

**Universal Fellowship of Metropolitan Community Churches**  
**Balance Sheet Prev Year Comparison**  
As of April 30, 2019

	<u>Apr 30, 19</u>	<u>Apr 30, 18</u>	<u>\$ Change</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1020 · CASH-GENERAL CHECKING BofA	18,993.86	123,919.27	-104,925.41
1021 · Savings - BOA			
003 · BOA Savings - API	374.19	72.29	301.90
004 · BOA Savings - Ibero America			
0041 · BOA - ICM Guadalajara	7,000.00	0.00	7,000.00
0044 · BOA - ICM Cuba	9,036.51	1,672.00	7,364.51
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	1,182.63	0.00	1,182.63
<b>Total 004 · BOA Savings - Ibero America</b>	<b>17,795.90</b>	<b>3,699.00</b>	<b>14,096.90</b>
006 · BOA Leadership Dev. Africa			
0061 · Uganda	262.99	162.18	100.81
006 · BOA Leadership Dev. Africa - Other	10,888.86	98.67	10,790.19
<b>Total 006 · BOA Leadership Dev. Africa</b>	<b>11,151.85</b>	<b>260.85</b>	<b>10,891.00</b>
007 · BOA Savings - Global Justice	1,648.83	407.00	1,241.83
0071 · BOA - Global Justice Institute	0.00	172.65	-172.65
011 · BOA Savings - Disaster Relief	203.95	3,052.17	-2,848.22
022 · BOA Savings-OP Cash Reserve	23,083.23	3,476.57	19,606.66
0221 · BOA Savings - Online Classes	1,655.41	631.41	1,024.00
0227 · Reserved Cash	60,865.34	0.00	60,865.34
028 · BOA Savings - Easter Offering	845.15	1,010.00	-164.85
0290 · LEAD Pilot Project	15,388.83	9,886.12	5,502.71
030 · BOA Savings Judy Dale Lay Lead.	3,201.13	3,292.24	-91.11
0300 · BOA Savings - RevM	5,697.15	1,340.44	4,356.71
031 · BOA Savings - Carpenter Grant			
00313 · Academy for Spiritual Formation	4,899.96	1.46	4,898.50
00315 · Clergy Communities of Practice	2,599.09	0.00	2,599.09
<b>Total 031 · BOA Savings - Carpenter Grant</b>	<b>7,499.05</b>	<b>1.46</b>	<b>7,497.59</b>
035 · BOA Savings - GC 2018			
0350 · BOA - GC Registration	36,148.66	16,291.57	19,857.09
0352 · BOA - Savings - GC Exhibitor	13,142.50	0.00	13,142.50
0355 · GC Gayla	7,476.59	0.00	7,476.59
0356 · GC - Pre-Conference	1.00	0.00	1.00
<b>Total 035 · BOA Savings - GC 2018</b>	<b>56,768.75</b>	<b>16,291.57</b>	<b>40,477.18</b>
0351 · BOA Saving BOA - Be A Gem	9,193.97	0.00	9,193.97
038 · Fellowship Sunday/Anniversary	755.00	170.64	584.36
039 · Clergy Licenses	2,350.21	292.46	2,057.75
041 · OFLD Scholarship Fund	543.33	3,134.34	-2,591.01
042 · Progressive Christian Ministrie	256.06	20.00	236.06

