

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

For the nine months ended Sept 30th 2016

DRAFT

Irvine United Congregational Church - Treasurer's Report for Sept 2016

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

Section 1 Total IUCC for Month:	2016			2015	
	Sep-16	Budget	Variance	LY	Variance
Total Net Income	\$173.6	(\$1.9)	\$175.4	(\$0.2)	\$173.8
Total Net Income, ex CIF	(4.6)	(1.5)	(3.1)	(0.2)	(4.4)
Total Revenue	253.8	88.3	165.5	75.3	178.6
Total Revenue, ex CIF	75.3	88.3	(13.0)	75.2	0.1
Total Cash Flow	152.2	6.3	(27.8)	(16.1)	168.2
Total Cash Flow, ex CIF	(21.6)	6.3	(27.8)	(15.1)	(6.5)
Total Cash Position & Investments	708.4	N/A	N/A	426.6	281.8
Total Cash Position & Inv, ex - CIF	504.3	N/A	N/A	407.6	96.8

- The GF and the ECC produced a loss of (\$4.6) thousand for the month of Sept, ex- CIF. This was \$(3.1) thous. poorer than the budget of a (\$1.5) thous loss and (\$4.4) thous poorer than LY's loss of (\$0.2) thousand.
- Total cash flow, ex-CIF was (\$21.6) thous. for the period mostly driven by an decrease of \$10 thous. in prepaid pledges and a decrease in unexpended donor contributions of \$4 thousand.
- Total cash flow, ex-CIF YTD was \$37.9 thous. vs. budgeted amount of (\$53.3) thous or positive variance of \$91.3 thous.
- In Sept the GF was down (22%) vs. budget in contributions or (\$8.7) thousand; non-pledged were down (42%) and total contributions were down (24%) or (\$10.7) thousand vs. budget.
- The General Fund YTD Sept showed a loss of (\$21.0) thousand driven by contributions that were down (\$15.3) thousand or (4%) poorer than budget and were (\$9.4) thous. or (3%) poorer than LY.
- ECC had a small profit of \$1.1 thousand; personnel costs at \$32.8 thous. were (\$1.1) thous. over budget or (4%) -Personnel costs were driven by extra temp costs for an employee on leave and rev. was (5%) under budget and 4% > LY.
- Sept was first month we deposited Capital Campaign checks which totaled \$178.5 thousand.

Total IUCC
(\$ thousands)

Summary Income Stmt by Fund

Revenue and Support:

Expenses:

Personnel costs

Other

Total Expenses

Net Income (Loss)

	Sep-16					2016 IUCC Total	EX - CIF
	IUCC General Fund	Early Childhd Center	Capital Improve. Fund	Plumer Educ. Endowt.	Elim. Entries		
Revenue and Support:	\$37.4	\$42.2	\$178.5	\$0.0	(\$4.3)	\$253.8	\$75.3
Expenses:							
Personnel costs	28.3	32.8	0.0	0.0	0.0	61.1	61.1
Other	14.8	8.3	0.4	0.0	(4.3)	19.2	18.8
Total Expenses	43.1	41.1	0.4	0.0	(4.3)	80.2	79.9
Net Income (Loss)	(\$5.7)	\$1.1	\$178.2	\$0.0	\$0.0	\$173.6	(\$4.6)
Ex, CIF =		(4.6)					

- The General Fund + ECC produced a profit YTD of \$47.5 thousand. This doesn't include the CIF as the fund increases in the CIF are related to the Capital Campaign.

Total IUCC - YTD:
(\$ thousands)

Summary Income Stmt by Fund

Revenue and Support:

Expenses:

Personnel costs

Other

Total Expenses

Net Income (Loss)

	Sept 2016 YTD					2016 IUCC Total	EX - CIF
	IUCC General Fund	Early Childhd Center	Capital Improve. Fund	Plumer Educ. Endowt.	Elim. Entries		
Revenue and Support:	\$391.4	\$429.5	\$234.4	\$0.0	(\$38.3)	\$1,017.1	\$820.9
Expenses:							
Personnel costs	262.2	287.9	0.0	0.0	0.0	550.1	550.1
Other	150.2	73.1	12.9	0.0	(38.3)	198.0	223.3
Total Expenses	412.4	361.0	12.9	0.0	(38.3)	748.1	773.4
Net Income (Loss)	(\$21.0)	\$68.5	\$221.5	\$0.0	\$0.0	\$269.0	\$47.5
Ex, CIF		47.5					

Section 2**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)

	Sep-16				2015 LY	Var to LY	% Var to LY
	Act	Budget	Var	% Var to Budget			
Pledged Contributions	\$30.1	\$38.8	(\$8.7)	-22%	\$30.5	(\$0.4)	-1%
Non-Pledged Contributions	2.2	3.8	(1.6)	-42%	3.1	(1.0)	-30%
Total Contributions	32.3	42.5	(10.3)	-24%	33.6	(1.3)	-4%
Other Income	5.1	5.5	(0.4)	-8%	4.4	0.7	17%
Total Support and Revenue	37.4	48.1	(10.7)	-22%	38.0	(0.6)	-2%
Expenses:							
Compensation	28.3	30.9	2.6	8%	27.5	(0.7)	-3%
Ministries	2.9	4.9	2.0	41%	2.5	(0.4)	-14%
Committees	2.4	4.0	1.6	41%	4.5	2.1	48%
Other	9.6	12.0	2.4	33%	9.9	0.4	5%
Total Expenses	43.1	51.7	8.7	17%	44.5	1.4	3%
Net Income (Loss)	(\$5.7)	(\$3.7)	(\$2.0)	NA	(\$6.5)	\$0.8	NA

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:

Personnel

Ministries

Committees

Other, depreciation

Other, ex-depreciation

Total Expenses

Net Income (Loss)

	Sep-16				2015 LY YTD	Var to LY	YTD % Var to LY
	Act	Budget	Var	% Var to Budget			
Pledged Contributions	\$296.8	\$317.5	(\$20.7)	-7%	\$302.1	(\$5.2)	-2%
Non-Pledged Contributions	36.4	31.1	5.4	17%	40.6	(4.2)	-10%
Total Contributions	333.3	348.6	(15.3)	-4%	342.7	(9.4)	-3%
Other Income	58.1	59.3	(1.1)	-2%	51.1	7.0	14%
Total Support and Revenue	391.4	407.8	(16.4)	-4%	393.8	(2.4)	-1%
Expenses:							
Personnel	262.2	278.0	15.8	6%	252.6	(9.6)	-4%
Ministries	34.2	46.4	12.2	26%	31.8	(2.5)	-8%
Committees	31.5	35.9	4.4	12%	31.4	(0.1)	0%
Other, depreciation	26.6	28.9	2.3	8%	26.5	(0.1)	0%
Other, ex-depreciation	57.9	69.0	11.1	16%	55.8	(2.1)	-4%
Total Expenses	412.4	458.2	45.8	10%	398.1	(14.3)	-4%
Net Income (Loss)	(21.0)	(50.4)	29.4	NA	(4.3)	(16.8)	NA
			(0.0)			(0.0)	

Section 3**ECC - P&L**

(\$ thousands)

Summary Income Stmt:

Total Income

Expenses:

Personnel Expense

Other Expense

Total Expense

Net Income (Loss)

	Sep-16				2015 Act	Var to LY	% Var to LY
	Act	Budget	Var	% Var to Budget			
Total Income	\$42.2	\$44.4	(\$2.2)	-5%	\$40.8	\$1.4	4%
Expenses:							
Personnel Expense	32.8	31.7	(1.1)	-4%	28.9	(3.9)	-14%
Other Expense	8.3	10.7	2.4	24%	5.6	(2.7)	-40%
Total Expense	41.1	42.3	1.3	3%	34.5	(6.6)	19%
Net Income (Loss)	\$1.1	\$2.1	(\$1.0)	-47%	\$6.3	(\$5.2)	-82%

