

## Universal Fellowship of Metropolitan Community Churches

# Balance Sheet Prev Year Comparison

As of November 30, 2018

	Nov 30, 18	Nov 30, 17	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1020 · CASH-GENERAL CHECKING BofA	11,979.11	40,545.27	-28,566.16	-70.46%
1021 · Savings - BOA				
003 · BOA Savings - API	374.19	72.29	301.90	417.62%
004 · BOA Savings - Ibero America				
0043 · BOA - ICM Santo Domingo/DR	0.00	100.00	-100.00	-100.0%
0044 · BOA - ICM Cuba	4,478.83	1,210.00	3,268.83	270.15%
0047 · BOA Savings - ICM Casa de Luz	391.34	0.00	391.34	100.0%
0048 · BOA - Hispanic Coachella Valley	372.01	477.00	-104.99	-22.01%
0049 · US/Canada Hispanic Emerging Min	0.00	1,550.00	-1,550.00	-100.0%
0050 · BOA - ICM Puebla	136.41	0.00	136.41	100.0%
004 · BOA Savings - Ibero America - Other	6.39	-200.43	206.82	103.19%
<b>Total 004 · BOA Savings - Ibero America</b>	<b>5,384.98</b>	<b>3,136.57</b>	<b>2,248.41</b>	<b>71.68%</b>
0046 · BOA - Garner Institute Funds	0.00	1,473.12	-1,473.12	-100.0%
006 · BOA Leadership Dev. Africa				
0061 · Uganda	262.99	162.18	100.81	62.16%
006 · BOA Leadership Dev. Africa - Other	163.01	0.00	163.01	100.0%
<b>Total 006 · BOA Leadership Dev. Africa</b>	<b>426.00</b>	<b>162.18</b>	<b>263.82</b>	<b>162.67%</b>
007 · BOA Savings - Global Justice	1,115.89	0.00	1,115.89	100.0%
0071 · BOA - Global Justice Institute	0.00	49.10	-49.10	-100.0%
011 · BOA Savings - Disaster Relief	0.00	10,413.81	-10,413.81	-100.0%
022 · BOA Savings-OP Cash Reserve	77,388.10	2,568.77	74,819.33	2,912.65%
0220 · Rolling the Stone Away	0.00	12,056.17	-12,056.17	-100.0%
0221 · BOA Savings - Online Classes	613.55	482.15	131.40	27.25%
0227 · Reserved Cash	2,000.00	0.00	2,000.00	100.0%
0290 · LEAD Pilot Project	15,518.83	4,280.17	11,238.66	262.58%
030 · BOA Savings Judy Dale Lay Lead.	3,201.13	4,824.23	-1,623.10	-33.65%
031 · BOA Savings - Carpenter Grant				
00313 · Academy for Spiritual Formation	1.46	21,001.46	-21,000.00	-99.99%
00315 · Clergy Communities of Practice	2,979.40	12,766.55	-9,787.15	-76.66%
<b>Total 031 · BOA Savings - Carpenter Grant</b>	<b>2,980.86</b>	<b>33,768.01</b>	<b>-30,787.15</b>	<b>-91.17%</b>
035 · BOA Savings - GC 2018				
0350 · BOA - GC Registration	50,379.74	0.00	50,379.74	100.0%
0351 · BOA Saving BOA - Be A Gem	1,348.13	0.00	1,348.13	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%
<b>Total 035 · BOA Savings - GC 2018</b>	<b>53,694.27</b>	<b>0.00</b>	<b>53,694.27</b>	<b>100.0%</b>
038 · Fellowship Sunday/Anniversary	592.00	739.55	-147.55	-19.95%
039 · Clergy Licenses	9,241.90	10,121.50	-879.60	-8.69%
041 · OFLD Scholarship Fund	933.84	4,034.34	-3,100.50	-76.85%
042 · Progressive Christian Ministrie	10.00	100.00	-90.00	-90.0%
044 · BOA - Network				