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<b>044 - BOA - Network</b>			
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	20.26	733.21
0447 - All Florida Network	3,176.06	25.00	3,151.06
0448 - NE Network	1,433.39	0.00	1,433.39
0449 - Carolinas Network Gathering	198.11	0.00	198.11
0500 - Central US Eastern Network	400.00	0.00	400.00
<b>Total 044 - BOA - Network</b>	<u>8,602.47</u>	<u>285.51</u>	<u>8,316.96</u>
<b>070 - Audit Expenses</b>	27,000.00	0.00	27,000.00
<b>101 - BOA - Queer Hope-Nancy's Book</b>	149.26	0.00	149.26
<b>103 - BOA - D. Berry Scholarship Fund</b>	1,989.50	3,098.65	-1,109.15
<b>110 - BOA - 50th Anniversary</b>	0.00	211.51	-211.51
<b>1111 - Inter company bank account</b>	-1,056.90	-1,056.90	0.00
<b>130 - Sarasota Rent</b>	7,196.00	0.00	7,196.00
<b>131 - Sarasota Escrow</b>	2,200.00	0.00	2,200.00
<b>132 - Sarasota Taxes 2018 year</b>	1,039.50	0.00	1,039.50
<b>150 - Helsinki</b>	0.00	351.25	-351.25
<b>160 - Diversity</b>	0.00	420.00	-420.00
<b>84 - Fellowship Prayer Grant HIV/AIDS</b>	48.31	48.31	0.00
<b>95 - BOA-Tell the Story-Nancy's Book</b>	529.59	3,029.59	-2,500.00
<b>99 - BOA - Emerging Church</b>			
0092 - Nicaragua	106.18	106.18	0.00
<b>Total 99 - BOA - Emerging Church</b>	<u>106.18</u>	<u>106.18</u>	<u>0.00</u>
<b>Total 1021 - Savings - BOA</b>	267,081.24	53,705.31	213,375.93
<b>1026 - BOA Platinum</b>	401,031.49	1,075.21	399,956.28
<b>1030 - Australia Bank Account</b>	10,706.40	3,547.11	7,159.29
<b>1032 - Brazil - Caixa</b>	254.30	0.00	254.30
<b>1033 - BANK OF NOVA SCOTIA</b>			
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
<b>Total 1033 - BANK OF NOVA SCOTIA</b>	<u>-51,182.25</u>	<u>-31,605.38</u>	<u>-19,576.87</u>
<b>1037 - Lloyds Project Account</b>	0.62	0.62	0.00
<b>1038 - LLOYDS TSB ACCOUNT</b>			
200 - Inclusion Program	537.33	537.33	0.00
1038 - LLOYDS TSB ACCOUNT - Other	13,210.17	993.43	12,216.74
<b>Total 1038 - LLOYDS TSB ACCOUNT</b>	<u>13,747.50</u>	<u>1,530.76</u>	<u>12,216.74</u>
<b>1040 - ASB BANK-NEW ZEALAND</b>	4,249.47	3,359.78	889.69
<b>1042 - PayPal Account</b>	9,200.74	1,515.05	7,685.69
<b>1045 - South Africa at Good Hope MCC</b>	4,869.98	4,057.08	812.90
<b>1090 - Morgan Stanley Investments</b>	34,720.82	118,135.57	-83,414.75
<b>1095 - Morgan Stanley Master Card</b>	104.36	426.52	-322.16
<b>Total Checking/Savings</b>	<u>713,778.53</u>	<u>279,666.90</u>	<u>434,111.63</u>

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As of April 30, 2019

	<u>Apr 30, 19</u>	<u>Apr 30, 18</u>	<u>\$ Change</u>
<b>Accounts Receivable</b>			
1110 · Accounts Receivable	97,050.28	72,796.79	24,253.49
1150 · CLERGY LICENSE RECEIVABLE	25.00	0.00	25.00
<b>Total Accounts Receivable</b>	<u>97,075.28</u>	<u>72,796.79</u>	<u>24,278.49</u>
<b>Other Current Assets</b>			
12000 · Undeposited Funds	834.14	0.00	834.14
1210 · INVENTORY-MERCHANDISE	-20,342.28	-0.28	-20,342.00
1320 · PREPAID EXPENSE	-0.01	393.96	-393.97
1335 · General Conference 2022	5,000.00	5,000.00	0.00
<b>Total Other Current Assets</b>	<u>-14,508.15</u>	<u>5,393.68</u>	<u>-19,901.83</u>
<b>Total Current Assets</b>	<u>796,345.66</u>	<u>357,857.37</u>	<u>438,488.29</u>
<b>Fixed Assets</b>			
1630 · FURNITURE AND FIXTURES	49,653.60	49,653.60	0.00
1631 · LESS ACCUMULATED DEPRECIATION	-49,191.55	-49,191.55	0.00
1670 · OFFICE EQUIPMENT	212,307.84	212,307.84	0.00
1671 · LESS ACCUMULATED DEPRECIATION	-211,945.81	-211,945.81	0.00
1680 · Sarasota Property			
1681 · LESS ACCUMULATED DEPREC	-84,438.00	-84,438.00	0.00
1680 · Sarasota Property - Other	334,889.00	334,889.00	0.00
<b>Total 1680 · Sarasota Property</b>	<u>250,451.00</u>	<u>250,451.00</u>	<u>0.00</u>
<b>Total Fixed Assets</b>	<u>251,275.08</u>	<u>251,275.08</u>	<u>0.00</u>
<b>TOTAL ASSETS</b>	<u><u>1,047,620.74</u></u>	<u><u>609,132.45</u></u>	<u><u>438,488.29</u></u>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2050 · ACCOUNTS PAYABLE-TRADE	29,207.60	48,560.56	-19,352.96
<b>Total Accounts Payable</b>	<u>29,207.60</u>	<u>48,560.56</u>	<u>-19,352.96</u>
<b>Other Current Liabilities</b>			
2335 · ACCRUED VACATION	68,419.18	91,541.48	-23,122.30
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
<b>Total 2600 · Deferred Revenue</b>	<u>30,169.01</u>	<u>30,277.00</u>	<u>-107.99</u>
26020 · General Conference	109,961.43	59,274.09	50,687.34
2602001 · General Conference - Be A Gem	1,919.74	300.00	1,619.74
26023 · General Conference Sponsors	8,572.50	488.70	8,083.80
2650 · Deferred Grant Revenue			
26050 · Lilly Grant - Deferred	401,031.09	0.00	401,031.09
26503 · Carpenter - Spiritual Academy	21,788.32	21,788.32	0.00
26504 · Clergy Communities	3,977.82	6,631.33	-2,653.51
<b>Total 2650 · Deferred Grant Revenue</b>	<u>426,797.23</u>	<u>28,419.65</u>	<u>398,377.58</u>
<b>Total Other Current Liabilities</b>	<u>691,891.09</u>	<u>256,352.92</u>	<u>435,538.17</u>