ECC - P&L YTD

(\$ thousands)

Summary Income Stmt:

Total Income

Expenses:

Personnel Expense

Other Expense

Total Expense

Net Income (Loss)

	Sep-16				2015 YTD Act	Var to LY	YTD % Var to LY
	Act	Budget	Var	% Var to Budget			
Total Income	\$429.5	\$394.5	\$35.0	9%	\$331.3	\$98.1	30%
Expenses:							
Personnel Expense	287.9	284.1	(3.7)	-1%	246.2	(41.7)	-17%
Other Expense	73.1	95.1	22.0	24%	46.0	(27.1)	-49%
Total Expense	361.0	379.3	18.3	5%	292.2	(68.8)	-24%
Net Income (Loss)	\$68.5	\$15.2	\$53.3	350%	\$39.1	\$29.3	75%

0.0

0.0

2/

Section 4

Total IUCC for Month:	2016			2015	
	Sep-16	Budget	Variance	LY	Variance
Total Net Income	\$173.6	(\$1.9)	\$175.4	(\$0.2)	\$173.8
Total Net Income, ex CIF	(\$4.6)	(\$1.5)	(\$3.1)	(\$0.2)	(\$4.4)

Total Net Income for Sept by Entity	GF	ECC	CIF	PEF	ELIMS	Total	Ex - CIF
	(\$5.7)	\$1.1	\$178.2	\$0.0	\$0.0	\$173.6	(\$4.6)

Revenue for Month:

General Fund ---	2016			YTD	2015		
	Sep-16	Budget	Variance		Sep-16	Budget	Variance
Pledged Contributions	\$30.1	\$38.8	(\$8.7)	\$296.8	\$317.5	(\$20.7)	
Non-Pledged Contributions	2.2	3.8	(1.6)	36.4	31.1	\$5.4	
Total Contributions	\$32.3	\$42.5	(\$10.3)	\$333.3	\$348.6	(\$15.3)	
% Change Budget	-24%			% Change	-4.4%		

-2016 YTD shows % total revenue at 68.7% vs. 68.9% LY or (0.2%) difference in favor of 2015.

<u>% of Revenue TY vs. Budget</u>	Sep-16	2016	2015	Variance
2016 % of CF Rev. Rec'd YTD Sept vs. '16 Budget	68.7%	Sep-16 \$391.4	\$393.8	(\$2.4)
2015 % of CF Rev. Rec'd YTD Sept vs. Actual '15	68.9%	Full Year 569.6	571.9	(2.2)
Difference vs. LY	-0.2%	68.7%	68.9%	-0.2%

-2016 YTD shows % Contributions at 67.7% vs. 69.4% LY or (1.7%) difference in favor of 2015.

<u>% of Contributions TY vs. Budget</u>	Sep-16	2016	2015	Variance
2016 % of GF Contributions Rec'd YTD Sept vs. '16	67.7%	Sep-16 \$333.3	\$342.7	(\$9.4)
2015 % of GF Contributions. Rec'd YTD Sept vs. A	69.4%	Full Year 492.4	494.1	(1.7)
Difference vs. LY	-1.7%	67.7%	69.4%	-1.7%

3/

Irvine United Church - Early Childhood Center (ECC)
Nine Months Ended September 30, 2016

09/18/2016

	Current Month		Year-To-Date		%	Variance % Diff		Budget	
	Actual	%	Actual	%		Pos (Neg)	B(P)		
10,796	25.6%	34.8%	15,459	24.7%	(4,663)	34.1%	134,506	175,673	
12,121	28.7%	28.7%	12,735	40.5%	(614)	28.7%	113,399	155,454	
17,784	42.2%	35.3%	15,684	33.4%	2,100	36.5%	143,965	196,797	
	0.0%	0.0%	0	0.0%	0	0.0%	0	0	
40,701	96.5%	96.8%	43,878	98.6%	(3,177)	99.3%	391,870	527,924	
1,485	3.5%	1.2%	550	1.4%	935	0.7%	2,625	3,740	
1	0.0%	0.0%	1	0.0%	(0)	0.0%	9	12	
	0.0%	0.0%	0	0.0%	0	0.0%	0	0	
42,187	100%	100%	44,428	100%	(2,242)	100%	394,504	531,676	
					0			(0)	
Income:									
Tuition:									
Level 2									
Level 3									
Level 4									
Staff Child Food									
Total Tuition									
Registration									
Interest Income									
Miscellaneous									
Total Income									
Expenses:									
Personnel Expenses:									
Employee Compensation incl. P/R Taxes									
IUCC Office Staff Reimbursement									
Workers' Compensation Insurance									
Medical Expenses									
Total Personnel Expense									
Other Expenses:									
Administration									
Administration Contribution to IUCC									
Advertising									
Building Repair & Improvements									
Computer, Monitor & Printer									
Conferences									
Depreciation									
Educational Supplies									
Equipment									
Equipment Repair									
Janitorial Contract									
Laundry									
Licensing									
Medical Supplies									
Miscellaneous									
Nutrition									
Paper Products & Cleaning									
Professional Pubs & Dues									
Telephone									
Other Expenses									
Total Expenses									
Net Income (Loss) or Change Net Assets									
Addback Depreciation (non-cash expense)									
Adjs. Net Inc. (Loss) or Adjs Chg Net Assets									

**Irvine United Congregational Church
General Fund Income Statement
For Nine Months Ended September 30, 2016**

	Current Month		Variance Pos. (Neg.)	% Better (Poorer)	Year to Date		Variance Pos. (Neg.)	% Better (Poorer)	2015	
	Actual	Budget			Budget	Budget			Actual	Budget
Income:										
Contributions:										
Pledged Contributions	30,079	38,753	(8,674)	-22%	296,650	317,504	(20,851)	-7%	448,500	448,500
Non-Pledged Contributions	2,187	3,792	(1,605)	-42%	33,308	31,066	2,242	7%	43,884	43,884
Inc-Of Budget Undersg. Contrib. Recog.		0	0	N/A	806	0	806	N/A	0	0
Total Contributions	32,266	42,545	(10,279)	-24%	330,764	348,567	(17,803)	-5%	492,384	492,384
Other Income										
ECC - Administrative Contribution	4,250	4,250	0	0%	38,250	38,250	0	0%	51,000	51,000
Rental Income - Woodbridge Parking	728	700	28	4%	6,552	6,300	252	4%	8,400	8,400
Rental Income (Facility Use) - Note 2	100	500	(400)	-80%	6,600	4,500	2,100	47%	6,000	6,000
Interest Income	1B	42	(23)	-55%	266	375	(109)	-29%	500	500
Fund Raisers - Family Promise		0	0	N/A	2,083	5,000	(2,917)	-58%	5,000	5,000
Fund Raisers/Other - Note 3		25	(25)	-100%	1,378	4,400	(3,022)	-69%	5,750	5,750
Scrip Sales Income		25	(25)	-100%	134	225	(91)	-40%	300	300
Miscellaneous Income (Expense) - Note 4	5,096	5,542	(445)	-8%	5,371	225	5,146	2287%	300	300
Total Income	37,362	48,087	(10,725)	-22%	60,534	59,275	1,359	2%	77,250	77,250
					391,398	407,842	(16,444)	-4%	569,634	569,634

	Current Month		Variance Pos. (Neg.)	% Better (Poorer)	Year to Date		Variance Pos. (Neg.)	% Better (Poorer)	2015	
	Actual	Budget			Budget	Budget			Actual	Budget
Expenses:										
Compensation, incl. PIR Taxes & Expenses										
Pastoral	10,857	10,828	(28)	0%	95,922	97,454	1,532	2%	129,939	129,939
Christian Education	7,349	8,507	(1,157)	14%	65,180	76,558	11,378	15%	102,078	102,078
Music	4,775	5,876	(1,100)	19%	51,069	52,879	1,810	3%	70,506	70,506
Office	5,293	5,676	(383)	7%	50,033	51,087	1,054	2%	68,116	68,116
Total Expenses	28,274	30,887	(2,613)	-8%	262,204	277,979	15,775	6%	370,639	370,639

