

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

	<u>Oct 31, 18</u>	<u>Oct 31, 17</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
1020 · CASH-GENERAL CHECKING BofA	27,141.55	58,302.31	-31,160.76
1021 · Savings - BOA			
003 · BOA Savings - API	374.19	72.29	301.90
004 · BOA Savings - Ibero America			
0044 · BOA - ICM Cuba	4,085.87	0.00	4,085.87
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	-200.43	206.82
Total 004 · BOA Savings - Ibero America	4,992.02	1,826.57	3,165.45
0046 · BOA - Garner Institute Funds	0.00	2,255.93	-2,255.93
006 · BOA Leadership Dev. Africa			
0061 · Uganda	92.99	162.18	-69.19
006 · BOA Leadership Dev. Africa - Other	13.01	0.00	13.01
Total 006 · BOA Leadership Dev. Africa	106.00	162.18	-56.18
007 · BOA Savings - Global Justice	1,077.65	0.00	1,077.65
0071 · BOA - Global Justice Institute	0.00	25.00	-25.00
011 · BOA Savings - Disaster Relief	0.00	7,695.74	-7,695.74
022 · BOA Savings-OP Cash Reserve	1,247.77	7,204.92	-5,957.15
0220 · Rolling the Stone Away	0.00	12,678.73	-12,678.73
0221 · BOA Savings - Online Classes	17.45	803.53	-786.08
0225 · BOA Savings - Clergy Retreats	0.00	39.90	-39.90
0290 · LEAD Pilot Project	14,518.83	3,657.45	10,861.38
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	2,979.40	13,166.55	-10,187.15
Total 031 · BOA Savings - Carpenter Grant	2,980.86	34,259.39	-31,278.53
0310 · Lilly Grant Restricted	150,000.00	0.00	150,000.00
035 · BOA Savings - GC 2018			
0350 · BOA - GC Registration	33,948.77	0.00	33,948.77
0351 · BOA Saving BOA - Be A Gem	315.63	0.00	315.63
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	36,230.80	0.00	36,230.80
038 · Fellowship Sunday/Anniversary	0.00	648.56	-648.56
039 · Clergy Licenses	0.00	6,766.80	-6,766.80
041 · OFLD Scholarship Fund	933.84	4,034.34	-3,100.50
042 · Progressive Christian Ministrie	412.23	100.00	312.23

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044 - BOA - Network			
0441 - North Central Network	154.87	0.00	154.87
0444 - Texas & New Mexico	240.25	160.25	80.00
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>3,705.57</u>	<u>240.25</u>	<u>3,465.32</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	393.89	1,595.61
110 - BOA - 50th Anniversary	242.50	211.51	30.99
1111 - Inter company bank account	-1,056.90	4,748.09	-5,804.99
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	793.42	0.00	793.42
84 - Fellowship Prayer Grant HIV/AID	48.31	48.31	0.00
95 - BOA-Tell the Story-Nancy's Book	3,029.59	3,032.60	-3.01
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>228,339.70</u>	<u>98,079.44</u>	<u>130,260.26</u>
1026 - BOA Platinum	1,092.21	0.00	1,092.21
1030 - Australia Bank Account	3,865.31	4,040.89	-175.58
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	-19,678.86	-20,334.46
Total 1033 - BANK OF NOVA SCOTIA	<u>-35,415.80</u>	<u>-15,081.34</u>	<u>-20,334.46</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	2,886.00	5,982.25	-3,096.25
Total 1038 - LLOYDS TSB ACCOUNT	<u>3,423.33</u>	<u>6,519.58</u>	<u>-3,096.25</u>
1040 - ASB BANK-NEW ZEALAND	3,359.78	3,359.78	0.00
1042 - PayPal Account	1,691.69	4,432.86	-2,741.17
1045 - South Africa at Good Hope MCC	4,176.57	2,860.74	1,315.83
1090 - Morgan Stanley Investments	34,315.57	222,344.96	-188,029.39
1095 - Morgan Stanley Master Card	279.23	555.51	-276.28
Total Checking/Savings	<u>272,524.06</u>	<u>385,415.35</u>	<u>-112,891.29</u>
Accounts Receivable			

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1110 · Accounts Receivable	85,535.91	51,109.73	34,426.18
1150 · CLERGY LICENSE RECEIVABLE	375.00	350.00	25.00
Total Accounts Receivable	85,910.91	51,459.73	34,451.18
Other Current Assets			
12000 · Undeposited Funds	250.00	175.00	75.00
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	5,249.71	20,910.68	-15,660.97
Total Current Assets	363,684.68	457,785.76	-94,101.08
Fixed Assets			
1630 · FURNITURE AND FIXTURES	49,653.60	49,653.60	0.00
1631 · LESSACCUMULATED 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	<u>616,751.76</u>	<u>711,669.64</u>	<u>-94,917.88</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2050 · ACCOUNTS PAYABLE-TRADE	45,173.82	32,698.93	12,474.89
Total Accounts Payable	45,173.82	32,698.93	12,474.89
Other Current Liabilities			
2150 · 403b Payable	2,265.54	0.00	2,265.54
2335 · ACCRUED VACATION	63,628.92	101,543.34	-37,914.42
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	309.69	0.00	309.69
26020 · General Conference - Other	97,309.71	0.00	97,309.71
Total 26020 · General Conference	97,619.40	0.00	97,619.40
26023 · General Conference Sponsors	1,966.40	0.00	1,966.40
2650 · Deferred Grant Revenue			
26050 · Lilly Grant - Deferred	150,000.00	0.00	150,000.00
26503 · Carpenter - Spiritual Academy	21,788.32	21,788.32	0.00
26504 · Clergy Communities	3,977.82	11,097.63	-7,119.81

