

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

	<u>Dec 31, 18</u>	<u>Dec 31, 17</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
1020 · CASH-GENERAL CHECKING BofA	35,284.61	78,724.15	-43,439.54
1021 · Savings - BOA			
003 · BOA Savings - API	374.19	72.29	301.90
004 · BOA Savings - Ibero America			
0044 · BOA - ICM Cuba	4,874.48	2,167.00	2,707.48
0047 · BOA Savings - ICM Casa de Luz	71.34	0.00	71.34
0048 · BOA - Hispanic Coachella Valley	369.01	477.00	-107.99
0049 · US/Canada Hispanic Emerging Min	0.00	1,550.00	-1,550.00
0050 · BOA - ICM Pueblo	136.41	0.00	136.41
004 · BOA Savings - Ibero America - Other	382.63	0.00	382.63
Total 004 · BOA Savings - Ibero America	5,833.87	4,194.00	1,639.87
0046 · BOA - Garner Institute Funds	0.00	806.57	-806.57
006 · BOA Leadership Dev. Africa			
0061 · Uganda	262.99	162.18	100.81
006 · BOA Leadership Dev. Africa - Other	163.01	103.00	60.01
Total 006 · BOA Leadership Dev. Africa	426.00	265.18	160.82
007 · BOA Savings - Global Justice	1,154.49	0.00	1,154.49
0071 · BOA - Global Justice Institute	0.00	73.20	-73.20
011 · BOA Savings - Disaster Relief	500.00	496.33	3.67
022 · BOA Savings-OP Cash Reserve	76,834.46	1,768.86	75,065.60
0221 · BOA Savings - Online Classes	140.07	1,987.70	-1,847.63
0227 · Reserved Cash	3,000.00	0.00	3,000.00
0290 · LEAD Pilot Project	15,388.83	5,200.17	10,188.66
030 · BOA Savings Judy Dale Lay Lead.	3,201.13	3,451.13	-250.00
031 · BOA Savings - Carpenter Grant			
00313 · Academy for Spiritual Formation	1.46	21,001.46	-21,000.00
00315 · Clergy Communities of Practice	3,658.58	12,266.55	-8,607.97
Total 031 · BOA Savings - Carpenter Grant	3,660.04	33,268.01	-29,607.97
035 · BOA Savings - GC 2018			
0350 · BOA - GC Registration	50,904.74	0.00	50,904.74
0351 · BOA Saving BOA - Be A Gem	1,448.13	0.00	1,448.13
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	54,319.27	0.00	54,319.27
039 · Clergy Licenses	1,295.01	4,046.50	-2,751.49
041 · OFLD Scholarship Fund	633.84	3,434.34	-2,800.50
042 · Progressive Christian Ministrie	67.90	35.00	32.90
044 · BOA - Network			
0441 · North Central Network	609.40	0.00	609.40
0444 · Texas & New Mexico	685.18	240.25	444.93
0445 · Western US/Southwestern Network	1,628.96	0.00	1,628.96

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0446 - South Gulf Coast Network	753.47	0.00	753.47
0447 - All Florida Network	3,176.06	25.00	3,151.06
0448 - NE Network	1,433.39	0.00	1,433.39
0500 - Central US Eastern Network	400.00	0.00	400.00
Total 044 - BOA - Network	8,686.46	265.25	8,421.21
101 - BOA - Queer Hope-Nancy's Book	149.26	0.00	149.26
103 - BOA - D. Berry Scholarship Fund	1,989.50	911.65	1,077.85
110 - BOA - 50th Anniversary	0.00	211.51	-211.51
1111 - Inter company bank account	-1,056.90	-1,056.90	0.00
130 - Sarasota Rent	2,720.00	0.00	2,720.00
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	0.00	100.50	-100.50
84 - Fellowship Prayer Grant HIV/AIDS	48.31	48.31	0.00
95 - BOA-Tell the Story-Nancy's Book	3,029.59	3,029.59	0.00
99 - BOA - Emerging Church			
0092 - Nicaragua	106.18	0.00	106.18
Total 99 - BOA - Emerging Church	106.18	0.00	106.18
Total 1021 - Savings - BOA	185,741.00	62,609.19	123,131.81
1026 - BOA Platinum	150,000.00	1,143.21	148,856.79
1030 - Australia Bank Account	6,582.48	8,805.93	-2,223.45
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	-55,779.77	-19,678.86	-36,100.91
Total 1033 - BANK OF NOVA SCOTIA	-51,182.25	-15,081.34	-36,100.91
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	9,867.47	4,329.14	5,538.33
Total 1038 - LLOYDS TSB ACCOUNT	10,404.80	4,866.47	5,538.33
1040 - ASB BANK-NEW ZEALAND	4,249.47	3,359.78	889.69
1042 - PayPal Account	459.76	1,691.37	-1,231.61
1045 - South Africa at Good Hope MCC	4,487.55	3,283.25	1,204.30
1090 - Morgan Stanley Investments	34,000.72	205,565.61	-171,564.89
1095 - Morgan Stanley Master Card	279.30	1,004.79	-725.49
Total Checking/Savings	380,562.36	355,973.03	24,589.33
Accounts Receivable			
1110 - Accounts Receivable	137,515.06	47,475.94	90,039.12
1150 - CLERGY LICENSE RECEIVABLE	1,159.89	0.00	1,159.89
Total Accounts Receivable	138,674.95	47,475.94	91,199.01
Other Current Assets			
12000 - Undeposited Funds	-3,527.60	25,858.07	-29,385.67
1210 - INVENTORY-MERCHANDISE	-0.28	20,341.72	-20,342.00

