

**Universal Fellowship of Metropolitan Community Churches**  
**Balance Sheet Prev Year Comparison**  
As of September 30, 2017

	<u>Sep 30, 17</u>	<u>Sep 30, 16</u>	<u>\$ Change</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1020 · CASH-GENERAL CHECKING BofA	13,074.00	46,164.02	-33,090.02
1021 · Savings - BOA			
003 · BOA Savings - API	72.29	169.05	-96.76
004 · BOA Savings - Ibero America			
0041 · BOA - ICM Guadalajara	0.00	11,705.64	-11,705.64
0042 · BOA - Brazil	0.00	34.96	-34.96
0043 · BOA - ICM Santo Domingo/DR	0.00	2,093.35	-2,093.35
0044 · BOA - ICM Cuba	0.00	32,005.12	-32,005.12
0047 · BOA Savings - ICM Casa de Luz	0.00	613.34	-613.34
0048 · BOA - Hispanic Coachella Valley	477.00	477.00	0.00
0049 · US/Canada Hispanic Emerging Min	1,550.00	1,500.00	50.00
0050 · BOA - ICM Puebla	0.00	136.41	-136.41
004 · BOA Savings - Ibero America - Other	103.00	2,671.26	-2,568.26
<b>Total 004 · BOA Savings - Ibero America</b>	<b>2,130.00</b>	<b>51,237.08</b>	<b>-49,107.08</b>
0046 · BOA - Garner Institute Funds	2,255.93	5,643.91	-3,387.98
006 · BOA Leadership Dev. Africa			
0061 · Uganda	162.18	0.00	162.18
<b>Total 006 · BOA Leadership Dev. Africa</b>	<b>162.18</b>	<b>0.00</b>	<b>162.18</b>
007 · BOA Savings - Global Justice	0.00	935.78	-935.78
011 · BOA Savings - Disaster Relief	1,410.83	699.48	711.35
012 · BOA Savings - Youth DR	0.00	2,635.00	-2,635.00
014 · BOA Savings - Jamaica	0.00	520.50	-520.50
016 · BOA Savings - PAD Conference	0.00	3,761.42	-3,761.42
017 · BOA Savings - Virtual Church	0.00	137.00	-137.00
018 · BOA Savings-You, A Faith Fits	0.00	1,024.00	-1,024.00
022 · BOA Savings-OP Cash Reserve	3,201.72	40,724.09	-37,522.37
0220 · Rolling the Stone Away	29,053.52	0.00	29,053.52
0221 · BOA Savings - Online Classes	410.00	946.78	-536.78
0222 · BOA Savings - CLM	0.00	99.40	-99.40
0225 · BOA Savings - Clergy Retreats	39.90	0.00	39.90
025 · BOA Savings - Clergy Grant	0.00	800.00	-800.00
0290 · LEAD Pilot Project	1,189.35	0.00	1,189.35
030 · BOA Savings Judy Dale Lay Lead.	6,122.33	4,809.23	1,313.10
0300 · BOA Savings - RevM	0.00	82.53	-82.53
031 · BOA Savings - Carpenter Grant			
00312 · Carpenter Grant 2014	91.38	22,517.88	-22,426.50
00313 · Academy for Spiritual Formation	21,001.46	41,646.30	-20,644.84
00315 · Clergy Communities of Practice	13,566.55	25,000.00	-11,433.45
<b>Total 031 · BOA Savings - Carpenter Grant</b>	<b>34,659.39</b>	<b>89,164.18</b>	<b>-54,504.79</b>
035 · BOA Savings - GC 2016			
0350 · BOA - GC Registration	0.00	2,760.12	-2,760.12

