.3	\$71.8	\$10.4	\$76.0	\$6.3	8%
Expenses:						
Personnel costs	58.0	58.6	0.6	55.1	(2.9)	-5%
Other	23.2	19.0	(4.3)	16.6	(6.6)	-40%
Total Expenses	81.3	77.6	(3.7)	71.7	(9.5)	-13%
Net Income (Loss)	\$1.0	(\$5.7)	\$6.7	\$4.2	(\$3.3)	-77%
Memo: YTD Adjs. Net Inc. for depreciat	\$4.0	(\$2.7)	\$6.7	\$7.1	(\$3.1)	-44%

Total IUCC YTD JE 2014 vs. Budget L

(\$ thousands)

Summary Income Stmt

Revenue and Support:

Expenses:

Personnel costs

Other

Total Expenses

Net Income (Loss)

Memo: YTD Adjs. Net Inc. for depreciat

	YTD June 30 2015			YTD LY 2014	YTD Var to LY	YTD % Var to LY
	1/1/15 to 6/30/15	% Var to Budget				
Revenue and Support:	Act	Budget	Var	Act		
	\$463.0	\$417.1	\$45.9	\$430.0	\$32.9	8%
Expenses:						
Personnel costs	331.4	335.8	4.4	337.7	6.3	2%
Other	110.6	110.6	0.1	114.3	3.8	3%
Total Expenses	442.0	446.4	4.5	452.0	10.1	2%
Net Income (Loss)	\$21.0	(\$29.3)	\$50.3	(\$22.0)	\$43.0	NA
Memo: YTD Adjs. Net Inc. for depreciat	(\$4.9)	\$3.2	(\$8.2)	(\$3.6)	(\$1.4)	NA

4) IUCC General Fund**IUCC Income**

- Pledged and non-pledged contribs. at \$34.5 thous. were better by 0.5% than budget and (\$7.5k) or (18%) poorer than LY.
- Total support and revenue was \$4.9 thousand or 15% better than budget and (\$5.2) thous or (11%) poorer than LY.

For year to date -

- Pledged and non-pledged contribs. at \$228.6 thous. were flat to budget and \$14.8 thous. or 7% better LY.
- Total support and revenue was \$252.4 thous. or \$11 thous. better than budget and \$4.8 thous better than LY

IUCC Expenses

- Total exp. at \$47.4 thous. were (\$2.6) thous. poorer than budget or (6%) poorer and (\$2.8)k poorer than LY or (6%) poorer

For year to date -

- Total exp. at \$261.8 thous. were \$5.6 thous. better than budget and \$14.7 better than LY or 5% better.

(4a) IUCC - General Fund P&L

(\$ thousands)

Summary:

Support and Revenue:

Pledged Contributions

Non-Pledged Contributions

Total Contributions

Other Income

Total Support and Revenue

Expenses:

Compensation

Ministries

Committees

Other

Total Expenses

Net Income (Loss)

Memo: Adjs. Net Income for depreciati

	Jun-15			LY June 2014	Var to LY	% Var to LY
	6/1/15 to 6/30/15	% Var to Budget	Var			
Summary:	Act	Budget	Var			
Support and Revenue:						
Pledged Contributions	\$30.2	\$31.2	(\$1.0)	\$37.0	(\$6.8)	-18%
Non-Pledged Contributions	4.3	3.2	1.1	5.0	(0.7)	-14%
Total Contributions	34.5	34.4	0.2	42.1	(7.5)	-18%
Other Income	7.8	3.1	4.7	5.5	2.3	42%
Total Support and Revenue	42.4	37.5	4.9	47.6	(5.2)	-11%
Expenses:						
Compensation	29.1	29.4	0.3	30.1	1.0	3%
Ministries	5.0	3.4	(1.6)	2.7	(2.3)	-87%
Committees	4.4	3.0	(1.3)	2.8	(1.6)	-57%
Other	9.1	9.1	0.0	9.1	0.1	1%
Total Expenses	47.4	44.9	(2.6)	44.6	(2.8)	-6%
Net Income (Loss)	(\$5.1)	(\$7.4)	\$2.3	\$2.9	(\$8.0)	N/A
Memo: Adjs. Net Income for depreciati	(\$2.1)	(\$4.6)	\$2.5	\$5.7	(\$7.0)	N/A

