

Universal Fellowship of Metropolitan Community Churches
Balance Sheet Prev Year Comparison
As of January 31, 2019

	<u>Jan 31, 19</u>	<u>Jan 31, 18</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
1020 · CASH-GENERAL CHECKING BofA	28,179.00	46,315.31	-18,136.31
1021 · Savings - BOA			
003 · BOA Savings - API	374.19	72.29	301.90
004 · BOA Savings - Ibero America			
0041 · BOA - ICM Guadalajara	5,000.00	0.00	5,000.00
0044 · BOA - ICM Cuba	9,036.51	1,579.00	7,457.51
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	14,995.90	3,606.00	11,389.90
0046 · BOA - Garner Institute Funds	0.00	137.91	-137.91
006 · BOA Leadership Dev. Africa			
0061 · Uganda	262.99	162.18	100.81
006 · BOA Leadership Dev. Africa - Other	643.01	98.67	544.34
Total 006 · BOA Leadership Dev. Africa	906.00	260.85	645.15
007 · BOA Savings - Global Justice	1,493.09	0.00	1,493.09
0071 · BOA - Global Justice Institute	0.00	97.15	-97.15
011 · BOA Savings - Disaster Relief	15,403.95	694.38	14,709.57
022 · BOA Savings-OP Cash Reserve	19,094.21	943.77	18,150.44
0221 · BOA Savings - Online Classes	254.08	821.40	-567.32
0227 · Reserved Cash	5,000.00	7,000.00	-2,000.00
0290 · LEAD Pilot Project	15,388.83	6,070.17	9,318.66
030 · BOA Savings Judy Dale Lay Lead.	3,201.13	3,451.13	-250.00
0300 · BOA Savings - RevM	1,516.04	0.00	1,516.04
031 · BOA Savings - Carpenter Grant			
00313 · Academy for Spiritual Formation	5,001.46	21,001.46	-16,000.00
00315 · Clergy Communities of Practice	2,658.58	10,979.95	-8,321.37
Total 031 · BOA Savings - Carpenter Grant	7,660.04	31,981.41	-24,321.37
035 · BOA Savings - GC 2018			
0350 · BOA - GC Registration	54,960.43	0.00	54,960.43
0351 · BOA Saving BOA - Be A Gem	2,069.74	0.00	2,069.74
0352 · BOA - Savings - GC Exhibitor	3,477.70	0.00	3,477.70
0353 · BOA - Savings Advertising	988.70	0.00	988.70
Total 035 · BOA Savings - GC 2018	61,496.57	0.00	61,496.57
038 · Fellowship Sunday/Anniversary	0.00	731.62	-731.62
039 · Clergy Licenses	2,199.07	922.26	1,276.81
041 · OFLD Scholarship Fund	483.84	3,434.34	-2,950.50
042 · Progressive Christian Ministrie	82.78	55.00	27.78
044 · BOA - Network			

Universal Fellowship of Metropolitan Community Churches

Balance Sheet Prev Year Comparison

As of January 31, 2019

	Jan 31, 19	Jan 31, 18	\$ Change
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
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
070 - Audit Expenses	27,000.00	0.00	27,000.00
101 - BOA - Queer Hope-Nancy's Book	149.26	0.00	149.26
103 - BOA - D. Berry Scholarship Fund	1,989.50	2,906.65	-917.15
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	4,080.00	0.00	4,080.00
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	201.00	-201.00
160 - Diversity	0.00	420.00	-420.00
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	196,821.62	66,305.09	130,516.53
1026 - BOA Platinum	415,935.00	1,126.21	414,808.79
1030 - Australia Bank Account	8,375.15	10,385.20	-2,010.05
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	11,661.98	2,236.03	9,425.95
Total 1038 - LLOYDS TSB ACCOUNT	12,199.31	2,773.36	9,425.95
1040 - ASB BANK-NEW ZEALAND	4,249.47	3,359.78	889.69
1042 - PayPal Account	8,928.79	979.16	7,949.63
1045 - South Africa at Good Hope MCC	4,487.55	3,530.93	956.62
1090 - Morgan Stanley Investments	34,352.61	209,261.14	-174,908.53
1095 - Morgan Stanley Master Card	104.30	940.14	-835.84
Total Checking/Savings	662,705.47	329,895.60	332,809.87
Accounts Receivable			
1110 - Accounts Receivable	96,007.53	69,639.99	26,367.54