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0351 · BOA Saving BOA - Be A Gem	0.00	1,750.28	-1,750.28
0352 · BOA - Savings - GC Exhibitor	0.00	2,673.75	-2,673.75
<b>Total 035 · BOA Savings - GC 2016</b>	<b>0.00</b>	<b>7,184.15</b>	<b>-7,184.15</b>
037 · BOA Savings - New England Minis	0.00	257.25	-257.25
039 · Clergy Licenses	1,225.00	2,021.66	-796.66
041 · OFLD Scholarship Fund	4,244.34	3,108.27	1,136.07
042 · Progressive Christian Ministrie	100.00	100.00	0.00
<b>044 · BOA - Network</b>			
0223 · BOA Savings Heartland Gathering	0.00	785.93	-785.93
0440 · UK Network	0.00	7.19	-7.19
0441 · North Central Network	0.00	2,858.58	-2,858.58
0444 · Texas & New Mexico	170.00	332.03	-162.03
0445 · Western US/Southwestern Network	0.00	1,420.33	-1,420.33
0446 · South Gulf Coast Network	0.00	1,221.35	-1,221.35
0447 · All Florida Network	0.00	654.87	-654.87
0448 · NE Network	0.00	530.37	-530.37
0449 · Carolinas Network Gathering	0.00	194.63	-194.63
0500 · Central US Eastern Network	0.00	400.00	-400.00
044 · BOA - Network - Other	80.00	8,117.28	-8,037.28
<b>Total 044 · BOA - Network</b>	<b>250.00</b>	<b>16,522.56</b>	<b>-16,272.56</b>
045 · BOA Saving - Interim Ministry	0.00	767.17	-767.17
046 · BOA - Savings - Global Dev Miss	0.00	3,081.65	-3,081.65
047 · BOA - Church Life & Health	1,833.22	1,974.89	-141.67
070 · Audit Expenses	0.00	330.00	-330.00
101 · BOA - Queer Hope-Nancy's Book	0.00	124.26	-124.26
102 · BOA - Moderator Love Offering	0.00	18,444.34	-18,444.34
103 · BOA - D. Berry Scholarship Fund	319.30	0.00	319.30
110 · BOA - 50th Anniversary	211.51	211.51	0.00
1111 · Inter company bank account	49,668.09	0.00	49,668.09
120 · BOA -She's Not Afraid-J. Boylan	0.00	740.92	-740.92
84 · Fellowship Prayer Grant HIV/AIDS	48.31	0.00	48.31
95 · BOA-Tell the Story-Nancy's Book	2,848.00	3,332.91	-484.91
96 · BOA - Matching Gift	0.00	10,031.22	-10,031.22
97 · BOA - Clergy Well Being	377.37	1,717.10	-1,339.73
98 · BOA - Council of Elders	0.00	1,232.49	-1,232.49
<b>99 · BOA - Emerging Church</b>			
0090 · Emerging Oasis	138.64	0.00	138.64
099 · W FI Emerging Church Dev.	0.00	300.00	-300.00
99 · BOA - Emerging Church - Other	0.00	11,013.31	-11,013.31
<b>Total 99 · BOA - Emerging Church</b>	<b>138.64</b>	<b>11,313.31</b>	<b>-11,174.67</b>
<b>Total 1021 · Savings - BOA</b>	<b>141,971.22</b>	<b>285,885.09</b>	<b>-143,913.87</b>
1030 · Australia Bank Account	4,028.26	7,984.72	-3,956.46
<b>1033 · BANK OF NOVA SCOTIA</b>			
103301 · Scotia Bank -Dev in Canada	4,597.52	3,461.37	1,136.15

