

Current Month	Budget	Variance	% Better	
Actual		Pos. (Neg.)	(Poorer)	
5,046	660	(4,386)	-664%	Other:
5,046	660	(4,386)	-664%	Interest Expense
				Comerstone Fund
				Total
				Administration Board
95	269	269	100%	Discretionary Fund
334	344	(10)	3%	Leadership Retreat
70	72	2	3%	Conference Per Capita Dues
	14	14	100%	Southern Assoc. Dues
	0	0	N/A	Scholarships
	0	0	N/A	Historian Expenses
	0	0	N/A	Search Committee Expenses
	0	0	N/A	Miscellaneous
499	699	200	29%	Total
				Ministries Board
	25	25	100%	Corporate Delegate Expense
	8	8	100%	Bon Vivant
	0	0	N/A	ONA 25th Anniversary
	17	17	100%	Miscellaneous
0	50	50	100%	Total
2,602	3,208	606	19%	Depreciation
				Office Expenses
37	458	421	92%	Copier Expense
575	500	(75)	-15%	Telephone/Communications
1,580	202	(1,378)	-882%	Office Supplies/Printing
200	83	(117)	-140%	Postage
	174	174	100%	Office Equipment
	417	417	100%	Computer Consultant
498	67	(431)	-840%	Miscellaneous
2,890	1,902	(988)	-52%	Total
				Taxes and Insurance
696	0	0	N/A	Property Taxes
602	843	147	17%	Insurance - General
147	563	(39)	-7%	Insurance - Earthquake
1,444	153	6	4%	Insurance - Workers' Compensation
	1,558	114	7%	Total
				Utilities
2,037	1,954	(83)	-4%	Electricity
50	90	40	45%	Gas
112	108	(4)	-4%	Trash Disposal
674	427	(247)	-58%	Water
2,873	2,579	(293)	-11%	Total
15,364	10,656	(4,698)	-44%	Sub-Total Other
51,846	49,109	(2,737)	-6%	Total Expenses

Year to Date	Budget	Variance	% Better	2018
Actual		Pos. (Neg.)	(Poorer)	Budget
15,292	7,923	(7,369)	-93%	7,923
15,292	7,923	(7,369)	-93%	7,923
1,164	3,230	2,066	64%	3,230
151	475	324	68%	475
4,008	4,130	122	3%	4,130
835	860	25	3%	860
	162	162	100%	162
	0	0	N/A	0
	0	0	N/A	0
	0	0	N/A	0
6,158	8,857	2,699	30%	8,857
148	300	152	51%	300
	100	100	100%	100
	0	0	N/A	0
40	202	162	80%	202
188	602	414	69%	602
31,823	38,500	6,677	17%	38,500
5,026	5,500	474	9%	5,500
5,219	6,000	781	13%	6,000
2,785	2,423	(362)	-15%	2,423
702	1,000	298	30%	1,000
2,576	2,090	(486)	-23%	2,090
	5,000	5,000	100%	5,000
907	808	(99)	-12%	808
17,215	22,821	5,606	25%	22,821
1,775	2,000	225	11%	2,000
6,602	10,113	3,511	35%	10,113
5,973	6,750	777	12%	6,750
1,784	1,831	47	3%	1,831
16,134	20,694	4,560	22%	20,694
27,629	30,000	2,371	8%	30,000
684	1,000	316	32%	1,000
1,321	1,300	(21)	-2%	1,300
6,200	5,000	(1,200)	-24%	5,000
35,835	37,300	1,465	4%	37,300
122,644	136,697	14,053	10%	136,697
564,415	605,075	40,660	7%	604,876

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Irvine United Congregational Church
Statement of Activities - Actual
For the one month ending Dec 2018

	2018	2017	LY
Revenue and Support:			
Pledged Contributions	\$ 53,840	\$ 53,840	\$ 45,729
Non-Pledged Contributions	6,991	34,175	199,997
Total Contributions	60,831	88,014	245,726
Other Income	8,073	59,982	62,194
Total	68,904	147,996	307,920
Expenses:			
Personnel costs	29,973	72,138	75,562
Ministries	4,068	4,068	4,999
Committees	2,450	2,450	2,928
Other, depreciation	2,602	5,211	4,248
Other, ex-depreciation	12,752	23,421	22,703
Total expenses	51,846	107,290	110,441
Net Income (Loss)	\$ 17,058	\$ 40,707	\$ 197,479
Memo:			
Adjs Net Income for depreciation	\$19,660	\$45,918	\$201,727
Change Other Assets/Liabs	41,000	39,684	272,309
Capex	-	(75,754)	(37,994)
LT Liabilities	-	24,944	(147,537)
Net Change in Cash Flow	\$60,661	\$34,792	\$288,505

Irvine United Congregational Church
Statement of Activities - Actual YTD
For the twelve months ending Dec 2018

	2018	2017	LY
Revenue and Support:			
Pledged Contributions	\$ 393,950	\$ 393,950	\$ 391,236
Non-Pledged Contributions	41,945	216,526	549,822
Total Contributions	435,895	610,475	941,058
Other Income	82,425	645,332	634,015
Total	518,320	1,255,807	1,575,073
Expenses:			
Personnel costs	368,192	769,283	756,586
Ministries	37,292	39,292	51,304
Committees	36,286	36,286	39,939
Other, depreciation	31,823	67,154	57,656
Other, ex-depreciation	90,822	138,587	134,001
Total expenses	564,415	1,050,601	1,039,486
Net Income (Loss)	\$ (46,094)	\$ 205,207	\$ 535,587
Memo:			
Adjs Net Income for depreciation	(\$14,272)	\$272,360	\$593,243
Change Other Assets/Liabs	(46,905)	249,276	(175,713)
Capex	(4,750)	(1,726,582)	(334,174)
LT Liabilities	368	1,177,368	(153,823)
Net Change in Cash Flow	(\$65,559)	(\$27,578)	(\$48,976)

