



	<u>Feb 29, 20</u>	<u>Feb 28, 19</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1020 · CASH-GENERAL CHECKING BofA	51,279.23	20,859.87	30,419.36	145.83%
1021 · Savings - BOA				
001 · Asian Pacific Initiative				
001-01 · BOA Savings - API	174.19	374.19	-200.00	-53.45%
Total 001 · Asian Pacific Initiative	174.19	374.19	-200.00	-53.45%
002 · BOA Saving - General Conference				
002-02 · BOA - GC Registration	0.00	54,636.09	-54,636.09	-100.0%
002-03 · BOA - Savings - GC Exhibitor	0.00	9,572.50	-9,572.50	-100.0%
Total 002 · BOA Saving - General Conference	0.00	64,208.59	-64,208.59	-100.0%
004 · BOA Savings - Ibero America				
004-01 · BOA - IBA - Misc	804.19	0.00	804.19	100.0%
004-02 · BOA - ICM Guadalajara	13,780.65	5,000.00	8,780.65	175.61%
004-05 · BOA - ICM Cuba	0.00	9,036.51	-9,036.51	-100.0%
004-08 · BOA Savings - ICM Casa de Luz	0.00	71.34	-71.34	-100.0%
004-09 · BOA - Hispanic Coachella Valley	0.00	369.01	-369.01	-100.0%
004-11 · BOA - ICM Pueblo	0.00	136.41	-136.41	-100.0%
004 · BOA Savings - Ibero America - Other	0.00	382.63	-382.63	-100.0%
Total 004 · BOA Savings - Ibero America	14,584.84	14,995.90	-411.06	-2.74%
006 · Fiduciary Hold for 3rd Parties				
006-02 · Progressive Christian Ministrie	344.55	140.68	203.87	144.92%
Total 006 · Fiduciary Hold for 3rd Parties	344.55	140.68	203.87	144.92%
007 · BOA - Global Justice World Wide	0.00	1,531.75	-1,531.75	-100.0%
008 · BOA Saving BOA - Be A Gem	0.00	2,172.74	-2,172.74	-100.0%
012 · BOA - New Church Starts				
012-03 · BOA - Emerging Church	536.83	0.00	536.83	100.0%
012-05 · Nicaragua	0.00	106.18	-106.18	-100.0%
012-09 · BOA - Emerging Church Restr	14,484.93	0.00	14,484.93	100.0%
Total 012 · BOA - New Church Starts	15,021.76	106.18	14,915.58	#####
013 · BOA - Network Accounts				
013-01 · BOA - Network	1,075.70	0.00	1,075.70	100.0%
013-02 · BOA Savings Heartland Gathering	823.67	0.00	823.67	100.0%
013-04 · North Central Network	503.81	609.40	-105.59	-17.33%
013-07 · Texas & New Mexico	1,064.18	685.18	379.00	55.31%
013-08 · Western US/Southwestern Network	3,615.41	1,628.96	1,986.45	121.95%
013-09 · South Gulf Coast Network	3,266.69	753.47	2,513.22	333.55%
013-10 · All Florida Network	3,176.06	3,176.06	0.00	0.0%
013-11 · NE Network	1,433.39	1,433.39	0.00	0.0%
013-13 · Central US Eastern Network	400.00	400.00	0.00	0.0%
Total 013 · BOA - Network Accounts	15,358.91	8,686.46	6,672.45	76.81%
014 · Sarasota Property				
014-01 · Sarasota Rent	10,752.00	5,440.00	5,312.00	97.65%
014-02 · Sarasota Tenant Escrow	2,200.00	2,200.00	0.00	0.0%
014-03 · Sarasota Taxes 2018 year	1,039.50	1,039.50	0.00	0.0%
Total 014 · Sarasota Property	13,991.50	8,679.50	5,312.00	61.2%

015 · BOA - Disaster Relief Funds				
015-01 · BOA Savings - Disaster Relief	203.95	15,403.95	-15,200.00	-98.68%
Total 015 · BOA - Disaster Relief Funds	203.95	15,403.95	-15,200.00	-98.68%
022 · BOA - Reserved Cash				
022-01 · BOA - OP Cash Reserve-Misc	47,560.00	23,252.28	24,307.72	104.54%
022-03 · Reserved Cash	0.00	5,000.00	-5,000.00	-100.0%
022-06 · Investing in the Future-Gen Op	3,822.58	0.00	3,822.58	100.0%
022-10 · BOA - Queer Hope-Nancy's Book	149.26	149.26	0.00	0.0%
022-11 · BOA-Tell the Story-Nancy's Book	0.00	3,029.59	-3,029.59	-100.0%
022 · BOA - Reserved Cash - Other	7,202.69	0.00	7,202.69	100.0%
Total 022 · BOA - Reserved Cash	58,734.53	31,431.13	27,303.40	86.87%
033 · BOA-Leadership Development				
033-01 · BOA - Garner Institute Funds	1,932.58	0.00	1,932.58	100.0%