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1033 · BANK OF NOVA SCOTIA - Other	22,165.39	6,027.71	16,137.68
<b>Total 1033 · BANK OF NOVA SCOTIA</b>	<b>26,762.91</b>	<b>9,489.08</b>	<b>17,273.83</b>
1037 · Lloyds Project Account	0.62	0.72	-0.10
<b>1038 · LLOYDS TSB ACCOUNT</b>			
200 · Inclusion Program	537.33	0.00	537.33
1038 · LLOYDS TSB ACCOUNT - Other	6,157.87	1,824.29	4,333.58
<b>Total 1038 · LLOYDS TSB ACCOUNT</b>	<b>6,695.20</b>	<b>1,824.29</b>	<b>4,870.91</b>
1040 · ASB BANK-NEW ZEALAND	3,359.78	3,359.78	0.00
<b>1042 · PayPal Account</b>			
104201 · New England Campus Ministries	0.00	257.25	-257.25
1042 · PayPal Account - Other	3,048.91	5,331.66	-2,282.75
<b>Total 1042 · PayPal Account</b>	<b>3,048.91</b>	<b>5,588.91</b>	<b>-2,540.00</b>
1045 · South Africa at Good Hope MCC	3,637.06	1,846.94	1,790.12
1090 · Morgan Stanley Investments	219,301.33	586,309.31	-367,007.98
1095 · Morgan Stanley Master Card	908.04	465.21	442.83
<b>Total Checking/Savings</b>	<b>422,787.33</b>	<b>948,918.07</b>	<b>-526,130.74</b>
<b>Accounts Receivable</b>			
1110 · Accounts Receivable	55,512.04	72,407.70	-16,895.66
1150 · CLERGY LICENSE RECEIVABLE	0.00	-50.00	50.00
<b>Total Accounts Receivable</b>	<b>55,512.04</b>	<b>72,357.70</b>	<b>-16,845.66</b>
<b>Other Current Assets</b>			
12000 · Undeposited Funds	175.00	0.00	175.00
1210 · INVENTORY-MERCHANDISE	20,341.72	20,341.72	0.00
1320 · PREPAID EXPENSE	393.96	338.28	55.68
1700 · Deferred Asset Retirement	0.00	50,000.00	-50,000.00
<b>Total Other Current Assets</b>	<b>20,910.68</b>	<b>70,680.00</b>	<b>-49,769.32</b>
<b>Total Current Assets</b>	<b>499,210.05</b>	<b>1,091,955.77</b>	<b>-592,745.72</b>
<b>Fixed Assets</b>			
1630 · FURNITURE AND FIXTURES	49,653.60	49,653.60	0.00
1631 · LESS ACCUMULATED DEPRECIATION	-47,366.55	-47,366.55	0.00
1670 · OFFICE EQUIPMENT	212,307.84	212,307.84	0.00
1671 · LESS ACCUMULATED DEPRECIATION	-211,158.01	-211,158.01	0.00
1680 · Sarasota Property			
1681 · LESS ACCUMULATED DEPREC	-84,442.00	-84,442.00	0.00
1680 · Sarasota Property - Other	334,889.00	334,889.00	0.00
<b>Total 1680 · Sarasota Property</b>	<b>250,447.00</b>	<b>250,447.00</b>	<b>0.00</b>
<b>Total Fixed Assets</b>	<b>253,883.88</b>	<b>253,883.88</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b><u>753,093.93</u></b>	<b><u>1,345,839.65</u></b>	<b><u>-592,745.72</u></b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2050 · ACCOUNTS PAYABLE-TRADE	31,676.09	38,316.48	-6,640.39
<b>Total Accounts Payable</b>	<b>31,676.09</b>	<b>38,316.48</b>	<b>-6,640.39</b>

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<b>Other Current Liabilities</b>			
2335 - ACCRUED VACATION	95,400.16	94,582.96	817.20
2336 - Accrued Payroll	46,052.00	46,052.00	0.00
2600 - Deferred Revenue			
26030 - Hispanic Coachella Valley	477.00	477.00	0.00
2660 - Development & OEM Designated	0.00	51,063.59	-51,063.59
2680 - Cuba	29,800.00	29,800.00	0.00
<b>Total 2600 - Deferred Revenue</b>	<u>30,277.00</u>	<u>81,340.59</u>	<u>-51,063.59</u>
2650 - Deferred Grant Revenue			
26501 - Carpenter Grant	0.00	22,453.01	-22,453.01
26503 - Carpenter - Spiritual Academy	21,788.32	40,160.34	-18,372.02
26504 - Clergy Communities	11,557.58	0.00	11,557.58
<b>Total 2650 - Deferred Grant Revenue</b>	<u>33,345.90</u>	<u>62,613.35</u>	<u>-29,267.45</u>
<b>Total Other Current Liabilities</b>	<u>205,075.06</u>	<u>284,588.90</u>	<u>-79,513.84</u>
<b>Total Current Liabilities</b>	<u>236,751.15</u>	<u>322,905.38</u>	<u>-86,154.23</u>
<b>Long Term Liabilities</b>			
2470 - Deferred Liability retirement	0.00	50,000.00	-50,000.00
2471 - Insurance Payments-Retired Mod	21,859.78	0.00	21,859.78
2481 - Deferred Severance Liability	311,102.62	336,102.70	-25,000.08
2482 - Deferred Funeral Liability	18,076.68	18,076.68	0.00
<b>Total Long Term Liabilities</b>	<u>351,039.08</u>	<u>404,179.38</u>	<u>-53,140.30</u>
<b>Total Liabilities</b>	<u>587,790.23</u>	<u>727,084.76</u>	<u>-139,294.53</u>
<b>Equity</b>			
2740 - FUND BALANCE-UNRESTRICTED	998,557.65	998,557.65	0.00
2741 - FUND BALANCE - TEMP RESTRICTED	141,340.28	141,340.28	0.00
30000 - Opening Balance Equity	-21,859.78	0.00	-21,859.78
32000 - Retained Earnings	-700,539.28	-682,222.92	-18,316.36
Net Income	-252,195.17	161,079.88	-413,275.05
<b>Total Equity</b>	<u>165,303.70</u>	<u>618,754.89</u>	<u>-453,451.19</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>753,093.93</u></u>	<u><u>1,345,839.65</u></u>	<u><u>-592,745.72</u></u>