	Current Month		Variance Pos. (Neg.)	% Better (Poorer)	Year to Date		Variance Pos. (Neg.)	% Better (Poorer)	2015	
	Actual	Budget			Budget	Budget			Actual	Budget
Ministries										
Adult Programs	1,010	417	(594)	-142%	1,369	3,750	2,381	63%	5,000	5,000
Advocates for Peace & Justice	0	63	63	100%	30	563	533	95%	751	751
Communications	814	1,326	(513)	39%	6,958	9,128	2,170	24%	11,550	11,550
Congregational Care	0	88	88	100%	620	787	167	21%	1,050	1,050
Fellowship	0	125	125	100%	1,192	1,125	(67)	-6%	1,500	1,500
Hospitality	(127)	117	243	209%	529	1,050	521	50%	1,400	1,400
Ministry for Young People	95	417	(322)	77%	1,967	3,751	1,785	48%	5,002	5,002
Mission & Service	1,058	1,071	(12)	1%	15,620	15,037	(582)	-4%	18,250	18,250
Music Ministry	0	759	759	100%	4,608	6,829	2,224	33%	9,106	9,106
New Member Dev. (fka Cong. Part.)	0	58	58	100%	341	525	184	35%	700	700
Stephen Ministry	0	163	163	100%	133	1,463	1,330	91%	1,951	1,951
Worship	23	268	(245)	91%	867	2,411	1,545	64%	3,215	3,215
Total	2,873	4,870	(1,997)	41%	34,232	46,422	12,190	26%	59,475	59,475

	Current Month		Variance Pos. (Neg.)	% Better (Poorer)	Year to Date		Variance Pos. (Neg.)	% Better (Poorer)	2015	
	Actual	Budget			Budget	Budget			Actual	Budget
Committees										
Technology Committee	108	248	(140)	56%	952	2,231	1,280	57%	2,975	2,975
Buildings & Grounds	2,254	3,704	(1,449)	39%	30,319	33,331	3,013	9%	44,442	44,442
Fund Development	0	42	42	100%	222	375	153	41%	500	500
Total	2,362	3,993	(1,631)	41%	31,492	35,938	4,446	12%	47,917	47,917
Other										
Interest Expense (fka Debt Service)	683	759	(76)	10%	7,201	6,835	(366)	-5%	9,113	9,113
Administration Board	567	866	(319)	36%	9,445	8,977	(468)	-5%	11,636	11,636
Ministries Board	0	171	171	100%	1,109	428	1,537	28%	2,050	2,050
Depreciation	2,953	3,208	(255)	8%	26,579	28,875	2,296	8%	38,500	38,500
Office Expense - excluding Depreciation	1,491	1,486	(5)	0%	11,519	13,371	1,852	14%	17,828	17,828
Taxes and Insurance	633	962	(329)	34%	6,463	3,132	3,332	33%	13,418	13,418
Utilities	3,228	4,523	(1,295)	29%	22,176	28,711	6,535	23%	38,039	38,039
Total	9,556	11,995	(2,440)	20%	84,492	97,901	13,409	14%	130,584	130,584
Total Expenses	43,065	51,745	(8,680)	17%	412,420	458,240	45,819	10%	608,615	608,615
Net Income (Loss) or Chg Net Assets	(5,703)	(3,658)	(2,044)	N/A	(21,023)	(50,398)	29,375	N/A	(38,981)	(38,981)
Addback Depreciation (non-cash expense)	2,953	3,208	(255)	-8%	26,579	28,875	(2,296)	-8%	38,500	38,500

Current Month		Variance		% Better	
Actual	Budget	Pos. (Neg.)	(Poorer)		
(2,750)	(450)	(2,300)	N/A		
Adjs. Net Inc. (Loss) or Change Net Assets					
Year to Date		Variance		% Better	
Actual	Budget	Pos. (Neg.)	(Poorer)		
5,556	(21,523)	27,079	N/A		
					2016 Budget
					(481)

61

	Current Month		Variance	% Better (Poorer)	Year to Date		Variance	% Better (Poorer)	2016	
	Actual	Budget			Actual	Budget			Pos.(Neg.)	Budget
Expense Detail:										
Compensation and Expenses										
Pastoral										
Senior Pastor:										
Salary	3,982	4,044	62	2%	35,825	36,393	568	2%	36,393	48,524
Housing Allowance	3,573	3,474	(99)	-3%	32,075	31,267	(807)	-3%	31,267	41,690
Pension	1,052	1,053	0	0%	9,472	9,472	0	0%	9,472	12,630
Medical Insurance	1,537	1,733	197	11%	14,600	15,598	999	6%	15,598	20,798
Life Insurance	113	108	(5)	-4%	1,015	973	(42)	-4%	973	1,297
Professional Development & Miscellaneous	600	417	(183)	-44%	2,935	3,750	815	22%	3,750	5,000
Total	10,857	10,828	(28)	0%	95,922	97,454	1,532	2%	97,454	129,939
			(0)				0			
Christian Education										
Director of Adult Programs/AEM Director										
AEM Director - Wages	653	2,627	1,973	75%	7,068	23,638	16,570	70%	23,638	31,518
AEM Director - Benefit	200	200	0	0%	1,404	1,800	396	22%	1,800	2,400
AEM Director - Housing Allowance	2,000		(2,000)		11,000		(11,000)			
AEM Director - Professional Development		100	100	100%	108	900	792	88%	900	1,200
Sub-total - AEM Director	2,853	2,927	73	3%	19,580	26,338	6,758	26%	26,338	35,118
			0				0			
Director of Ministry for Young People										
Ministry for Young People Director - Wage	2,239	3,220	982	30%	23,745	28,982	5,237	18%	28,982	38,643
Ministry for Young People Director - Benefit	208	200	(8)	0%	1,800	1,800	(0)	0%	1,800	2,400
Ministry for Young People Director - Housing	708		(708)		3,896		(3,896)			
Ministry for Young People Director - Prof. Develop.		100	100	100%	502	900	398	44%	900	1,200
Total	3,147	3,520	373	11%	29,943	31,682	1,740	5%	31,682	42,243
Young Adults Coordinator										
Sunday School Coordinator	739	497	(242)	-49%	6,627	4,477	(2,151)	-48%	4,477	5,989
Youth Leader/Coordinator		844	844	100%	3,175	7,592	4,417	58%	7,592	10,123
Jr. High Leader		0	0	N/A	0	0	0	N/A	0	0
Childcare Attendant/Pre-K		0	0	N/A	0	0	0	N/A	0	0
Childcare Attendant - Nursery Care		0	0	N/A	0	0	0	N/A	0	0
Technical Aide	315		(315)		1,800		(1,800)			
Payroll Taxes - C.E. Dept.	295	719	424	59%	4,055	6,469	2,413	37%	6,469	8,625
Total Christian Education	7,349	8,507	1,157	14%	65,180	76,558	11,378	15%	76,558	102,078
Director & Substitute Comp.										
Accompanist & Substitute Comp.	2,735	2,722	(13)	0%	24,690	24,499	(191)	-1%	24,499	32,665
Choral Interns	1,402	1,717	314	18%	16,499	15,450	(49)	0%	15,450	20,600
Payroll Taxes - Music Dept.	287	903	615	68%	6,560	8,123	1,563	19%	8,123	10,831
Total Music and Fine Arts	350	534	184	34%	4,320	4,807	487	10%	4,807	6,410
	4,775	5,876	1,100	19%	51,069	52,879	1,810	3%	52,879	70,506
			0				0			
Office										
Church Administrator										
Church Administrator - Wages	4,297	4,331	35	1%	39,296	38,981	(315)	-1%	38,981	51,975
Church Administrator - Benefits	200	200	0	0%	1,800	1,800	(0)	0%	1,800	2,400
Sub-total - Church Administrator	4,497	4,531	35	1%	41,096	40,781	(315)	-1%	40,781	54,375
			0				0			
Bookkeeper										
Bookkeeper - Wages	2,938	2,489	(448)	-16%	25,585	22,402	(3,183)	-14%	22,402	29,869
Bookkeeper - Benefit	200	200	0	0%	1,800	1,800	(0)	0%	1,800	2,400
Sub-total - Church Administrator/Bookkeep	3,138	2,689	(448)	-17%	27,385	24,202	(3,183)	-13%	24,202	32,269
Payroll Taxes - Office	553	682	129	19%	5,537	6,138	601	10%	6,138	8,184
Total Office Payroll	8,185	7,902	(283)	-4%	74,019	71,121	(2,898)	-4%	71,121	94,828
Less: Reimbursement from ECC	(2,895)	(2,226)	669	N/A	(23,986)	(20,034)	3,952	N/A	(20,034)	(26,712)
Net Office	5,290	5,676	386	7%	50,033	51,087	1,054	2%	51,087	68,116
			0				0			
Grand Total Compensation	28,274	30,887	2,613	8%	262,204	277,979	15,775	6%	277,979	370,639

