

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

	<u>May 31, 19</u>	<u>May 31, 18</u>	<u>\$ Change</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1020 · CASH-GENERAL CHECKING BofA	16,675.30	20,017.26	-3,341.96
1021 · Savings - BOA			
003 · BOA Savings - API	374.19	72.29	301.90
004 · BOA Savings - Ibero America			
0041 · BOA - ICM Guadalajara	12,098.85	0.00	12,098.85
0044 · BOA - ICM Cuba	18,613.49	1,672.00	16,941.49
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	1,379.14	0.00	1,379.14
<b>Total 004 · BOA Savings - Ibero America</b>	<b>32,668.24</b>	<b>3,699.00</b>	<b>28,969.24</b>
006 · BOA Leadership Dev. Africa			
0061 · Uganda	582.99	162.18	420.81
006 · BOA Leadership Dev. Africa - Other	7,535.04	98.67	7,436.37
<b>Total 006 · BOA Leadership Dev. Africa</b>	<b>8,118.03</b>	<b>260.85</b>	<b>7,857.18</b>
007 · BOA Savings - Global Justice	1,688.83	537.00	1,151.83
0071 · BOA - Global Justice Institute	0.00	223.15	-223.15
011 · BOA Savings - Disaster Relief	203.95	3,008.79	-2,804.84
022 · BOA Savings-OP Cash Reserve			
02210 · Let Your Light Shine	0.00	2,776.80	-2,776.80
022 · BOA Savings-OP Cash Reserve - Other	37,310.82	4,115.82	33,195.00
<b>Total 022 · BOA Savings-OP Cash Reserve</b>	<b>37,310.82</b>	<b>6,892.62</b>	<b>30,418.20</b>
0221 · BOA Savings - Online Classes	605.41	742.45	-137.04
0227 · Reserved Cash	74,170.71	4,303.63	69,867.08
028 · BOA Savings - Easter Offering	1,936.15	1,359.00	577.15
0290 · LEAD Pilot Project	15,094.90	9,656.12	5,438.78
030 · BOA Savings Judy Dale Lay Lead.	3,201.13	3,292.24	-91.11
0300 · BOA Savings - RevM	6,455.17	17.98	6,437.19
031 · BOA Savings - Carpenter Grant			
00313 · Academy for Spiritual Formation	15,419.96	1.46	15,418.50
00315 · Clergy Communities of Practice	2,599.09	0.00	2,599.09
<b>Total 031 · BOA Savings - Carpenter Grant</b>	<b>18,019.05</b>	<b>1.46</b>	<b>18,017.59</b>
035 · BOA Savings - GC 2018			
0350 · BOA - GC Registration	43,389.08	125,390.77	-82,001.69
0352 · BOA - Savings - GC Exhibitor	18,088.63	0.00	18,088.63
0355 · GC Gayla	10,952.39	0.00	10,952.39
0356 · GC - Pre-Conference	388.82	0.00	388.82
<b>Total 035 · BOA Savings - GC 2018</b>	<b>72,818.92</b>	<b>125,390.77</b>	<b>-52,571.85</b>
0351 · BOA Saving BOA - Be A Gem	9,340.97	145.50	9,195.47
038 · Fellowship Sunday/Anniversary	0.00	532.64	-532.64

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039 · Clergy Licenses	175.00	292.46	-117.46
041 · OFLD Scholarship Fund	543.33	2,834.34	-2,291.01
042 · Progressive Christian Ministrie	326.06	69.73	256.33
<b>044 · BOA - Network</b>			
0223 · BOA Savings Heartland Gathering	823.67	0.00	823.67
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	3,615.41	0.00	3,615.41
0446 · South Gulf Coast Network	3,066.69	141.76	2,924.93
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
<b>Total 044 · BOA - Network</b>	<b>13,829.80</b>	<b>407.01</b>	<b>13,422.79</b>
070 · Audit Expenses	21,902.40	0.00	21,902.40
101 · BOA - Queer Hope-Nancy's Book	149.26	0.00	149.26
103 · BOA - D. Berry Scholarship Fund	1,989.50	3,098.65	-1,109.15
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	8,556.00	0.00	8,556.00
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	339.25	-339.25
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	529.59	3,029.59	-2,500.00
<b>99 · BOA - Emerging Church</b>			
0092 · Nicaragua	106.18	106.18	0.00
99 · BOA - Emerging Church - Other	270.15	0.00	270.15
<b>Total 99 · BOA - Emerging Church</b>	<b>376.33</b>	<b>106.18</b>	<b>270.15</b>
1021 · Savings - BOA - Other	25,260.16	0.00	25,260.16
<b>Total 1021 · Savings - BOA</b>	<b>357,874.81</b>	<b>169,935.62</b>	<b>187,939.19</b>
1026 · BOA Platinum	397,989.74	1,058.21	396,931.53
1030 · Australia Bank Account	14,680.50	3,547.11	11,133.39
1032 · Brazil - Caixa	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>	<b>-51,182.25</b>	<b>-31,605.38</b>	<b>-19,576.87</b>
1037 · Lloyds Project Account	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	12,675.57	447.42	12,228.15
<b>Total 1038 · LLOYDS TSB ACCOUNT</b>	<b>13,212.90</b>	<b>984.75</b>	<b>12,228.15</b>
1040 · ASB BANK-NEW ZEALAND	4,249.47	3,359.78	889.69