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Total 2650 - Deferred Grant Revenue	175,766.14	32,885.95	142,880.19
Total Other Current Liabilities	417,575.40	210,758.29	206,817.11
Total Current Liabilities	462,749.22	243,457.22	219,292.00
Long Term Liabilities			
2471 - Insurance Payments-Retired Mod	21,859.78	21,859.78	0.00
2481 - Deferred Severance Liability	284,019.20	309,019.28	-25,000.08
2482 - Deferred Funeral Liability	18,076.68	18,076.68	0.00
Total Long Term Liabilities	323,955.66	348,955.74	-25,000.08
Total Liabilities	786,704.88	592,412.96	194,291.92
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	-288,089.48	-298,242.18	10,152.70
Total Equity	-169,953.12	119,256.68	-289,209.80
TOTAL LIABILITIES & EQUITY	<u><u>616,751.76</u></u>	<u><u>711,669.64</u></u>	<u><u>-94,917.88</u></u>

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	<u><u>% Change</u></u>
ASSETS	
Current Assets	
Checking/Savings	
1020 · CASH-GENERAL CHECKING BofA	-53.45%
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	<u>103.19%</u>
Total 004 · BOA Savings - Ibero America	173.3%
0046 · BOA - Garner Institute Funds	-100.0%
006 · BOA Leadership Dev. Africa	
0061 · Uganda	-42.66%
006 · BOA Leadership Dev. Africa - Other	<u>100.0%</u>
Total 006 · BOA Leadership Dev. Africa	-34.64%
007 · BOA Savings - Global Justice	100.0%
0071 · BOA - Global Justice Institute	-100.0%
011 · BOA Savings - Disaster Relief	-100.0%
022 · BOA Savings-OP Cash Reserve	-82.68%
0220 · Rolling the Stone Away	-100.0%
0221 · BOA Savings - Online Classes	-97.83%
0225 · BOA Savings - Clergy Retreats	-100.0%
0290 · LEAD Pilot Project	296.97%
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	<u>-77.37%</u>
Total 031 · BOA Savings - Carpenter Grant	-91.3%
0310 · Lilly Grant Restricted	100.0%
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	<u>100.0%</u>
Total 035 · BOA Savings - GC 2018	100.0%
038 · Fellowship Sunday/Anniversary	-100.0%
039 · Clergy Licenses	-100.0%
041 · OFLD Scholarship Fund	-76.85%
042 · Progressive Christian Ministrie	312.23%

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	% Change
044 - BOA - Network	
0441 - North Central Network	100.0%
0444 - Texas & New Mexico	49.92%
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	1,442.38%
047 - BOA - Church Life & Health	-100.0%
101 - BOA - Queer Hope-Nancy's Book	100.0%
103 - BOA - D. Berry Scholarship Fund	405.09%
110 - BOA - 50th Anniversary	14.65%
1111 - Inter company bank account	-122.26%
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	-0.1%
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	132.81%
1026 - BOA Platinum	100.0%
1030 - Australia Bank Account	-4.35%
1032 - Brazil - Caixa	100.0%
1033 - BANK OF NOVA SCOTIA	
103301 - Scotia Bank -Dev in Canada	0.0%
1033 - BANK OF NOVA SCOTIA - Other	-103.33%
Total 1033 - BANK OF NOVA SCOTIA	-134.83%
1037 - Lloyds Project Account	0.0%
1038 - LLOYDS TSB ACCOUNT	
200 - Inclusion Program	0.0%
1038 - LLOYDS TSB ACCOUNT - Other	-51.76%
Total 1038 - LLOYDS TSB ACCOUNT	-47.49%
1040 - ASB BANK-NEW ZEALAND	0.0%
1042 - PayPal Account	-61.84%
1045 - South Africa at Good Hope MCC	46.0%
1090 - Morgan Stanley Investments	-84.57%
1095 - Morgan Stanley Master Card	-49.73%
Total Checking/Savings	-29.29%
Accounts Receivable	

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	% Change
1110 · Accounts Receivable	67.36%
1150 · CLERGY LICENSE RECEIVABLE	7.14%
Total Accounts Receivable	66.95%
Other Current Assets	
12000 · Undeposited Funds	42.86%
1210 · INVENTORY-MERCHANDISE	-100.0%
1320 · PREPAID EXPENSE	-100.0%
1335 · General Conference 2022	100.0%
Total Other Current Assets	-74.9%
Total Current Assets	-20.56%
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	-13.34%
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2050 · ACCOUNTS PAYABLE-TRADE	38.15%
Total Accounts Payable	38.15%
Other Current Liabilities	
2150 · 403b Payable	100.0%
2335 · ACCRUED VACATION	-37.34%
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	
26050 · Lilly Grant - Deferred	100.0%
26503 · Carpenter - Spiritual Academy	0.0%
26504 · Clergy Communities	-64.16%

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	<u>% Change</u>
Total 2650 - Deferred Grant Revenue	<u>434.47%</u>
Total Other Current Liabilities	<u>98.13%</u>
Total Current Liabilities	90.07%
Long Term Liabilities	
2471 - Insurance Payments-Retired Mod	0.0%
2481 - Deferred Severance Liability	-8.09%
2482 - Deferred Funeral Liability	<u>0.0%</u>
Total Long Term Liabilities	<u>-7.16%</u>
Total Liabilities	32.8%
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	<u>3.4%</u>
Total Equity	<u>-242.51%</u>
TOTAL LIABILITIES & EQUITY	<u><u>-13.34%</u></u>