

**Southern California Nevada Conference United Church of Christ
Proposed 2023 Budget Overview**

SCNC UCC Budget Proposal Overview 2023

	2021 Actual	2022 Budget	2023 Proposed
Cash Receipts			
Rental Income	9,900.00	21,600.00	10,800.00
OCWM - Basic Support	348,621.66	418,000.00	400,000.00
Per Capita	113,966.00	120,000.00	115,000.00
Annual Appeal	13,095.75	15,000.00	15,000.00
Conference Undesignated	5,920.00	0.00	8,000.00
National Directed Gifts	22,121.63	5,000.00	10,000.00
Special Offerings	113,690.91	164,000.00	122,000.00
Temporarily Restricted	20,834.00	0.00	8,000.00
Miscellaneous Income	70,017.53	23,800.00	5,000.00
Interest Income	104,496.24	62,000.00	66,500.00
Investment Income (UCF)	16,874.63	0.00	22,000.00
Total Total Cash Receipts	812,763.72	807,800.00	782,300.00
Cash Disbursements			
Conference Operations	1,102,340.04	866,900.99	720,248.00
Due to National	170,674.71	210,800.00	172,000.00
Total Cash Disbursements	1,273,014.75	1,039,700.99	892,248.00
Subtotal net cash flow	(460,251.03)	(231,900.99)	(109,948.00)
Depreciation	34,873.91	38,000.00	37,000.00
Net Outcome	(495,124.94)	(269,900.99)	(146,948.00)
Board Directed Funds (Reserves)			
UCF Plymouth Fund (Program & Mission)			68,000.00
UCF MAD! Fund			13,166.00
3% Draw on Restricted Funds			12,220.00
3% Draw on Unrestricted/Board Controlled Funds			53,562.00
Total Reserves			146,948.00
Net Outcome	(495,124.94)	(269,900.99)	0.00

Funding for 2021 and 2022 deficits from previous sale of properties

Southern California Nevada Conference - UCC

Revenue Overview 2023

	Actual 2021	Budget 2022	<u>Budget 2023</u>
Ordinary Income/Expense			
Income			
4500 · Rental Income			
4501 · Chino	9,900.00	21,600.00	10,800.00
Total 4500 · Rental Income	<u>9,900.00</u>	<u>21,600.00</u>	<u>10,800.00</u>
4000 · Contributions Income			
4010 · OCWM - Basic Support	348,621.66	418,000.00	400,000.00
4011 · OCWM - 10% Due National	-34,862.17	-41,800.00	-40,000.00
4020 · Per Capita	113,966.00	120,000.00	115,000.00
4040 · Annual Appeal	13,095.75	15,000.00	15,000.00
4080 · Conference Undesignated	5,920.00	0.00	8,000.00
4100 · Special Offerings			
4110 · Christmas Fund	21,933.13	35,000.00	24,000.00
4120 · Neighbors in Need	25,708.10	45,000.00	30,000.00
4130 · One Great Hour of Sharing	59,040.69	75,000.00	60,000.00
4140 · Strengthen The Church -National	7,008.99	9,000.00	8,000.00
4149 · Special Offering Transfer	-113,690.91	-164,000.00	-122,000.00
Total 4100 · Special Offerings	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
4150 · National Directed Gifts	22,121.63	5,000.00	10,000.00
4151 · Directed Gifts Transfer	-22,621.63	-5,000.00	-10,000.00
4200 · Temporarily Restricted			
4201 · Pomona - Urban Mission	14,300.00	0.00	0.00
4200 · Temporarily Restricted - Other	6,534.00	0.00	8,000.00
Total 4200 · Temporarily Restricted	<u>20,834.00</u>	<u>0.00</u>	<u>8,000.00</u>
Total 4000 · Contributions Income	<u>467,075.24</u>	<u>511,200.00</u>	<u>506,000.00</u>
4900 · Miscellaneous Income			
4910 · Misc. Income	70,017.53	23,800.00	5,000.00
Total 4900 · Miscellaneous Income	<u>70,017.53</u>	<u>23,800.00</u>	<u>5,000.00</u>
4600 · Interest Income			
4610 · Loan Interest	90,757.80	62,000.00	60,000.00
4650 · Other Interest Income (Cornerstone)	13,738.44	0.00	6,500.00
Total 4600 · Interest Income	<u>104,496.24</u>	<u>62,000.00</u>	<u>66,500.00</u>

