

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

	<u>Mar 31, 19</u>	<u>Mar 31, 18</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
1020 · CASH-GENERAL CHECKING BofA	22,520.27	46,871.31	-24,351.04
1021 · Savings - BOA			
003 · BOA Savings - API	374.19	72.29	301.90
004 · BOA Savings - Ibero America			
0041 · BOA - ICM Guadalajara	6,500.00	0.00	6,500.00
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	282.63	0.00	282.63
Total 004 · BOA Savings - Ibero America	16,395.90	3,606.00	12,789.90
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	691.86	98.67	593.19
Total 006 · BOA Leadership Dev. Africa	954.85	260.85	694.00
007 · BOA Savings - Global Justice	1,610.39	0.00	1,610.39
0071 · BOA - Global Justice Institute	0.00	174.33	-174.33
011 · BOA Savings - Disaster Relief	14,403.95	1,414.34	12,989.61
022 · BOA Savings-OP Cash Reserve	24,563.87	2,884.37	21,679.50
0221 · BOA Savings - Online Classes	1,177.90	210.36	967.54
0227 · Reserved Cash	13,865.34	0.00	13,865.34
028 · BOA Savings - Easter Offering	500.00	0.00	500.00
0290 · LEAD Pilot Project	15,388.83	8,898.72	6,490.11
030 · BOA Savings Judy Dale Lay Lead.	3,201.13	3,292.24	-91.11
0300 · BOA Savings - RevM	4,169.11	257.50	3,911.61
031 · BOA Savings - Carpenter Grant			
00313 · Academy for Spiritual Formation	5,001.46	1.46	5,000.00
00315 · Clergy Communities of Practice	2,599.09	400.73	2,198.36
Total 031 · BOA Savings - Carpenter Grant	7,600.55	402.19	7,198.36
035 · BOA Savings - GC 2018			
0350 · BOA - GC Registration	64,928.00	13,352.11	51,575.89
0351 · BOA Saving BOA - Be A Gem	3,003.91	0.00	3,003.91
0352 · BOA - Savings - GC Exhibitor	11,918.20	0.00	11,918.20
0355 · GC Gala	3,900.00	0.00	3,900.00
Total 035 · BOA Savings - GC 2018	83,750.11	13,352.11	70,398.00
038 · Fellowship Sunday/Anniversary	755.00	25.64	729.36
039 · Clergy Licenses	4,175.21	317.66	3,857.55
041 · OFLD Scholarship Fund	543.33	3,134.34	-2,591.01
042 · Progressive Christian Ministrie	198.40	10.00	188.40

Universal Fellowship of Metropolitan Community Churches

Balance Sheet Prev Year Comparison

As of March 31, 2019

	<u>Mar 31, 19</u>	<u>Mar 31, 18</u>	<u>\$ Change</u>
044 · BOA - Network			
0441 · North Central Network	629.40	0.00	629.40
0444 · Texas & New Mexico	685.18	240.25	444.93
0445 · Western US/Southwestern Network	1,326.86	0.00	1,326.86
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	<u>8,404.36</u>	<u>265.25</u>	<u>8,139.11</u>
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	5,836.00	0.00	5,836.00
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	251.25	-251.25
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	106.18	0.00
Total 99 · BOA - Emerging Church	<u>106.18</u>	<u>106.18</u>	<u>0.00</u>
Total 1021 · Savings - BOA	<u>242,373.86</u>	<u>44,632.69</u>	<u>197,741.17</u>
1026 · BOA Platinum	405,808.24	1,092.21	404,716.03
1030 · Australia Bank Account	9,074.84	12,741.10	-3,666.26
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	-36,202.90	-19,576.87
Total 1033 · BANK OF NOVA SCOTIA	<u>-51,182.25</u>	<u>-31,605.38</u>	<u>-19,576.87</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	11,688.67	2,422.56	9,266.11
Total 1038 · LLOYDS TSB ACCOUNT	<u>12,226.00</u>	<u>2,959.89</u>	<u>9,266.11</u>
1040 · ASB BANK-NEW ZEALAND	4,249.47	3,359.78	889.69
1042 · PayPal Account	8,742.20	2,529.45	6,212.75
1045 · South Africa at Good Hope MCC	4,869.98	4,103.92	766.06
1090 · Morgan Stanley Investments	34,548.42	203,384.22	-168,835.80
1095 · Morgan Stanley Master Card	104.35	677.54	-573.19
Total Checking/Savings	<u>693,590.30</u>	<u>290,747.35</u>	<u>402,842.95</u>
Accounts Receivable			

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

	<u>Mar 31, 19</u>	<u>Mar 31, 18</u>	<u>\$ Change</u>
1110 · Accounts Receivable	143,070.91	69,738.76	73,332.15
1150 · CLERGY LICENSE RECEIVABLE	25.00	0.00	25.00
Total Accounts Receivable	143,095.91	69,738.76	73,357.15
Other Current Assets			
12000 · Undeposited Funds	-476.91	0.00	-476.91
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	4,522.80	20,735.68	-16,212.88
Total Current Assets	841,209.01	381,221.79	459,987.22
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>1,094,276.09</u>	<u>634,288.87</u>	<u>459,987.22</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2050 · ACCOUNTS PAYABLE-TRADE	44,563.95	44,046.27	517.68
Total Accounts Payable	44,563.95	44,046.27	517.68
Other Current Liabilities			
2335 · ACCRUED VACATION	68,419.18	88,712.51	-20,293.33
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	109,961.43	23,327.11	86,634.32
2602001 · General Conference - Be A Gem	1,919.74	25.00	1,894.74
26023 · General Conference Sponsors	8,572.50	488.70	8,083.80
2650 · Deferred Grant Revenue			
26050 · Lilly Grant - Deferred	405,591.49	0.00	405,591.49
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	431,357.63	31,559.30	399,798.33
Total Other Current Liabilities	696,451.49	220,441.62	476,009.87
Total Current Liabilities	741,015.44	264,487.89	476,527.55

