

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

	<u>Jul 31, 19</u>	<u>Jul 31, 18</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1020 · CASH-GENERAL CHECKING BofA	25,727.85	16,618.89	9,108.96	54.81%
1021 · Savings - BOA				
003 · BOA Savings - API	374.19	72.29	301.90	417.62%
004 · BOA Savings - Ibero America				
0041 · BOA - ICM Guadalajara	12,098.85	0.00	12,098.85	100.0%
0044 · BOA - ICM Cuba	14,201.49	2,886.90	11,314.59	391.93%
0047 · BOA Savings - ICM Casa de Luz	71.34	0.00	71.34	100.0%
0048 · BOA - Hispanic Coachella Valley	369.01	477.00	-107.99	-22.64%
0049 · US/Canada Hispanic Emerging Min	0.00	1,550.00	-1,550.00	-100.0%
0050 · BOA - ICM Pueblo	136.41	0.00	136.41	100.0%
004 · BOA Savings - Ibero America - Other	1,429.14	0.00	1,429.14	100.0%
Total 004 · BOA Savings - Ibero America	28,306.24	4,913.90	23,392.34	476.04%
006 · BOA Leadership Dev. Africa				
0061 · Uganda	582.99	162.18	420.81	259.47%
006 · BOA Leadership Dev. Africa - Other	941.51	2,343.67	-1,402.16	-59.83%
Total 006 · BOA Leadership Dev. Africa	1,524.50	2,505.85	-981.35	-39.16%
007 · BOA Savings - Global Justice	1,768.83	835.19	933.64	111.79%
011 · BOA Savings - Disaster Relief	203.95	-53.45	257.40	481.57%
022 · BOA Savings-OP Cash Reserve	23,432.83	1,073.55	22,359.28	2,082.74%
0221 · BOA Savings - Online Classes	237.94	1,057.45	-819.51	-77.5%
0227 · Reserved Cash	44,170.71	0.00	44,170.71	100.0%
028 · BOA Savings - Easter Offering	2,668.15	1,359.00	1,309.15	96.33%
0290 · LEAD Pilot Project	15,094.90	11,566.12	3,528.78	30.51%
030 · BOA Savings Judy Dale Lay Lead.	3,201.13	3,292.24	-91.11	-2.77%
0300 · BOA Savings - RevM	6,589.44	292.98	6,296.46	2,149.11%
031 · BOA Savings - Carpenter Grant				
00313 · Academy for Spiritual Formation	15,419.96	1.46	15,418.50	1,056,061.64%
00315 · Clergy Communities of Practice	2,599.09	0.00	2,599.09	100.0%
Total 031 · BOA Savings - Carpenter Grant	18,019.05	1.46	18,017.59	1,234,081.51%
035 · BOA Savings - GC 2018				
0350 · BOA - GC Registration	13,821.77	73,923.77	-60,102.00	-81.3%
0352 · BOA - Savings - GC Exhibitor	2,424.10	0.00	2,424.10	100.0%
0353 · BOA - Savings Advertising	0.00	500.00	-500.00	-100.0%
0355 · GC Gayla	18,590.18	0.00	18,590.18	100.0%
0356 · GC - Pre-Conference	1,152.19	0.00	1,152.19	100.0%
Total 035 · BOA Savings - GC 2018	35,988.24	74,423.77	-38,435.53	-51.64%
0351 · BOA Saving BOA - Be A Gem	6,114.16	1,244.69	4,869.47	391.22%
038 · Fellowship Sunday/Anniversary	0.00	65.28	-65.28	-100.0%
039 · Clergy Licenses	175.00	0.00	175.00	100.0%
041 · OFLD Scholarship Fund	543.33	2,794.34	-2,251.01	-80.56%
042 · Progressive Christian Ministrie	125.49	139.63	-14.14	-10.13%