7

	Current Month		Variance Pos. (Neg.)	% Better (Poorer)	Year to Date		Variance Pos. (Neg.)	% Better (Poorer)	2016	
	Actual	Budget			Actual	Budget			Budget	Budget
Adult Programs										
Activities - Adult	74	33	(41)	-122%	225	300	75	25%	400	400
Adult Curriculum	13	13	0	100%	112	112	0	100%	150	150
Adult Educational Events	924	308	(616)	-200%	844	2,775	1,931	N/A	3,700	3,700
Church Library, Books & Magazines				N/A		0	0	N/A	0	0
Conferences & Seminars	12	42	30	100%	375	375	0	100%	500	500
Supplies	1,010	417	(594)	-142%	187	187	(113)	-60%	250	250
					1,359	3,750	2,381	63%	5,000	5,000
Advocates for Peace & Justice										
Miscellaneous	0	63	63	100%	30	563	533	95%	751	751
Total					30	563	533	95%	751	751
Congregational Care - Laity										
Receptions & Memorials	0	0	0	N/A	0	0	0	N/A	0	0
Emergency & Other Assistance	0	0	0	N/A	0	0	0	N/A	0	0
Other	88	88	0	100%	787	787	167	21%	1,050	1,050
Total					88	88	167	21%	1,050	1,050
Fellowship										
Supplies/Special Events	0	125	125	100%	1,192	1,125	(67)	-6%	1,500	1,500
Total					1,192	1,125	(67)	-6%	1,500	1,500
Hospitality										
Name Tags	0	0	0	N/A	0	0	0	N/A	0	0
Coffee Hour Supplies	(127)	83	210	252%	428	750	322	43%	1,000	1,000
Coffee Hour - reimbursement		33	33	100%	101	300	199	66%	400	400
Total					529	1,050	521	50%	1,400	1,400
Ministry for Young People										
Activities	75	75	0	100%	546	675	129	19%	900	900
Admin. Expenses	0	0	0	N/A	0	0	0	N/A	0	0
Conferences & Seminars	8	8	0	100%	75	75	0	100%	100	100
Mission /Service Projects & Trips	63	63	0	100%	563	563	0	100%	751	751
SS Curriculum	63	63	0	100%	562	562	0	100%	750	750
Supplies	95	146	51	35%	1,156	1,312	156	12%	1,750	1,750
Young Adults	63	63	0	100%	264	563	299	53%	751	751
Youth Group	0	0	0	N/A	0	0	0	N/A	0	0
Total					1,967	3,751	1,785	48%	5,002	5,002
Mission and Service										
Our Church's Wider Mission	833	833	0	0%	7,500	7,500	0	0%	10,000	10,000
Charitable Contributions Budgeted	200	200	0	N/A	3,000	400	(2,600)	-650%	400	400
Family Promise	0	0	0	N/A	4,875	5,000	125	3%	5,000	5,000
Global Mission	8	8	0	100%	175	75	(100)	-133%	100	100
Friends of OC Detainees	17	17	0	100%	150	150	0	100%	200	200
Misc. Exp.	25	213	188	88%	70	1,912	1,842	96%	2,550	2,550
Total					1,058	1,071	(13)	-1%	18,250	18,250
Music Ministry										
Music Purchased	200	200	0	100%	1,335	1,800	465	26%	2,400	2,400
Guest Musicians	425	425	0	100%	2,225	3,825	1,600	42%	5,100	5,100
Piano Maintenance	29	29	0	100%	140	262	122	47%	350	350
Copyrights	46	46	0	100%	556	417	(139)	-33%	556	556
Concert Recording	0	0	0	N/A	350	0	(350)	N/A	0	0
Instrument Rentals for Concerts	58	58	0	100%	525	525	0	100%	700	700
Total					759	759	2,224	33%	9,108	9,108
New Members Dev. (Ika Cong. Part.)										
Inquirers' Class & Other	58	58	0	100%	341	525	184	35%	700	700
Total					58	58	184	35%	700	700

	Current Month		Variance Pos.(Neg.)	% Better (Poorer)	Year to Date		Variance Pos.(Neg.)	% Better (Poorer)	2016	
	Actual	Budget			Actual	Budget			Actual	Budget
Communications (fka Outreach)										
Advertising	814	418	(396)	-95%	3,658	4,003	345	9%	5,500	5,500
Special Events & Seminars/Booths		0	0	N/A	800	550	(250)	-45%	550	550
Video and Brochures		600	600	100%	2,500	1,800	(700)	-39%	1,800	1,800
Miscellaneous, Mail, Materials		308	308	100%	6,958	2,775	2,775	100%	3,700	3,700
Total	814	1,326	513	39%	133	9,128	2,170	24%	11,550	11,550
			0				0			
Stephen Ministry										
Stephen Ministry - Training and Education		142	142	100%	133	1,275	1,275	100%	1,700	1,700
Stephen Ministry - Supplies		21	21	100%	133	188	55	29%	251	251
Total	0	163	163	100%	133	1,463	1,330	91%	1,951	1,951
			0				0			
Worship										
Guest Speakers		83	83	100%	400	750	350	47%	1,000	1,000
CD Ministry		0	0	N/A	(102)	0	102	N/A	0	0
Special Worship Services		67	67	100%	159	600	441	73%	800	800
Flowers	(6)	(21)	(15)	N/A	(416)	(187)	229	N/A	(250)	(250)
Bulletin Covers		80	80	100%	663	724	61	8%	965	965
Supplies		58	29	49%	163	525	362	69%	700	700
Total	23	268	245	91%	867	2,411	1,545	64%	3,215	3,215
			0				0			
Sub-Totals Ministries	2,873	4,870	1,997	41%	34,232	46,422	12,190	26%	59,475	59,475
			0				0			
Committees										
Technology Committee	108	248	140	56%	952	2,231	1,280	57%	2,975	2,975
Technology	108	248	140	56%	952	2,231	1,280	57%	2,975	2,975
			0				0			
Buildings and Grounds										
General Facilities Maintenance	478	1,176	698	59%	12,273	10,584	(1,689)	-16%	14,112	14,112
Janitorial Labor	1,053	1,088	35	3%	8,424	9,792	1,368	14%	13,056	13,056
Landscape Maintenance	575	1,002	427	43%	5,825	9,014	3,189	35%	12,019	12,019
Exterior Lighting		21	21	100%		187	187	100%	250	250
Supplies		276	276	100%	2,651	2,481	(170)	-7%	3,308	3,308
Pest Control	148	141	(7)	-5%	1,146	1,273	127	10%	1,697	1,697
Carpet Cleaning		0	0	N/A		0	0	N/A		
Total	2,254	3,704	1,449	39%	30,319	33,331	3,013	9%	44,442	44,442
			0				0			
Fund Development										
Fund Development		42	42	100%	222	375	153	41%	500	500
Total	0	42	42	100%	222	375	153	41%	500	500
			0				0			
Sub-Total Committees	2,362	3,993	1,631	41%	31,492	35,938	4,446	12%	47,917	47,917