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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	<u>1,472.11</u>	<u>46,593.75</u>	<u>-45,121.64</u>
Total Current Assets	520,709.42	450,042.72	70,666.70
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	<u>250,447.00</u>	<u>250,447.00</u>	<u>0.00</u>
Total Fixed Assets	<u>253,067.08</u>	<u>253,883.88</u>	<u>-816.80</u>
TOTAL ASSETS	<u><u>773,776.50</u></u>	<u><u>703,926.60</u></u>	<u><u>69,849.90</u></u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2050 · ACCOUNTS PAYABLE-TRADE	54,304.69	32,493.06	21,811.63
Total Accounts Payable	<u>54,304.69</u>	<u>32,493.06</u>	<u>21,811.63</u>
Other Current Liabilities			
2335 · ACCRUED VACATION	65,175.28	79,916.29	-14,741.01
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	<u>30,277.00</u>	<u>30,277.00</u>	<u>0.00</u>
26020 · General Conference			
2602001 · General Conference - Be A Gem	1,317.94	0.00	1,317.94
26020 · General Conference - Other	114,939.93	0.00	114,939.93
Total 26020 · General Conference	<u>116,257.87</u>	<u>0.00</u>	<u>116,257.87</u>
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	10,657.58	-6,679.76
Total 2650 · Deferred Grant Revenue	<u>175,766.14</u>	<u>32,445.90</u>	<u>143,320.24</u>
Total Other Current Liabilities	<u>435,494.69</u>	<u>188,691.19</u>	<u>246,803.50</u>
Total Current Liabilities	489,799.38	221,184.25	268,615.13
Long Term Liabilities			
2471 · Insurance Payments-Retired Mod	21,859.78	21,859.78	0.00
2481 · Deferred Severance Liability	279,852.52	304,852.60	-25,000.08
2482 · Deferred Funeral Liability	18,076.68	18,076.68	0.00

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Total Long Term Liabilities	319,788.98	344,789.06	-25,000.08
Total Liabilities	809,588.36	565,973.31	243,615.05
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	-153,948.22	-279,545.57	125,597.35
Total Equity	-35,811.86	137,953.29	-173,765.15
TOTAL LIABILITIES & EQUITY	<u>773,776.50</u>	<u>703,926.60</u>	<u>69,849.90</u>