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

	<u>Mar 31, 19</u>	<u>Mar 31, 18</u>	<u>\$ Change</u>
Long Term Liabilities			
2471 · Insurance Payments-Retired Mod	21,859.78	21,859.78	0.00
2481 · Deferred Severance Liability	273,602.50	298,602.58	-25,000.08
2482 · Deferred Funeral Liability	18,076.68	18,076.68	0.00
Total Long Term Liabilities	<u>313,538.96</u>	<u>338,539.04</u>	<u>-25,000.08</u>
Total Liabilities	1,054,554.40	603,026.93	451,527.47
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	-1,135,166.89	-980,084.86	-155,082.03
Net Income	<u>76,667.36</u>	<u>-106,691.35</u>	<u>183,358.71</u>
Total Equity	<u>39,721.69</u>	<u>31,261.94</u>	<u>8,459.75</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,094,276.09</u></u>	<u><u>634,288.87</u></u>	<u><u>459,987.22</u></u>

Universal Fellowship of Metropolitan Community Churches

Balance Sheet Prev Year Comparison

As of March 31, 2019

	% Change
ASSETS	
Current Assets	
Checking/Savings	
1020 · CASH-GENERAL CHECKING BofA	-51.95%
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	354.68%
0046 · BOA - Garner Institute Funds	-100.0%
006 · BOA Leadership Dev. Africa	
0061 · Uganda	62.16%
006 · BOA Leadership Dev. Africa - Other	601.19%
Total 006 · BOA Leadership Dev. Africa	266.05%
007 · BOA Savings - Global Justice	100.0%
0071 · BOA - Global Justice Institute	-100.0%
011 · BOA Savings - Disaster Relief	918.42%
022 · BOA Savings-OP Cash Reserve	751.62%
0221 · BOA Savings - Online Classes	459.95%
0227 · Reserved Cash	100.0%
028 · BOA Savings - Easter Offering	100.0%
0290 · LEAD Pilot Project	72.93%
030 · BOA Savings Judy Dale Lay Lead.	-2.77%
0300 · BOA Savings - RevM	1,519.07%
031 · BOA Savings - Carpenter Grant	
00313 · Academy for Spiritual Formation	342,465.75%
00315 · Clergy Communities of Practice	548.59%
Total 031 · BOA Savings - Carpenter Grant	1,789.79%
035 · BOA Savings - GC 2018	
0350 · BOA - GC Registration	386.28%
0351 · BOA Saving BOA - Be A Gem	100.0%
0352 · BOA - Savings - GC Exhibitor	100.0%
0355 · GC Gala	100.0%
Total 035 · BOA Savings - GC 2018	527.24%
038 · Fellowship Sunday/Anniversary	2,844.62%
039 · Clergy Licenses	1,214.36%
041 · OFLD Scholarship Fund	-82.67%
042 · Progressive Christian Ministrie	1,884.0%

Universal Fellowship of Metropolitan Community Churches

Balance Sheet Prev Year Comparison

As of March 31, 2019

	% Change
044 · BOA - Network	
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	3,068.47%
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	0.0%
Total 99 · BOA - Emerging Church	0.0%
Total 1021 · Savings - BOA	443.04%
1026 · BOA Platinum	37,054.78%
1030 · Australia Bank Account	-28.78%
1032 · Brazil - Caixa	100.0%
1033 · BANK OF NOVA SCOTIA	
103301 · Scotia Bank -Dev in Canada	0.0%
1033 · BANK OF NOVA SCOTIA - Other	-54.08%
Total 1033 · BANK OF NOVA SCOTIA	-61.94%
1037 · Lloyds Project Account	0.0%
1038 · LLOYDS TSB ACCOUNT	
200 · Inclusion Program	0.0%
1038 · LLOYDS TSB ACCOUNT - Other	382.49%
Total 1038 · LLOYDS TSB ACCOUNT	313.06%
1040 · ASB BANK-NEW ZEALAND	26.48%
1042 · PayPal Account	245.62%
1045 · South Africa at Good Hope MCC	18.67%
1090 · Morgan Stanley Investments	-83.01%
1095 · Morgan Stanley Master Card	-84.6%
Total Checking/Savings	138.55%
Accounts Receivable	

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

	% Change
1110 · Accounts Receivable	105.15%
1150 · CLERGY LICENSE RECEIVABLE	100.0%
Total Accounts Receivable	105.19%
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	-78.19%
Total Current Assets	120.66%
Fixed Assets	
1630 · FURNITURE AND FIXTURES	0.0%
1631 · LESSACCUMULATED 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	72.52%
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2050 · ACCOUNTS PAYABLE-TRADE	1.18%
Total Accounts Payable	1.18%
Other Current Liabilities	
2335 · ACCRUED VACATION	-22.88%
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	371.39%
2602001 · General Conference - Be A Gem	7,578.96%
26023 · General Conference Sponsors	1,654.14%
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	1,266.82%
Total Other Current Liabilities	215.94%
Total Current Liabilities	180.17%

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

	<u><u>% Change</u></u>
Long Term Liabilities	
2471 · Insurance Payments-Retired Mod	0.0%
2481 · Deferred Severance Liability	-8.37%
2482 · Deferred Funeral Liability	0.0%
Total Long Term Liabilities	<u>-7.39%</u>
Total Liabilities	74.88%
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	-15.82%
Net Income	<u>171.86%</u>
Total Equity	<u>27.06%</u>
TOTAL LIABILITIES & EQUITY	<u><u>72.52%</u></u>