

**Universal Fellowship of Metropolitan Community Churches**  
**Balance Sheet Prev Year Comparison**  
As of July 31, 2018

	<u>Jul 31, 18</u>	<u>Jul 31, 17</u>	<u>\$ Change</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1020 · CASH-GENERAL CHECKING BofA	16,618.89	47,029.09	-30,410.20
1021 · Savings - BOA			
003 · BOA Savings - API	72.29	72.29	0.00
004 · BOA Savings - Ibero America			
0044 · BOA - ICM Cuba	2,886.90	0.00	2,886.90
0048 · BOA - Hispanic Coachella Valley	477.00	477.00	0.00
0049 · US/Canada Hispanic Emerging Min	1,550.00	1,550.00	0.00
004 · BOA Savings - Ibero America - Other	0.00	500.00	-500.00
<b>Total 004 · BOA Savings - Ibero America</b>	<b>4,913.90</b>	<b>2,527.00</b>	<b>2,386.90</b>
0046 · BOA - Garner Institute Funds	0.00	3,150.96	-3,150.96
006 · BOA Leadership Dev. Africia			
0061 · Uganda	162.18	162.18	0.00
006 · BOA Leadership Dev. Africia - Other	2,343.67	0.00	2,343.67
<b>Total 006 · BOA Leadership Dev. Africia</b>	<b>2,505.85</b>	<b>162.18</b>	<b>2,343.67</b>
007 · BOA Savings - Global Justice	835.19	935.78	-100.59
011 · BOA Savings - Disaster Relief	-53.45	818.58	-872.03
012 · BOA Savings - Youth DR	0.00	2,635.00	-2,635.00
014 · BOA Savings - Jamaica	0.00	520.50	-520.50
016 · BOA Savings - PAD Conference	0.00	23,316.11	-23,316.11
018 · BOA Savings-You, A Faith Fits	0.00	1,024.00	-1,024.00
022 · BOA Savings-OP Cash Reserve	1,073.55	32,529.34	-31,455.79
0221 · BOA Savings - Online Classes	1,057.45	7,868.41	-6,810.96
0225 · BOA Savings - Clergy Retreats	0.00	1,009.80	-1,009.80
025 · BOA Savings - Clergy Grant	0.00	800.00	-800.00
028 · BOA Savings - Easter Offering	1,359.00	0.00	1,359.00
0290 · LEAD Pilot Project	11,566.12	4,787.45	6,778.67
030 · BOA Savings Judy Dale Lay Lead.	3,292.24	4,824.23	-1,531.99
0300 · BOA Savings - RevM	292.98	3,286.42	-2,993.44
031 · BOA Savings - Carpenter Grant			
00312 · Carpenter Grant 2014	0.00	1,187.34	-1,187.34
00313 · Academy for Spiritual Formation	1.46	21,001.46	-21,000.00
00315 · Clergy Communities of Practice	0.00	15,317.28	-15,317.28
<b>Total 031 · BOA Savings - Carpenter Grant</b>	<b>1.46</b>	<b>37,506.08</b>	<b>-37,504.62</b>
035 · BOA Savings - GC 2016			
0350 · BOA - GC Registration	74,923.77	0.00	74,923.77
0351 · BOA Saving BOA - Be A Gem	244.69	0.00	244.69
0353 · BOA - Savings Advertising	500.00	0.00	500.00
<b>Total 035 · BOA Savings - GC 2016</b>	<b>75,668.46</b>	<b>0.00</b>	<b>75,668.46</b>
038 · Fellowship Sunday/Anniversary	65.28	0.00	65.28
041 · OFLD Scholarship Fund	2,794.34	2,506.34	288.00
042 · Progressive Christian Ministrie	139.63	0.00	139.63