Southern California Nevada Conference - UCC

Revenue Overview 2023

	Actual 2021	Budget 2022	Budget 2023
Total Income	651,489.01	618,600.00	588,300.00
Other Income			
Other Income			
9100 · Investment Income/Gain/Loss			
9110 · Investment Income (UCF)	16,874.63		22,000.00
9150 · Unrealized Gain/loss Investment (UCF Adjustment to Market Value)	153,523.03		0.00
Total 9100 · Investment Income/Gain/Loss	170,397.66	0.00	22,000.00
9200 · Gain/Loss on Sale of Real Estate	96,036.75		0.00
Total Other Income	266,434.41	0.00	22,000.00
Total Net Income	917,923.42	618,600.00	610,300.00

Southern California Nevada Conference - UCC

Operations and Ministry Expenses 2023

Expense	Actual 2021	Budget 2022	Budget 2023
Human Resources			
5100 · Salaries			
5140 · Salaries - Program Staff	93,832.28		0.00
5110 · Salaries - Conference Ministers	290,062.64	224,346.24	230,000.00
5110.1 · Salaries - Conference Minister		125,000.00	
5110.2 · Salaries - ACM #1		49,672.62	
5110.3 · Salaries - ACM #2		49,672.62	
Total 5110 · Salaries - Conference Ministers		224,345.24	
5120 · Salaries - Admin			
5120-17 · YAYA Program Coordinator			
5120 · Salaries - Admin - Other	83,892.39	88,279.25	85,000.00
Total 5120 · Salaries - Admin	83,892.39	88,279.25	85,000.00
Total 5100 · Salaries	467,787.31	312,625.49	315,000.00
5119 · Social Security Offset	26,745.34	17,162.50	17,595.00
5300 · Payroll Expenses			
5350 · Payroll Processing Fee	330.48	350.00	900.00
5310 · Payroll Tax Expense	10,731.39	7,100.00	6,502.50
5300 · Payroll Expenses - Other			0.00
Total 5300 · Payroll Expenses	11,061.87	7,450.00	7,403.00
5400 · Benefits			
5410 · Health Benefits	55,956.49	38,537.00	37,500.00
5420 · Pension			
5422 · Pension - Administrative	16,010.74	8,426.00	11,900.00
5421 · Pension - Conference Ministers	4,287.48	17,500.00	32,200.00
5423 · Pension - Program	14,063.05		0.00
Total 5420 · Pension	34,361.27	25,926.00	44,100.00
Total 5400 · Benefits	90,317.76	64,463.00	81,600.00
5500 · Workers Compensation	4,692.28	3,650.00	4,000.00
5600 · Professional Expenses			
5610 · Prof Exp - Conference Ministers	9,965.81	12,000.00	10,000.00
5620 · Prof Exp - Admin	4,106.05	3,200.00	4,000.00

