

Universal Fellowship of Metropolitan Community Churches
Balance Sheet Prev Year Comparison
As of June 30, 2018

	<u>Jun 30, 18</u>	<u>Jun 30, 17</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1020 · CASH-GENERAL CHECKING BofA	13,013.44	43,052.62	-30,039.18	-69.77%
1021 · Savings - BOA				
003 · BOA Savings - API	72.29	72.29	0.00	0.0%
004 · BOA Savings - Ibero America				
0041 · BOA - ICM Guadalajara	0.00	11,666.57	-11,666.57	-100.0%
0043 · BOA - ICM Santo Domingo/DR	0.00	2,888.36	-2,888.36	-100.0%
0044 · BOA - ICM Cuba				
00441 · Cuba Housing	0.00	25,000.00	-25,000.00	-100.0%
0044 · BOA - ICM Cuba - Other	2,492.00	3,016.73	-524.73	-17.39%
Total 0044 · BOA - ICM Cuba	2,492.00	28,016.73	-25,524.73	-91.11%
0047 · BOA Savings - ICM Casa de Luz	0.00	841.34	-841.34	-100.0%
0048 · BOA - Hispanic Coachella Valley	477.00	477.00	0.00	0.0%
0049 · US/Canada Hispanic Emerging Min	1,550.00	1,550.00	0.00	0.0%
0050 · BOA - ICM Puebla	0.00	136.41	-136.41	-100.0%
004 · BOA Savings - Ibero America - Other	0.00	200.00	-200.00	-100.0%
Total 004 · BOA Savings - Ibero America	4,519.00	45,776.41	-41,257.41	-90.13%
0046 · BOA - Garner Institute Funds	0.00	2,092.02	-2,092.02	-100.0%
006 · BOA Leadership Dev. Africia				
0061 · Uganda	162.18	162.18	0.00	0.0%
006 · BOA Leadership Dev. Africia - Other	943.67	0.00	943.67	100.0%
Total 006 · BOA Leadership Dev. Africia	1,105.85	162.18	943.67	581.87%
007 · BOA Savings - Global Justice	796.67	935.78	-139.11	-14.87%
011 · BOA Savings - Disaster Relief	-53.45	818.58	-872.03	-106.53%
012 · BOA Savings - Youth DR	0.00	2,635.00	-2,635.00	-100.0%
014 · BOA Savings - Jamaica	0.00	520.50	-520.50	-100.0%
016 · BOA Savings - PAD Conference	0.00	24,465.90	-24,465.90	-100.0%
018 · BOA Savings-You, A Faith Fits	0.00	1,024.00	-1,024.00	-100.0%
022 · BOA Savings-OP Cash Reserve				
02210 · Let Your Light Shine	13,916.92	0.00	13,916.92	100.0%
022 · BOA Savings-OP Cash Reserve - Other	1,489.25	2,933.11	-1,443.86	-49.23%
Total 022 · BOA Savings-OP Cash Reserve	15,406.17	2,933.11	12,473.06	425.25%
0221 · BOA Savings - Online Classes	502.45	5,170.09	-4,667.64	-90.28%
0225 · BOA Savings - Clergy Retreats	0.00	759.80	-759.80	-100.0%
025 · BOA Savings - Clergy Grant	0.00	800.00	-800.00	-100.0%
028 · BOA Savings - Easter Offering	1,359.00	1,815.29	-456.29	-25.14%
0290 · LEAD Pilot Project	10,656.12	3,787.45	6,868.67	181.35%
030 · BOA Savings Judy Dale Lay Lead.	3,292.24	4,824.23	-1,531.99	-31.76%
0300 · BOA Savings - RevM	292.98	4,757.03	-4,464.05	-93.84%
031 · BOA Savings - Carpenter Grant				
00312 · Carpenter Grant 2014	0.00	1,553.39	-1,553.39	-100.0%
00313 · Academy for Spiritual Formation	1.46	21,001.46	-21,000.00	-99.99%
00315 · Clergy Communities of Practice	0.00	15,717.28	-15,717.28	-100.0%
00316 · SSOL	0.00	366.00	-366.00	-100.0%
Total 031 · BOA Savings - Carpenter Grant	1.46	38,638.13	-38,636.67	-100.0%
035 · BOA Savings - GC 2016				