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	<u><b>% Change</b></u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1020 · CASH-GENERAL CHECKING BofA	-71.68%
1021 · Savings - BOA	
003 · BOA Savings - API	-57.24%
004 · BOA Savings - Ibero America	
0041 · BOA - ICM Guadalajara	-100.0%
0042 · BOA - Brazil	-100.0%
0043 · BOA - ICM Santo Domingo/DR	-100.0%
0044 · BOA - ICM Cuba	-100.0%
0047 · BOA Savings - ICM Casa de Luz	-100.0%
0048 · BOA - Hispanic Coachella Valley	0.0%
0049 · US/Canada Hispanic Emerging Min	3.33%
0050 · BOA - ICM Puebla	-100.0%
004 · BOA Savings - Ibero America - Other	-96.14%
Total 004 · BOA Savings - Ibero America	-95.84%
0046 · BOA - Garner Institute Funds	-60.03%
006 · BOA Leadership Dev. Africa	
0061 · Uganda	100.0%
Total 006 · BOA Leadership Dev. Africa	100.0%
007 · BOA Savings - Global Justice	-100.0%
011 · BOA Savings - Disaster Relief	101.7%
012 · BOA Savings - Youth DR	-100.0%
014 · BOA Savings - Jamaica	-100.0%
016 · BOA Savings - PAD Conference	-100.0%
017 · BOA Savings - Virtual Church	-100.0%
018 · BOA Savings-You, A Faith Fits	-100.0%
022 · BOA Savings-OP Cash Reserve	-92.14%
0220 · Rolling the Stone Away	100.0%
0221 · BOA Savings - Online Classes	-56.7%
0222 · BOA Savings - CLM	-100.0%
0225 · BOA Savings - Clergy Retreats	100.0%
025 · BOA Savings - Clergy Grant	-100.0%
0290 · LEAD Pilot Project	100.0%
030 · BOA Savings Judy Dale Lay Lead.	27.3%
0300 · BOA Savings - RevM	-100.0%
031 · BOA Savings - Carpenter Grant	
00312 · Carpenter Grant 2014	-99.59%
00313 · Academy for Spiritual Formation	-49.57%
00315 · Clergy Communities of Practice	-45.73%
Total 031 · BOA Savings - Carpenter Grant	-61.13%
035 · BOA Savings - GC 2016	
0350 · BOA - GC Registration	-100.0%

## Universal Fellowship of Metropolitan Community Churches

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	% Change
0351 · BOA Saving BOA - Be A Gem	-100.0%
0352 · BOA - Savings - GC Exhibitor	-100.0%
<b>Total 035 · BOA Savings - GC 2016</b>	<b>-100.0%</b>
037 · BOA Savings - New England Minis	-100.0%
039 · Clergy Licenses	-39.41%
041 · OFLD Scholarship Fund	36.55%
042 · Progressive Christian Ministrie	0.0%
<b>044 · BOA - Network</b>	
0223 · BOA Savings Heartland Gathering	-100.0%
0440 · UK Network	-100.0%
0441 · North Central Network	-100.0%
0444 · Texas & New Mexico	-48.8%
0445 · Western US/Southwestern Network	-100.0%
0446 · South Gulf Coast Network	-100.0%
0447 · All Florida Network	-100.0%
0448 · NE Network	-100.0%
0449 · Carolinas Network Gathering	-100.0%
0500 · Central US Eastern Network	-100.0%
044 · BOA - Network - Other	-99.01%
<b>Total 044 · BOA - Network</b>	<b>-98.49%</b>
045 · BOA Saving - Interim Ministry	-100.0%
046 · BOA - Savings - Global Dev Miss	-100.0%
047 · BOA - Church Life & Health	-7.17%
070 · Audit Expenses	-100.0%
101 · BOA - Queer Hope-Nancy's Book	-100.0%
102 · BOA - Moderator Love Offering	-100.0%
103 · BOA - D. Berry Scholarship Fund	100.0%
110 · BOA - 50th Anniversary	0.0%
1111 · Inter company bank account	100.0%
120 · BOA -She's Not Afraid-J. Boylan	-100.0%
84 · Fellowship Prayer Grant HIV/AIDS	100.0%
95 · BOA-Tell the Story-Nancy's Book	-14.55%
96 · BOA - Matching Gift	-100.0%
97 · BOA - Clergy Well Being	-78.02%
98 · BOA - Council of Elders	-100.0%
<b>99 · BOA - Emerging Church</b>	
0090 · Emerging Oasis	100.0%
099 · W FI Emerging Church Dev.	-100.0%
99 · BOA - Emerging Church - Other	-100.0%
<b>Total 99 · BOA - Emerging Church</b>	<b>-98.78%</b>
<b>Total 1021 · Savings - BOA</b>	<b>-50.34%</b>
1030 · Australia Bank Account	-49.55%
1033 · BANK OF NOVA SCOTIA	
103301 · Scotia Bank -Dev in Canada	32.82%

