

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

	<u>Sep 30, 18</u>	<u>Sep 30, 17</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
1020 · CASH-GENERAL CHECKING BofA	33,022.93	13,074.00	19,948.93
1021 · Savings - BOA			
003 · BOA Savings - API	374.19	72.29	301.90
004 · BOA Savings - Ibero America			
0044 · BOA - ICM Cuba	3,691.86	0.00	3,691.86
0047 · BOA Savings - ICM Casa de Luz	391.34	0.00	391.34
0048 · BOA - Hispanic Coachella Valley	372.01	477.00	-104.99
0049 · US/Canada Hispanic Emerging Min	0.00	1,550.00	-1,550.00
0050 · BOA - ICM Puebla	136.41	0.00	136.41
004 · BOA Savings - Ibero America - Other	6.39	103.00	-96.61
Total 004 · BOA Savings - Ibero America	4,598.01	2,130.00	2,468.01
0046 · BOA - Garner Institute Funds	0.00	2,255.93	-2,255.93
006 · BOA Leadership Dev. Africa			
0061 · Uganda	331.99	162.18	169.81
006 · BOA Leadership Dev. Africa - Other	2,471.03	0.00	2,471.03
Total 006 · BOA Leadership Dev. Africa	2,803.02	162.18	2,640.84
007 · BOA Savings - Global Justice	1,188.86	0.00	1,188.86
011 · BOA Savings - Disaster Relief	0.00	1,410.83	-1,410.83
022 · BOA Savings-OP Cash Reserve			
02210 · Let Your Light Shine	391.50	0.00	391.50
022 · BOA Savings-OP Cash Reserve - Other	526.40	3,201.72	-2,675.32
Total 022 · BOA Savings-OP Cash Reserve	917.90	3,201.72	-2,283.82
0220 · Rolling the Stone Away	0.00	29,053.52	-29,053.52
0221 · BOA Savings - Online Classes	17.45	410.00	-392.55
0225 · BOA Savings - Clergy Retreats	0.00	39.90	-39.90
0290 · LEAD Pilot Project	13,518.83	2,487.45	11,031.38
030 · BOA Savings Judy Dale Lay Lead.	3,201.13	4,824.23	-1,623.10
031 · BOA Savings - Carpenter Grant			
00312 · Carpenter Grant 2014	0.00	91.38	-91.38
00313 · Academy for Spiritual Formation	1.46	21,001.46	-21,000.00
00315 · Clergy Communities of Practice	2,658.58	13,566.55	-10,907.97
Total 031 · BOA Savings - Carpenter Grant	2,660.04	34,659.39	-31,999.35
035 · BOA Savings - GC 2018			
0350 · BOA - GC Registration	34,923.77	0.00	34,923.77
0351 · BOA Saving BOA - Be A Gem	283.13	0.00	283.13
0352 · BOA - Savings - GC Exhibitor	977.70	0.00	977.70
0353 · BOA - Savings Advertising	988.70	0.00	988.70
Total 035 · BOA Savings - GC 2018	37,173.30	0.00	37,173.30
039 · Clergy Licenses	0.00	1,400.00	-1,400.00
041 · OFLD Scholarship Fund	933.84	4,244.34	-3,310.50
042 · Progressive Christian Ministrie	254.85	100.00	154.85