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044 · BOA - Network				
0223 · BOA Savings Heartland Gathering	823.67	0.00	823.67	100.0%
0441 · North Central Network	629.40	0.00	629.40	100.0%
0444 · Texas & New Mexico	685.18	240.25	444.93	185.2%
0445 · Western US/Southwestern Network	3,615.41	0.00	3,615.41	100.0%
0446 · South Gulf Coast Network	3,066.69	753.47	2,313.22	307.01%
0447 · All Florida Network	3,176.06	25.00	3,151.06	12,604.24%
0448 · NE Network	1,433.39	70.00	1,363.39	1,947.7%
0500 · Central US Eastern Network	400.00	0.00	400.00	100.0%
Total 044 · BOA - Network	13,829.80	1,088.72	12,741.08	1,170.28%
048 · MCC Communities	10,000.00	0.00	10,000.00	100.0%
070 · Audit Expenses	21,902.40	0.00	21,902.40	100.0%
101 · BOA - Queer Hope-Nancy's Book	149.26	0.00	149.26	100.0%
103 · BOA - D. Berry Scholarship Fund	2,164.50	3,197.84	-1,033.34	-32.31%
110 · BOA - 50th Anniversary	0.00	51.50	-51.50	-100.0%
1111 · Inter company bank account	-1,056.90	-1,056.90	0.00	0.0%
13 · MCC Brisbane	0.00	40.00	-40.00	-100.0%
130 · Sarasota Rent	11,276.00	2,239.76	9,036.24	403.45%
131 · Sarasota Escrow	2,200.00	0.00	2,200.00	100.0%
132 · Sarasota Taxes 2018 year	1,039.50	0.00	1,039.50	100.0%
150 · Helsinki	0.00	509.25	-509.25	-100.0%
160 · Diversity	0.00	420.00	-420.00	-100.0%
300 · GC/19 -MCC and Joy MCC	863.62	0.00	863.62	100.0%
301 · GC/19 General Operation	5,992.64	0.00	5,992.64	100.0%
302 · GC/19Center for Gender Studies	1,332.26	0.00	1,332.26	100.0%
303 · GC/19 - Clergy & Lay Education	1,748.50	0.00	1,748.50	100.0%
304 · GC/19 Network Gathering	1,075.70	0.00	1,075.70	100.0%
305 · GC/19 One Plus Foundation	2,678.84	0.00	2,678.84	100.0%
306 · GC/19International Partnerships	2,379.93	0.00	2,379.93	100.0%
307 · GC/19 Darlene Garner Institute	1,932.58	0.00	1,932.58	100.0%
308 · GC/19-Emerging Church	2,291.13	0.00	2,291.13	100.0%
400 · Disputed Merchant Charges	-29,569.28	0.00	-29,569.28	-100.0%
84 · Fellowship Prayer Grant HIV/AID	48.31	48.31	0.00	0.0%
95 · BOA-Tell the Story-Nancy's Book	529.59	3,029.59	-2,500.00	-82.52%
99 · BOA - Emerging Church				
0092 · Nicaragua	106.18	106.18	0.00	0.0%
99 · BOA - Emerging Church - Other	270.15	0.00	270.15	100.0%
Total 99 · BOA - Emerging Church	376.33	106.18	270.15	254.43%
1021 · Savings - BOA - Other	25,260.16	0.00	25,260.16	100.0%
Total 1021 · Savings - BOA	266,982.95	115,258.54	151,724.41	131.64%
1026 · BOA Platinum	393,197.81	1,092.21	392,105.60	35,900.2%
1030 · Australia Bank Account	16,011.90	4,779.45	11,232.45	235.02%
1032 · Brazil - Caixa	254.30	0.00	254.30	100.0%
1033 · BANK OF NOVA SCOTIA				

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103301 · Scotia Bank -Dev in Canada	4,597.52	4,597.52	0.00	0.0%
1033 · BANK OF NOVA SCOTIA - Other	-51,767.91	-36,202.90	-15,565.01	-42.99%
Total 1033 · BANK OF NOVA SCOTIA	-47,170.39	-31,605.38	-15,565.01	-49.25%
1037 · Lloyds Project Account	0.62	0.62	0.00	0.0%
1038 · LLOYDS TSB ACCOUNT				
200 · Inclusion Program	537.33	537.33	0.00	0.0%
1038 · LLOYDS TSB ACCOUNT - Other	11,466.91	13.97	11,452.94	81,982.39%
Total 1038 · LLOYDS TSB ACCOUNT	12,004.24	551.30	11,452.94	2,077.44%
1040 · ASB BANK-NEW ZEALAND	4,249.47	3,359.78	889.69	26.48%
1042 · PayPal Account	3,328.07	654.67	2,673.40	408.36%
1045 · South Africa at Good Hope MCC	124.14	4,133.82	-4,009.68	-97.0%
1090 · Morgan Stanley Investments	34,847.39	121,782.31	-86,934.92	-71.39%
1095 · Morgan Stanley Master Card	104.40	296.62	-192.22	-64.8%
Total Checking/Savings	709,662.75	236,922.83	472,739.92	199.53%
Accounts Receivable				
1110 · Accounts Receivable	79,017.36	66,438.37	12,578.99	18.93%
1150 · CLERGY LICENSE RECEIVABLE	25.00	0.00	25.00	100.0%
Total Accounts Receivable	79,042.36	66,438.37	12,603.99	18.97%
Other Current Assets				
1210 · INVENTORY-MERCHANDISE	-20,342.28	-20,342.28	0.00	0.0%
1320 · PREPAID EXPENSE	0.00	393.96	-393.96	-100.0%
1335 · General Conference 2022	5,000.00	5,000.00	0.00	0.0%
Total Other Current Assets	-15,342.28	-14,948.32	-393.96	-2.64%
Total Current Assets	773,362.83	288,412.88	484,949.95	168.14%
Fixed Assets				
1630 · FURNITURE AND FIXTURES	49,653.60	49,653.60	0.00	0.0%
1631 · LESS ACCUMULATED DEPRECIATION	-49,191.55	-49,191.55	0.00	0.0%
1670 · OFFICE EQUIPMENT	212,307.84	212,307.84	0.00	0.0%
1671 · LESS ACCUMULATED DEPRECIATION	-211,945.81	-211,945.81	0.00	0.0%
1680 · Sarasota Property				
1681 · LESS ACCUMULATED DEPREC	-84,438.00	-84,438.00	0.00	0.0%
1680 · Sarasota Property - Other	334,889.00	334,889.00	0.00	0.0%
Total 1680 · Sarasota Property	250,451.00	250,451.00	0.00	0.0%
Total Fixed Assets	251,275.08	251,275.08	0.00	0.0%
TOTAL ASSETS	<u>1,024,637.91</u>	<u>539,687.96</u>	<u>484,949.95</u>	<u>89.86%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2050 · ACCOUNTS PAYABLE-TRADE	37,701.05	29,993.62	7,707.43	25.7%
Total Accounts Payable	37,701.05	29,993.62	7,707.43	25.7%
Other Current Liabilities				
2150 · 403b Payable	0.00	669.96	-669.96	-100.0%
2335 · ACCRUED VACATION	61,537.49	95,795.00	-34,257.51	-35.76%