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0350 · BOA - GC Registration	109,390.77	0.00	109,390.77	100.0%
0351 · BOA Saving BOA - Be A Gem	248.50	0.00	248.50	100.0%
Total 035 · BOA Savings - GC 2016	109,639.27	0.00	109,639.27	100.0%
038 · Fellowship Sunday/Anniversary	1,065.28	0.00	1,065.28	100.0%
041 · OFLD Scholarship Fund	3,244.34	2,656.34	588.00	22.14%
042 · Progressive Christian Ministrie	129.35	0.00	129.35	100.0%
044 · BOA - Network				
0223 · BOA Savings Heartland Gathering	0.00	785.93	-785.93	-100.0%
0440 · UK Network	0.00	7.19	-7.19	-100.0%
0441 · North Central Network	0.00	2,972.03	-2,972.03	-100.0%
0444 · Texas & New Mexico	240.25	332.03	-91.78	-27.64%
0445 · Western US/Southwestern Network	0.00	2,288.55	-2,288.55	-100.0%
0446 · South Gulf Coast Network	628.47	2,718.40	-2,089.93	-76.88%
0447 · All Florida Network	25.00	2,025.17	-2,000.17	-98.77%
0448 · NE Network	0.00	530.37	-530.37	-100.0%
0500 · Central US Eastern Network	0.00	400.00	-400.00	-100.0%
0501 · Canada Network	0.00	97.58	-97.58	-100.0%
Total 044 · BOA - Network	893.72	12,157.25	-11,263.53	-92.65%
046 · BOA - Savings - Global Dev Miss	0.00	471.22	-471.22	-100.0%
047 · BOA - Church Life & Health	0.00	1,974.89	-1,974.89	-100.0%
070 · Audit Expenses	0.00	330.00	-330.00	-100.0%
101 · BOA - Queer Hope-Nancy's Book	0.00	149.26	-149.26	-100.0%
103 · BOA - D. Berry Scholarship Fund	3,201.65	0.00	3,201.65	100.0%
110 · BOA - 50th Anniversary	211.51	211.51	0.00	0.0%
1111 · Inter company bank account	-1,056.90	-25.00	-1,031.90	-4,127.6%
150 · Helsinki	409.25	383.42	25.83	6.74%
160 · Diversity	420.00	0.00	420.00	100.0%
84 · Fellowship Prayer Grant HIV/AIDS	48.31	48.31	0.00	0.0%
95 · BOA-Tell the Story-Nancy's Book	3,029.59	8,151.00	-5,121.41	-62.83%
97 · BOA - Clergy Well Being	0.00	377.37	-377.37	-100.0%
99 · BOA - Emerging Church				
0090 · Emerging Oasis	0.00	138.64	-138.64	-100.0%
0092 · Nicaragua	106.18	0.00	106.18	100.0%
99 · BOA - Emerging Church - Other	0.00	2,603.07	-2,603.07	-100.0%
Total 99 · BOA - Emerging Church	106.18	2,741.71	-2,635.53	-96.13%
Total 1021 · Savings - BOA	159,292.33	171,615.07	-12,322.74	-7.18%
1026 · BOA Platinum	1,092.21	0.00	1,092.21	100.0%
1030 · Australia Bank Account	3,547.11	10,374.70	-6,827.59	-65.81%
1033 · BANK OF NOVA SCOTIA				
103301 · Scotia Bank -Dev in Canada	4,597.52	4,597.52	0.00	0.0%
1033 · BANK OF NOVA SCOTIA - Other	-36,202.90	22,165.39	-58,368.29	-263.33%
Total 1033 · BANK OF NOVA SCOTIA	-31,605.38	26,762.91	-58,368.29	-218.09%
1037 · Lloyds Project Account	0.62	0.62	0.00	0.0%
1038 · LLOYDS TSB ACCOUNT				
200 · Inclusion Program	537.33	380.90	156.43	41.07%
1038 · LLOYDS TSB ACCOUNT - Other	217.84	1,534.18	-1,316.34	-85.8%
Total 1038 · LLOYDS TSB ACCOUNT	755.17	1,915.08	-1,159.91	-60.57%
1040 · ASB BANK-NEW ZEALAND	3,359.78	3,359.78	0.00	0.0%