(4b) IUCC - General Fund P&L YTD

(\$ thousands)

Summary:

Support and Revenue:

Pledged Contributions

Non-Pledged Contributions

Total Contributions

Other Income

Total Support and Revenue

Expenses:

Compensation

Ministries

Committees

Other

Total Expenses

Net Income (Loss)

Memo: YTD Adjs. Net Income for depr

	Jun-15			2014 LY YTD Je Act	Var to LY	YTD % Var to LY
	1/1/15 to 6/30/15	% Var to Budget	Var			
Summary:	Act	Budget	Var			
Support and Revenue:						
Pledged Contributions	\$200.9	\$206.6	(\$5.7)	\$186.2	\$14.8	8%
Non-Pledged Contributions	27.7	21.1	6.5	27.6	0.0	0%
Total Contributions	228.6	227.8	0.8	213.8	14.8	7%
Other Income	23.8	13.5	10.3	33.8	(10.0)	-30%
Total Support and Revenue	252.4	241.2	11.2	247.6	4.8	2%
Expenses:						
Compensation	170.5	176.3	5.8	177.8	7.3	4%
Ministries	17.8	19.1	1.3	13.8	(3.9)	-28%
Committees	21.3	18.2	(3.2)	31.1	9.8	31%
Other	52.2	53.9	1.7	53.2	1.0	2%
Total Expenses	261.8	267.4	5.6	276.0	14.2	5%
Net Income (Loss)	(\$9.3)	(\$26.1)	\$16.8	(\$28.4)	\$19.0	N/A
Memo: YTD Adjs. Net Income for depr	\$8.3	(\$9.3)	\$17.6	(\$11.6)	\$31.6	N/A

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5) ECC Summary

- A profit of \$6.1 thous. for ECC for the month was \$4.2 thous. better than budget and \$1.0 thous. better than LY

(5a) ECC - P&L

(\$ thousands)

	Jun-15				LY Apr. 2014	Var to LY	% Var to LY
	6/1/15 to 6/30/15		Var to Budget				
	Act	Budget	Budget	Budget			
Summary Income Stmt:							
Total Income	\$43.4	\$34.3	\$9.0	26%	\$38.4	\$5.0	13%
Expenses:							
Personnel Expense	29.0	29.2	0.3	1%	27.2	(1.8)	-6%
Other Expense	8.3	3.4	(4.9)	-144%	6.1	(2.2)	-37%
Total Expense	37.3	32.6	(4.6)	-14%	33.3	(4.0)	-12%
Net Income (Loss)	\$6.1	\$1.7	\$4.4	260%	\$5.1	\$1.0	20%
Memo:							
Adjs. Net Income for depreciation	\$6.1	\$1.9	\$4.2	217%	\$5.1	\$1.0	20%

(5b) ECC - P&L YTD

(\$ thousands)

	Jun-15				2014 YTD Je Act	Var to LY	YTD % Var to LY
	1/1/15 to 6/30/15		Var to Budget				
	Act	Budget	Var to Budget	Budget			
Summary Income Stmt:							
Total Income	\$219.8	\$175.8	\$44.0	25%	\$173.4	\$46.4	27%
Expenses:							
Personnel Expense	160.9	159.5	(1.4)	-1%	159.9	(1.0)	-1%
Other Expense	29.5	19.3	(10.3)	-53%	36.9	7.4	20%
Total Expense	190.4	178.8	(11.7)	-7%	196.8	6.4	3%
Net Income (Loss)	\$29.3	(\$3.0)	\$32.3	-1085%	(\$23.4)	\$52.7	NA
Memo:							
YTD Adjs. Net Income for depreciation	\$29.3	(\$1.8)	\$31.2	NA	(\$23.4)	\$52.7	NA

