

Universal Fellowship of Metropolitan Community Churches
Balance Sheet Prev Year Comparison
As of June 1, 2019

	<u>Jun 1, 19</u>	<u>Jun 1, 18</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1020 · CASH-GENERAL CHECKING BofA	16,675.30	44,942.38	-28,267.08	-62.9%
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	18,613.49	1,672.00	16,941.49	1,013.25%
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	1,379.14	0.00	1,379.14	100.0%
Total 004 · BOA Savings - Ibero America	32,668.24	3,699.00	28,969.24	783.16%
006 · BOA Leadership Dev. Africa				
0061 · Uganda	582.99	162.18	420.81	259.47%
006 · BOA Leadership Dev. Africa - Other	7,535.04	98.67	7,436.37	7,536.61%
Total 006 · BOA Leadership Dev. Africa	8,118.03	260.85	7,857.18	3,012.15%
007 · BOA Savings - Global Justice	1,688.83	537.00	1,151.83	214.49%
0071 · BOA - Global Justice Institute	0.00	223.15	-223.15	-100.0%
011 · BOA Savings - Disaster Relief	203.95	3,008.79	-2,804.84	-93.22%
022 · BOA Savings-OP Cash Reserve				
02210 · Let Your Light Shine	0.00	-51.50	51.50	100.0%
022 · BOA Savings-OP Cash Reserve - Other	37,310.82	444.12	36,866.70	8,301.07%
Total 022 · BOA Savings-OP Cash Reserve	37,310.82	392.62	36,918.20	9,403.04%
0221 · BOA Savings - Online Classes	605.41	742.45	-137.04	-18.46%
0227 · Reserved Cash	74,170.71	4,303.63	69,867.08	1,623.45%
028 · BOA Savings - Easter Offering	1,936.15	1,359.00	577.15	42.47%
0290 · LEAD Pilot Project	15,094.90	9,656.12	5,438.78	56.33%
030 · BOA Savings Judy Dale Lay Lead.	3,201.13	3,292.24	-91.11	-2.77%
0300 · BOA Savings - RevM	6,455.17	17.98	6,437.19	35,801.95%
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	43,389.08	109,390.77	-66,001.69	-60.34%
0352 · BOA - Savings - GC Exhibitor	18,088.63	0.00	18,088.63	100.0%
0355 · GC Gayla	10,952.39	0.00	10,952.39	100.0%
0356 · GC - Pre-Conference	388.82	0.00	388.82	100.0%
Total 035 · BOA Savings - GC 2018	72,818.92	109,390.77	-36,571.85	-33.43%
0351 · BOA Saving BOA - Be A Gem	9,340.97	145.50	9,195.47	6,319.91%
038 · Fellowship Sunday/Anniversary	0.00	532.64	-532.64	-100.0%

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039 · Clergy Licenses	175.00	292.46	-117.46	-40.16%
041 · OFLD Scholarship Fund	543.33	2,834.34	-2,291.01	-80.83%
042 · Progressive Christian Ministrie	326.06	69.73	256.33	367.6%
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	141.76	2,924.93	2,063.3%
0447 · All Florida Network	3,176.06	25.00	3,151.06	12,604.24%
0448 · NE Network	1,433.39	0.00	1,433.39	100.0%
0500 · Central US Eastern Network	400.00	0.00	400.00	100.0%
Total 044 · BOA - Network	<u>13,829.80</u>	<u>407.01</u>	<u>13,422.79</u>	<u>3,297.9%</u>
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	1,989.50	3,098.65	-1,109.15	-35.8%
110 · BOA - 50th Anniversary	0.00	211.51	-211.51	-100.0%
1111 · Inter company bank account	-1,056.90	-1,056.90	0.00	0.0%
130 · Sarasota Rent	8,556.00	0.00	8,556.00	100.0%
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	339.25	-339.25	-100.0%
160 · Diversity	0.00	420.00	-420.00	-100.0%
84 · Fellowship Prayer Grant HIV/AIDS	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	<u>376.33</u>	<u>106.18</u>	<u>270.15</u>	<u>254.43%</u>
1021 · Savings - BOA - Other	25,260.16	0.00	25,260.16	100.0%
Total 1021 · Savings - BOA	<u>357,874.81</u>	<u>147,435.62</u>	<u>210,439.19</u>	<u>142.73%</u>
1026 · BOA Platinum	397,989.74	1,058.21	396,931.53	37,509.71%
1030 · Australia Bank Account	14,680.50	3,547.11	11,133.39	313.87%
1032 · Brazil - Caixa	254.30	0.00	254.30	100.0%
1033 · BANK OF NOVA SCOTIA				
103301 · Scotia Bank -Dev in Canada	4,597.52	4,597.52	0.00	0.0%
1033 · BANK OF NOVA SCOTIA - Other	-55,779.77	-36,202.90	-19,576.87	-54.08%
Total 1033 · BANK OF NOVA SCOTIA	<u>-51,182.25</u>	<u>-31,605.38</u>	<u>-19,576.87</u>	<u>-61.94%</u>
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	12,675.57	666.64	12,008.93	1,801.41%
Total 1038 · LLOYDS TSB ACCOUNT	<u>13,212.90</u>	<u>1,203.97</u>	<u>12,008.93</u>	<u>997.44%</u>
1040 · ASB BANK-NEW ZEALAND	4,249.47	3,359.78	889.69	26.48%