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044 - BOA - Network			
0444 - Texas & New Mexico	240.25	170.00	70.25
0445 - Western US/Southwestern Network	1,628.96	0.00	1,628.96
0446 - South Gulf Coast Network	753.47	0.00	753.47
0447 - All Florida Network	25.00	0.00	25.00
0448 - NE Network	903.02	0.00	903.02
044 - BOA - Network - Other	0.00	80.00	-80.00
Total 044 - BOA - Network	<u>3,550.70</u>	<u>250.00</u>	<u>3,300.70</u>
047 - BOA - Church Life & Health	0.00	1,833.22	-1,833.22
101 - BOA - Queer Hope-Nancy's Book	149.26	0.00	149.26
103 - BOA - D. Berry Scholarship Fund	1,989.50	319.30	1,670.20
110 - BOA - 50th Anniversary	0.00	211.51	-211.51
1111 - Inter company bank account	-1,056.90	49,668.09	-50,724.99
130 - Sarasota Rent	1,720.26	0.00	1,720.26
131 - Sarasota Escrow	2,200.00	0.00	2,200.00
132 - Sarasota Taxes 2018 year	1,039.50	0.00	1,039.50
150 - Helsinki	1,193.92	0.00	1,193.92
84 - Fellowship Prayer Grant HIV/AIDS	48.31	48.31	0.00
95 - BOA-Tell the Story-Nancy's Book	3,029.59	2,848.00	181.59
97 - BOA - Clergy Well Being	0.00	377.37	-377.37
99 - BOA - Emerging Church			
0090 - Emerging Oasis	0.00	138.64	-138.64
0092 - Nicaragua	106.18	0.00	106.18
Total 99 - BOA - Emerging Church	<u>106.18</u>	<u>138.64</u>	<u>-32.46</u>
Total 1021 - Savings - BOA	<u>81,611.74</u>	<u>142,146.22</u>	<u>-60,534.48</u>
1026 - BOA Platinum	1,092.21	0.00	1,092.21
1030 - Australia Bank Account	1,089.47	4,028.26	-2,938.79
1032 - Brazil - Caixa	254.30	0.00	254.30
1033 - BANK OF NOVA SCOTIA			
103301 - Scotia Bank -Dev in Canada	4,597.52	4,597.52	0.00
1033 - BANK OF NOVA SCOTIA - Other	-40,013.32	22,165.39	-62,178.71
Total 1033 - BANK OF NOVA SCOTIA	<u>-35,415.80</u>	<u>26,762.91</u>	<u>-62,178.71</u>
1037 - Lloyds Project Account	0.62	0.62	0.00
1038 - LLOYDS TSB ACCOUNT			
200 - Inclusion Program	537.33	537.33	0.00
1038 - LLOYDS TSB ACCOUNT - Other	1,353.38	6,157.87	-4,804.49
Total 1038 - LLOYDS TSB ACCOUNT	<u>1,890.71</u>	<u>6,695.20</u>	<u>-4,804.49</u>
1040 - ASB BANK-NEW ZEALAND	3,359.78	3,359.78	0.00
1042 - PayPal Account	464.37	3,048.91	-2,584.54
1045 - South Africa at Good Hope MCC	3,888.96	3,637.06	251.90
1090 - Morgan Stanley Investments	34,416.40	219,301.33	-184,884.93
1095 - Morgan Stanley Master Card	296.66	908.04	-611.38
Total Checking/Savings	<u>125,972.35</u>	<u>422,962.33</u>	<u>-296,989.98</u>
Accounts Receivable			

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1110 · Accounts Receivable	106,924.05	55,512.03	51,412.02
Total Accounts Receivable	106,924.05	55,512.03	51,412.02
Other Current Assets			
1210 · INVENTORY-MERCHANDISE	-0.28	20,341.72	-20,342.00
1320 · PREPAID EXPENSE	-0.01	393.96	-393.97
1335 · General Conference 2022	5,000.00	0.00	5,000.00
Total Other Current Assets	4,999.71	20,735.68	-15,735.97
Total Current Assets	237,896.11	499,210.04	-261,313.93
Fixed Assets			
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
Total 1680 · Sarasota Property	250,447.00	250,447.00	0.00
Total Fixed Assets	253,067.08	253,883.88	-816.80
TOTAL ASSETS	490,963.19	753,093.92	-262,130.73
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2050 · ACCOUNTS PAYABLE-TRADE	50,177.24	31,746.59	18,430.65
Total Accounts Payable	50,177.24	31,746.59	18,430.65
Other Current Liabilities			
2150 · 403b Payable	1,232.78	0.00	1,232.78
2335 · ACCRUED VACATION	60,897.55	95,400.16	-34,502.61
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
Total 2600 · Deferred Revenue	30,277.00	30,277.00	0.00
26020 · General Conference			
2602001 · General Conference - Be A Gem	277.19	0.00	277.19
26020 · General Conference - Other	98,934.71	0.00	98,934.71
Total 26020 · General Conference	99,211.90	0.00	99,211.90
26023 · General Conference Sponsors	1,966.40	0.00	1,966.40
2650 · Deferred Grant Revenue			
26503 · Carpenter - Spiritual Academy	21,788.32	21,788.32	0.00
26504 · Clergy Communities	3,977.82	11,557.58	-7,579.76
Total 2650 · Deferred Grant Revenue	25,766.14	33,345.90	-7,579.76
Total Other Current Liabilities	265,403.77	205,075.06	60,328.71
Total Current Liabilities	315,581.01	236,821.65	78,759.36

