

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

	<u>Aug 31, 19</u>	<u>Aug 31, 18</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
1020 · CASH-GENERAL CHECKING BofA	28,936.28	71,691.20	-42,754.92
1021 · Savings - BOA			
003 · BOA Savings - API	174.19	374.19	-200.00
004 · BOA Savings - Ibero America			
0041 · BOA - ICM Guadalajara	12,098.85	0.00	12,098.85
0044 · BOA - ICM Cuba	14,201.49	3,281.86	10,919.63
0047 · BOA Savings - ICM Casa de Luz	71.34	391.34	-320.00
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	136.41	0.00
004 · BOA Savings - Ibero America - Other	2,367.25	23.28	2,343.97
Total 004 · BOA Savings - Ibero America	29,244.35	5,859.89	23,384.46
006 · BOA Leadership Dev. Africa			
0061 · Uganda	0.09	162.18	-162.09
006 · BOA Leadership Dev. Africa - Other	2,630.37	2,477.36	153.01
Total 006 · BOA Leadership Dev. Africa	2,630.46	2,639.54	-9.08
007 · BOA Savings - Global Justice	0.00	1,150.50	-1,150.50
011 · BOA Savings - Disaster Relief	203.95	0.00	203.95
022 · BOA Savings-OP Cash Reserve	4,452.96	680.85	3,772.11
0221 · BOA Savings - Online Classes	726.95	17.45	709.50
0227 · Reserved Cash	46,133.03	0.00	46,133.03
028 · BOA Savings - Easter Offering	3,171.20	0.00	3,171.20
0290 · LEAD Pilot Project	15,094.90	12,518.83	2,576.07
030 · BOA Savings Judy Dale Lay Lead.	3,201.13	3,201.13	0.00
0300 · BOA Savings - RevM	6,157.82	0.00	6,157.82
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	2,658.58	-59.49
Total 031 · BOA Savings - Carpenter Grant	18,019.05	2,660.04	15,359.01
035 · BOA Savings - GC 2018			
0350 · BOA - GC Registration	1,977.33	73,923.77	-71,946.44
0352 · BOA - Savings - GC Exhibitor	461.56	977.70	-516.14
0353 · BOA - Savings Advertising	0.00	988.70	-988.70
0355 · GC Gayla	9,071.36	0.00	9,071.36
0356 · GC - Pre-Conference	835.71	0.00	835.71
Total 035 · BOA Savings - GC 2018	12,345.96	75,890.17	-63,544.21
0351 · BOA Saving BOA - Be A Gem	1,534.36	1,283.13	251.23
039 · Clergy Licenses	175.00	0.00	175.00
041 · OFLD Scholarship Fund	393.33	933.84	-540.51
042 · Progressive Christian Ministrie	185.49	197.35	-11.86
044 · BOA - Network			
0223 · BOA Savings Heartland Gathering	823.67	0.00	823.67
0441 · North Central Network	629.40	0.00	629.40

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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	753.47	2,313.22
0447 · All Florida Network	3,176.06	25.00	3,151.06
0448 · NE Network	1,433.39	70.00	1,363.39
0500 · Central US Eastern Network	400.00	0.00	400.00
Total 044 · BOA - Network	13,829.80	1,088.72	12,741.08
048 · MCC Communities	9,187.38	0.00	9,187.38
070 · Audit Expenses	21,902.40	0.00	21,902.40
101 · BOA - Queer Hope-Nancy's Book	149.26	149.26	0.00
103 · BOA - D. Berry Scholarship Fund	2,164.50	1,989.50	175.00
1111 · Inter company bank account	-1,056.90	-1,056.90	0.00
130 · Sarasota Rent	12,636.00	3,599.76	9,036.24
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	1,193.92	-1,193.92
300 · GC/19 -MCC and Joy MCC	863.62	0.00	863.62
301 · GC/19 General Operation	5,881.39	0.00	5,881.39
302 · GC/19Center for Gender Studies	1,332.26	0.00	1,332.26
303 · GC/19 - Clergy & Lay Education	1,748.50	0.00	1,748.50
304 · GC/19 Network Gathering	1,075.70	0.00	1,075.70
305 · GC/19 One Plus Foundation	2,678.84	0.00	2,678.84
306 · GC/19International Partnerships	2,379.93	0.00	2,379.93
307 · GC/19 Darlene Garner Institute	1,932.58	0.00	1,932.58
308 · GC/19-Emerging Church	1,921.87	0.00	1,921.87
400 · Disputed Merchant Charges	-29,569.28	0.00	-29,569.28
84 · Fellowship Prayer Grant HIV/AID	48.31	48.31	0.00
95 · BOA-Tell the Story-Nancy's Book	529.59	3,029.59	-2,500.00
99 · BOA - Emerging Church			
0092 · Nicaragua	106.18	106.18	0.00
99 · BOA - Emerging Church - Other	270.15	0.00	270.15
Total 99 · BOA - Emerging Church	376.33	106.18	270.15
1021 · Savings - BOA - Other	25,260.16	0.00	25,260.16
Total 1021 · Savings - BOA	222,355.87	117,555.25	104,800.62
1026 · BOA Platinum	390,456.30	1,092.21	389,364.09
1030 · Australia Bank Account	16,011.90	183.56	15,828.34
1032 · Brazil - Caixa	254.30	254.30	0.00
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	9,864.01	-40,013.32	49,877.33
Total 1033 · BANK OF NOVA SCOTIA	14,461.53	-35,415.80	49,877.33
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	16,646.57	272.71	16,373.86
Total 1038 · LLOYDS TSB ACCOUNT	17,183.90	810.04	16,373.86