2

	Current Month		Variance Pos. (Neg.)	% Better (Poorer)	Year to Date		Variance Pos. (Neg.)	% Better (Poorer)	2016	
	Actual	Budget			Actual	Budget			Actual	Budget
Interest Expense										
Comerstone Fund	759	76	76	10%	6,835	(366)	(366)	-5%	9,113	9,113
Total	683	76	0	10%	6,835	0	0	-5%	9,113	9,113
Other										
Administration Board										
Discretionary Fund	412	412	412	100%	3,709	(806)	(806)	-22%	4,946	4,946
Leadership Retreat	0	0	0	N/A	1,000	(65)	(65)	-6%	1,000	1,000
Conference Per Capita Dues	344	5	5	2%	3,097	46	46	2%	4,130	4,130
Southern Assoc. Dues	71	1	1	1%	645	9	9	1%	860	860
Scholarships	158	17	(141)	-845%	150	(8)	(8)	-5%	200	200
Historian Expenses	0	0	0	N/A	0	0	0	N/A	N/A	N/A
Search Committee Expenses	0	0	0	N/A	0	0	0	N/A	N/A	N/A
Miscellaneous	42	42	42	100%	375	355	355	95%	500	500
Total	567	886	319	36%	8,977	(468)	(468)	-5%	11,636	11,636
Ministries Board										
Corporate Delegate Expense	13	13	13	100%	112	32	32	29%	150	150
Bon Vivant	42	42	42	100%	375	375	375	100%	500	500
CNA 25th Anniversary	83	83	83	100%	750	(250)	(250)	-33%	1,000	1,000
Miscellaneous	33	33	33	100%	300	271	271	90%	400	400
Total	0	171	171	100%	1,537	428	428	28%	2,050	2,050
Depreciation	2,953	3,208	255	8%	26,875	2,296	2,296	8%	38,500	38,500
Office Expenses										
Copier Expense	458	1	1	0%	4,125	389	389	9%	5,500	5,500
Telephone/Communications	619	323	(296)	-92%	2,908	583	583	20%	3,878	3,878
Office Supplies/Printing	13	228	216	94%	2,062	(165)	(165)	-8%	2,750	2,750
Postage	83	83	83	100%	750	159	159	21%	1,000	1,000
Office Equipment	197	167	(30)	-18%	1,500	714	714	48%	2,000	2,000
Computer Consultant	183	183	0	0%	1,650	(10)	(10)	0%	2,200	2,200
Miscellaneous	20	42	21	51%	375	172	172	46%	500	500
Total	1,491	1,486	(5)	0%	13,371	1,852	1,852	14%	17,828	17,828
Taxes and Insurance										
Property Taxes	0	0	0	N/A	936	75	75	8%	1,872	1,872
Insurance - General	464	573	109	19%	5,153	980	980	19%	6,871	6,871
Insurance - Workers' Compensation	170	390	220	56%	3,506	2,077	2,077	59%	4,675	4,675
Total	633	962	329	34%	9,595	3,132	3,132	33%	13,418	13,418
Utilities										
Electricity	2,620	3,730	1,110	30%	22,831	5,276	5,276	23%	29,839	29,839
Gas	45	49	4	8%	817	279	279	34%	1,000	1,000
Trash Disposal	107	117	10	8%	1,050	203	203	19%	1,400	1,400
Water	456	628	171	27%	4,013	777	777	19%	5,800	5,800
Total	3,228	4,523	1,295	29%	28,711	6,535	6,535	23%	38,039	38,039
Sub-Total Other	9,556	11,996	2,440	20%	97,901	13,409	13,409	14%	130,584	130,584
Total Expenses	43,065	51,745	8,680	17%	458,240	45,819	45,819	10%	608,615	608,615

10

Supplementary

Section 5**Cash & Short-term Investment Position as of: 9/30/2016**

	GF	ECC	CIF/PEF	Total	EX - CIF
Cash	\$171.4	\$196.0	\$204.0	\$571.4	\$367.4
Short-term investments	127.0		\$10.0	137.0	\$137.0
Total Cash/S/T Inv.	298.4	196.0	214.0	708.4	504.3

Total IUCC Cash Flow - Summary, EX - CIF:

	Sep-16	Budget	Var B/(P)	LY	Sep-16	Budget YTD	Var B/(P)	LY YTD
	Net Inc. (Loss) (Chg in Net Assets)	(\$4.6)	(\$1.5)	(\$3.1)	(\$0.2)	\$47.6	(\$35.0)	\$82.6
Depreciation	3.5	3.7	(0.3)	3.0	31.1	33.4	(2.3)	26.5
Other assets	(20.1)	5.0	(25.0)	(15.2)	(37.1)	(36.5)	(0.6)	(3.7)
Cash flow from operating activities	(21.2)	7.1	(28.4)	(12.5)	41.6	(38.2)	79.7	57.8
Capital expenditures	0.0	(0.6)	0.6	(2.3)	(0.0)	(13.1)	13.1	(21.5)
Long-term liabilities	(0.3)	(0.2)	(0.1)	(0.3)	(3.6)	(2.1)	(1.6)	(3.3)
Change in Cash	(21.6)	6.3	(27.8)	(15.1)	37.9	(53.3)	91.3	33.1
Beg. Cash	\$388.9	\$216.3	\$172.6	\$285.8	\$329.4	\$275.9	\$53.5	\$237.7
Ending Cash	\$367.4	\$222.6	\$144.8	\$270.8	\$367.4	\$222.6	\$144.8	\$270.8
			0.0				0.0	

12/

Section 7**Total IUCC Summary vs. Budget and LY****Total IUCC vs. Budget/LY**

(\$ thousands)

	Sep-16				LY 2015	Var to LY	% Var to LY
	9/1/2016 to 9/30/16		% Var to Budget				
	Act	Budget	Var	Budget			
Summary Income Stmt							
Revenue and Support:	\$253.8	\$88.3	\$165.5	187%	\$75.3	\$178.6	237%
Expenses:							
Personnel costs	\$61.1	62.5	1.5	2%	56.4	(4.6)	-8%
Other	19.2	27.7	8.5	31%	19.1	(0.1)	-1%
Total Expenses	80.2	90.2	10.0	11%	75.5	(4.7)	-6%
Net Income (Loss)	\$173.6	(\$1.9)	\$175.4	NA	(\$0.2)	\$173.8	NA
Memo: YTD Adjs. Net Inc. for deprecia	\$177.4	\$2.2	\$175.2	NA	\$2.7	\$174.6	NA

Total IUCC YTD Sept 2016 vs. Budget/

(\$ thousands)

	Sep-16				YTD LY 2015 Act	YTD Var to LY	YTD % Var to LY
	1/1/16 to 9/30/16		% Var to Budget				
	Act	Budget	Var	Budget			
Summary Income Stmt							
Revenue and Support:	\$1,017.1	\$764.2	\$252.8	33%	\$705.5	\$311.5	44%
Expenses:							
Personnel costs	550.1	562.1	12.0	2%	498.9	(51.2)	-10%
Other	198.0	240.4	42.4	18%	170.8	(27.2)	-16%
Total Expenses	748.1	802.5	54.4	7%	669.7	(78.4)	-12%
Net Income (Loss)	\$269.0	(\$38.3)	\$307.2	NA	\$35.9	\$233.1	NA
Memo: YTD Adjs. Net Inc. for deprecia	\$303.2	(\$1.7)	\$304.9	NA	\$62.8	\$240.4	NA