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<b>044 - BOA - Network</b>			
0444 - Texas & New Mexico	240.25	0.00	240.25
0446 - South Gulf Coast Network	753.47	0.00	753.47
0447 - All Florida Network	25.00	0.00	25.00
0448 - NE Network	70.00	0.00	70.00
<b>Total 044 - BOA - Network</b>	<u>1,088.72</u>	<u>0.00</u>	<u>1,088.72</u>
046 - BOA - Savings - Global Dev Miss	0.00	471.22	-471.22
047 - BOA - Church Life & Health	0.00	1,974.89	-1,974.89
070 - Audit Expenses	0.00	330.00	-330.00
103 - BOA - D. Berry Scholarship Fund	3,197.84	0.00	3,197.84
110 - BOA - 50th Anniversary	51.50	211.51	-160.01
1111 - Inter company bank account	-1,056.90	50,345.09	-51,401.99
13 - MCC Brisbane	40.00	0.00	40.00
130 - Sarasota Rent	2,239.76	0.00	2,239.76
150 - Helsinki	509.25	0.00	509.25
160 - Diversity	420.00	0.00	420.00
84 - Fellowship Prayer Grant HIV/AIDS	48.31	48.31	0.00
95 - BOA-Tell the Story-Nancy's Book	3,029.59	8,251.99	-5,222.40
97 - BOA - Clergy Well Being	0.00	377.37	-377.37
<b>99 - BOA - Emerging Church</b>			
0090 - Emerging Oasis	0.00	138.64	-138.64
0092 - Nicaragua	106.18	0.00	106.18
99 - BOA - Emerging Church - Other	0.00	11,603.07	-11,603.07
<b>Total 99 - BOA - Emerging Church</b>	<u>106.18</u>	<u>11,741.71</u>	<u>-11,635.53</u>
<b>Total 1021 - Savings - BOA</b>	<u>115,258.54</u>	<u>204,032.56</u>	<u>-88,774.02</u>
1026 - BOA Platinum	1,092.21	0.00	1,092.21
1030 - Australia Bank Account	3,547.11	13,030.90	-9,483.79
<b>1033 - BANK OF NOVA SCOTIA</b>			
103301 - Scotia Bank -Dev in Canada	4,597.52	4,597.52	0.00
1033 - BANK OF NOVA SCOTIA - Other	-36,202.90	22,165.39	-58,368.29
<b>Total 1033 - BANK OF NOVA SCOTIA</b>	<u>-31,605.38</u>	<u>26,762.91</u>	<u>-58,368.29</u>
1037 - Lloyds Project Account	0.62	0.62	0.00
<b>1038 - LLOYDS TSB ACCOUNT</b>			
200 - Inclusion Program	537.33	459.70	77.63
1038 - LLOYDS TSB ACCOUNT - Other	13.97	5,033.40	-5,019.43
<b>Total 1038 - LLOYDS TSB ACCOUNT</b>	<u>551.30</u>	<u>5,493.10</u>	<u>-4,941.80</u>
1040 - ASB BANK-NEW ZEALAND	3,359.78	3,359.78	0.00
1042 - PayPal Account	654.67	2,562.88	-1,908.21
1045 - South Africa at Good Hope MCC	4,133.82	3,016.56	1,117.26
1090 - Morgan Stanley Investments	121,782.31	215,534.81	-93,752.50
1095 - Morgan Stanley Master Card	296.62	853.82	-557.20
<b>Total Checking/Savings</b>	<u>235,690.49</u>	<u>521,677.03</u>	<u>-285,986.54</u>
<b>Accounts Receivable</b>			
1110 - Accounts Receivable	57,168.31	73,317.11	-16,148.80