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Long Term Liabilities			
2471 · Insurance Payments-Retired Mod	21,859.78	21,859.78	0.00
2481 · Deferred Severance Liability	286,102.54	311,102.62	-25,000.08
2482 · Deferred Funeral Liability	18,076.68	18,076.68	0.00
Total Long Term Liabilities	<u>326,039.00</u>	<u>351,039.08</u>	<u>-25,000.08</u>
Total Liabilities	641,620.01	587,860.73	53,759.28
Equity			
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
3001 · Opening Bal Equity	525.07	0.00	525.07
32000 · Retained Earnings	-980,084.86	-700,539.29	-279,545.57
Net Income	<u>-268,793.18</u>	<u>-252,265.67</u>	<u>-16,527.51</u>
Total Equity	<u>-150,656.82</u>	<u>165,233.19</u>	<u>-315,890.01</u>
TOTAL LIABILITIES & EQUITY	<u><u>490,963.19</u></u>	<u><u>753,093.92</u></u>	<u><u>-262,130.73</u></u>

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	% Change
ASSETS	
Current Assets	
Checking/Savings	
1020 · CASH-GENERAL CHECKING BofA	152.59%
1021 · Savings - BOA	
003 · BOA Savings - API	417.62%
004 · BOA Savings - Ibero America	
0044 · BOA - ICM Cuba	100.0%
0047 · BOA Savings - ICM Casa de Luz	100.0%
0048 · BOA - Hispanic Coachella Valley	-22.01%
0049 · US/Canada Hispanic Emerging Min	-100.0%
0050 · BOA - ICM Puebla	100.0%
004 · BOA Savings - Ibero America - Other	-93.8%
Total 004 · BOA Savings - Ibero America	115.87%
0046 · BOA - Garner Institute Funds	-100.0%
006 · BOA Leadership Dev. Africa	
0061 · Uganda	104.71%
006 · BOA Leadership Dev. Africa - Other	100.0%
Total 006 · BOA Leadership Dev. Africa	1,628.34%
007 · BOA Savings - Global Justice	100.0%
011 · BOA Savings - Disaster Relief	-100.0%
022 · BOA Savings-OP Cash Reserve	
02210 · Let Your Light Shine	100.0%
022 · BOA Savings-OP Cash Reserve - Other	-83.56%
Total 022 · BOA Savings-OP Cash Reserve	-71.33%
0220 · Rolling the Stone Away	-100.0%
0221 · BOA Savings - Online Classes	-95.74%
0225 · BOA Savings - Clergy Retreats	-100.0%
0290 · LEAD Pilot Project	443.48%
030 · BOA Savings Judy Dale Lay Lead.	-33.65%
031 · BOA Savings - Carpenter Grant	
00312 · Carpenter Grant 2014	-100.0%
00313 · Academy for Spiritual Formation	-99.99%
00315 · Clergy Communities of Practice	-80.4%
Total 031 · BOA Savings - Carpenter Grant	-92.33%
035 · BOA Savings - GC 2018	
0350 · BOA - GC Registration	100.0%
0351 · BOA Saving BOA - Be A Gem	100.0%
0352 · BOA - Savings - GC Exhibitor	100.0%
0353 · BOA - Savings Advertising	100.0%
Total 035 · BOA Savings - GC 2018	100.0%
039 · Clergy Licenses	-100.0%
041 · OFLD Scholarship Fund	-78.0%
042 · Progressive Christian Ministrie	154.85%