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	<u>Apr 30, 19</u>	<u>Apr 30, 18</u>	<u>\$ Change</u>
<b>Total Current Liabilities</b>	721,098.69	304,913.48	416,185.21
<b>Long Term Liabilities</b>			
2471 · Insurance Payments-Retired Mod	21,859.78	21,859.78	0.00
2481 · Deferred Severance Liability	271,519.16	296,519.24	-25,000.08
2482 · Deferred Funeral Liability	18,076.68	18,076.68	0.00
<b>Total Long Term Liabilities</b>	<u>311,455.62</u>	<u>336,455.70</u>	<u>-25,000.08</u>
<b>Total Liabilities</b>	1,032,554.31	641,369.18	391,185.13
<b>Equity</b>			
2740 · FUND BALANCE-UNRESTRICTED	916,343.65	907,765.65	8,578.00
2741 · FUND BALANCE - TEMP RESTRICTED	156,776.28	185,696.28	-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	-1,110,864.89	-955,782.86	-155,082.03
<b>Net Income</b>	74,146.10	-148,056.02	222,202.12
<b>Total Equity</b>	<u>15,066.43</u>	<u>-32,236.73</u>	<u>47,303.16</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,047,620.74</u></u>	<u><u>609,132.45</u></u>	<u><u>438,488.29</u></u>

## Universal Fellowship of Metropolitan Community Churches

### Balance Sheet Prev Year Comparison

As of April 30, 2019

	% Change
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1020 · CASH-GENERAL CHECKING BofA	-84.67%
1021 · Savings - BOA	
003 · BOA Savings - API	417.62%
004 · BOA Savings - Ibero America	
0041 · BOA - ICM Guadalajara	100.0%
0044 · BOA - ICM Cuba	440.46%
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%
<b>Total 004 · BOA Savings - Ibero America</b>	<b>381.1%</b>
006 · BOA Leadership Dev. Africa	
0061 · Uganda	62.16%
006 · BOA Leadership Dev. Africa - Other	10,935.63%
<b>Total 006 · BOA Leadership Dev. Africa</b>	<b>4,175.2%</b>
007 · BOA Savings - Global Justice	305.12%
0071 · BOA - Global Justice Institute	-100.0%
011 · BOA Savings - Disaster Relief	-93.32%
022 · BOA Savings-OP Cash Reserve	563.97%
0221 · BOA Savings - Online Classes	162.18%
0227 · Reserved Cash	100.0%
028 · BOA Savings - Easter Offering	-16.32%
0290 · LEAD Pilot Project	55.66%
030 · BOA Savings Judy Dale Lay Lead.	-2.77%
0300 · BOA Savings - RevM	325.02%
031 · BOA Savings - Carpenter Grant	
00313 · Academy for Spiritual Formation	335,513.7%
00315 · Clergy Communities of Practice	100.0%
<b>Total 031 · BOA Savings - Carpenter Grant</b>	<b>513,533.56%</b>
035 · BOA Savings - GC 2018	
0350 · BOA - GC Registration	121.89%
0352 · BOA - Savings - GC Exhibitor	100.0%
0355 · GC Gayla	100.0%
0356 · GC - Pre-Conference	100.0%
<b>Total 035 · BOA Savings - GC 2018</b>	<b>248.46%</b>
0351 · BOA Saving BOA - Be A Gem	100.0%
038 · Fellowship Sunday/Anniversary	342.45%
039 · Clergy Licenses	703.6%
041 · OFLD Scholarship Fund	-82.67%
042 · Progressive Christian Ministrie	1,180.3%