Southern California Nevada Conference - UCC

Operations and Ministry Expenses 2023

	Actual 2021	Budget 2022	Budget 2023
5600 · Professional Expenses - Other	45.00	8,600.00	0.00
Total 5600 · Professional Expenses	14,116.86	23,800.00	14,000.00
Total Human Resources	614,721.42	429,150.99	439,598.00
Operations			
Total 6000 · Contract Services	134,940.51	113,500.00	50,500.00
6445 · Electronic Payment Fees	25.18		100.00
6110 · Annual Meeting		30,000.00	10,000.00
6130 · Associations Per Capita	3,418.98	3,600.00	3,450.00
6140 · Audit	12,500.00	20,000.00	20,000.00
6180 · Board of Directors	57.12	1,000.00	2,000.00
6190 · Occupancy Expense	22,098.28	12,000.00	20,000.00
6210 · Council Conference Ministers	5,148.19	1,000.00	6,000.00
6240 - Other Meetings	289.16	2,000.00	
6250 · Computer Supplies	5,433.50	4,000.00	4,000.00
6280 · Equipment Rental	9,577.71	13,500.00	9,600.00
6310 · General Synod	17,650.00	15,000.00	15,000.00
6320 · Liability Insurance	32,524.00	35,000.00	40,000.00
6330 · Newsletter/Communication	6.00	0.00	0.00
6340 · Office Supplies	6,348.35	2,770.00	7,000.00
6360 · Postage and Delivery	2,247.75	2,500.00	2,500.00
6370 · Printing and Paper Supplies	203.61	7,000.00	1,200.00
6440 · Credit Card Fees	381.00	300.00	300.00
6450 · Utilities	2,599.21	3,000.00	1,200.00
6455 · Telephone & Internet	6,982.76	5,160.00	5,000.00
6470 · MISC - Taxes/Licenses/others	989.08	1,000.00	1,000.00
6480 · Miscellaneous Expense others	15,869.90	1,000.00	5,000.00
Total Operations	279,290.29	273,330.00	203,850.00
Program & Mission Expense			
8005 · Rent Expense	8,550.85	9,000.00	0.00
7220 · Conference Minister Discretion	2,312.50	2,500.00	0.00
7120 · Youth Ministry/Resources	2,091.46	15,000.00	15,000.00
7XXX - Young Adult Ministry		10,000.00	10,000.00

Southern California Nevada Conference - UCC

Operations and Ministry Expenses 2023

	Actual 2021	Budget 2022	Budget 2023
7200 · Mini Grants	4,450.00		0.00
7400 · Program Expenses			
7400-20 - Justice Projects			25,000.00
7400-08 · Honorarium Expense	16,000.00		0.00
7400-09 · Other Program Expenses	2,840.90	18,000.00	20,000.00
Total 7400 · Program Expenses	18,840.90	18,000.00	45,000.00
7530 · Demographics Information	1,660.40	1,500.00	1,800.00
7800 · Misc. Program & Mission Expenses	791.71		0.00
Total Program & Mission Expense	38,697.82	56,000.00	71,800.00
Property Expense			
8020 · Utilities	16,017.48	18,100.00	0.00
8090 · Other Property Expenses	6,095.00		5,000.00
8010 · Janitorial Supplies	32.73		0.00
8040 · Grounds Maintenance	615.00		0.00
8030 · Property Taxes	17,228.30	3,000.00	0.00
Total Property Expense	39,988.51	21,100.00	5,000.00
Total Expense	972,698.04	779,580.99	720,248.00
Other Expense			
9550 - Depreciation	34,873.91	38,000.00	37,000.00
9800 - Transfers to Pilgrim Pines	129,642.00	49,320.00	0.00
Total Other Expense	164,515.91	87,320.00	37,000.00
Total Expense	1,137,213.95	866,900.99	757,248.00

Southern California Nevada Conference United Church of Christ

Due to National Setting of the

United Church of Christ 2023

	2021 Actual	2022 Budget	2023 Proposed
Due to National			
OCWM -	34,862.17	41,800.00	40,000.00
Special Offering Transfer			
Christmas Fund	21,933.13	35,000.00	24,000.00
Neighbors in Need	25,708.10	45,000.00	30,000.00
One Great Hour of Sharing	59,040.69	75,000.00	60,000.00
Strengthen The Church -National	7,008.99	9,000.00	8,000.00
National Directed Gifts	22,121.63	5,000.00	10,000.00
Total 4060 · Due to National	170,674.71	210,800.00	172,000.00