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1042 - PayPal Account	804.39	2,671.10	-1,866.71	-69.89%
1045 - South Africa at Good Hope MCC	4,133.82	2,697.94	1,435.88	53.22%
1090 - Morgan Stanley Investments	118,764.71	288,079.46	-169,314.75	-58.77%
1095 - Morgan Stanley Master Card	296.59	1,151.66	-855.07	-74.25%
Total Checking/Savings	<u>273,454.79</u>	<u>551,680.94</u>	<u>-278,226.15</u>	<u>-50.43%</u>
Accounts Receivable				
1110 - Accounts Receivable	53,760.54	66,011.57	-12,251.03	-18.56%
1150 - CLERGY LICENSE RECEIVABLE	0.00	150.00	-150.00	-100.0%
Total Accounts Receivable	<u>53,760.54</u>	<u>66,161.57</u>	<u>-12,401.03</u>	<u>-18.74%</u>
Other Current Assets				
12000 - Undeposited Funds	375.22	0.00	375.22	100.0%
1210 - INVENTORY-MERCHANDISE	20,341.72	20,341.72	0.00	0.0%
1320 - PREPAID EXPENSE	393.96	0.00	393.96	100.0%
1335 - General Conference 2022	5,000.00	0.00	5,000.00	100.0%
Total Other Current Assets	<u>26,110.90</u>	<u>20,341.72</u>	<u>5,769.18</u>	<u>28.36%</u>
Total Current Assets	<u>353,326.23</u>	<u>638,184.23</u>	<u>-284,858.00</u>	<u>-44.64%</u>
Fixed Assets				
1630 - FURNITURE AND FIXTURES	49,653.60	49,653.60	0.00	0.0%
1631 - LESSACCUMULATED DEPRECIATION	-47,366.55	-47,366.55	0.00	0.0%
1670 - OFFICE EQUIPMENT	212,307.84	212,307.84	0.00	0.0%
1671 - LESS ACCUMULATED DEPRECIATION	-211,974.81	-211,158.01	-816.80	-0.39%
1680 - Sarasota Property				
1681 - LESS ACCUMULATED DEPREC	-84,442.00	-84,442.00	0.00	0.0%
1680 - Sarasota Property - Other	334,889.00	334,889.00	0.00	0.0%
Total 1680 - Sarasota Property	<u>250,447.00</u>	<u>250,447.00</u>	<u>0.00</u>	<u>0.0%</u>
Total Fixed Assets	<u>253,067.08</u>	<u>253,883.88</u>	<u>-816.80</u>	<u>-0.32%</u>
TOTAL ASSETS	<u>606,393.31</u>	<u>892,068.11</u>	<u>-285,674.80</u>	<u>-32.02%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2050 - ACCOUNTS PAYABLE-TRADE	30,151.72	33,527.29	-3,375.57	-10.07%
Total Accounts Payable	<u>30,151.72</u>	<u>33,527.29</u>	<u>-3,375.57</u>	<u>-10.07%</u>
Other Current Liabilities				
2335 - ACCRUED VACATION	94,824.47	94,184.98	639.49	0.68%
2336 - Accrued Payroll	46,052.00	46,052.00	0.00	0.0%
2600 - Deferred Revenue				
26030 - Hispanic Coachella Valley	477.00	477.00	0.00	0.0%
2680 - Cuba	29,800.00	29,800.00	0.00	0.0%
Total 2600 - Deferred Revenue	<u>30,277.00</u>	<u>30,277.00</u>	<u>0.00</u>	<u>0.0%</u>
26020 - General Conference	137,401.71	0.00	137,401.71	100.0%
26023 - General Conference Sponsors	634.20	0.00	634.20	100.0%
2650 - Deferred Grant Revenue				
26501 - Carpenter Grant	0.00	1,192.34	-1,192.34	-100.0%
26503 - Carpenter - Spiritual Academy	21,788.32	21,921.61	-133.29	-0.61%
26504 - Clergy Communities	3,977.82	14,957.48	-10,979.66	-73.41%
Total 2650 - Deferred Grant Revenue	<u>25,766.14</u>	<u>38,071.43</u>	<u>-12,305.29</u>	<u>-32.32%</u>
Total Other Current Liabilities	<u>334,955.52</u>	<u>208,585.41</u>	<u>126,370.11</u>	<u>60.58%</u>

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Total Current Liabilities	365,107.24	242,112.70	122,994.54	50.8%
Long Term Liabilities				
2471 - Insurance Payments-Retired Mod	21,859.78	21,859.78	0.00	0.0%
2481 - Deferred Severance Liability	292,352.56	317,352.64	-25,000.08	-7.88%
2482 - Deferred Funeral Liability	18,076.68	18,076.68	0.00	0.0%
Total Long Term Liabilities	<u>332,289.02</u>	<u>357,289.10</u>	<u>-25,000.08</u>	<u>-7.0%</u>
Total Liabilities	697,396.26	599,401.80	97,994.46	16.35%
Equity				
2740 - FUND BALANCE-UNRESTRICTED	998,557.65	998,557.65	0.00	0.0%
2741 - FUND BALANCE - TEMP RESTRICTED	141,340.28	141,340.28	0.00	0.0%
30000 - Opening Balance Equity	-21,859.78	-21,859.78	0.00	0.0%
32000 - Retained Earnings	-980,084.86	-700,539.29	-279,545.57	-39.9%
Net Income	-228,956.24	-124,832.55	-104,123.69	-83.41%
Total Equity	<u>-91,002.95</u>	<u>292,666.31</u>	<u>-383,669.26</u>	<u>-131.09%</u>
TOTAL LIABILITIES & EQUITY	<u><u>606,393.31</u></u>	<u><u>892,068.11</u></u>	<u><u>-285,674.80</u></u>	<u><u>-32.02%</u></u>

Note: Designated funds cash to be repaid: \$113,422

- ICM Guadalajara - \$11,383.82
- ICM - Cuba - \$16,037.36
- ICM - Casa de Luz - \$391.34
- ICM - Puebla - \$136.41
- Disaster relief - \$14,362.22
- Mountains and Plains - \$785.93
- UK Network - \$7.19
- North Central Network - \$2,447.03
- Texas & New Mexico Network - \$444.93
- Western US/Southwestern Network - \$2,288.55
- South Gulf Coast Network - \$2,747.41
- All Florida Network - \$2,000.17
- NE Network - \$530.37
- Central US East Network - \$400
- Canada Network - \$97.58
- Queer Hope book - \$149.26
- Helsinki - \$584.67
- Tell the Story book - \$5,958.04
- Academy for Spiritual Formation - \$20,815.65
- Clergy Communities of Practice - \$3,337.76
- Be A Gem - \$424.44
- API - \$301.90