Universal Fellowship of Metropolitan Community Churches
Balance Sheet Prev Year Comparison
As of January 31, 2019

	<u>Jan 31, 19</u>	<u>Jan 31, 18</u>	<u>\$ Change</u>
1150 · CLERGY LICENSE RECEIVABLE	559.89	0.00	559.89
Total Accounts Receivable	96,567.42	69,639.99	26,927.43
Other Current Assets			
12000 · Undeposited Funds	-104.29	0.00	-104.29
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	4,895.42	20,735.68	-15,840.26
Total Current Assets	764,168.31	420,271.27	343,897.04
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	-211,974.81	0.00
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	253,067.08	0.00
TOTAL ASSETS	<u>1,017,235.39</u>	<u>673,338.35</u>	<u>343,897.04</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2050 · ACCOUNTS PAYABLE-TRADE	34,594.95	23,564.57	11,030.38
Total Accounts Payable	34,594.95	23,564.57	11,030.38
Other Current Liabilities			
2335 · ACCRUED VACATION	66,386.12	82,375.22	-15,989.10
2336 · Accrued Payroll	46,052.00	46,052.00	0.00
2600 · Deferred Revenue			
26030 · Hispanic Coachella Valley	369.01	477.00	-107.99
2680 · Cuba	29,800.00	29,800.00	0.00
Total 2600 · Deferred Revenue	30,169.01	30,277.00	-107.99
26020 · General Conference	116,453.93	0.00	116,453.93
2602001 · General Conference - Be A Gem	1,919.74	0.00	1,919.74
26023 · General Conference Sponsors	6,127.80	0.00	6,127.80
2650 · Deferred Grant Revenue			
26050 · Lilly Grant - Deferred	415,935.00	0.00	415,935.00
26503 · Carpenter - Spiritual Academy	21,788.32	21,788.32	0.00
26504 · Clergy Communities	3,977.82	9,770.98	-5,793.16
Total 2650 · Deferred Grant Revenue	441,701.14	31,559.30	410,141.84
Total Other Current Liabilities	708,809.74	190,263.52	518,546.22
Total Current Liabilities	743,404.69	213,828.09	529,576.60
Long Term Liabilities			

Universal Fellowship of Metropolitan Community Churches
Balance Sheet Prev Year Comparison
 As of January 31, 2019

	<u>Jan 31, 19</u>	<u>Jan 31, 18</u>	<u>\$ Change</u>
2471 · Insurance Payments-Retired Mod	21,859.78	21,859.78	0.00
2481 · Deferred Severance Liability	277,769.18	302,769.26	-25,000.08
2482 · Deferred Funeral Liability	18,076.68	18,076.68	0.00
Total Long Term Liabilities	<u>317,705.64</u>	<u>342,705.72</u>	<u>-25,000.08</u>
Total Liabilities	1,061,110.33	556,533.81	504,576.52
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	-1,134,033.08	-980,084.86	-153,948.22
Net Income	<u>-8,063.08</u>	<u>-21,148.75</u>	<u>13,085.67</u>
Total Equity	<u>-43,874.94</u>	<u>116,804.54</u>	<u>-160,679.48</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,017,235.39</u></u>	<u><u>673,338.35</u></u>	<u><u>343,897.04</u></u>

Universal Fellowship of Metropolitan Community Churches
Balance Sheet Prev Year Comparison
As of January 31, 2019

	<u><u>% Change</u></u>
ASSETS	
Current Assets	
Checking/Savings	
1020 · CASH-GENERAL CHECKING BofA	-39.16%
1021 · Savings - BOA	
003 · BOA Savings - API	417.62%
004 · BOA Savings - Ibero America	
0041 · BOA - ICM Guadalajara	100.0%
0044 · BOA - ICM Cuba	472.29%
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	<u>315.86%</u>
0046 · BOA - Garner Institute Funds	-100.0%
006 · BOA Leadership Dev. Africa	
0061 · Uganda	62.16%
006 · BOA Leadership Dev. Africa - Other	551.68%
Total 006 · BOA Leadership Dev. Africa	<u>247.33%</u>
007 · BOA Savings - Global Justice	100.0%
0071 · BOA - Global Justice Institute	-100.0%
011 · BOA Savings - Disaster Relief	2,118.38%
022 · BOA Savings-OP Cash Reserve	1,923.19%
0221 · BOA Savings - Online Classes	-69.07%
0227 · Reserved Cash	-28.57%
0290 · LEAD Pilot Project	153.52%
030 · BOA Savings Judy Dale Lay Lead.	-7.24%
0300 · BOA Savings - RevM	100.0%
031 · BOA Savings - Carpenter Grant	
00313 · Academy for Spiritual Formation	-76.19%
00315 · Clergy Communities of Practice	-75.79%
Total 031 · BOA Savings - Carpenter Grant	<u>-76.05%</u>
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	<u>100.0%</u>
038 · Fellowship Sunday/Anniversary	-100.0%
039 · Clergy Licenses	138.44%
041 · OFLD Scholarship Fund	-85.91%
042 · Progressive Christian Ministrie	50.51%
044 · BOA - Network	