## Universal Fellowship of Metropolitan Community Churches

### Balance Sheet Prev Year Comparison

As of November 30, 2018

	Nov 30, 18	Nov 30, 17	\$ Change	% Change
0441 - North Central Network	-318.61	0.00	-318.61	-100.0%
0444 - Texas & New Mexico	240.25	160.25	80.00	49.92%
0445 - Western US/Southwestern Network	1,628.96	0.00	1,628.96	100.0%
0446 - South Gulf Coast Network	753.47	0.00	753.47	100.0%
0447 - All Florida Network	2,305.84	25.00	2,280.84	9,123.36%
0448 - NE Network	903.02	0.00	903.02	100.0%
044 - BOA - Network - Other	0.00	80.00	-80.00	-100.0%
<b>Total 044 - BOA - Network</b>	<b>5,512.93</b>	<b>265.25</b>	<b>5,247.68</b>	<b>1,978.39%</b>
101 - BOA - Queer Hope-Nancy's Book	149.26	0.00	149.26	100.0%
103 - BOA - D. Berry Scholarship Fund	1,989.50	861.65	1,127.85	130.89%
110 - BOA - 50th Anniversary	545.83	211.51	334.32	158.06%
1111 - Inter company bank account	-1,056.90	-1,056.90	0.00	0.0%
130 - Sarasota Rent	2,720.00	0.00	2,720.00	100.0%
131 - Sarasota Escrow	2,200.00	0.00	2,200.00	100.0%
132 - Sarasota Taxes 2018 year	1,039.50	0.00	1,039.50	100.0%
150 - Helsinki	0.00	100.50	-100.50	-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	3,025.95	3.64	0.12%
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%
<b>Total 99 - BOA - Emerging Church</b>	<b>106.18</b>	<b>138.64</b>	<b>-32.46</b>	<b>-23.41%</b>
<b>Total 1021 - Savings - BOA</b>	<b>189,759.74</b>	<b>92,254.24</b>	<b>97,505.50</b>	<b>105.69%</b>
1026 - BOA Platinum	150,000.00	1,160.21	148,839.79	12,828.69%
1030 - Australia Bank Account	3,865.31	8,325.13	-4,459.82	-53.57%
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	-55,779.77	-19,678.86	-36,100.91	-183.45%
<b>Total 1033 - BANK OF NOVA SCOTIA</b>	<b>-51,182.25</b>	<b>-15,081.34</b>	<b>-36,100.91</b>	<b>-239.38%</b>
1037 - Lloyds Project Account	0.62	0.62	0.00	0.0%
1038 - LLOYDS TSB ACCOUNT				
200 - Inclusion Program	537.33	537.33	0.00	0.0%
1038 - LLOYDS TSB ACCOUNT - Other	11,344.77	5,083.18	6,261.59	123.18%
<b>Total 1038 - LLOYDS TSB ACCOUNT</b>	<b>11,882.10</b>	<b>5,620.51</b>	<b>6,261.59</b>	<b>111.41%</b>
1040 - ASB BANK-NEW ZEALAND	4,249.47	3,359.78	889.69	26.48%
1042 - PayPal Account	489.13	476.70	12.43	2.61%
1045 - South Africa at Good Hope MCC	4,176.57	2,860.74	1,315.83	46.0%
1090 - Morgan Stanley Investments	34,189.81	226,005.11	-191,815.30	-84.87%
1095 - Morgan Stanley Master Card	279.26	375.18	-95.92	-25.57%
<b>Total Checking/Savings</b>	<b>359,943.17</b>	<b>365,902.15</b>	<b>-5,958.98</b>	<b>-1.63%</b>
<b>Accounts Receivable</b>				
1110 - Accounts Receivable	127,653.50	63,891.14	63,762.36	99.8%