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1040 · ASB BANK-NEW ZEALAND	4,249.47	3,359.78	889.69
1042 · PayPal Account	2,478.14	181.39	2,296.75
1045 · South Africa at Good Hope MCC	1,806.59	3,888.96	-2,082.37
1090 · Morgan Stanley Investments	34,896.02	65,122.13	-30,226.11
1095 · Morgan Stanley Master Card	104.41	296.66	-192.25
Total Checking/Savings	<u>733,195.33</u>	<u>229,020.30</u>	<u>504,175.03</u>
Accounts Receivable			
1110 · Accounts Receivable	68,864.11	62,271.27	6,592.84
1150 · CLERGY LICENSE RECEIVABLE	25.00	0.00	25.00
Total Accounts Receivable	<u>68,889.11</u>	<u>62,271.27</u>	<u>6,617.84</u>
Other Current Assets			
12000 · Undeposited Funds	-404.40	0.00	-404.40
1210 · INVENTORY-MERCHANDISE	-20,342.28	-20,342.28	0.00
1320 · PREPAID EXPENSE	0.00	393.96	-393.96
1335 · General Conference 2022	5,000.00	5,000.00	0.00
Total Other Current Assets	<u>-15,746.68</u>	<u>-14,948.32</u>	<u>-798.36</u>
Total Current Assets	<u>786,337.76</u>	<u>276,343.25</u>	<u>509,994.51</u>
Fixed Assets			
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
Total 1680 · Sarasota Property	<u>250,451.00</u>	<u>250,451.00</u>	<u>0.00</u>
Total Fixed Assets	<u>251,275.08</u>	<u>251,275.08</u>	<u>0.00</u>
TOTAL ASSETS	<u><u>1,037,612.84</u></u>	<u><u>527,618.33</u></u>	<u><u>509,994.51</u></u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2050 · ACCOUNTS PAYABLE-TRADE	19,880.91	40,211.09	-20,330.18
Total Accounts Payable	<u>19,880.91</u>	<u>40,211.09</u>	<u>-20,330.18</u>
Other Current Liabilities			
2150 · 403b Payable	0.00	667.14	-667.14
2335 · ACCRUED VACATION	61,845.31	67,567.71	-5,722.40
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	24,550.03	29,800.00	-5,249.97
Total 2600 · Deferred Revenue	<u>24,919.04</u>	<u>30,277.00</u>	<u>-5,357.96</u>
26020 · General Conference	0.00	137,329.21	-137,329.21
2602001 · General Conference - Be A Gem	0.00	1,751.00	-1,751.00
26023 · General Conference Sponsors	0.00	1,966.40	-1,966.40
2650 · Deferred Grant Revenue			