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	<b>% Change</b>
1033 · BANK OF NOVA SCOTIA - Other	267.73%
Total 1033 · BANK OF NOVA SCOTIA	182.04%
1037 · Lloyds Project Account	-13.89%
1038 · LLOYDS TSB ACCOUNT	
200 · Inclusion Program	100.0%
1038 · LLOYDS TSB ACCOUNT - Other	237.55%
Total 1038 · LLOYDS TSB ACCOUNT	267.0%
1040 · ASB BANK-NEW ZEALAND	0.0%
1042 · PayPal Account	
104201 · New England Campus Ministries	-100.0%
1042 · PayPal Account - Other	-42.82%
Total 1042 · PayPal Account	-45.45%
1045 · South Africa at Good Hope MCC	96.92%
1090 · Morgan Stanley Investments	-62.6%
1095 · Morgan Stanley Master Card	95.19%
Total Checking/Savings	-55.45%
Accounts Receivable	
1110 · Accounts Receivable	-23.33%
1150 · CLERGY LICENSE RECEIVABLE	100.0%
Total Accounts Receivable	-23.28%
Other Current Assets	
12000 · Undeposited Funds	100.0%
1210 · INVENTORY-MERCHANDISE	0.0%
1320 · PREPAID EXPENSE	16.46%
1700 · Deferred Asset Retirement	-100.0%
Total Other Current Assets	-70.42%
Total Current Assets	-54.28%
Fixed Assets	
1630 · FURNITURE AND FIXTURES	0.0%
1631 · LESS ACCUMULATED 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%
<b>TOTAL ASSETS</b>	<b>-44.04%</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2050 · ACCOUNTS PAYABLE-TRADE	-17.33%
Total Accounts Payable	-17.33%

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	<b>% Change</b>
<b>Other Current Liabilities</b>	
2335 - ACCRUED VACATION	0.86%
2336 - Accrued Payroll	0.0%
2600 - Deferred Revenue	
26030 - Hispanic Coachella Valley	0.0%
2660 - Development & OEM Designated	-100.0%
2680 - Cuba	0.0%
<b>Total 2600 - Deferred Revenue</b>	<b>-62.78%</b>
2650 - Deferred Grant Revenue	
26501 - Carpenter Grant	-100.0%
26503 - Carpenter - Spiritual Academy	-45.75%
26504 - Clergy Communities	100.0%
<b>Total 2650 - Deferred Grant Revenue</b>	<b>-46.74%</b>
<b>Total Other Current Liabilities</b>	<b>-27.94%</b>
<b>Total Current Liabilities</b>	<b>-26.68%</b>
<b>Long Term Liabilities</b>	
2470 - Deferred Liability retirement	-100.0%
2471 - Insurance Payments-Retired Mod	100.0%
2481 - Deferred Severance Liability	-7.44%
2482 - Deferred Funeral Liability	0.0%
<b>Total Long Term Liabilities</b>	<b>-13.15%</b>
<b>Total Liabilities</b>	<b>-19.16%</b>
<b>Equity</b>	
2740 - FUND BALANCE-UNRESTRICTED	0.0%
2741 - FUND BALANCE - TEMP RESTRICTED	0.0%
30000 - Opening Balance Equity	-100.0%
32000 - Retained Earnings	-2.69%
<b>Net Income</b>	<b>-256.57%</b>
<b>Total Equity</b>	<b>-73.28%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>-44.04%</b>