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

	Nov 30, 18	Nov 30, 17	\$ Change	% Change
1150 · CLERGY LICENSE RECEIVABLE	521.89	0.00	521.89	100.0%
<b>Total Accounts Receivable</b>	<b>128,175.39</b>	<b>63,891.14</b>	<b>64,284.25</b>	<b>100.62%</b>
<b>Other Current Assets</b>				
12000 · Undeposited Funds	8,000.00	3,090.75	4,909.25	158.84%
1210 · INVENTORY-MERCHANDISE	-0.28	20,341.72	-20,342.00	-100.0%
1320 · PREPAID EXPENSE	-0.01	393.96	-393.97	-100.0%
1335 · General Conference 2022	5,000.00	0.00	5,000.00	100.0%
<b>Total Other Current Assets</b>	<b>12,999.71</b>	<b>23,826.43</b>	<b>-10,826.72</b>	<b>-45.44%</b>
<b>Total Current Assets</b>	<b>501,118.27</b>	<b>453,619.72</b>	<b>47,498.55</b>	<b>10.47%</b>
<b>Fixed Assets</b>				
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%
<b>Total 1680 · Sarasota Property</b>	<b>250,447.00</b>	<b>250,447.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Fixed Assets</b>	<b>253,067.08</b>	<b>253,883.88</b>	<b>-816.80</b>	<b>-0.32%</b>
<b>TOTAL ASSETS</b>	<b>754,185.35</b>	<b>707,503.60</b>	<b>46,681.75</b>	<b>6.6%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2050 · ACCOUNTS PAYABLE-TRADE	38,562.63	25,218.94	13,343.69	52.91%
<b>Total Accounts Payable</b>	<b>38,562.63</b>	<b>25,218.94</b>	<b>13,343.69</b>	<b>52.91%</b>
<b>Other Current Liabilities</b>				
2150 · 403b Payable	1,032.76	0.00	1,032.76	100.0%
2335 · ACCRUED VACATION	64,739.75	99,311.77	-34,572.02	-34.81%
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%
<b>Total 2600 · Deferred Revenue</b>	<b>30,277.00</b>	<b>30,277.00</b>	<b>0.00</b>	<b>0.0%</b>
26020 · General Conference				
2602001 · General Conference - Be A Gem	1,317.94	0.00	1,317.94	100.0%
26020 · General Conference - Other	114,414.93	0.00	114,414.93	100.0%
<b>Total 26020 · General Conference</b>	<b>115,732.87</b>	<b>0.00</b>	<b>115,732.87</b>	<b>100.0%</b>
26023 · General Conference Sponsors	1,966.40	0.00	1,966.40	100.0%
2650 · Deferred Grant Revenue				
26050 · Lilly Grant - Deferred	150,000.00	0.00	150,000.00	100.0%
26503 · Carpenter - Spiritual Academy	21,788.32	21,788.32	0.00	0.0%
26504 · Clergy Communities	3,977.82	10,697.63	-6,719.81	-62.82%
<b>Total 2650 · Deferred Grant Revenue</b>	<b>175,766.14</b>	<b>32,485.95</b>	<b>143,280.19</b>	<b>441.05%</b>

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

	Nov 30, 18	Nov 30, 17	\$ Change	% Change
<b>Total Other Current Liabilities</b>	435,566.92	208,126.72	227,440.20	109.28%
<b>Total Current Liabilities</b>	474,129.55	233,345.66	240,783.89	103.19%
<b>Long Term Liabilities</b>				
2471 · Insurance Payments-Retired Mod	21,859.78	21,859.78	0.00	0.0%
2481 · Deferred Severance Liability	281,935.86	306,935.94	-25,000.08	-8.15%
2482 · Deferred Funeral Liability	18,076.68	18,076.68	0.00	0.0%
<b>Total Long Term Liabilities</b>	321,872.32	346,872.40	-25,000.08	-7.21%
<b>Total Liabilities</b>	796,001.87	580,218.06	215,783.81	37.19%
<b>Equity</b>				
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	-159,952.88	-290,213.32	130,260.44	44.88%
<b>Total Equity</b>	-41,816.52	127,285.54	-169,102.06	-132.85%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>754,185.35</b>	<b>707,503.60</b>	<b>46,681.75</b>	<b>6.6%</b>