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**Irvine United Congregational Church
Statement of Activities - Actual
For the One Month ending June 2015**

	IUCC General Fund	Early Childhood Center	Capital Improvement Fund	Plumer Adult Education Endowmt. Fd.	Eliminating Entries	Act 2015 IUCC Total	LY 2014 IUCC Total
Revenue and Support:							
Pledged Contributions	\$ 30,222					\$ 30,222	\$ 37,021
Non-Pledged Contributions	4,323		0			4,323	6,614
Total Contributions	34,545		-			34,545	43,635
Other Income	7,820	43,387		0	(3,500)	47,706	32,346
Total	42,365	43,387	-	-	(3,500)	82,252	75,981
Expenses:							
Personnel costs	29,063	28,982	0	0		58,045	55,142
Ministries	4,968		0	0		4,968	2,655
Committees	4,358		0	0		4,358	2,776
Other, depreciation	2,953	0	46	0		2,999	2,847
Other, ex-depreciation	6,102	8,285	0	0	(3,500)	10,886	8,311
Total expenses	47,444	37,266	46	-	(3,500)	81,256	71,731
Net Income (Loss)	\$ (5,079)	\$ 6,121	\$ (46)	\$ -	\$ -	\$ 996	\$ 4,250
						(0)	-
Net Assets, Beg. of Period - May 31s	645,159	86,576	157,696	16,665	0	905,095	
Transfers between funds and adjustments			0	0		0.00	
						0	
Net Assets, End of Period - June 30t	\$ 640,080	\$ 91,696	\$ 157,650	\$ 16,665	\$ -	\$ 906,091	
Memo:						0	
Adjs Net Income for depreciation	(2,128)	6,121	-	-	-	3,995	
						0	

**Irvine United Congregational Church
Statement of Activities - Actual YTD
For the six months ending June 2015**

	IUCC General Fund	Early Childhood Center	Capital Improvement Fund	Plumer Adult Education Endowmt. Fd.	Eliminating Entries	Act 2015 IUCC Total	LY 2014 IUCC Total
Revenue and Support							
Pledged Contributions	\$ 200,944					\$ 200,944	\$ 186,191
Non-Pledged Contributions	27,652		1,225			28,877	57,564
Total Contributions	228,596		1,225			229,821	243,755
Other Income	23,812	219,774		79	(10,500)	233,164	186,289
Total	252,407	219,774	1,225	79	(10,500)	462,985	430,044
Expenses:							
Personnel costs	170,470	160,931	0	0	-	331,401	337,718
Ministries	17,775		0	0		17,775	13,834
Committees	21,344		0	0		21,344	31,147
Other, depreciation	17,637	0	275	0		17,912	17,079
Other, ex-depreciation	34,524	29,507	0	0	(10,500)	53,531	52,269
Total expenses	261,751	190,439	275	-	(10,500)	441,964	452,047
Net Income (Loss)	\$ (9,343)	\$ 29,335	\$ 950	79	\$ -	\$ 21,021	\$ (22,003)
						(0)	(0)
Net Assets, Beginning of Period - Jan	649,423	82,361	156,700	16,586	0	885,070	
Transfers between funds and adjustments			0	0		0	
						0	
Net Assets, End of Period - June, 30	\$ 640,080	\$ 91,696	\$ 157,650	\$ 16,665	\$ -	\$ 906,091	
Memo:						0	
Adjs Net Income for dep	8,294	29,335	1,225	79	-	38,933	
						0	

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Irvine United Congregational Church
Statements of Financial Position - Actual
For the six month period ended, June 30, 2015