Southern California Nevada Conference United Church of Christ

Balance Sheet 2023

	12/31/2021	12/31/2020	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1003 · Pacific Western Bank Ckg - Chat	-9.00	0.00	-9.00	-100.0%
1000 · Cash - Checking Bank of America	0.00	77,430.30	-77,430.30	-100.0%
1001 · Pacific Western Bank Ckg - SCNC	380,769.53	227,172.08	153,597.45	67.6%
Total Checking/Savings	380,760.53	304,602.38	76,158.15	25.0%
Accounts Receivable				
1200 · Accounts Receivable	176,866.51	0.00	176,866.51	100.0%
Total Accounts Receivable	176,866.51	0.00	176,866.51	100.0%
Other Current Assets				
Short Term Investments				
1190 · Cornerstone Fund - Demand	29,228.53	0.00	29,228.53	100.0%
1100 · Cornerstone Fund 1686-300	53,846.87	52,838.17	1,008.70	1.9%
1110 · UCF 0002 -BOD Designated	670,913.46	746,782.11	-75,868.65	-10.2%
1120 · Cornerstone Fund 1686-200	1,006,209.13	994,010.12	12,199.01	1.2%
1130 · Cornerstone Fund 1686-201	16,112.01	15,972.18	139.83	0.9%
1140 · Cornerstone Fund 1686-202	0.00	14,201.43	-14,201.43	-100.0%
1150 · Cornerstone Fund 1686-231	9,098.53	8,971.95	126.58	1.4%
1160 · Cornerstone Fund 1686-232	0.00	11,189.90	-11,189.90	-100.0%
Total Short Term Investments	1,785,408.53	1,843,965.86	-58,557.33	-3.2%
Prepaid Assets				
1301 · Prepaid Insurance & W/C	48,939.55	32,121.80	16,817.75	52.4%
1302 · Prepaid Expenses - Other	0.00	5,916.67	-5,916.67	-100.0%
1303 · Prepaid Benefits Staff	0.00	7,946.38	-7,946.38	-100.0%
Total Prepaid Assets	48,939.55	45,984.85	2,954.70	6.4%
1399 · Undeposited Funds	0.00	114,583.29	-114,583.29	-100.0%
Total Other Current Assets	1,834,348.08	2,004,534.00	-170,185.92	-8.5%
Total Current Assets	2,391,975.12	2,309,136.38	82,838.74	3.6%
Fixed Assets				
Conference Owned Property				
1450 · Land - Moreno Valley Fir Ave	267,403.00	267,403.00	0.00	0.0%
1460 · Land - Irvine	208,651.91	208,651.91	0.00	0.0%

Southern California Nevada Conference United Church of Christ

Balance Sheet 2023

1470 · Land - Hesperia	52,597.00	52,597.00	0.00	0.0%
1475 · Land - Ysidro	14,597.00	14,597.00	0.00	0.0%
1480 · Bldg Improvement - San Ysidro	128,752.00	128,752.00	0.00	0.0%
1485 · Land - Immanuel	720.00	720.00	0.00	0.0%
1510 · Land - North Hollywood	203,127.00	203,127.00	0.00	0.0%
1515 · Building - North Hollywood	186,203.00	186,203.00	0.00	0.0%
1520 · Bldg - Improvements	350,553.34	350,553.34	0.00	0.0%
1550 · Building - Moreno Valley	612,909.00	612,909.00	0.00	0.0%
Total Conference Owned Property	2,025,513.25	2,025,513.25	0.00	0.0%
Other Conference Assets				
1565 · Furniture and Fixtures	31,379.88	31,379.88	0.00	0.0%
1570 · Telephone Equipment	6,155.99	6,155.99	0.00	0.0%
Total Other Conference Assets	37,535.87	37,535.87	0.00	0.0%
Depreciation				
1600 · Accumulated Depreciation	-699,199.78	-664,325.87	-34,873.91	-5.3%
Total Depreciation	-699,199.78	-664,325.87	-34,873.91	-5.3%
Total Fixed Assets	1,363,849.34	1,398,723.25	-34,873.91	-2.5%
Other Assets				
Long Term Investments				
1700 · Marketable Securities				
1700-01 · UCF 0003 - MAD!	420,363.57	383,086.23	37,277.34	9.7%
1700-03 · UCF 0001 - Restricted Funds	72,471.92	66,045.20	6,426.72	9.7%
1700-05 · UCF 0005 - Brainerd	167,965.35	147,869.04	20,096.31	13.6%
1700-06 · UCF 0006 -Wagner Fund	116,563.80	102,708.75	13,855.05	13.5%
1700-09 · UCF 0007 Seaman	43,271.50	39,434.22	3,837.28	9.7%
1700-10 · UCF 0008 Parker	7,044.65	6,419.93	624.72	9.7%
1700-11 · UCF 0009 - Plymouth Fund	599,407.90	535,259.01	64,148.89	12.0%
Total 1700 · Marketable Securities	1,427,088.69	1,280,822.38	146,266.31	11.4%
1750 · Long Term Certificate of Deposit				
1750-05 · Cornerstone Fund 1686-230	0.00	3,572.88	-3,572.88	-100.0%
Total 1750 · Long Term Certificate of Deposit	0.00	3,572.88	-3,572.88	-100.0%
1825 · Real Estate Held for Inv/Sale				
1825-05 · Land - Moreno Valley Empty Lot	0.00	262,115.62	-262,115.62	-100.0%
Total 1825 · Real Estate Held for Inv/Sale	0.00	262,115.62	-262,115.62	-100.0%