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2336 · Accrued Payroll	46,052.00	46,052.00	0.00	0.0%
2600 · Deferred Revenue				
26030 · Hispanic Coachella Valley	369.01	477.00	-107.99	-22.64%
2680 · Cuba	24,550.03	29,800.00	-5,249.97	-17.62%
Total 2600 · Deferred Revenue	<u>24,919.04</u>	<u>30,277.00</u>	<u>-5,357.96</u>	<u>-17.7%</u>
26020 · General Conference	0.00	137,329.21	-137,329.21	-100.0%
2602001 · General Conference - Be A Gem	0.00	1,605.50	-1,605.50	-100.0%
26023 · General Conference Sponsors	0.00	1,134.20	-1,134.20	-100.0%
2650 · Deferred Grant Revenue				
26050 · Lilly Grant - Deferred	393,197.51	0.00	393,197.51	100.0%
26503 · Carpenter - Spiritual Academy	21,788.32	21,788.32	0.00	0.0%
26504 · Clergy Communities	3,977.82	3,977.82	0.00	0.0%
Total 2650 · Deferred Grant Revenue	<u>418,963.65</u>	<u>25,766.14</u>	<u>393,197.51</u>	<u>1,526.02%</u>
Total Other Current Liabilities	<u>551,472.18</u>	<u>338,629.01</u>	<u>212,843.17</u>	<u>62.85%</u>
Total Current Liabilities	<u>589,173.23</u>	<u>368,622.63</u>	<u>220,550.60</u>	<u>59.83%</u>
Long Term Liabilities				
2471 · Insurance Payments-Retired Mod	21,859.78	21,859.78	0.00	0.0%
2481 · Deferred Severance Liability	265,269.14	290,269.22	-25,000.08	-8.61%
2482 · Deferred Funeral Liability	18,076.68	18,076.68	0.00	0.0%
Total Long Term Liabilities	<u>305,205.60</u>	<u>330,205.68</u>	<u>-25,000.08</u>	<u>-7.57%</u>
Total Liabilities	<u>894,378.83</u>	<u>698,828.31</u>	<u>195,550.52</u>	<u>27.98%</u>
Equity				
2740 · FUND BALANCE-UNRESTRICTED	916,343.65	916,343.65	0.00	0.0%
2741 · FUND BALANCE - TEMP RESTRICTED	156,776.28	156,776.28	0.00	0.0%
30000 · Opening Balance Equity	-21,859.78	-21,859.78	0.00	0.0%
3001 · Opening Bal Equity	525.07	0.00	525.07	100.0%
32000 · Retained Earnings	-1,110,864.89	-955,782.86	-155,082.03	-16.23%
Net Income	189,338.75	-254,617.64	443,956.39	174.36%
Total Equity	<u>130,259.08</u>	<u>-159,140.35</u>	<u>289,399.43</u>	<u>181.85%</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,024,637.91</u></u>	<u><u>539,687.96</u></u>	<u><u>484,949.95</u></u>	<u><u>89.86%</u></u>