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1150 · CLERGY LICENSE RECEIVABLE	0.00	150.00	-150.00
<b>Total Accounts Receivable</b>	<b>57,168.31</b>	<b>73,467.11</b>	<b>-16,298.80</b>
<b>Other Current Assets</b>			
1210 · INVENTORY-MERCHANDISE	-0.28	20,341.72	-20,342.00
1320 · PREPAID EXPENSE	393.96	0.00	393.96
1335 · General Conference 2022	5,000.00	0.00	5,000.00
<b>Total Other Current Assets</b>	<b>5,393.68</b>	<b>20,341.72</b>	<b>-14,948.04</b>
<b>Total Current Assets</b>	<b>298,252.48</b>	<b>615,485.86</b>	<b>-317,233.38</b>
<b>Fixed Assets</b>			
1630 · FURNITURE AND FIXTURES	49,653.60	49,653.60	0.00
1631 · LESS ACCUMULATED DEPRECIATION	-47,366.55	-47,366.55	0.00
1670 · OFFICE EQUIPMENT	212,307.84	212,307.84	0.00
1671 · LESS ACCUMULATED DEPRECIATION	-211,974.81	-211,158.01	-816.80
1680 · Sarasota Property			
1681 · LESS ACCUMULATED DEPREC	-84,442.00	-84,442.00	0.00
1680 · Sarasota Property - Other	334,889.00	334,889.00	0.00
<b>Total 1680 · Sarasota Property</b>	<b>250,447.00</b>	<b>250,447.00</b>	<b>0.00</b>
<b>Total Fixed Assets</b>	<b>253,067.08</b>	<b>253,883.88</b>	<b>-816.80</b>
<b>TOTAL ASSETS</b>	<b>551,319.56</b>	<b>869,369.74</b>	<b>-318,050.18</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2050 · ACCOUNTS PAYABLE-TRADE	29,993.62	31,196.56	-1,202.94
<b>Total Accounts Payable</b>	<b>29,993.62</b>	<b>31,196.56</b>	<b>-1,202.94</b>
<b>Other Current Liabilities</b>			
2150 · 403b Payable	669.96	0.00	669.96
2335 · ACCRUED VACATION	95,795.00	92,971.75	2,823.25
2336 · Accrued Payroll	46,052.00	46,052.00	0.00
2600 · Deferred Revenue			
26030 · Hispanic Coachella Valley	477.00	477.00	0.00
2680 · Cuba	29,800.00	29,800.00	0.00
<b>Total 2600 · Deferred Revenue</b>	<b>30,277.00</b>	<b>30,277.00</b>	<b>0.00</b>
26020 · General Conference	138,934.71	0.00	138,934.71
26023 · General Conference Sponsors	1,134.20	0.00	1,134.20
2650 · Deferred Grant Revenue			
26501 · Carpenter Grant	0.00	466.50	-466.50
26503 · Carpenter - Spiritual Academy	21,788.32	21,921.61	-133.29
26504 · Clergy Communities	3,977.82	14,456.75	-10,478.93
<b>Total 2650 · Deferred Grant Revenue</b>	<b>25,766.14</b>	<b>36,844.86</b>	<b>-11,078.72</b>
<b>Total Other Current Liabilities</b>	<b>338,629.01</b>	<b>206,145.61</b>	<b>132,483.40</b>
<b>Total Current Liabilities</b>	<b>368,622.63</b>	<b>237,342.17</b>	<b>131,280.46</b>
<b>Long Term Liabilities</b>			
2471 · Insurance Payments-Retired Mod	21,859.78	21,859.78	0.00

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2481 - Deferred Severance Liability	290,269.22	315,269.30	-25,000.08
2482 - Deferred Funeral Liability	18,076.68	18,076.68	0.00
<b>Total Long Term Liabilities</b>	<u>330,205.68</u>	<u>355,205.76</u>	<u>-25,000.08</u>
<b>Total Liabilities</b>	698,828.31	592,547.93	106,280.38
<b>Equity</b>			
2740 - FUND BALANCE-UNRESTRICTED	1,007,135.65	998,557.65	8,578.00
2741 - FUND BALANCE - TEMP RESTRICTED	112,420.28	141,340.28	-28,920.00
30000 - Opening Balance Equity	-21,859.78	-21,859.78	0.00
32000 - Retained Earnings	-980,084.86	-700,539.29	-279,545.57
Net Income	-265,120.04	-140,677.05	-124,442.99
<b>Total Equity</b>	<u>-147,508.75</u>	<u>276,821.81</u>	<u>-424,330.56</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>551,319.56</u></u>	<u><u>869,369.74</u></u>	<u><u>-318,050.18</u></u>