Southern California Nevada Conference United Church of Christ

Balance Sheet 2023

1850 · Notes Receivable				
1850-28 · Alpha & Omega International CM	334,470.98	341,149.37	-6,678.39	-2.0%
1850-07 · SB Fale Ole Faiipu Omea	9,700.00	9,700.00	0.00	0.0%
1850-16 · Freedom Church Loan	3,533.44	3,533.44	0.00	0.0%
1850-21 · Lowery	73,139.37	80,807.83	-7,668.46	-9.5%
1850-25 · Fiesta Cristiana	38,196.24	38,196.24	0.00	0.0%
1850-27 · Ministerio Por Gracia Soy Salvo	1,353,374.50	1,403,089.52	-49,715.02	-3.5%
1850-99 · Allowance for Uncollectables	-52,825.00	-52,825.00	0.00	0.0%
Total 1850 · Notes Receivable	1,759,589.53	1,823,651.40	-64,061.87	-3.5%
1875 · Grant Mortgage Receivable				
1875-04 · GR SD Christian Fellowship				
187504a · Allowance for Uncollectables	-90,000.00	-90,000.00	0.00	0.0%
1875-04 · GR SD Christian Fellowship - 0 ...	90,000.00	90,000.00	0.00	0.0%
Total 1875-04 · GR SD Christian Fellowship	0.00	0.00	0.00	0.0%
Total 1875 · Grant Mortgage Receivable	0.00	0.00	0.00	0.0%
Total Long Term Investments	3,186,678.22	3,370,162.28	-183,484.06	-5.4%
Total Other Assets	3,186,678.22	3,370,162.28	-183,484.06	-5.4%
TOTAL ASSETS	6,942,502.68	7,078,021.91	-135,519.23	-1.9%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
2000 · Accounts Payable	33,208.05	23,287.16	9,920.89	42.6%
Total Accounts Payable	33,208.05	23,287.16	9,920.89	42.6%
Credit Cards				
2010 · American Express				
2011 Amex 42001 (Arroyo)	-1,771.40	0.00	-1,771.40	-100.0%
Total 2010 · American Express	-1,771.40	0.00	-1,771.40	-100.0%
Total Credit Cards	-1,771.40	0.00	-1,771.40	-100.0%
Other Current Liabilities				
2100 · Benev. Due National Setting	107,886.90	45,402.69	62,484.21	137.6%
2110 · Supplemental Benevolences				
2110-02 · Pilgrim Place	600.00	0.00	600.00	100.0%
2110-03 · Pacific School of Religion	1,000.00	500.00	500.00	100.0%
Total 2110 · Supplemental Benevolences	1,600.00	500.00	1,100.00	220.0%

