

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

	<u>Aug 31, 18</u>	<u>Aug 31, 17</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1020 · CASH-GENERAL CHECKING BofA	71,691.20	27,824.97	43,866.23	157.65%
1021 · Savings - BOA				
003 · BOA Savings - API	374.19	72.29	301.90	417.62%
004 · BOA Savings - Ibero America				
0044 · BOA - ICM Cuba	3,281.86	0.00	3,281.86	100.0%
0047 · BOA Savings - ICM Casa de Luz	391.34	0.00	391.34	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	136.41	0.00	136.41	100.0%
004 · BOA Savings - Ibero America - Other	23.28	0.00	23.28	100.0%
Total 004 · BOA Savings - Ibero America	5,859.89	2,027.00	3,832.89	189.09%
0046 · BOA - Garner Institute Funds	0.00	2,576.06	-2,576.06	-100.0%
006 · BOA Leadership Dev. Africa				
0061 · Uganda	162.18	162.18	0.00	0.0%
006 · BOA Leadership Dev. Africa - Other	2,477.36	0.00	2,477.36	100.0%
Total 006 · BOA Leadership Dev. Africa	2,639.54	162.18	2,477.36	1,527.54%
007 · BOA Savings - Global Justice	1,150.50	935.78	214.72	22.95%
011 · BOA Savings - Disaster Relief	0.00	818.58	-818.58	-100.0%
012 · BOA Savings - Youth DR	0.00	2,635.00	-2,635.00	-100.0%
016 · BOA Savings - PAD Conference	0.00	11,047.11	-11,047.11	-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	680.85	33,559.73	-32,878.88	-97.97%
0221 · BOA Savings - Online Classes	17.45	17,258.41	-17,240.96	-99.9%
0225 · BOA Savings - Clergy Retreats	0.00	50.00	-50.00	-100.0%
025 · BOA Savings - Clergy Grant	0.00	800.00	-800.00	-100.0%
0290 · LEAD Pilot Project	12,518.83	5,487.45	7,031.38	128.14%
030 · BOA Savings Judy Dale Lay Lead.	3,201.13	4,824.23	-1,623.10	-33.65%
031 · BOA Savings - Carpenter Grant				
00312 · Carpenter Grant 2014	0.00	461.50	-461.50	-100.0%
00313 · Academy for Spiritual Formation	1.46	21,001.46	-21,000.00	-99.99%
00315 · Clergy Communities of Practice	2,658.58	14,916.55	-12,257.97	-82.18%
Total 031 · BOA Savings - Carpenter Grant	2,660.04	36,379.51	-33,719.47	-92.69%
035 · BOA Savings - GC 2018				
0350 · BOA - GC Registration	74,923.77	0.00	74,923.77	100.0%
0351 · BOA Saving BOA - Be A Gem	283.13	0.00	283.13	100.0%
0352 · BOA - Savings - GC Exhibitor	977.70	0.00	977.70	100.0%
0353 · BOA - Savings Advertising	988.70	0.00	988.70	100.0%
Total 035 · BOA Savings - GC 2018	77,173.30	0.00	77,173.30	100.0%
041 · OFLD Scholarship Fund	933.84	3,206.34	-2,272.50	-70.88%
042 · Progressive Christian Ministrie	197.35	100.00	97.35	97.35%
044 · BOA - Network				

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0444 · Texas & New Mexico	240.25	0.00	240.25	100.0%
0446 · South Gulf Coast Network	753.47	0.00	753.47	100.0%
0447 · All Florida Network	25.00	0.00	25.00	100.0%
0448 · NE Network	70.00	0.00	70.00	100.0%
Total 044 · BOA - Network	1,088.72	0.00	1,088.72	100.0%
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	149.26	0.00	149.26	100.0%
103 · BOA - D. Berry Scholarship Fund	1,989.50	257.50	1,732.00	672.62%
110 · BOA - 50th Anniversary	0.00	211.51	-211.51	-100.0%
1111 · Inter company bank account	-1,056.90	49,995.34	-51,052.24	-102.11%
130 · Sarasota Rent	3,599.76	0.00	3,599.76	100.0%
150 · Helsinki	1,193.92	0.00	1,193.92	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	8,520.15	-5,490.56	-64.44%
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	11,603.07	-11,603.07	-100.0%
Total 99 · BOA - Emerging Church	106.18	11,741.71	-11,635.53	-99.1%
Total 1021 · Savings - BOA	117,555.25	196,891.67	-79,336.42	-40.29%
1026 · BOA Platinum	1,092.21	0.00	1,092.21	100.0%
1030 · Australia Bank Account	183.56	3,055.90	-2,872.34	-93.99%
1032 · Brazil - Caixa	254.30	0.00	254.30	100.0%
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	-40,013.32	22,165.39	-62,178.71	-280.52%
Total 1033 · BANK OF NOVA SCOTIA	-35,415.80	26,762.91	-62,178.71	-232.33%
1037 · Lloyds Project Account	0.62	0.62	0.00	0.0%
1038 · LLOYDS TSB ACCOUNT				
200 · Inclusion Program	537.33	459.70	77.63	16.89%
1038 · LLOYDS TSB ACCOUNT - Other	272.71	5,033.40	-4,760.69	-94.58%
Total 1038 · LLOYDS TSB ACCOUNT	810.04	5,493.10	-4,683.06	-85.25%
1040 · ASB BANK-NEW ZEALAND	3,359.78	3,359.78	0.00	0.0%
1042 · PayPal Account	81.39	9,495.13	-9,413.74	-99.14%
1045 · South Africa at Good Hope MCC	3,888.96	3,778.69	110.27	2.92%
1090 · Morgan Stanley Investments	65,122.13	215,534.81	-150,412.68	-69.79%
1095 · Morgan Stanley Master Card	296.66	853.83	-557.17	-65.26%
Total Checking/Savings	228,920.30	493,051.41	-264,131.11	-53.57%
Accounts Receivable				
1110 · Accounts Receivable	62,271.27	33,440.99	28,830.28	86.21%
Total Accounts Receivable	62,271.27	33,440.99	28,830.28	86.21%