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	<u>% Change</u>
<b>044 - BOA - Network</b>	
0441 - North Central Network	100.0%
0444 - Texas & New Mexico	185.2%
0445 - Western US/Southwestern Network	100.0%
0446 - South Gulf Coast Network	3,619.0%
0447 - All Florida Network	12,604.24%
0448 - NE Network	100.0%
0449 - Carolinas Network Gathering	100.0%
0500 - Central US Eastern Network	100.0%
<b>Total 044 - BOA - Network</b>	<u>2,913.02%</u>
<b>070 - Audit Expenses</b>	100.0%
<b>101 - BOA - Queer Hope-Nancy's Book</b>	100.0%
<b>103 - BOA - D. Berry Scholarship Fund</b>	-35.8%
<b>110 - BOA - 50th Anniversary</b>	-100.0%
<b>1111 - Inter company bank account</b>	0.0%
<b>130 - Sarasota Rent</b>	100.0%
<b>131 - Sarasota Escrow</b>	100.0%
<b>132 - Sarasota Taxes 2018 year</b>	100.0%
<b>150 - Helsinki</b>	-100.0%
<b>160 - Diversity</b>	-100.0%
<b>84 - Fellowship Prayer Grant HIV/AIDS</b>	0.0%
<b>95 - BOA-Tell the Story-Nancy's Book</b>	-82.52%
<b>99 - BOA - Emerging Church</b>	
0092 - Nicaragua	0.0%
<b>Total 99 - BOA - Emerging Church</b>	<u>0.0%</u>
<b>Total 1021 - Savings - BOA</b>	397.31%
<b>1026 - BOA Platinum</b>	37,197.97%
<b>1030 - Australia Bank Account</b>	201.83%
<b>1032 - Brazil - Caixa</b>	100.0%
<b>1033 - BANK OF NOVA SCOTIA</b>	
103301 - Scotia Bank -Dev in Canada	0.0%
1033 - BANK OF NOVA SCOTIA - Other	-54.08%
<b>Total 1033 - BANK OF NOVA SCOTIA</b>	<u>-61.94%</u>
<b>1037 - Lloyds Project Account</b>	0.0%
<b>1038 - LLOYDS TSB ACCOUNT</b>	
200 - Inclusion Program	0.0%
1038 - LLOYDS TSB ACCOUNT - Other	1,229.75%
<b>Total 1038 - LLOYDS TSB ACCOUNT</b>	<u>798.08%</u>
<b>1040 - ASB BANK-NEW ZEALAND</b>	26.48%
<b>1042 - PayPal Account</b>	507.29%
<b>1045 - South Africa at Good Hope MCC</b>	20.04%
<b>1090 - Morgan Stanley Investments</b>	-70.61%
<b>1095 - Morgan Stanley Master Card</b>	-75.53%
<b>Total Checking/Savings</b>	<u>155.23%</u>

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As of April 30, 2019

	% Change
<b>Accounts Receivable</b>	
1110 · Accounts Receivable	33.32%
1150 · CLERGY LICENSE RECEIVABLE	100.0%
<b>Total Accounts Receivable</b>	33.35%
<b>Other Current Assets</b>	
12000 · Undeposited Funds	100.0%
1210 · INVENTORY-MERCHANDISE	-7,265,000.0%
1320 · PREPAID EXPENSE	-100.0%
1335 · General Conference 2022	0.0%
<b>Total Other Current Assets</b>	-368.98%
<b>Total Current Assets</b>	122.53%
<b>Fixed Assets</b>	
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%
<b>Total 1680 · Sarasota Property</b>	0.0%
<b>Total Fixed Assets</b>	0.0%
<b>TOTAL ASSETS</b>	71.99%
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2050 · ACCOUNTS PAYABLE-TRADE	-39.85%
<b>Total Accounts Payable</b>	-39.85%
<b>Other Current Liabilities</b>	
2335 · ACCRUED VACATION	-25.26%
2336 · Accrued Payroll	0.0%
2600 · Deferred Revenue	
26030 · Hispanic Coachella Valley	-22.64%
2680 · Cuba	0.0%
<b>Total 2600 · Deferred Revenue</b>	-0.36%
26020 · General Conference	85.51%
2602001 · General Conference - Be A Gem	539.91%
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	-40.02%
<b>Total 2650 · Deferred Grant Revenue</b>	1,401.77%
<b>Total Other Current Liabilities</b>	169.9%

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	<b>% Change</b>
<b>Total Current Liabilities</b>	136.49%
<b>Long Term Liabilities</b>	
2471 · Insurance Payments-Retired Mod	0.0%
2481 · Deferred Severance Liability	-8.43%
2482 · Deferred Funeral Liability	0.0%
<b>Total Long Term Liabilities</b>	-7.43%
<b>Total Liabilities</b>	60.99%
<b>Equity</b>	
2740 · FUND BALANCE-UNRESTRICTED	0.95%
2741 · FUND BALANCE - TEMP RESTRICTED	-15.57%
30000 · Opening Balance Equity	0.0%
3001 · Opening Bal Equity	100.0%
32000 · Retained Earnings	-16.23%
Net Income	150.08%
<b>Total Equity</b>	146.74%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>71.99%</b>