	IUCC General Fund	Early Childhood Center	Capital Improvement Fund	Plumer Adult Education Endowmt. Fd	Eliminating Entries	2015 IUCC Total	2014 IUCC Total
Assets:							
Cash	153,173	108,576	30,358	0	-	292,108	246,203
Short-term investments	126,727	0	0	10,000	-	136,727	136,450
Accounts receivable	0	0	0	0	-	-	-
Pre-paid expenses	12,272	7,000	0	0	-	19,272	23,649
Other	452	950	0	0	-	1,402	1,402
sub-total short-term assets	292,623	116,526	30,358	10,000	-	449,508	407,703
Due from (to) related party	(33,310)	0	26,701	6,664	-	55	55
Property, Plant and Equipment	1,314,443	14,840	101,462	0	-	1,430,745	1,365,314
Less: Accum. Depreciation	(660,228)	0	(825)	0	-	(661,053)	(625,504)
Net PP&E	654,215	14,840	100,637	-	-	769,692	739,810
Total Assets	913,528	131,366	157,696	16,665	-	1,219,255	1,147,569
Short-term Liabilities:							
CMLTD	2,700	0	0	0	-	2,700	2,700
Accounts payable	3,953	0	0	0	-	3,953	5,728
Payroll Liabilities	10,500	13,595	0	0	-	24,095	24,064
Unexpended donor contributions	20,182	0	0	0	-	20,182	21,115
Designated contributions to reduce	0	0	0	0	-	-	-
Pre-Paid Pledges	71,350	0	0	0	-	71,350	55,624
Prepaid Non Pledge	0	0	0	0	-	-	-
Deferred revenue	4,346	0	0	0	-	4,346	-
Prepaid Admin Contributions	0	0	0	0	-	-	-
2012 Building Fund	0	0	0	0	-	-	-
Tuition deposits	0	19,759	0	0	-	19,759	11,459
Deferred tuition	0	3,021	0	0	-	3,021	3,122
Deferred W/C Refund	0	3,021	0	0	-	3,021	1,167
Unexpended Designated Funds	0	274	0	0	-	274	186
Other	0	0	0	0	-	-	293
Short-term liabilities	113,032	39,670	-	-	-	152,702	125,458
Due to (from) related party	0	0	0	0	-	-	-
Long-Term Liabilities:							
Cornerstone Fund Loan	161,195	0	0	0	-	161,195	165,296
CMLTD	(2,700)	0	0	0	-	(2,700)	(2,700)
Mortgages Payable - Other	0	0	0	0	-	-	-
Sinking Fund Notes payable	1,921	0	0	0	-	1,921	1,921
Total Liabilities	273,447	39,670	-	-	-	313,117	289,975
Net Assets:							
Uncategorized Net Assets (Net Deficit)	(9,343)	29,335	950	79	-	21,021	(22,003)
Adj Net Income to classify	9,343	(29,335)	(950)	(79)	-	(21,021)	22,003
Unrestricted net assets:	0	0	0	0	-	-	-
Undesignated	76,441	56,696	20,114	6,665	-	159,916	115,911
Designated - 1 (Bequest)	0	0	26,447	0	-	26,447	26,447
Designated - 2 (ECC)	0	20,160	0	0	-	20,160	35,000
Designated - 3 (Gen Fund - Screer)	0	0	0	0	-	-	4,150
Designated - 4 (Bldg Fund)	72,540	0	10,499	0	-	83,039	93,492
Transfers to other funds	0	0	0	0	-	-	-
subtotal	148,981	76,856	57,059	6,665	-	289,561	275,000
Net Investment in fixed assets	491,100	14,840	100,637	0	-	606,577	572,594
Temporarily restricted net assets	0	0	0	0	-	-	-
Permanently restricted net assets	0	0	0	10,000	-	10,000	10,000
Total Liabilities and Net Assets	913,528	131,366	157,696	16,665	-	1,219,255	1,147,569
Check of Net Assets							
N/A End of Period - Statement Activi	640,080	91,696	157,650	16,665	-	906,091	
N/A from Statement of Position	640,081	91,696	157,696	16,665	-	906,138	
Difference (rounding)	(1)	(0)	(46)	-	-	(47.4)	