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As of July 31, 2018

	<b>% Change</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1020 · CASH-GENERAL CHECKING BofA	-64.66%
1021 · Savings - BOA	
003 · BOA Savings - API	0.0%
004 · BOA Savings - Ibero America	
0044 · BOA - ICM Cuba	100.0%
0048 · BOA - Hispanic Coachella Valley	0.0%
0049 · US/Canada Hispanic Emerging Min	0.0%
004 · BOA Savings - Ibero America - Other	-100.0%
Total 004 · BOA Savings - Ibero America	94.46%
0046 · BOA - Garner Institute Funds	-100.0%
006 · BOA Leadership Dev. Africa	
0061 · Uganda	0.0%
006 · BOA Leadership Dev. Africa - Other	100.0%
Total 006 · BOA Leadership Dev. Africa	1,445.1%
007 · BOA Savings - Global Justice	-10.75%
011 · BOA Savings - Disaster Relief	-106.53%
012 · BOA Savings - Youth DR	-100.0%
014 · BOA Savings - Jamaica	-100.0%
016 · BOA Savings - PAD Conference	-100.0%
018 · BOA Savings-You, A Faith Fits	-100.0%
022 · BOA Savings-OP Cash Reserve	-96.7%
0221 · BOA Savings - Online Classes	-86.56%
0225 · BOA Savings - Clergy Retreats	-100.0%
025 · BOA Savings - Clergy Grant	-100.0%
028 · BOA Savings - Easter Offering	100.0%
0290 · LEAD Pilot Project	141.59%
030 · BOA Savings Judy Dale Lay Lead.	-31.76%
0300 · BOA Savings - RevM	-91.09%
031 · BOA Savings - Carpenter Grant	
00312 · Carpenter Grant 2014	-100.0%
00313 · Academy for Spiritual Formation	-99.99%
00315 · Clergy Communities of Practice	-100.0%
Total 031 · BOA Savings - Carpenter Grant	-100.0%
035 · BOA Savings - GC 2016	
0350 · BOA - GC Registration	100.0%
0351 · BOA Saving BOA - Be A Gem	100.0%
0353 · BOA - Savings Advertising	100.0%
Total 035 · BOA Savings - GC 2016	100.0%
038 · Fellowship Sunday/Anniversary	100.0%
041 · OFLD Scholarship Fund	11.49%
042 · Progressive Christian Ministrie	100.0%

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	<u><b>% Change</b></u>
<b>044 · BOA - Network</b>	
0444 · Texas & New Mexico	100.0%
0446 · South Gulf Coast Network	100.0%
0447 · All Florida Network	100.0%
0448 · NE Network	100.0%
<b>Total 044 · BOA - Network</b>	<b>100.0%</b>
<b>046 · BOA - Savings - Global Dev Miss</b>	<b>-100.0%</b>
<b>047 · BOA - Church Life &amp; Health</b>	<b>-100.0%</b>
<b>070 · Audit Expenses</b>	<b>-100.0%</b>
<b>103 · BOA - D. Berry Scholarship Fund</b>	<b>100.0%</b>
<b>110 · BOA - 50th Anniversary</b>	<b>-75.65%</b>
<b>1111 · Inter company bank account</b>	<b>-102.1%</b>
<b>13 · MCC Brisbane</b>	<b>100.0%</b>
<b>130 · Sarasota Rent</b>	<b>100.0%</b>
<b>150 · Helsinki</b>	<b>100.0%</b>
<b>160 · Diversity</b>	<b>100.0%</b>
<b>84 · Fellowship Prayer Grant HIV/AIDS</b>	<b>0.0%</b>
<b>95 · BOA-Tell the Story-Nancy's Book</b>	<b>-63.29%</b>
<b>97 · BOA - Clergy Well Being</b>	<b>-100.0%</b>
<b>99 · BOA - Emerging Church</b>	
0090 · Emerging Oasis	-100.0%
0092 · Nicaragua	100.0%
99 · BOA - Emerging Church - Other	-100.0%
<b>Total 99 · BOA - Emerging Church</b>	<b>-99.1%</b>
<b>Total 1021 · Savings - BOA</b>	<b>-43.51%</b>
<b>1026 · BOA Platinum</b>	<b>100.0%</b>
<b>1030 · Australia Bank Account</b>	<b>-72.78%</b>
<b>1033 · BANK OF NOVA SCOTIA</b>	
103301 · Scotia Bank -Dev in Canada	0.0%
1033 · BANK OF NOVA SCOTIA - Other	-263.33%
<b>Total 1033 · BANK OF NOVA SCOTIA</b>	<b>-218.09%</b>
<b>1037 · Lloyds Project Account</b>	<b>0.0%</b>
<b>1038 · LLOYDS TSB ACCOUNT</b>	
200 · Inclusion Program	16.89%
1038 · LLOYDS TSB ACCOUNT - Other	-99.72%
<b>Total 1038 · LLOYDS TSB ACCOUNT</b>	<b>-89.96%</b>
<b>1040 · ASB BANK-NEW ZEALAND</b>	<b>0.0%</b>
<b>1042 · PayPal Account</b>	<b>-74.46%</b>
<b>1045 · South Africa at Good Hope MCC</b>	<b>37.04%</b>
<b>1090 · Morgan Stanley Investments</b>	<b>-43.5%</b>
<b>1095 · Morgan Stanley Master Card</b>	<b>-65.26%</b>
<b>Total Checking/Savings</b>	<b>-54.82%</b>
<b>Accounts Receivable</b>	
1110 · Accounts Receivable	-22.03%