033-02 · BOA Leadership Dev. Africa	2,630.46	691.86	1,938.60	280.2%
033-03 · Uganda	0.00	262.99	-262.99	-100.0%
033-04 · BOA Savings - Online Classes	1,233.00	682.10	550.90	80.77%
033-09 · LEAD Pilot Project	15,704.40	15,388.83	315.57	2.05%
033-10 · BOA Savings Judy Dale Lay Lead.	3,804.13	3,201.13	603.00	18.84%
033-11 · BOA Savings - RevM	7,357.82	2,274.06	5,083.76	223.55%
033-14 · OFLD Scholarship Fund	2,859.32	543.33	2,315.99	426.26%
033-27 · BOA - D. Berry Scholarship Fund	2,164.50	1,989.50	175.00	8.8%
033-32 · Academy for Spiritual Formation	15,195.27	5,001.46	10,193.81	203.82%
033-33 · Clergy Communities of Practice	2,599.09	2,599.09	0.00	0.0%
033-36 · Fellowship Prayer Grant HIV/AID	0.00	48.31	-48.31	-100.0%
Total 033 · BOA-Leadership Development	55,480.57	32,682.66	22,797.91	69.76%
037 · BOA-Dem. Offering Request				
037-01 · Fellowship Sunday/Anniversary	0.00	500.00	-500.00	-100.0%
037-03 · BOA Savings - Easter Offering	0.00	500.00	-500.00	-100.0%
037-04 · Investing in the Future-Desig.	3,822.61	0.00	3,822.61	100.0%
Total 037 · BOA-Dem. Offering Request	3,822.61	1,000.00	2,822.61	282.26%
039 · Clergy Licenses	0.00	3,335.11	-3,335.11	-100.0%
040 · Audit Expenses	16,902.40	27,000.00	-10,097.60	-37.4%
048 · Metropolitan Communities	3,150.59	0.00	3,150.59	100.0%
1111 · Inter company bank account	0.00	-1,056.90	1,056.90	100.0%
Total 1021 · Savings - BOA	197,770.40	210,691.94	-12,921.54	-6.13%
1026 · BOA Platinum	352,425.99	412,918.20	-60,492.21	-14.65%
1030 · Australia Bank Account	8,791.06	9,074.84	-283.78	-3.13%
1032 · Brazil - Caixa	559.84	254.30	305.54	120.15%
1033 · Bank of Nova Scotia				
1033-01 · Bank of Nova Scotia - Misc	50,661.29	-24,273.76	74,935.05	308.71%
1033-02 · Scotia Bank -Dev in Canada	4,597.52	4,597.52	0.00	0.0%
1033 · Bank of Nova Scotia - Other	3,208.57	0.00	3,208.57	100.0%
Total 1033 · Bank of Nova Scotia	58,467.38	-19,676.24	78,143.62	397.15%
1037 · Lloyds Project Account	0.62	0.62	0.00	0.0%
1038 · Lloyds Main Checng Acct				
1038-01 · LLOYDS Main Checking Acct Misc	25,722.17	11,025.77	14,696.40	133.29%
1038-02 · Inclusion Program	537.33	537.33	0.00	0.0%
Total 1038 · Lloyds Main Checng Acct	26,259.50	11,563.10	14,696.40	127.1%
1040 · ASB BANK-NEW ZEALAND	4,249.47	4,249.47	0.00	0.0%

1042 - Paypal				
1042-01 - PayPal Account - Misc	20,717.86	8,160.81	12,557.05	153.87%
Total 1042 - Paypal	<u>20,717.86</u>	<u>8,160.81</u>	<u>12,557.05</u>	<u>153.87%</u>
1045 - South Africa at Good Hope MCC	2,501.70	4,487.55	-1,985.85	-44.25%
1090 - Morgan Stanley Investment				
1090-01 - Morgan Stanley Invest. Misc	34,990.11	34,516.66	473.45	1.37%
1090 - Morgan Stanley Investment - Other	-49.04	0.00	-49.04	-100.0%
Total 1090 - Morgan Stanley Investment	<u>34,941.07</u>	<u>34,516.66</u>	<u>424.41</u>	<u>1.23%</u>
1095 - Morgan Stanley Master Card	0.00	104.34	-104.34	-100.0%
Total Checking/Savings	<u>757,964.12</u>	<u>697,205.46</u>	<u>60,758.66</u>	<u>8.72%</u>
Accounts Receivable				
1110 - Accounts Receivable	58,175.63	100,668.83	-42,493.20	-42.21%
1150 - CLERGY LICENSE RECEIVABLE	0.00	3,150.00	-3,150.00	-100.0%
Total Accounts Receivable	<u>58,175.63</u>	<u>103,818.83</u>	<u>-45,643.20</u>	<u>-43.96%</u>
Other Current Assets				
12000 - Undeposited Funds	302.50	6,509.89	-6,207.39	-95.35%
1210 - INVENTORY-MERCHANDISE	-20,342.28	-20,342.28	0.00	0.0%
1320 - Prepaid Expenses				
1320-01 - Prepaid Expense Other	0.00	-0.01	0.01	100.0%
Total 1320 - Prepaid Expenses	<u>0.00</u>	<u>-0.01</u>	<u>0.01</u>	<u>100.0%</u>