Universal Fellowship of Metropolitan Community Churches

Balance Sheet Prev Year Comparison

As of January 31, 2019

	<u>% Change</u>
0441 - North Central Network	100.0%
0444 - Texas & New Mexico	185.2%
0445 - Western US/Southwestern Network	100.0%
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%
070 - Audit Expenses	100.0%
101 - BOA - Queer Hope-Nancy's Book	100.0%
103 - BOA - D. Berry Scholarship Fund	-31.55%
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%
160 - Diversity	-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	196.84%
1026 - BOA Platinum	36,832.28%
1030 - Australia Bank Account	-19.36%
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	421.55%
Total 1038 - LLOYDS TSB ACCOUNT	339.88%
1040 - ASB BANK-NEW ZEALAND	26.48%
1042 - PayPal Account	811.88%
1045 - South Africa at Good Hope MCC	27.09%
1090 - Morgan Stanley Investments	-83.58%
1095 - Morgan Stanley Master Card	-88.91%
Total Checking/Savings	100.88%
Accounts Receivable	
1110 - Accounts Receivable	37.86%

Universal Fellowship of Metropolitan Community Churches Balance Sheet Prev Year Comparison

As of January 31, 2019

	% Change
1150 · CLERGY LICENSE RECEIVABLE	100.0%
Total Accounts Receivable	38.67%
Other Current Assets	
12000 · Undeposited Funds	-100.0%
1210 · INVENTORY-MERCHANDISE	-100.0%
1320 · PREPAID EXPENSE	-100.0%
1335 · General Conference 2022	100.0%
Total Other Current Assets	-76.39%
Total Current Assets	81.83%
Fixed Assets	
1630 · FURNITURE AND FIXTURES	0.0%
1631 · LESS ACCUMULATED DEPRECIATION	0.0%
1670 · OFFICE EQUIPMENT	0.0%
1671 · LESS ACCUMULATED DEPRECIATION	0.0%
1680 · Sarasota Property	
1681 · LESS ACCUMULATED DEPREC	0.0%
1680 · Sarasota Property - Other	0.0%
Total 1680 · Sarasota Property	0.0%
Total Fixed Assets	0.0%
TOTAL ASSETS	51.07%
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2050 · ACCOUNTS PAYABLE-TRADE	46.81%
Total Accounts Payable	46.81%
Other Current Liabilities	
2335 · ACCRUED VACATION	-19.41%
2336 · Accrued Payroll	0.0%
2600 · Deferred Revenue	
26030 · Hispanic Coachella Valley	-22.64%
2680 · Cuba	0.0%
Total 2600 · Deferred Revenue	-0.36%
26020 · General Conference	100.0%
2602001 · General Conference - Be A Gem	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	-59.29%
Total 2650 · Deferred Grant Revenue	1,299.59%
Total Other Current Liabilities	272.54%
Total Current Liabilities	247.67%
Long Term Liabilities	

Universal Fellowship of Metropolitan Community Churches
Balance Sheet Prev Year Comparison
As of January 31, 2019

	<u>% Change</u>
2471 · Insurance Payments-Retired Mod	0.0%
2481 · Deferred Severance Liability	-8.26%
2482 · Deferred Funeral Liability	0.0%
Total Long Term Liabilities	<u>-7.3%</u>
Total Liabilities	<u>90.66%</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	-15.71%
Net Income	<u>61.87%</u>
Total Equity	<u>-137.56%</u>
TOTAL LIABILITIES & EQUITY	<u><u>51.07%</u></u>