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1042 · PayPal Account	16,181.26	621.81	15,559.45	2,502.28%
1045 · South Africa at Good Hope MCC	4,869.98	4,133.82	736.16	17.81%
1090 · Morgan Stanley Investments	34,676.84	119,177.20	-84,500.36	-70.9%
1095 · Morgan Stanley Master Card	104.38	361.56	-257.18	-71.13%
Total Checking/Savings	<u>809,587.85</u>	<u>294,236.70</u>	<u>515,351.15</u>	<u>175.15%</u>
Accounts Receivable				
1110 · Accounts Receivable	97,845.26	61,283.82	36,561.44	59.66%
1150 · CLERGY LICENSE RECEIVABLE	25.00	0.00	25.00	100.0%
Total Accounts Receivable	<u>97,870.26</u>	<u>61,283.82</u>	<u>36,586.44</u>	<u>59.7%</u>
Other Current Assets				
1210 · INVENTORY-MERCHANDISE	-20,342.28	-0.28	-20,342.00	-7,265,000.0%
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	<u>-15,342.28</u>	<u>5,393.68</u>	<u>-20,735.96</u>	<u>-384.45%</u>
Total Current Assets	<u>892,115.83</u>	<u>360,914.20</u>	<u>531,201.63</u>	<u>147.18%</u>
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	<u>250,451.00</u>	<u>250,451.00</u>	<u>0.00</u>	<u>0.0%</u>
Total Fixed Assets	<u>251,275.08</u>	<u>251,275.08</u>	<u>0.00</u>	<u>0.0%</u>
TOTAL ASSETS	<u><u>1,143,390.91</u></u>	<u><u>612,189.28</u></u>	<u><u>531,201.63</u></u>	<u><u>86.77%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2050 · ACCOUNTS PAYABLE-TRADE	22,774.47	26,459.12	-3,684.65	-13.93%
Total Accounts Payable	<u>22,774.47</u>	<u>26,459.12</u>	<u>-3,684.65</u>	<u>-13.93%</u>
Other Current Liabilities				
2335 · ACCRUED VACATION	60,547.60	92,557.16	-32,009.56	-34.58%
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	29,800.00	29,800.00	0.00	0.0%
Total 2600 · Deferred Revenue	<u>30,169.01</u>	<u>30,277.00</u>	<u>-107.99</u>	<u>-0.36%</u>
26020 · General Conference	109,961.43	144,829.47	-34,868.04	-24.08%
2602001 · General Conference - Be A Gem	1,919.74	605.50	1,314.24	217.05%
26023 · General Conference Sponsors	8,572.50	634.20	7,938.30	1,251.7%
2650 · Deferred Grant Revenue				
26050 · Lilly Grant - Deferred	397,989.34	0.00	397,989.34	100.0%

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26503 - Carpenter - Spiritual Academy	21,788.32	21,788.32	0.00	0.0%
26504 - Clergy Communities	3,977.82	6,631.33	-2,653.51	-40.02%
Total 2650 - Deferred Grant Revenue	<u>423,755.48</u>	<u>28,419.65</u>	<u>395,335.83</u>	<u>1,391.07%</u>
Total Other Current Liabilities	<u>680,977.76</u>	<u>343,374.98</u>	<u>337,602.78</u>	<u>98.32%</u>
Total Current Liabilities	<u>703,752.23</u>	<u>369,834.10</u>	<u>333,918.13</u>	<u>90.29%</u>
Long Term Liabilities				
2471 - Insurance Payments-Retired Mod	21,859.78	21,859.78	0.00	0.0%
2481 - Deferred Severance Liability	269,435.82	294,435.90	-25,000.08	-8.49%
2482 - Deferred Funeral Liability	18,076.68	18,076.68	0.00	0.0%
Total Long Term Liabilities	<u>309,372.28</u>	<u>334,372.36</u>	<u>-25,000.08</u>	<u>-7.48%</u>
Total Liabilities	<u>1,013,124.51</u>	<u>704,206.46</u>	<u>308,918.05</u>	<u>43.87%</u>
Equity				
2740 - FUND BALANCE-UNRESTRICTED	916,343.65	907,765.65	8,578.00	0.95%
2741 - FUND BALANCE - TEMP RESTRICTED	156,776.28	185,696.28	-28,920.00	-15.57%
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	<u>189,346.07</u>	<u>-207,836.47</u>	<u>397,182.54</u>	<u>191.1%</u>
Total Equity	<u>130,266.40</u>	<u>-92,017.18</u>	<u>222,283.58</u>	<u>241.57%</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,143,390.91</u></u>	<u><u>612,189.28</u></u>	<u><u>531,201.63</u></u>	<u><u>86.77%</u></u>