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	% Change
ASSETS	
Current Assets	
Checking/Savings	
1020 · CASH-GENERAL CHECKING BofA	-55.18%
1021 · Savings - BOA	
003 · BOA Savings - API	417.62%
004 · BOA Savings - Ibero America	
0044 · BOA - ICM Cuba	124.94%
0047 · BOA Savings - ICM Casa de Luz	100.0%
0048 · BOA - Hispanic Coachella Valley	-22.64%
0049 · US/Canada Hispanic Emerging Min	-100.0%
0050 · BOA - ICM Pueblo	100.0%
004 · BOA Savings - Ibero America - Other	100.0%
Total 004 · BOA Savings - Ibero America	39.1%
0046 · BOA - Garner Institute Funds	-100.0%
006 · BOA Leadership Dev. Africa	
0061 · Uganda	62.16%
006 · BOA Leadership Dev. Africa - Other	58.26%
Total 006 · BOA Leadership Dev. Africa	60.65%
007 · BOA Savings - Global Justice	100.0%
0071 · BOA - Global Justice Institute	-100.0%
011 · BOA Savings - Disaster Relief	0.74%
022 · BOA Savings-OP Cash Reserve	4,243.73%
0221 · BOA Savings - Online Classes	-92.95%
0227 · Reserved Cash	100.0%
0290 · LEAD Pilot Project	195.93%
030 · BOA Savings Judy Dale Lay Lead.	-7.24%
031 · BOA Savings - Carpenter Grant	
00313 · Academy for Spiritual Formation	-99.99%
00315 · Clergy Communities of Practice	-70.17%
Total 031 · BOA Savings - Carpenter Grant	-89.0%
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	100.0%
Total 035 · BOA Savings - GC 2018	100.0%
039 · Clergy Licenses	-68.0%
041 · OFLD Scholarship Fund	-81.54%
042 · Progressive Christian Ministrie	94.0%
044 · BOA - Network	
0441 · North Central Network	100.0%
0444 · Texas & New Mexico	185.2%
0445 · Western US/Southwestern Network	100.0%

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0446 - South Gulf Coast Network	100.0%
0447 - All Florida Network	12,604.24%
0448 - NE Network	100.0%
0500 - Central US Eastern Network	100.0%
Total 044 - BOA - Network	3,174.82%
101 - BOA - Queer Hope-Nancy's Book	100.0%
103 - BOA - D. Berry Scholarship Fund	118.23%
110 - BOA - 50th Anniversary	-100.0%
1111 - Inter company bank account	0.0%
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	0.0%
99 - BOA - Emerging Church	
0092 - Nicaragua	100.0%
Total 99 - BOA - Emerging Church	100.0%
Total 1021 - Savings - BOA	196.67%
1026 - BOA Platinum	13,020.95%
1030 - Australia Bank Account	-25.25%
1032 - Brazil - Caixa	100.0%
1033 - BANK OF NOVA SCOTIA	
103301 - Scotia Bank -Dev in Canada	0.0%
1033 - BANK OF NOVA SCOTIA - Other	-183.45%
Total 1033 - BANK OF NOVA SCOTIA	-239.38%
1037 - Lloyds Project Account	0.0%
1038 - LLOYDS TSB ACCOUNT	
200 - Inclusion Program	0.0%
1038 - LLOYDS TSB ACCOUNT - Other	127.93%
Total 1038 - LLOYDS TSB ACCOUNT	113.81%
1040 - ASB BANK-NEW ZEALAND	26.48%
1042 - PayPal Account	-72.82%
1045 - South Africa at Good Hope MCC	36.68%
1090 - Morgan Stanley Investments	-83.46%
1095 - Morgan Stanley Master Card	-72.2%
Total Checking/Savings	6.91%
Accounts Receivable	
1110 - Accounts Receivable	189.65%
1150 - CLERGY LICENSE RECEIVABLE	100.0%
Total Accounts Receivable	192.1%
Other Current Assets	
12000 - Undeposited Funds	-113.64%
1210 - INVENTORY-MERCHANDISE	-100.0%

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	% Change
1320 · PREPAID EXPENSE	-100.0%
1335 · General Conference 2022	100.0%
Total Other Current Assets	-96.84%
Total Current Assets	15.7%
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	9.92%
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2050 · ACCOUNTS PAYABLE-TRADE	67.13%
Total Accounts Payable	67.13%
Other Current Liabilities	
2335 · ACCRUED VACATION	-18.45%
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	-62.68%
Total 2650 · Deferred Grant Revenue	441.72%
Total Other Current Liabilities	130.8%
Total Current Liabilities	121.44%
Long Term Liabilities	
2471 · Insurance Payments-Retired Mod	0.0%
2481 · Deferred Severance Liability	-8.2%
2482 · Deferred Funeral Liability	0.0%

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	<u>% Change</u>
Total Long Term Liabilities	-7.25%
Total Liabilities	<u>43.04%</u>
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	44.93%
Total Equity	<u>-125.96%</u>
TOTAL LIABILITIES & EQUITY	<u>9.92%</u>