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26050 · Lilly Grant - Deferred	390,456.00	0.00	390,456.00
26503 · Carpenter - Spiritual Academy	21,788.32	21,788.32	0.00
26504 · Clergy Communities	3,977.82	3,977.82	0.00
Total 2650 · Deferred Grant Revenue	<u>416,222.14</u>	<u>25,766.14</u>	<u>390,456.00</u>
Total Other Current Liabilities	<u>549,038.49</u>	<u>311,376.60</u>	<u>237,661.89</u>
Total Current Liabilities	568,919.40	351,587.69	217,331.71
Long Term Liabilities			
2471 · Insurance Payments-Retired Mod	21,859.78	21,859.78	0.00
2481 · Deferred Severance Liability	263,185.80	288,185.88	-25,000.08
2482 · Deferred Funeral Liability	18,076.68	18,076.68	0.00
Total Long Term Liabilities	<u>303,122.26</u>	<u>328,122.34</u>	<u>-25,000.08</u>
Total Liabilities	872,041.66	679,710.03	192,331.63
Equity			
2740 · FUND BALANCE-UNRESTRICTED	916,343.65	916,343.65	0.00
2741 · FUND BALANCE - TEMP RESTRICTED	156,776.28	156,776.28	0.00
30000 · Opening Balance Equity	-21,859.78	-21,859.78	0.00
3001 · Opening Bal Equity	525.07	525.07	0.00
32000 · Retained Earnings	-1,110,864.89	-955,782.86	-155,082.03
Net Income	<u>224,650.85</u>	<u>-248,094.06</u>	<u>472,744.91</u>
Total Equity	<u>165,571.18</u>	<u>-152,091.70</u>	<u>317,662.88</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,037,612.84</u></u>	<u><u>527,618.33</u></u>	<u><u>509,994.51</u></u>

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	<u>% Change</u>
ASSETS	
Current Assets	
Checking/Savings	
1020 · CASH-GENERAL CHECKING BofA	-59.64%
1021 · Savings - BOA	
003 · BOA Savings - API	-53.45%
004 · BOA Savings - Ibero America	
0041 · BOA - ICM Guadalajara	100.0%
0044 · BOA - ICM Cuba	332.73%
0047 · BOA Savings - ICM Casa de Luz	-81.77%
0048 · BOA - Hispanic Coachella Valley	-22.64%
0049 · US/Canada Hispanic Emerging Min	-100.0%
0050 · BOA - ICM Pueblo	0.0%
004 · BOA Savings - Ibero America - Other	<u>10,068.6%</u>
Total 004 · BOA Savings - Ibero America	399.06%
006 · BOA Leadership Dev. Africia	
0061 · Uganda	-99.95%
006 · BOA Leadership Dev. Africia - Other	<u>6.18%</u>
Total 006 · BOA Leadership Dev. Africia	-0.34%
007 · BOA Savings - Global Justice	-100.0%
011 · BOA Savings - Disaster Relief	100.0%
022 · BOA Savings-OP Cash Reserve	554.03%
0221 · BOA Savings - Online Classes	4,065.9%
0227 · Reserved Cash	100.0%
028 · BOA Savings - Easter Offering	100.0%
0290 · LEAD Pilot Project	20.58%
030 · BOA Savings Judy Dale Lay Lead.	0.0%
0300 · BOA Savings - RevM	100.0%
031 · BOA Savings - Carpenter Grant	
00313 · Academy for Spiritual Formation	1,056,061.64%
00315 · Clergy Communities of Practice	<u>-2.24%</u>
Total 031 · BOA Savings - Carpenter Grant	577.4%
035 · BOA Savings - GC 2018	
0350 · BOA - GC Registration	-97.33%
0352 · BOA - Savings - GC Exhibitor	-52.79%
0353 · BOA - Savings Advertising	-100.0%
0355 · GC Gayla	100.0%
0356 · GC - Pre-Conference	<u>100.0%</u>
Total 035 · BOA Savings - GC 2018	-83.73%
0351 · BOA Saving BOA - Be A Gem	19.58%
039 · Clergy Licenses	100.0%
041 · OFLD Scholarship Fund	-57.88%
042 · Progressive Christian Ministrie	-6.01%
044 · BOA - Network	
0223 · BOA Savings Heartland Gathering	100.0%
0441 · North Central Network	100.0%