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1042 · PayPal Account	15,473.14	1,159.49	14,313.65
1045 · South Africa at Good Hope MCC	4,869.98	4,133.82	736.16
1090 · Morgan Stanley Investments	34,676.84	119,177.20	-84,500.36
1095 · Morgan Stanley Master Card	104.38	361.56	-257.18
<b>Total Checking/Savings</b>	<u>808,879.73</u>	<u>292,130.04</u>	<u>516,749.69</u>
<b>Accounts Receivable</b>			
1110 · Accounts Receivable	97,845.26	62,608.94	35,236.32
1150 · CLERGY LICENSE RECEIVABLE	25.00	0.00	25.00
<b>Total Accounts Receivable</b>	<u>97,870.26</u>	<u>62,608.94</u>	<u>35,261.32</u>
<b>Other Current Assets</b>			
1210 · INVENTORY-MERCHANDISE	-20,342.28	-0.28	-20,342.00
1320 · PREPAID EXPENSE	0.00	393.96	-393.96
1335 · General Conference 2022	5,000.00	5,000.00	0.00
<b>Total Other Current Assets</b>	<u>-15,342.28</u>	<u>5,393.68</u>	<u>-20,735.96</u>
<b>Total Current Assets</b>	<u>891,407.71</u>	<u>360,132.66</u>	<u>531,275.05</u>
<b>Fixed Assets</b>			
1630 · FURNITURE AND FIXTURES	49,653.60	49,653.60	0.00
1631 · LESSACCUMULATED 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>1,142,682.79</u></u>	<u><u>611,407.74</u></u>	<u><u>531,275.05</u></u>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2050 · ACCOUNTS PAYABLE-TRADE	20,803.85	23,272.86	-2,469.01
<b>Total Accounts Payable</b>	<u>20,803.85</u>	<u>23,272.86</u>	<u>-2,469.01</u>
<b>Other Current Liabilities</b>			
2335 · ACCRUED VACATION	60,547.60	92,557.16	-32,009.56
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	144,829.47	-34,868.04
2602001 · General Conference - Be A Gem	1,919.74	605.50	1,314.24
26023 · General Conference Sponsors	8,572.50	634.20	7,938.30
2650 · Deferred Grant Revenue			
26050 · Lilly Grant - Deferred	397,989.34	0.00	397,989.34

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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>423,755.48</u>	<u>28,419.65</u>	<u>395,335.83</u>
<b>Total Other Current Liabilities</b>	<u>680,977.76</u>	<u>343,374.98</u>	<u>337,602.78</u>
<b>Total Current Liabilities</b>	701,781.61	366,647.84	335,133.77
<b>Long Term Liabilities</b>			
2471 · Insurance Payments-Retired Mod	21,859.78	21,859.78	0.00
2481 · Deferred Severance Liability	269,435.82	294,435.90	-25,000.08
2482 · Deferred Funeral Liability	18,076.68	18,076.68	0.00
<b>Total Long Term Liabilities</b>	<u>309,372.28</u>	<u>334,372.36</u>	<u>-25,000.08</u>
<b>Total Liabilities</b>	1,011,153.89	701,020.20	310,133.69
<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>	190,608.57	-205,431.75	396,040.32
<b>Total Equity</b>	<u>131,528.90</u>	<u>-89,612.46</u>	<u>221,141.36</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,142,682.79</u></u>	<u><u>611,407.74</u></u>	<u><u>531,275.05</u></u>

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<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1020 · CASH-GENERAL CHECKING BofA	-16.7%
1021 · Savings - BOA	
003 · BOA Savings - API	417.62%
004 · BOA Savings - Ibero America	
0041 · BOA - ICM Guadalajara	100.0%
0044 · BOA - ICM Cuba	1,013.25%
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>783.16%</b>
006 · BOA Leadership Dev. Africa	
0061 · Uganda	259.47%
006 · BOA Leadership Dev. Africa - Other	7,536.61%
<b>Total 006 · BOA Leadership Dev. Africa</b>	<b>3,012.15%</b>
007 · BOA Savings - Global Justice	214.49%
0071 · BOA - Global Justice Institute	-100.0%
011 · BOA Savings - Disaster Relief	-93.22%
022 · BOA Savings-OP Cash Reserve	
02210 · Let Your Light Shine	-100.0%
022 · BOA Savings-OP Cash Reserve - Other	806.52%
<b>Total 022 · BOA Savings-OP Cash Reserve</b>	<b>441.32%</b>
0221 · BOA Savings - Online Classes	-18.46%
0227 · Reserved Cash	1,623.45%
028 · BOA Savings - Easter Offering	42.47%
0290 · LEAD Pilot Project	56.33%
030 · BOA Savings Judy Dale Lay Lead.	-2.77%
0300 · BOA Savings - RevM	35,801.95%
031 · BOA Savings - Carpenter Grant	
00313 · Academy for Spiritual Formation	1,056,061.64%
00315 · Clergy Communities of Practice	100.0%
<b>Total 031 · BOA Savings - Carpenter Grant</b>	<b>1,234,081.51%</b>
035 · BOA Savings - GC 2018	
0350 · BOA - GC Registration	-65.4%
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>-41.93%</b>
0351 · BOA Saving BOA - Be A Gem	6,319.91%
038 · Fellowship Sunday/Anniversary	-100.0%