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Irvine United Congregational Church
Statement of Cash Flows
For the one month period ended, June 30, 2015

	IUCC General Fund	Early Childhood Center	Capital Improvement Fund	Plumer Adult Education Endowment Fc	Eliminating Entries	Act 2015 IUCC Total	Actual 2014 IUCC Total
Cash Flows from Operating Activities:							
Net Income (Loss) (Change in Net Assets)	(5,079)	6,121	(46)	0	\$ -	\$996	\$4,250
Adjustments to reconcile change in net assets to cash provided by operations:							
Depreciation	2,953	0	46	0		2,999	2,847
Change in:							
Short-term investments	(17)	0	0	0		(17)	(20)
Other short-term assets	(4,736)	(7,688)	0	0		(12,404)	(708)
Due from (to) related party	0	0	0	0		0	(0)
Short-term liabilities	(10,270)	1,640	0	0		(8,630)	(2,402)
Net cash provided by operating activities	(17,149)	92	0	0	0	(17,057)	3,966
Cash flows from investing activities:							
Other	0	0	0	0		0	0
Capital Expenditures	0	(14)	(6,014)	0		(6,028)	(3,993)
subtotal	0	(14)	(6,014)	0	0	(6,028)	(3,993)
Cash flows from financing activities:							
Other	0	0	0	0		0	0
Long-term liabilities	(464)	0	0	0		(464)	(380)
subtotal	(464)	0	0	0	0	(464)	(380)
Net change in cash and equivalents	(17,614)	79	(6,014)	0	-	(23,549)	(407)
Beginning Cash, May 31, 2014	170,786	108,497	36,372	0		315,655	246,610
Ending Cash, June 30, 2015	153,173	108,576	30,358	0		\$292,108	\$246,203
	-	-	-	-	-	-	-

Irvine United Congregational Church
Statement of Cash Flows
For the YTD period ended, June 30, 2015

	IUCC General Fund	Early Childhood Center	Capital Improvement Fund	Plumer Adult Education Endowment Fc	Eliminating Entries	Actual 2015 IUCC Total	Actual 2014 IUCC Total
Cash Flows from Operating Activities:							
Net Income (Loss) (Change in Net Assets) \$	(9,343)	\$ 29,335	\$ 950	\$ 79	\$ -	\$21,021	(\$22,003)
Adjustments to reconcile change in net assets to cash provided by operations:							
Depreciation	17,637	0	275	0		17,912	17,079
Change in:							
Short-term investments	(107)	0	0	0		(107)	0
Other short-term assets	(556)	(7,747)	0	0		(8,305)	(184)
Due from (to) related party	79	0	0	(78)		0	(12,652)
Short-term liabilities	(2,640)	13,344	0	0		10,704	(55)
Net cash provided by operating activities	5,067	34,933	1,225	0	0	41,225	2,083
Cash flows from investing activities:							
Other	0	0	0	0		0	0
Capital Expenditures	(2,460)	(10,975)	(9,230)	0		(22,665)	(57,454)
subtotal	(2,460)	(10,975)	(9,230)	0	0	(22,665)	(57,454)
Cash flows from financing activities:							
Other	0	0	0	0		0	0
Long-term liabilities	(2,513)	0	0	0		(2,513)	(5,053)
subtotal	(2,513)	0	0	0	0	(2,513)	(5,053)
Net change in cash and equivalents	95	23,957	(8,005)	0	-	16,047	(78,239)
Beginning Cash, Jan. 1, 2014	153,078	84,619	38,364	-		276,061	324,442
Ending Cash, June 30, 2014	153,173	108,576	30,358	0		\$292,108	\$246,203
	-	-	0	-	-	-	-

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