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Other Current Assets				
12000 · Undeposited Funds	0.00	420.01	-420.01	-100.0%
1210 · INVENTORY-MERCHANDISE	-0.28	20,341.72	-20,342.00	-100.0%
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>5,393.68</u>	<u>20,761.73</u>	<u>-15,368.05</u>	<u>-74.02%</u>
Total Current Assets	296,585.25	547,254.13	-250,668.88	-45.81%
Fixed Assets				
1630 · FURNITURE AND FIXTURES	49,653.60	49,653.60	0.00	0.0%
1631 · LESS ACCUMULATED 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>549,652.33</u>	<u>801,138.01</u>	<u>-251,485.68</u>	<u>-31.39%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2050 · ACCOUNTS PAYABLE-TRADE	40,241.09	55,539.11	-15,298.02	-27.55%
Total Accounts Payable	40,241.09	55,539.11	-15,298.02	-27.55%
Other Current Liabilities				
2150 · 403b Payable	667.14	0.00	667.14	100.0%
2335 · ACCRUED VACATION	67,567.71	95,400.16	-27,832.45	-29.17%
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				
2602001 · General Conference - Be A Gem	145.50	0.00	145.50	100.0%
26020 · General Conference - Other	138,934.71	0.00	138,934.71	100.0%
Total 26020 · General Conference	<u>139,080.21</u>	<u>0.00</u>	<u>139,080.21</u>	<u>100.0%</u>
26023 · General Conference Sponsors	1,966.40	0.00	1,966.40	100.0%
2650 · Deferred Grant Revenue				
26501 · Carpenter Grant	0.00	466.50	-466.50	-100.0%
26503 · Carpenter - Spiritual Academy	21,788.32	21,921.61	-133.29	-0.61%
26504 · Clergy Communities	3,977.82	14,456.75	-10,478.93	-72.49%
Total 2650 · Deferred Grant Revenue	<u>25,766.14</u>	<u>36,844.86</u>	<u>-11,078.72</u>	<u>-30.07%</u>
Total Other Current Liabilities	<u>311,376.60</u>	<u>208,574.02</u>	<u>102,802.58</u>	<u>49.29%</u>
Total Current Liabilities	351,617.69	264,113.13	87,504.56	33.13%

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Long Term Liabilities				
2471 · Insurance Payments-Retired Mod	21,859.78	21,859.78	0.00	0.0%
2481 · Deferred Severance Liability	288,185.88	313,185.96	-25,000.08	-7.98%
2482 · Deferred Funeral Liability	18,076.68	18,076.68	0.00	0.0%
Total Long Term Liabilities	<u>328,122.34</u>	<u>353,122.42</u>	<u>-25,000.08</u>	<u>-7.08%</u>
Total Liabilities	679,740.03	617,235.55	62,504.48	10.13%
Equity				
2740 · FUND BALANCE-UNRESTRICTED	1,007,135.65	998,557.65	8,578.00	0.86%
2741 · FUND BALANCE - TEMP RESTRICTED	112,420.28	141,340.28	-28,920.00	-20.46%
30000 · Opening Balance Equity	-21,859.78	-21,859.78	0.00	0.0%
3001 · Opening Bal Equity	525.07	0.00	525.07	100.0%
32000 · Retained Earnings	-980,084.86	-700,539.29	-279,545.57	-39.9%
Net Income	<u>-248,224.06</u>	<u>-233,596.40</u>	<u>-14,627.66</u>	<u>-6.26%</u>
Total Equity	<u>-130,087.70</u>	<u>183,902.46</u>	<u>-313,990.16</u>	<u>-170.74%</u>
TOTAL LIABILITIES & EQUITY	<u><u>549,652.33</u></u>	<u><u>801,138.01</u></u>	<u><u>-251,485.68</u></u>	<u><u>-31.39%</u></u>