Southern California Nevada Conference United Church of Christ

Balance Sheet 2023

2120 · Transition Accounts				
2120-01 · Pilgrim Pines	9,400.41	-3,267.24	12,667.65	387.7%
2120-03 · Annual Meeting Gain/Loss	-5,735.05	-2,324.00	-3,411.05	-146.8%
2120-09 · Miscellaneous Transmission	770.90	182.25	588.65	323.0%
2120-10 · Peppermint Ridge	1,300.00	600.00	700.00	116.7%
2120-13 · Samoan Ministries Table	700.00	700.00	0.00	0.0%
2120-19 · Boundary Training	1,646.32	974.79	671.53	68.9%
2120-21 · Global Ministry Partnership	0.00	2,352.15	-2,352.15	-100.0%
2120-28 · General Synod Delegates	22,188.29	10,000.00	12,188.29	121.9%
2120-34 · Minister Support	0.00	8.87	-8.87	-100.0%
2120-36 · Communities of Practice	54.82	54.82	0.00	0.0%
2120-41 · Support for Migrant Caravan	0.00	300.00	-300.00	-100.0%
2120-42 · Due to Urban Mission Church	0.00	8,350.00	-8,350.00	-100.0%
2120-43 · CIT Disability Ministry Fund	1,000.00	1,000.00	0.00	0.0%
2120 · Transition Accounts - Other	0.00	-125.00	125.00	100.0%
Total 2120 · Transition Accounts	31,325.69	18,806.64	12,519.05	66.6%
2300 · Accrued Liabilities				
2300-02 · Vacation Pay Accrual	7,079.80	7,079.80	0.00	0.0%
Total 2300 · Accrued Liabilities	7,079.80	7,079.80	0.00	0.0%
2310 · Accrued Payroll Liabilities				
2310-01 · Social Security/Medicare	2,020.71	2,020.71	0.00	0.0%
2310-02 · Federal Withholding	178.91	178.91	0.00	0.0%
2310-03 · State Withholding	-222.25	259.20	-481.45	-185.7%
2310-05 · Flexible Spending Account	1.00	1.00	0.00	0.0%
2310-06 · Employee Pension Contributions	-625.98	-625.98	0.00	0.0%
2310-07 · Garnishments	9.00	9.00	0.00	0.0%
2310 · Accrued Payroll Liabilities - Other	-249.61	-249.61	0.00	0.0%
Total 2310 · Accrued Payroll Liabilities	1,111.78	1,593.23	-481.45	-30.2%
Total Other Current Liabilities	149,004.17	73,382.36	75,621.81	103.1%
Total Current Liabilities	180,440.82	96,669.52	83,771.30	86.7%
Total Liabilities	180,440.82	96,669.52	83,771.30	86.7%
Equity				
3001 · Prior Year Adjustments	1,979,864.69	1,809,528.68	170,336.01	9.4%

Southern California Nevada Conference United Church of Christ

Balance Sheet 2023

3002 · Retained Earnings	5,001,487.70	5,001,487.70	0.00	0.0%
Net Income	-219,290.53	170,336.01	-389,626.54	-228.7%
Total Equity	6,762,061.86	6,981,352.39	-219,290.53	-3.1%
TOTAL LIABILITIES & EQUITY	6,942,502.68	7,078,021.91	-135,519.23	-1.9%

Southern California Nevada Conference United Church of Christ

Investment Summary From 2021

Acct No.	Investment Name	Beginning Balance Jan 1	Deposits	Investment Income	Interest Income	Gain/Loss	Withdrawal	Ending Balance Dec 31
101	Cornerstone Demand Account	0.00	29,140.77	-	87.76	-	-	29,228.53
200	Cornerstone Note	994,010.12	-	-	12,199.01	-	-	1,006,209.13
201	Cornerstone Note	15,972.18	-	-	139.83	-	-	16,112.01
231	Cornerstone Note	8,971.95	-	-	126.58	-	-	9,098.53
300	Cornerstone Note	52,838.17	-	-	1,008.70	-	-	53,846.87
0009	UCF Plymouth Fund	535,259.01	-	5,952.52	-	58,196.37	-	599,407.90
0001	UCF Restricted Funds	66,045.20	-	706.70	-	5,720.02	-	72,471.92
0002	UCF BOD Designated	746,782.11	-	2,765.82	-	21,365.53	100,000.00	670,913.46
0003	UCF MAD!	383,086.23	-	4,099.15	-	33,178.19	-	420,363.57
0005	UCF Brainard (Original \$69,000)	147,869.04	-	1,688.72	-	18,407.59	-	167,965.35
0006	UCF Wagner (Original \$48,455)	102,708.75	-	1,171.04	-	12,684.01	-	116,563.80
0008	UCF Parker (Original \$1,500)	6,419.93	-	68.71	-	556.01	-	7,044.65
0007	UCF Seaman (Original \$15,000)	39,434.22	-	421.97	-	3,415.31	-	43,271.50
		3,099,396.91	29,140.77	16,874.63	13,561.88	153,523.03	100,000.00	3,212,497.22