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	% Change
044 - BOA - Network	
0444 - Texas & New Mexico	41.32%
0445 - Western US/Southwestern Network	100.0%
0446 - South Gulf Coast Network	100.0%
0447 - All Florida Network	100.0%
0448 - NE Network	100.0%
044 - BOA - Network - Other	-100.0%
Total 044 - BOA - Network	1,320.28%
047 - BOA - Church Life & Health	-100.0%
101 - BOA - Queer Hope-Nancy's Book	100.0%
103 - BOA - D. Berry Scholarship Fund	523.08%
110 - BOA - 50th Anniversary	-100.0%
1111 - Inter company bank account	-102.13%
130 - Sarasota Rent	100.0%
131 - Sarasota Escrow	100.0%
132 - Sarasota Taxes 2018 year	100.0%
150 - Helsinki	100.0%
84 - Fellowship Prayer Grant HIV/AIDS	0.0%
95 - BOA-Tell the Story-Nancy's Book	6.38%
97 - BOA - Clergy Well Being	-100.0%
99 - BOA - Emerging Church	
0090 - Emerging Oasis	-100.0%
0092 - Nicaragua	100.0%
Total 99 - BOA - Emerging Church	-23.41%
Total 1021 - Savings - BOA	-42.59%
1026 - BOA Platinum	100.0%
1030 - Australia Bank Account	-72.95%
1032 - Brazil - Caixa	100.0%
1033 - BANK OF NOVA SCOTIA	
103301 - Scotia Bank -Dev in Canada	0.0%
1033 - BANK OF NOVA SCOTIA - Other	-280.52%
Total 1033 - BANK OF NOVA SCOTIA	-232.33%
1037 - Lloyds Project Account	0.0%
1038 - LLOYDS TSB ACCOUNT	
200 - Inclusion Program	0.0%
1038 - LLOYDS TSB ACCOUNT - Other	-78.02%
Total 1038 - LLOYDS TSB ACCOUNT	-71.76%
1040 - ASB BANK-NEW ZEALAND	0.0%
1042 - PayPal Account	-84.77%
1045 - South Africa at Good Hope MCC	6.93%
1090 - Morgan Stanley Investments	-84.31%
1095 - Morgan Stanley Master Card	-67.33%
Total Checking/Savings	-70.22%
Accounts Receivable	

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	% Change
1110 · Accounts Receivable	92.61%
Total Accounts Receivable	92.61%
Other Current Assets	
1210 · INVENTORY-MERCHANDISE	-100.0%
1320 · PREPAID EXPENSE	-100.0%
1335 · General Conference 2022	100.0%
Total Other Current Assets	-75.89%
Total Current Assets	-52.35%
Fixed Assets	
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%
Total 1680 · Sarasota Property	0.0%
Total Fixed Assets	-0.32%
TOTAL ASSETS	-34.81%
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2050 · ACCOUNTS PAYABLE-TRADE	58.06%
Total Accounts Payable	58.06%
Other Current Liabilities	
2150 · 403b Payable	100.0%
2335 · ACCRUED VACATION	-36.17%
2336 · Accrued Payroll	0.0%
2600 · Deferred Revenue	
26030 · Hispanic Coachella Valley	0.0%
2680 · Cuba	0.0%
Total 2600 · Deferred Revenue	0.0%
26020 · General Conference	
2602001 · General Conference - Be A Gem	100.0%
26020 · General Conference - Other	100.0%
Total 26020 · General Conference	100.0%
26023 · General Conference Sponsors	100.0%
2650 · Deferred Grant Revenue	
26503 · Carpenter - Spiritual Academy	0.0%
26504 · Clergy Communities	-65.58%
Total 2650 · Deferred Grant Revenue	-22.73%
Total Other Current Liabilities	29.42%
Total Current Liabilities	33.26%

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Long Term Liabilities	
2471 · Insurance Payments-Retired Mod	0.0%
2481 · Deferred Severance Liability	-8.04%
2482 · Deferred Funeral Liability	0.0%
Total Long Term Liabilities	-7.12%
Total Liabilities	9.15%
Equity	
2740 · FUND BALANCE-UNRESTRICTED	0.86%
2741 · FUND BALANCE - TEMP RESTRICTED	-20.46%
30000 · Opening Balance Equity	0.0%
3001 · Opening Bal Equity	100.0%
32000 · Retained Earnings	-39.9%
Net Income	-6.55%
Total Equity	-191.18%
TOTAL LIABILITIES & EQUITY	-34.81%