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1150 · CLERGY LICENSE RECEIVABLE	-100.0%
<b>Total Accounts Receivable</b>	<b>-22.19%</b>
<b>Other Current Assets</b>	
1210 · INVENTORY-MERCHANDISE	-100.0%
1320 · PREPAID EXPENSE	100.0%
1335 · General Conference 2022	100.0%
<b>Total Other Current Assets</b>	<b>-73.49%</b>
<b>Total Current Assets</b>	<b>-51.54%</b>
<b>Fixed Assets</b>	
1630 · FURNITURE AND FIXTURES	0.0%
1631 · LESS ACCUMULATED DEPRECIATION	0.0%
1670 · OFFICE EQUIPMENT	0.0%
1671 · LESS ACCUMULATED DEPRECIATION	-0.39%
1680 · Sarasota Property	
1681 · LESS ACCUMULATED DEPREC	0.0%
1680 · Sarasota Property - Other	0.0%
<b>Total 1680 · Sarasota Property</b>	<b>0.0%</b>
<b>Total Fixed Assets</b>	<b>-0.32%</b>
<b>TOTAL ASSETS</b>	<b><u>-36.58%</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2050 · ACCOUNTS PAYABLE-TRADE	-3.86%
<b>Total Accounts Payable</b>	<b>-3.86%</b>
<b>Other Current Liabilities</b>	
2150 · 403b Payable	100.0%
2335 · ACCRUED VACATION	3.04%
2336 · Accrued Payroll	0.0%
2600 · Deferred Revenue	
26030 · Hispanic Coachella Valley	0.0%
2680 · Cuba	0.0%
<b>Total 2600 · Deferred Revenue</b>	<b>0.0%</b>
26020 · General Conference	100.0%
26023 · General Conference Sponsors	100.0%
2650 · Deferred Grant Revenue	
26501 · Carpenter Grant	-100.0%
26503 · Carpenter - Spiritual Academy	-0.61%
26504 · Clergy Communities	-72.49%
<b>Total 2650 · Deferred Grant Revenue</b>	<b>-30.07%</b>
<b>Total Other Current Liabilities</b>	<b>64.27%</b>
<b>Total Current Liabilities</b>	<b>55.31%</b>
<b>Long Term Liabilities</b>	
2471 · Insurance Payments-Retired Mod	0.0%

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2481 - Deferred Severance Liability	-7.93%
2482 - Deferred Funeral Liability	0.0%
<b>Total Long Term Liabilities</b>	<u>-7.04%</u>
<b>Total Liabilities</b>	17.94%
<b>Equity</b>	
2740 - FUND BALANCE-UNRESTRICTED	0.86%
2741 - FUND BALANCE - TEMP RESTRICTED	-20.46%
30000 - Opening Balance Equity	0.0%
32000 - Retained Earnings	-39.9%
Net Income	-88.46%
<b>Total Equity</b>	<u>-153.29%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>-36.58%</u></u>