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	% Change
039 · Clergy Licenses	-40.16%
041 · OFLD Scholarship Fund	-80.83%
042 · Progressive Christian Ministrie	367.6%
<b>044 · BOA - Network</b>	
0223 · BOA Savings Heartland Gathering	100.0%
0441 · North Central Network	100.0%
0444 · Texas & New Mexico	185.2%
0445 · Western US/Southwestern Network	100.0%
0446 · South Gulf Coast Network	2,063.3%
0447 · All Florida Network	12,604.24%
0448 · NE Network	100.0%
0500 · Central US Eastern Network	100.0%
<b>Total 044 · BOA - Network</b>	3,297.9%
070 · Audit Expenses	100.0%
101 · BOA - Queer Hope-Nancy's Book	100.0%
103 · BOA - D. Berry Scholarship Fund	-35.8%
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	-82.52%
<b>99 · BOA - Emerging Church</b>	
0092 · Nicaragua	0.0%
99 · BOA - Emerging Church - Other	100.0%
<b>Total 99 · BOA - Emerging Church</b>	254.43%
1021 · Savings - BOA - Other	100.0%
<b>Total 1021 · Savings - BOA</b>	110.59%
1026 · BOA Platinum	37,509.71%
1030 · Australia Bank Account	313.87%
1032 · Brazil - Caixa	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>	-61.94%
1037 · Lloyds Project Account	0.0%
<b>1038 · LLOYDS TSB ACCOUNT</b>	
200 · Inclusion Program	0.0%
1038 · LLOYDS TSB ACCOUNT - Other	2,733.04%
<b>Total 1038 · LLOYDS TSB ACCOUNT</b>	1,241.75%
1040 · ASB BANK-NEW ZEALAND	26.48%

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1042 · PayPal Account	1,234.48%
1045 · South Africa at Good Hope MCC	17.81%
1090 · Morgan Stanley Investments	-70.9%
1095 · Morgan Stanley Master Card	-71.13%
<b>Total Checking/Savings</b>	<b>176.89%</b>
<b>Accounts Receivable</b>	
1110 · Accounts Receivable	56.28%
1150 · CLERGY LICENSE RECEIVABLE	100.0%
<b>Total Accounts Receivable</b>	<b>56.32%</b>
<b>Other Current Assets</b>	
1210 · INVENTORY-MERCHANDISE	-7,265,000.0%
1320 · PREPAID EXPENSE	-100.0%
1335 · General Conference 2022	0.0%
<b>Total Other Current Assets</b>	<b>-384.45%</b>
<b>Total Current Assets</b>	<b>147.52%</b>
<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>	<b>0.0%</b>
<b>Total Fixed Assets</b>	<b>0.0%</b>
<b>TOTAL ASSETS</b>	<b>86.89%</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2050 · ACCOUNTS PAYABLE-TRADE	-10.61%
<b>Total Accounts Payable</b>	<b>-10.61%</b>
<b>Other Current Liabilities</b>	
2335 · ACCRUED VACATION	-34.58%
2336 · Accrued Payroll	0.0%
2600 · Deferred Revenue	
26030 · Hispanic Coachella Valley	-22.64%
2680 · Cuba	0.0%
<b>Total 2600 · Deferred Revenue</b>	<b>-0.36%</b>
26020 · General Conference	-24.08%
2602001 · General Conference - Be A Gem	217.05%
26023 · General Conference Sponsors	1,251.7%
2650 · Deferred Grant Revenue	
26050 · Lilly Grant - Deferred	100.0%

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26503 · Carpenter - Spiritual Academy	0.0%
26504 · Clergy Communities	-40.02%
Total 2650 · Deferred Grant Revenue	1,391.07%
Total Other Current Liabilities	98.32%
Total Current Liabilities	91.41%
Long Term Liabilities	
2471 · Insurance Payments-Retired Mod	0.0%
2481 · Deferred Severance Liability	-8.49%
2482 · Deferred Funeral Liability	0.0%
Total Long Term Liabilities	-7.48%
Total Liabilities	44.24%
Equity	
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	192.78%
Total Equity	246.78%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>86.89%</b>