

Universal Fellowship of Metropolitan Community Churches

Balance Sheet Prev Year Comparison

As of February 28, 2019

	<u>Feb 28, 19</u>	<u>Feb 28, 18</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
1020 · CASH-GENERAL CHECKING BofA	18,675.52	20,633.22	-1,957.70
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	691.86	98.67	593.19
Total 006 · BOA Leadership Dev. Africa	954.85	260.85	694.00
007 · BOA Savings - Global Justice	1,531.75	0.00	1,531.75
0071 · BOA - Global Justice Institute	0.00	135.90	-135.90
011 · BOA Savings - Disaster Relief	15,403.95	1,109.34	14,294.61
022 · BOA Savings-OP Cash Reserve	23,252.28	3,424.37	19,827.91
0221 · BOA Savings - Online Classes	682.10	310.32	371.78
0227 · Reserved Cash	5,000.00	0.00	5,000.00
028 · BOA Savings - Easter Offering	500.00	0.00	500.00
0290 · LEAD Pilot Project	15,388.83	7,620.17	7,768.66
030 · BOA Savings Judy Dale Lay Lead.	3,201.13	3,451.13	-250.00
0300 · BOA Savings - RevM	2,274.06	0.00	2,274.06
031 · BOA Savings - Carpenter Grant			
00313 · Academy for Spiritual Formation	5,001.46	21,001.46	-16,000.00
00315 · Clergy Communities of Practice	2,599.09	9,715.24	-7,116.15
Total 031 · BOA Savings - Carpenter Grant	7,600.55	30,716.70	-23,116.15
035 · BOA Savings - GC 2018			
0350 · BOA - GC Registration	54,636.09	7,711.19	46,924.90
0351 · BOA Saving BOA - Be A Gem	2,172.74	0.00	2,172.74
0352 · BOA - Savings - GC Exhibitor	9,572.50	0.00	9,572.50
Total 035 · BOA Savings - GC 2018	66,381.33	7,711.19	58,670.14
038 · Fellowship Sunday/Anniversary	500.00	25.64	474.36
039 · Clergy Licenses	3,335.11	963.66	2,371.45
041 · OFLD Scholarship Fund	543.33	3,434.34	-2,891.01
042 · Progressive Christian Ministrie	140.68	64.52	76.16
044 · BOA - Network			

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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	5,440.00	0.00	5,440.00
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	106.18	106.18	0.00
Total 1021 - Savings - BOA	210,691.94	69,226.17	141,465.77
1026 - BOA Platinum	412,918.20	1,109.21	411,808.99
1030 - Australia Bank Account	9,074.84	11,386.30	-2,311.46
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	11,025.77	1,386.72	9,639.05
Total 1038 - LLOYDS TSB ACCOUNT	11,563.10	1,924.05	9,639.05
1040 - ASB BANK-NEW ZEALAND	4,249.47	3,359.78	889.69
1042 - PayPal Account	8,160.81	888.38	7,272.43
1045 - South Africa at Good Hope MCC	4,487.55	3,530.93	956.62
1090 - Morgan Stanley Investments	34,516.66	205,308.43	-170,791.77
1095 - Morgan Stanley Master Card	104.34	884.27	-779.93
Total Checking/Savings	663,515.10	303,170.02	360,345.08
Accounts Receivable			
1110 - Accounts Receivable	120,442.29	76,610.06	43,832.23

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1150 · CLERGY LICENSE RECEIVABLE	3,646.89	0.00	3,646.89
Total Accounts Receivable	124,089.18	76,610.06	47,479.12
Other Current Assets			
12000 · Undeposited Funds	6,509.89	0.00	6,509.89
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	11,509.60	20,735.68	-9,226.08
Total Current Assets	799,113.88	400,515.76	398,598.12
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>1,052,180.96</u>	<u>653,582.84</u>	<u>398,598.12</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2050 · ACCOUNTS PAYABLE-TRADE	35,466.13	36,681.85	-1,215.72
Total Accounts Payable	35,466.13	36,681.85	-1,215.72
Other Current Liabilities			
2335 · ACCRUED VACATION	67,812.36	87,937.69	-20,125.33
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	116,453.93	7,711.19	108,742.74
2602001 · General Conference - Be A Gem	1,919.74	0.00	1,919.74
26023 · General Conference Sponsors	8,572.50	488.70	8,083.80
2650 · Deferred Grant Revenue			
26050 · Lilly Grant - Deferred	412,918.20	0.00	412,918.20
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	438,684.34	31,559.30	407,125.04
Total Other Current Liabilities	709,663.88	204,025.88	505,638.00
Total Current Liabilities	745,130.01	240,707.73	504,422.28
Long Term Liabilities			