Section 8**Summary Total Balance sheet by Fund****IUCC Total****Summary Balance Sheet Sept 30th 2016**

(\$ thousands)

Assets:

	9/30/2016					2016 IUCC Total	Ex - CIF
	IUCC General Fund	Early Childhd Center	Capital Improve. Fund	Plumer Educ. Endowt.	Elim. Entries		
Cash	\$171.4	\$196.0	\$204.0	(\$0.0)	\$0.0	\$571.4	\$367.4
Short-term investments	127.0	0.0	0.0	10.0	0.0	137.0	137.0
All remaining Assets	379.9	22.8	177.4	6.9	0.0	587.0	409.7
Total Assets	\$678.3	\$218.8	\$381.4	\$16.9	\$0.0	\$1,295.4	\$914.0
Liabilities:						0.00	
Short-term and Long-term liabilities	\$237.3	\$42.2	\$0.0	\$0.0	\$0.0	\$279.5	279.5
Total liabilities	237.3	42.2	0.0	0.0	0.0	279.5	279.5
Net Assets:						0.00	
Uncategorized Net Assets (Net Deficit)	(\$21.0)	\$68.5	\$221.5	\$0.1	0.0	269.1	47.6
Adj Net Income to classify	\$21.0	(\$68.5)	(\$221.5)	(\$0.1)	0.0	(269.1)	(47.6)
Unrestricted net assets:							
Undesignated	171.6	151.6	0.0	6.9	0.0	330.1	330.1
Designated - 1 (Bequest)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Designated - 2 (ECC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Designated - 3 (Gen Fund)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Designated - 4 (Bldg Fund)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transfers to other funds	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total uncategorized & unrestricted	171.6	151.6	0.0	6.9	0.0	330.1	330.1
Investment in fixed assets	244.4	0.0	148.2	0.0	0.0	392.6	244.4
Temporarily restricted net assets	25.0	25.0	233.2	0.0	0.0	283.2	50.0
Permanently restricted net assets	0.0	0.0	0.0	10.0	0.0	10.0	10.0
Net Assets	441.0	176.6	381.4	16.9	0.0	1,015.9	634.5
						0.0	
Total Liabilities and Net Assets	\$678.3	\$218.8	\$381.4	\$16.9	\$0.0	\$1,295.4	\$914.0
	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Respectfully submitted, M. Allen, Treasurer

13

Irvine United Congregational Church
Statement of Activities - Actual
For the One Month ending Sept 2016

	IUCC General Fund	Early Childhood Center	Capital Improvement Fund	Plumer Adult Education Endowmt. Fc	Eliminating Entries	Act 2016 IUCC Total	LY 2015 IUCC Total	EX - CIF
Revenue and Support:								
Pledged Contributions	\$ 30,079					\$ 30,079	\$ 30,456	30,079
Non-Pledged Contributions	2,187		178,508			180,695	3,180	2,187
Total Contributions	32,266		178,508			210,774	33,636	32,266
Other Income	5,096	42,187		0	(4,250)	43,033	41,620	43,033
Total	37,362	42,187	178,508	-	(4,250)	253,807	75,256	75,299
Expenses:								
Personnel costs	28,274	32,796	0	0		61,070	56,431	61,070
Ministries	2,873		0	0		2,873	2,512	2,873
Committees	2,362		0	0		2,362	4,501	2,362
Other, depreciation	2,953	500	350	0		3,803	2,999	3,453
Other, ex-depreciation	6,603	7,782	0	0	(4,250)	10,134	9,061	10,134
Total expenses	43,065	41,078	350	-	(4,250)	80,243	75,505	79,893
Net Income (Loss)	\$ (5,703)	\$ 1,109	\$ 178,158	\$ -	\$ -	\$ 173,564	\$ (249)	(4,594)
							(0)	
Memo:								
Adjs Net Income for depre	(2,750)	1,609	178,508	-	-	177,368		EX - CIF (1,141)
Change Other Assets/Li	(19,140)	(929)	(0)	-	-	(20,069)		(20,069)
Capex	-	-	(4,783)	-	-	(4,783)		-
LT Liabilities	(341)	-	-	-	-	(341)		(341)
Net Change in Cash Flow	(22,231)	680	173,725	-	-	152,175		(21,550)

Irvine United Congregational Church
Statement of Activities - Actual YTD
For the nine months ending Sept 2016

	IUCC General Fund	Early Childhood Center	Capital Improvement Fund	Plumer Adult Education Endowmt. Fc	Eliminating Entries	Act 2016 IUCC Total	LY 2015 IUCC Total	EX - CIF
Revenue and Support								
Pledged Contributions	\$ 296,850					\$ 296,850	\$ 302,085	296,850
Non-Pledged Contributions	36,422		234,437			270,860	41,888	36,422
Total Contributions	333,272		234,437			567,709	343,973	333,272
Other Income	58,126	429,468		0	(38,250)	449,344	361,573	449,344
Total	391,398	429,468	234,437	-	(38,250)	1,017,053	705,547	782,616
Expenses:								
Personnel costs	262,204	287,887	0	0	-	550,091	498,876	550,091
Ministries	34,232		0	0		34,232	31,778	34,232
Committees	31,492		9,750	0		41,242	31,388	31,492
Other, depreciation	26,579	4,500	3,150	0		34,229	26,909	31,079
Other, ex-depreciation	57,913	68,602	0	0	(38,250)	88,266	80,726	88,266
Total expenses	412,420	360,989	12,900	-	(38,250)	748,059	669,677	736,159
Net Income (Loss)	\$ (21,023)	\$ 68,479	\$ 221,537	-	\$ -	\$ 268,994	\$ 35,870	47,457
							(0)	
Memo:								
Adjs Net Income for dep	5,556	72,979	224,687	-	-	303,223		EX - CIF 78,535