Irvine United Congregational Church
 Statements of Financial Position - Actual
 For the one month ending Dec 2018

	2017	2018	Capital	Turner Adult	Eliminating	Fund	Indowmt. Fc	Entries	2017	2018	EX - CIF
	IUCC	IUCC	Early	Capital	Improvement	Center			Total	Total	Total
Assets:											
Cash	\$229,491	\$739,602	\$353,618	\$0	\$0	\$0	\$0	\$0	\$767,180	\$385,984	\$385,984
Short-term investments	27,265	145,556	108,291	0	0	0	0	0	87,314	145,556	145,556
Accounts receivable	1,845	23,233	19,950	0	0	0	0	0	-	3,283	3,283
Pre-paid expenses	10,458	10,458	0	0	0	0	0	0	562,053	10,458	10,458
Other	140	640	500	0	0	0	0	0	(187,905)	140	140
sub-total short-term assets	269,199	919,489	374,068	10,000	0	0	0	0	1,228,643	545,421	545,421
Due from (to) related party	(32,076)	55	0	26,701	5,430	0	0	0	55	(26,646)	(26,646)
Property, Plant and Equipment	1,112,599	3,377,168	2,172,980	0	0	0	0	0	1,650,086	1,204,188	1,204,188
Less: Accum. Depreciation	(781,433)	(851,228)	(38,751)	0	0	0	0	0	(784,075)	(812,477)	(812,477)
Net PPE	331,166	2,525,940	60,545	2,134,229	-	-	-	-	866,011	391,711	391,711
Total Assets	\$568,289	\$3,445,484	\$326,767	\$2,534,998	\$15,430	\$0	\$0	\$0	\$2,094,709	\$910,486	\$910,486
Liabilities:											
Short-term liabilities:											
CMLTD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accounts payable	150	150	0	0	0	0	0	0	150	150	150
Payroll Liabilities	10,500	24,031	13,531	0	0	0	0	0	24,031	24,031	24,031
Unexpended donor contributions	16,865	19,261	2,397	0	0	0	0	0	13,033	19,261	19,261
Designated contributions to reduce pr	0	-	0	0	0	0	0	0	-	-	-
Pre-Paid Pledges	78,255	78,255	0	0	0	0	0	0	134,442	78,255	78,255
Prepaid Non Pledge	150	150	0	0	0	0	0	0	150	150	150
Deferred revenue	4,640	4,640	0	0	0	0	0	0	4,640	4,640	4,640
Prepaid Admin Contributions	0	-	0	0	0	0	0	0	-	-	-
2012 Building Fund	0	-	0	0	0	0	0	0	-	-	-
Tuition deposits	0	22,412	22,412	0	0	0	0	0	24,600	22,412	22,412
Deferred tuition	0	2,160	2,160	0	0	0	0	0	2,394	2,160	2,160
Deferred W/C Refund	0	-	0	0	0	0	0	0	-	-	-
Unexpended Designated Funds	0	-	0	0	0	0	0	0	-	-	-
Other	0	163	163	0	0	0	0	0	233	163	163
Short-term liabilities	110,560	151,222	40,662	-	-	-	-	-	203,424	151,222	151,222
Due to (from) related party	49,821	19,902	(74,865)	44,945	0	0	0	0	-	(25,044)	(25,044)
Long-Term Liabilities:											
Comerstone Fund Loan	63	63	0	0	0	0	0	0	(305)	63	63
CMLTD	0	-	0	0	0	0	0	0	-	-	-
Mortgages Payable - Other	0	1,177,000	0	1,177,000	0	0	0	0	-	-	-
Sinking Fund Notes payable	0	-	0	0	0	0	0	0	-	-	-
Total Liabilities	160,443	1,348,187	(34,202)	1,221,945	-	-	-	-	203,118	126,241	126,241
Net Assets:											
Uncategorized Net Assets (Net Deficit)	(46,094)	205,207	101,491	151,574	(1,764)	-	-	-	535,587	53,633	53,633
Adj Net Income to classify	46,094	(205,207)	(101,491)	(151,574)	1,764	-	-	-	(535,587)	(53,633)	(53,633)
Unrestricted net assets:	0	-	0	0	0	-	-	-	-	-	-
Undesignated	(12,004)	199,454	206,028	5,430	-	-	-	-	155,191	199,454	199,454
Designated - 1 (Bequest)	0	-	0	0	0	-	-	-	-	-	-
Designated - 2 (ECC)	0	-	0	0	0	-	-	-	-	-	-
Designated - 3 (Gen Fund - Screens)	0	-	0	0	0	-	-	-	-	-	-
Designated - 4 (Bldg Fund)	0	-	0	0	0	-	-	-	-	-	-
Transfers to other funds	0	-	0	0	0	-	-	-	-	-	-
subtotal	(12,004)	199,454	206,028	5,430	-	-	-	-	155,191	199,454	199,454
Net investment in fixed assets	331,104	1,348,877	60,545	957,229	0	0	0	0	866,316	391,648	391,648
Temporarily restricted net assets	88,747	538,966	94,396	355,824	0	0	0	0	860,084	183,143	183,143
Permanently restricted net assets	0	10,000	0	0	0	0	0	0	10,000	10,000	10,000
407,846	2,097,297	360,969	1,313,052	15,430	-	-	-	-	1,891,591	784,245	784,245
Total Liabilities and Net Assets	\$568,289	\$3,445,484	\$326,767	\$2,534,998	\$15,430	\$0	\$0	\$0	\$2,094,709	\$910,486	\$910,486

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