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2471 · Insurance Payments-Retired Mod	21,859.78	21,859.78	0.00
2481 · Deferred Severance Liability	275,685.84	300,685.92	-25,000.08
2482 · Deferred Funeral Liability	18,076.68	18,076.68	0.00
Total Long Term Liabilities	<u>315,622.30</u>	<u>340,622.38</u>	<u>-25,000.08</u>
Total Liabilities	1,060,752.31	581,330.11	479,422.20
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>28,374.32</u>	<u>-65,700.56</u>	<u>94,074.88</u>
Total Equity	<u>-8,571.35</u>	<u>72,252.73</u>	<u>-80,824.08</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,052,180.96</u></u>	<u><u>653,582.84</u></u>	<u><u>398,598.12</u></u>

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	% Change
ASSETS	
Current Assets	
Checking/Savings	
1020 · CASH-GENERAL CHECKING BofA	-9.49%
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	315.86%
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	1,288.57%
022 · BOA Savings-OP Cash Reserve	579.02%
0221 · BOA Savings - Online Classes	119.81%
0227 · Reserved Cash	100.0%
028 · BOA Savings - Easter Offering	100.0%
0290 · LEAD Pilot Project	101.95%
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	-73.25%
Total 031 · BOA Savings - Carpenter Grant	-75.26%
035 · BOA Savings - GC 2018	
0350 · BOA - GC Registration	608.53%
0351 · BOA Saving BOA - Be A Gem	100.0%
0352 · BOA - Savings - GC Exhibitor	100.0%
Total 035 · BOA Savings - GC 2018	760.84%
038 · Fellowship Sunday/Anniversary	1,850.08%
039 · Clergy Licenses	246.09%
041 · OFLD Scholarship Fund	-84.18%
042 · Progressive Christian Ministrie	118.04%
044 · BOA - Network	

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	% Change
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	0.0%
Total 99 - BOA - Emerging Church	0.0%
Total 1021 - Savings - BOA	204.35%
1026 - BOA Platinum	37,126.33%
1030 - Australia Bank Account	-20.3%
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	695.1%
Total 1038 - LLOYDS TSB ACCOUNT	500.98%
1040 - ASB BANK-NEW ZEALAND	26.48%
1042 - PayPal Account	818.62%
1045 - South Africa at Good Hope MCC	27.09%
1090 - Morgan Stanley Investments	-83.19%
1095 - Morgan Stanley Master Card	-88.2%
Total Checking/Savings	118.86%
Accounts Receivable	
1110 - Accounts Receivable	57.22%

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	% Change
1150 · CLERGY LICENSE RECEIVABLE	100.0%
Total Accounts Receivable	61.98%
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	-44.49%
Total Current Assets	99.52%
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	60.99%
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2050 · ACCOUNTS PAYABLE-TRADE	-3.31%
Total Accounts Payable	-3.31%
Other Current Liabilities	
2335 · ACCRUED VACATION	-22.89%
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	1,410.19%
2602001 · General Conference - Be A Gem	100.0%
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	1,290.03%
Total Other Current Liabilities	247.83%
Total Current Liabilities	209.56%
Long Term Liabilities	

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2471 · Insurance Payments-Retired Mod	0.0%
2481 · Deferred Severance Liability	-8.31%
2482 · Deferred Funeral Liability	0.0%
Total Long Term Liabilities	<u>-7.34%</u>
Total Liabilities	<u>82.47%</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	-15.82%
Net Income	<u>143.19%</u>
Total Equity	<u>-111.86%</u>
TOTAL LIABILITIES & EQUITY	<u><u>60.99%</u></u>