14

Irvine United Congregational Church
Statements of Financial Position - Actual

For the one month ending Sept 2016

	IUCC General Fund	Early Childhood Center	Capital Improvement Fund	Plumer Education Endowmt. Fc	Adult Eliminating Entries	2016 IUCC Total	2015 IUCC Total	EX - CIF
Assets:								
Cash	171,404	196,953	204,045	(0)	-	571,403	289,768	367,357
Short-term investments	126,979	0	0	10,000	-	136,979	136,782	136,979
Accounts receivable	(159)	259	0	0	-	100	-	100
Pre-paid expenses	11,042	121	0	0	-	11,163	10,342	11,163
Other	452	0	2,421	0	-	2,873	452	452
sub-total short-term assets	309,719	196,333	206,467	10,000	-	722,518	437,344	516,052
Due from (to) related party	(33,558)	0	26,701	6,912	-	55	(5)	(26,646)
Property, Plant and Equip	1,106,199	26,968	154,496	0	-	1,287,663	1,450,195	1,133,167
Less: Accum. Depreciation	(704,066)	(4,500)	(6,251)	0	-	(714,817)	(670,050)	(708,566)
Net PP&E	402,133	22,468	148,246	-	-	572,846	780,145	424,601
Total Assets	878,294	218,800	381,413	16,912	-	1,295,419	1,217,483	914,006
Short-term Liabilities:								
CMLTD	2,700	0	0	0	-	2,700	2,700	2,700
Accounts payable	586	0	0	0	-	586	539	586
Payroll Liabilities	10,500	13,531	0	0	-	24,031	24,064	24,031
Unexpended donor contri	11,570	1,706	0	0	-	13,278	12,143	13,278
Designated contributions	0	0	0	0	-	-	-	-
Pre-Paid Pledges	55,006	0	0	0	-	55,006	68,504	55,006
Prepaid Non Pledge	0	0	0	0	-	-	-	-
Deferred revenue	2,184	0	0	0	-	2,184	2,173	2,184
Prepaid Admin Contributi	0	0	0	0	-	-	-	-
2012 Building Fund	0	0	0	0	-	-	-	-
Tuition deposits	0	21,750	0	0	-	21,750	20,852	21,750
Deferred tuition	0	4,829	0	0	-	4,629	4,964	4,629
Deferred W/C Refund	0	0	0	0	-	-	104	-
Unexpended Designated	0	0	0	0	-	-	281	-
Other	(299)	580	0	0	-	282	537	282
Short-term liabilities	82,246	42,198	-	-	-	124,444	136,860	124,444
Due to (from) related party	0	0	0	0	-	-	-	-
Long-Term Liabilities:								
Cornerstone Fund Loan	155,808	0	0	0	-	155,808	160,436	155,808
CMLTD	(2,700)	0	0	0	-	(2,700)	(2,700)	(2,700)
Mortgages Payable - Othe	0	0	0	0	-	-	-	-
Sinking Fund Notes payab	1,921	0	0	0	-	1,921	1,921	1,921
	155,029	-	-	-	-	155,029	159,657	155,029
Total Liabilities	237,275	42,198	-	-	-	279,473	296,517	279,473
Net Assets:								
Uncategorized Net Assets ((21,023)	68,479	221,537	147	-	269,141	35,870	47,604
Adj Net Income to class	21,023	(68,479)	(221,537)	(147)	-	(269,141)	(35,870)	(47,604)
Unrestricted net assets:	0	0	0	0	-	-	-	-
Undesignated	171,614	151,603	0	6,912	-	330,129	222,481	330,129
Designated - 1 (Bequest	0	0	0	0	-	-	26,447	-
Designated - 2 (ECC)	0	0	0	0	-	-	-	-
Designated - 3 (Gen Fur	0	0	0	0	-	-	-	-
Designated - 4 (Bldg Fur	0	0	0	0	-	-	44,251	-
Transfers to other funds	0	0	0	0	-	-	-	-
subtotal	171,614	151,603	-	6,912	-	330,129	293,179	330,129
Net investment in fixed ass	244,404	0	148,246	0	-	392,650	617,787	244,404
Temporarily restricted net	25,000	25,000	233,168	0	-	283,168	-	50,000
Permanently restricted net	0	0	0	10,000	-	10,000	10,000	10,000
	441,018	176,603	381,413	16,912	-	1,015,946	920,966	634,533
Total Liabilities and Net As	678,294	218,800	381,413	16,912	-	1,295,419	1,217,483	914,006

15/

Irvine United Congregational Church
Statement of Cash Flows
For the one month period ended, Sept 30th, 2016

	IUCC General Fund	Early Childhood Center	Capital Improvement Fund	Plumer Adult Education Endowment F	Eliminating Entries	Act 2016 IUCC Total	Actual 2015 IUCC Total	EX - CIF
Cash Flows from Operating Activities:								
Net Income (Loss) (Change)	(5,703)	1,109	178,158	0	\$ -	\$173,564	(\$249)	\$ (4,594)
Adjustments to reconcile change in net assets to cash provided by operations:								
Depreciation	2,953	500	350	0		3,803	2,999	3,453
Change in:								
Short-term investments	(0)	0	0	0		(0)	(18)	(0)
Other short-term assets	(3,677)	81	(0)	0		(3,596)	(2,700)	(3,596)
Due from (to) related parties	0	0	0	0		0	0	-
Short-term liabilities	(15,462)	(1,010)	0	0		(16,473)	(12,519)	(16,473)
Net cash provided by operations	(21,890)	680	178,508	0	0	157,299	(12,488)	(21,210)
Cash flows from investing activities:								
Other	0	0	0	0		0	0	-
Capital Expenditures	0	0	(4,783)	0		(4,783)	(3,332)	-
subtotal	0	0	(4,783)	0	0	(4,783)	(3,332)	0
Cash flows from financing activities:								
Other	0	0	0	0		0	0	-
Long-term liabilities	(341)	0	0	0		(341)	(254)	(341)
subtotal	(341)	0	0	0	0	(341)	(254)	(341)
Net change in cash and equivalents	(22,231)	680	173,725	0	-	152,175	(16,074)	(21,550)
Beginning Cash, Sept 1, 2016	193,635	195,273	30,320	(0)		419,228	305,842	388,908
Ending Cash, Sept 30, 2016	171,404	195,953	204,045	(0)		\$571,403	\$289,768	\$367,357

Irvine United Congregational Church
Statement of Cash Flows
For the YTD period ended, Sept 30, 2016

	IUCC General Fund	Early Childhood Center	Capital Improvement Fund	Plumer Adult Education Endowment F	Eliminating Entries	Actual 2016 IUCC Total	Actual 2015 IUCC Total	EX - CIF
Cash Flows from Operating Activities:								
Net Income (Loss) (Change)	\$ (21,023)	\$ 68,479	\$ 221,537	\$ 147	\$ -	\$269,141	\$35,870	\$ 47,604
Adjustments to reconcile change in net assets to cash provided by operations:								
Depreciation	26,579	4,500	3,150	0		34,229	26,909	31,079
Change in:								
Short-term investments	(144)	0	0	0		(144)	(162)	(144)
Other short-term assets	226	(612)	(2,396)	0		(2,782)	1,575	(386)
Due from (to) related parties	147	0	0	(147)		0	60	0
Short-term liabilities	(42,816)	6,230	(36,295)	0		(72,881)	(5,138)	(36,586)
Net cash provided by operations	(37,031)	78,597	185,996	(0)	0	227,563	59,114	41,567
Cash flows from investing activities:								
Other	0	0	0	0		0	0	0
Capital Expenditures	0	(7)	(30,402)	0		(30,408)	(42,135)	(7)
subtotal	0	(7)	(30,402)	0	0	(30,408)	(42,135)	(7)
Cash flows from financing activities:								
Other	0	0	0	0		0	0	0
Long-term liabilities	(3,617)	0	0	0		(3,617)	(3,271)	(3,617)
subtotal	(3,617)	0	0	0	0	(3,617)	(3,271)	(3,617)
Net change in cash and equivalents	(40,647)	78,591	155,594	(0)	-	193,538	13,707	37,944
Beginning Cash, Jan 1, 2016	212,052	117,362	48,451	-		377,865	276,061	329,414
Ending Cash, Sept 30, 2016	171,404	195,953	204,045	(0)		\$571,403	\$289,768	\$367,357

Irvine United Congregational Church
Statement of Activities - Actual General Fund
For the one month ending Sept 30th

	Actual IUCC General Fund	Budget	Variance	% Var to Budget	LY	\$ Variance to LY	% Var to LY
Revenue and Support							
Pledged Contributions	\$ 30,079	\$ 38,753	\$ (8,674)	-22%	\$ 30,456	\$ (377)	-1%
Non-Pledged Contributions	2,187	3,792	(1,605)	-42%	3,140	(953)	-30%
Total Contributions	32,266	42,545	(10,279)	-24%	33,596	(1,330)	-4%
Other Income	5,096	5,542	(445)	-8%	4,365	731	17%
Total	37,362	48,087	(10,725)	-22%	37,961	(599)	-2%
			-			-	
Expenses:							
Personnel costs	28,274	30,887	2,612	8%	27,547	(727)	-3%
Ministries	2,873	4,870	1,996	41%	2,512	(361)	-14%
Committees	2,362	3,993	1,631	41%	4,501	2,139	48%
Other, depreciation	2,953	3,208	255	8%	2,953	0	0%
Other, ex-depreciation	6,603	8,787	2,185	25%	6,987	384	5%
Total expenses	43,065	51,745	8,680	17%	44,501	1,436	3%
			-			0	
Net Income (Loss)	\$ (5,703)	\$ (3,658)	\$ (2,045)	NA	\$ (6,540)	\$ 837	NA
			0			0	
Adjs Net Income	(2,750)	(450)	(2,300)	511%	(3,587)	837	-23%