1335 - General Conference 2022	5,000.00	5,000.00	0.00	0.0%
Total Other Current Assets	<u>-15,039.78</u>	<u>-8,832.40</u>	<u>-6,207.38</u>	<u>-70.28%</u>
Total Current Assets	<u>801,099.97</u>	<u>792,191.89</u>	<u>8,908.08</u>	<u>1.12%</u>
Fixed Assets				
1629 - Furniture and Fixtures				
1629-01 - Furniture and Fixtures Costs	49,653.60	49,653.60	0.00	0.0%
1629-02 - Less Accumulated Depreciation	-49,191.55	-49,191.55	0.00	0.0%
Total 1629 - Furniture and Fixtures	<u>462.05</u>	<u>462.05</u>	<u>0.00</u>	<u>0.0%</u>
1630 - Office Equipment				
1630-01 - Office Equipment Cost	213,457.84	213,457.84	0.00	0.0%
1630-02 - Less Accumulated Depreciation	-213,297.81	-213,297.81	0.00	0.0%
Total 1630 - Office Equipment	<u>160.03</u>	<u>160.03</u>	<u>0.00</u>	<u>0.0%</u>
1631 - Sarasota Property				
1631-01 - Sarasota Property Cost	334,889.00	334,889.00	0.00	0.0%
1631-02 - Less Accumulated Depreciation	-93,486.00	-93,486.00	0.00	0.0%
Total 1631 - Sarasota Property	<u>241,403.00</u>	<u>241,403.00</u>	<u>0.00</u>	<u>0.0%</u>
Total Fixed Assets	<u>242,025.08</u>	<u>242,025.08</u>	<u>0.00</u>	<u>0.0%</u>
TOTAL ASSETS	<u>#####</u>	<u>#####</u>	<u>8,908.08</u>	<u>0.86%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2050 - ACCOUNTS PAYABLE-TRADE	27,522.37	37,650.48	-10,128.11	-26.9%
Total Accounts Payable	<u>27,522.37</u>	<u>37,650.48</u>	<u>-10,128.11</u>	<u>-26.9%</u>
Other Current Liabilities				
2335 - ACCRUED VACATION	33,559.75	67,812.36	-34,252.61	-50.51%
2336 - Accrued Payroll	46,052.00	46,052.00	0.00	0.0%
2600 - Deferred Revenue				
26030 - Hispanic Coachella Valley	-477.00	-107.99	-369.01	-341.71%

2660 · Development & OEM Designated	-2,199.00	-2,199.00	0.00	0.0%
2680 · Cuba	-29,800.00	0.00	-29,800.00	-100.0%
Total 2600 · Deferred Revenue	-32,476.00	-2,306.99	-30,169.01	-1,307.72%
26020 · General Conference	0.00	116,453.93	#####	-100.0%
2602001 · General Conference - Be A Gem	0.00	1,919.74	-1,919.74	-100.0%
26023 · General Conference Sponsors	0.00	8,572.50	-8,572.50	-100.0%
2650 · Deferred Grant Revenue				
26050 · Lilly Grant - Deferred	352,425.99	412,918.20	-60,492.21	-14.65%
26501 · Carpenter Grant	-14,423.00	-14,423.00	0.00	0.0%
26503 · Carpenter - Spiritual Academy	-23,208.04	-16,839.68	-6,368.36	-37.82%
26504 · Clergy Communities	-20,372.91	-18,994.18	-1,378.73	-7.26%
Total 2650 · Deferred Grant Revenue	294,422.04	362,661.34	-68,239.30	-18.82%
2670 · Emerging Church Restricted	12,730.84	0.00	12,730.84	100.0%
Total Other Current Liabilities	354,288.63	601,164.88	#####	-41.07%
Total Current Liabilities	381,811.00	638,815.36	#####	-40.23%
Long Term Liabilities				
2471 · Insurance Payments-Retired Mod	21,859.78	21,859.78	0.00	0.0%
2481 · Deferred Severance Liability	117,684.76	142,684.84	-25,000.08	-17.52%
2482 · Deferred Funeral Liability	22,910.00	18,076.68	4,833.32	26.74%
2484 · Def. Severance Lia. Current	18,799.00	18,799.00	0.00	0.0%
Total Long Term Liabilities	181,253.54	201,420.30	-20,166.76	-10.01%
Total Liabilities	563,064.54	840,235.66	#####	-32.99%
Equity				
2740 · FUND BALANCE-UNRESTRICTED	808,156.33	812,989.65	-4,833.32	-0.6%
2741 · FUND BALANCE - TEMP RESTRICTED	260,130.28	260,130.28	0.00	0.0%
30000 · Opening Balance Equity	-21,859.78	-21,859.78	0.00	0.0%
3001 · Opening Bal Equity	0.00	525.07	-525.07	-100.0%
32000 · Retained Earnings	-621,877.71	-885,976.86	264,099.15	29.81%
Net Income	55,511.39	28,172.95	27,338.44	97.04%
Total Equity	480,060.51	193,981.31	286,079.20	147.48%
TOTAL LIABILITIES & EQUITY	#####	#####	8,908.08	0.86%