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	% Change
0444 · Texas & New Mexico	185.2%
0445 · Western US/Southwestern Network	100.0%
0446 · South Gulf Coast Network	307.01%
0447 · All Florida Network	12,604.24%
0448 · NE Network	1,947.7%
0500 · Central US Eastern Network	100.0%
Total 044 · BOA - Network	1,170.28%
048 · MCC Communities	100.0%
070 · Audit Expenses	100.0%
101 · BOA - Queer Hope-Nancy's Book	0.0%
103 · BOA - D. Berry Scholarship Fund	8.8%
1111 · Inter company bank account	0.0%
130 · Sarasota Rent	251.02%
131 · Sarasota Escrow	100.0%
132 · Sarasota Taxes 2018 year	100.0%
150 · Helsinki	-100.0%
300 · GC/19 -MCC and Joy MCC	100.0%
301 · GC/19 General Operation	100.0%
302 · GC/19Center for Gender Studies	100.0%
303 · GC/19 - Clergy & Lay Education	100.0%
304 · GC/19 Network Gathering	100.0%
305 · GC/19 One Plus Foundation	100.0%
306 · GC/19International Partnerships	100.0%
307 · GC/19 Darlene Garner Institute	100.0%
308 · GC/19-Emerging Church	100.0%
400 · Disputed Merchant Charges	-100.0%
84 · Fellowship Prayer Grant HIV/AID	0.0%
95 · BOA-Tell the Story-Nancy's Book	-82.52%
99 · BOA - Emerging Church	
0092 · Nicaragua	0.0%
99 · BOA - Emerging Church - Other	100.0%
Total 99 · BOA - Emerging Church	254.43%
1021 · Savings - BOA - Other	100.0%
Total 1021 · Savings - BOA	89.15%
1026 · BOA Platinum	35,649.2%
1030 · Australia Bank Account	8,622.98%
1032 · Brazil - Caixa	0.0%
1033 · BANK OF NOVA SCOTIA	
103301 · Scotia Bank -Dev in Canada	0.0%
1033 · BANK OF NOVA SCOTIA - Other	124.65%
Total 1033 · BANK OF NOVA SCOTIA	140.83%
1037 · Lloyds Project Account	0.0%
1038 · LLOYDS TSB ACCOUNT	
200 · Inclusion Program	0.0%
1038 · LLOYDS TSB ACCOUNT - Other	6,004.13%
Total 1038 · LLOYDS TSB ACCOUNT	2,021.36%

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	<u>% Change</u>
1040 · ASB BANK-NEW ZEALAND	26.48%
1042 · PayPal Account	1,266.19%
1045 · South Africa at Good Hope MCC	-53.55%
1090 · Morgan Stanley Investments	-46.41%
1095 · Morgan Stanley Master Card	-64.81%
Total Checking/Savings	220.14%
Accounts Receivable	
1110 · Accounts Receivable	10.59%
1150 · CLERGY LICENSE RECEIVABLE	100.0%
Total Accounts Receivable	10.63%
Other Current Assets	
12000 · Undeposited Funds	-100.0%
1210 · INVENTORY-MERCHANDISE	0.0%
1320 · PREPAID EXPENSE	-100.0%
1335 · General Conference 2022	0.0%
Total Other Current Assets	-5.34%
Total Current Assets	184.55%
Fixed Assets	
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%
Total 1680 · Sarasota Property	0.0%
Total Fixed Assets	0.0%
TOTAL ASSETS	96.66%
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2050 · ACCOUNTS PAYABLE-TRADE	-50.56%
Total Accounts Payable	-50.56%
Other Current Liabilities	
2150 · 403b Payable	-100.0%
2335 · ACCRUED VACATION	-8.47%
2336 · Accrued Payroll	0.0%
2600 · Deferred Revenue	
26030 · Hispanic Coachella Valley	-22.64%
2680 · Cuba	-17.62%
Total 2600 · Deferred Revenue	-17.7%
26020 · General Conference	-100.0%
2602001 · General Conference - Be A Gem	-100.0%
26023 · General Conference Sponsors	-100.0%
2650 · Deferred Grant Revenue	

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26050 · Lilly Grant - Deferred	100.0%
26503 · Carpenter - Spiritual Academy	0.0%
26504 · Clergy Communities	0.0%
Total 2650 · Deferred Grant Revenue	1,515.38%
Total Other Current Liabilities	76.33%
Total Current Liabilities	61.81%
Long Term Liabilities	
2471 · Insurance Payments-Retired Mod	0.0%
2481 · Deferred Severance Liability	-8.68%
2482 · Deferred Funeral Liability	0.0%
Total Long Term Liabilities	-7.62%
Total Liabilities	28.3%
Equity	
2740 · FUND BALANCE-UNRESTRICTED	0.0%
2741 · FUND BALANCE - TEMP RESTRICTED	0.0%
30000 · Opening Balance Equity	0.0%
3001 · Opening Bal Equity	0.0%
32000 · Retained Earnings	-16.23%
Net Income	190.55%
Total Equity	208.86%
TOTAL LIABILITIES & EQUITY	96.66%