Irvine United Congregational Church
Statement of Activities - General Fund Actual
For the four months ending YTD Se

	Actual IUCC General Fund	Budget	Variance	% Var to budget	LY	Variance to LY	% Var to LY
Revenue and Support							
Pledged Contributions	\$ 298,850	\$ 317,501	\$ (20,651)	-7%	\$ 302,085	\$ (5,235)	-2%
Non-Pledged Contributions	36,422	31,066	5,356	17%	40,623	(4,201)	-10%
Total Contributions	333,272	348,567	(15,295)	-4%	342,708	(9,436)	-3%
Other Income	58,126	59,275	(1,149)	-2%	51,104	7,021	14%
Total	391,398	407,842	(16,444)	-4%	393,813	(2,415)	-1%
			-			-	
Expenses:							
Personnel costs	262,204	277,979	15,775	6%	252,644	(9,560)	-4%
Ministries	34,232	46,420	12,187	26%	31,778	(2,454)	-8%
Committees	31,492	35,937	4,445	12%	31,388	(104)	0%
Other, depreciation	26,579	28,875	2,296	8%	26,497	(82)	0%
Other, ex-depreciation	57,913	69,026	11,113	16%	55,768	(2,145)	-4%
Total expenses	412,420	458,236	45,816	10%	398,076	(14,344)	-4%
			(0)			(0)	
Net Income (Loss)	\$ (21,023)	\$ (50,395)	\$ 29,372	NA	\$ (4,263)	\$ (16,759)	NA
			(0)			(0)	
Adjs Net Income	\$ 5,556	\$ (21,520)	27,076		\$ 22,234	(16,677)	

17/

Early Childhood Center (ECC)
Statement of Activities - Actual
For the one month ending Sept 30th 2

	Actual	Budget	Variance	% Var to Budget	LY	\$ Variance to LY	% Var to LY
Revenue and Support							
Pledged Contributions						\$ -	
Non-Pledged Contributions						-	
Total Contributions						-	
Other Income	42,187	44,429	(2,243)	-5%	40,754	1,432	4%
Total	42,187	44,429	(2,243)	-5%	40,754	1,432	4%
			-			-	
Expenses:							
Personnel costs	32,796	31,656	(1,140)	-4%	28,883	(3,913)	-14%
Ministries	-	-	-	0%	-	-	
Committees	-	-	-	0%	-	-	
Other, depreciation	500	500	-	0%	-	(500)	
Other, ex-depreciation	7,782	10,182	2,400	24%	5,574	(2,207)	-40%
Total expenses	41,078	42,338	1,261	3%	34,458	(6,620)	19%
			-			-	
Net Income (Loss)	\$ 1,109	\$ 2,091	\$ (982)	NA	\$ 6,297	\$ (5,188)	NA
			-			-	
Adjs Net Income	1,609	2,591	(982)	-38%	6,297	(4,688)	

Irvine United Congregational Church
Statement of Activities - Early Childhood Center (ECC)
For the four months ending YTD SEPl

	Actual ECC	Budget	Variance	% Var to Budget	LY	\$ Variance to LY	% Var to LY
Revenue and Support							
Pledged Contributions							
Non-Pledged Contributions							
Total Contributions			-				
Other Income	429,468	394,503	34,965	9%	331,331	98,137	30%
Total	429,468	394,503	34,965	9%	331,331	98,137	30%
			-			-	
Expenses:							
Personnel costs	287,887	284,146	(3,740)	-1%	246,231	(41,655)	-17%
Ministries	-	-	-	0%	-	-	0%
Committees	-	-	-	0%	-	-	0%
Other, depreciation	4,500	4,500	-	0%	-	(4,500)	0%
Other, ex-depreciation	68,802	90,638	22,035	24%	45,957	(22,645)	-49%
Total expenses	360,989	379,284	18,295	5%	292,189	(68,800)	-24%
			-			-	
Net Income (Loss)	\$ 68,479	\$ 15,219	\$ 53,260	350%	\$ 39,142	\$ 29,337	NA
			-			-	
Adjs Net Income	\$ 72,979	\$ 19,719	53,260		\$ 39,142	33,837	

18

Irvine United Congregational Church
Statement of Activities - Actual Total IUCC Fund
For the one month endii

	Actual	Budget	Variance	% Var to Budget	LY	\$ Variance to LY	% Var to LY
Revenue and Support							
Pledged Contributions	\$ 30,079	\$ 38,753	\$ (8,674)	-22%	\$ 30,456	\$ (377)	-1%
Non-Pledged Contributic	180,695	3,792	176,904	4665%	3,180	177,515	5582%
Total Contributions	210,774	42,545	168,229	395%	33,636	177,138	527%
Other Income	43,033	45,766	(2,733)	-6%	41,620	1,413	3%
Total	253,807	88,311	165,496	187%	75,256	178,552	237%
Expenses:							
Personnel costs	61,070	62,543	1,473	2%	56,431	(4,639)	-8%
Ministries	2,873	4,870	1,996	41%	2,512	(361)	-14%
Committees	2,362	3,993	1,631	41%	4,501	2,139	48%
Other, depreciation	3,803	4,071	268	7%	2,999	(804)	-27%
Other, ex-depreciation	10,134	14,719	4,585	31%	9,061	(1,073)	-12%
Total expenses	80,243	90,196	9,953	11%	75,505	(4,738)	-6%
			(0)			(0)	
Net Income (Loss)	\$ 173,564	\$ (1,885)	\$ 175,449	NA	\$ (249)	\$ 173,814	-69735%
			-			-	
Adjs Net Income	177,368	2,186	175,181	8013%	2,760	174,618	

Irvine United Congregational Church
Statement of Activities - Actual Total IUCC Fund
For the six months endii

	Actual Total IUCC Fund	Budget	Variance	% Var to Budget	LY	\$ Variance to LY	% Var to LY	Variance Budget	
								Ex - CIF	
Revenue and Support									
Pledged Contributions	\$ 296,850	\$ 317,501	\$ (20,651)	-7%	\$ 302,085	\$ (5,235)	-2%	\$ 296,850	\$ (20,651)
Non-Pledged Contributic	270,860	31,066	239,793	772%	41,888	228,971	547%	36,422	5,356
Total Contributions	567,709	348,567	219,143	63%	343,973	223,736	65%	333,272	(15,295)
Other Income	449,344	415,663	33,681	8%	361,573	87,771	24%	449,344	33,681
Total	1,017,053	764,230	252,823	33%	705,547	311,506	44%	782,616	18,386
Expenses:									
Personnel costs	550,091	562,125	12,034	2%	498,876	(51,215)	-10%	550,091	12,034
Ministries	34,232	46,420	12,187	26%	31,778	(2,454)	-8%	34,232	12,187
Committees	41,242	35,937	(5,305)	-15%	31,388	(9,854)	-31%	31,492	4,445
Other, depreciation	34,229	36,589	2,360	6%	26,909	(7,319)	-27%	31,079	5,510
Other, ex-depreciation	88,266	121,414	33,148	27%	80,726	(7,540)	-9%	88,266	33,148
Total expenses	748,059	802,484	54,425	7%	669,677	(78,382)	-12%	735,159	67,325
			0			-			0
Net Income (Loss)	\$ 268,994	\$ (38,255)	\$ 307,248	NA	\$ 35,870	\$ 233,124	NA	\$ 47,457	\$ 85,711
			-			-			0
Adjs Net Income	\$ 303,223	\$ (1,666)	304,888		\$ 62,779	240,444		78,535	

19