

**Universal Fellowship of Metropolitan Community Churches**  
**Balance Sheet Prev Year Comparison**  
 As of October 31, 2017

	<u>Oct 31, 17</u>	<u>Oct 31, 16</u>	<u>\$ Change</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1020 · CASH-GENERAL CHECKING BofA	58,302.31	40,970.99	17,331.32
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	29,792.32	-29,792.32
0047 · BOA Savings - ICM Casa de Luz	0.00	765.34	-765.34
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	-200.43	2,388.85	-2,589.28
<b>Total 004 · BOA Savings - Ibero America</b>	<b>1,826.57</b>	<b>48,893.87</b>	<b>-47,067.30</b>
0046 · BOA - Garner Institute Funds	2,255.93	5,273.12	-3,017.19
006 · BOA Leadership Dev. Africa			
0061 · Uganda	162.18	275.00	-112.82
<b>Total 006 · BOA Leadership Dev. Africa</b>	<b>162.18</b>	<b>275.00</b>	<b>-112.82</b>
007 · BOA Savings - Global Justice	0.00	935.78	-935.78
0071 · BOA - Global Justice Institute	25.00	0.00	25.00
011 · BOA Savings - Disaster Relief	7,695.74	699.48	6,996.26
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	3,409.46	-3,409.46
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	7,204.92	30,271.71	-23,066.79
0220 · Rolling the Stone Away	12,678.73	0.00	12,678.73
0221 · BOA Savings - Online Classes	803.53	1,220.05	-416.52
0225 · BOA Savings - Clergy Retreats	39.90	0.00	39.90
025 · BOA Savings - Clergy Grant	0.00	800.00	-800.00
028 · BOA Savings - Easter Offering	0.00	108.00	-108.00
0290 · LEAD Pilot Project	2,359.35	0.00	2,359.35
030 · BOA Savings Judy Dale Lay Lead.	6,122.33	4,809.23	1,313.10
0300 · BOA Savings - RevM	0.00	632.53	-632.53
031 · BOA Savings - Carpenter Grant			
00312 · Carpenter Grant 2014	91.38	20,457.29	-20,365.91
00313 · Academy for Spiritual Formation	21,001.46	38,730.98	-17,729.52
00315 · Clergy Communities of Practice	13,166.55	25,300.00	-12,133.45
<b>Total 031 · BOA Savings - Carpenter Grant</b>	<b>34,259.39</b>	<b>84,488.27</b>	<b>-50,228.88</b>
035 · BOA Savings - GC 2016			

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0350 · BOA - GC Registration	0.00	1,157.04	-1,157.04
0351 · BOA Saving BOA - Be A Gem	0.00	1,732.58	-1,732.58
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>5,563.37</b>	<b>-5,563.37</b>
037 · BOA Savings - New England Minis	0.00	257.25	-257.25
038 · Fellowship Sunday/Anniversary	648.56	1,916.71	-1,268.15
039 · Clergy Licenses	6,766.80	5,282.68	1,484.12
041 · OFLD Scholarship Fund	4,034.34	3,452.77	581.57
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	2,802.97	-2,802.97
0444 · Texas & New Mexico	160.25	332.03	-171.78
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>240.25</b>	<b>16,466.95</b>	<b>-16,226.70</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	393.89	0.00	393.89
110 · BOA - 50th Anniversary	211.51	211.51	0.00
1111 · Inter company bank account	4,748.09	0.00	4,748.09
120 · BOA -She's Not Afraid-J. Boylan	0.00	740.92	-740.92
84 · Fellowship Prayer Grant HIV/AID	48.31	0.00	48.31
95 · BOA-Tell the Story-Nancy's Book	3,032.60	3,457.91	-425.31
96 · BOA - Matching Gift	0.00	10,077.22	-10,077.22
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>98,079.44</b>	<b>272,814.55</b>	<b>-174,735.11</b>
1030 · Australia Bank Account	4,040.89	8,406.84	-4,365.95

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<b>1033 · BANK OF NOVA SCOTIA</b>			
103301 · Scotia Bank -Dev in Canada	4,597.52	3,461.37	1,136.15
1033 · BANK OF NOVA SCOTIA - Other	-19,678.86	6,030.89	-25,709.75
<b>Total 1033 · BANK OF NOVA SCOTIA</b>	<u>-15,081.34</u>	<u>9,492.26</u>	<u>-24,573.60</u>
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	5,982.25	1,072.69	4,909.56
<b>Total 1038 · LLOYDS TSB ACCOUNT</b>	<u>6,519.58</u>	<u>1,072.69</u>	<u>5,446.89</u>
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	4,432.86	535.54	3,897.32
<b>Total 1042 · PayPal Account</b>	<u>4,432.86</u>	<u>792.79</u>	<u>3,640.07</u>
1045 · South Africa at Good Hope MCC	2,860.74	1,846.94	1,013.80
1090 · Morgan Stanley Investments	222,344.96	545,576.79	-323,231.83
1095 · Morgan Stanley Master Card	555.51	2,231.13	-1,675.62
<b>Total Checking/Savings</b>	<u>385,415.35</u>	<u>886,565.48</u>	<u>-501,150.13</u>
<b>Accounts Receivable</b>			
1110 · Accounts Receivable	51,109.74	73,353.63	-22,243.89
1150 · CLERGY LICENSE RECEIVABLE	175.00	650.00	-475.00
<b>Total Accounts Receivable</b>	<u>51,284.74</u>	<u>74,003.63</u>	<u>-22,718.89</u>
<b>Other Current Assets</b>			
12000 · Undeposited Funds	0.00	5,391.25	-5,391.25
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>	<u>20,735.68</u>	<u>76,071.25</u>	<u>-55,335.57</u>
<b>Total Current Assets</b>	<u>457,435.77</u>	<u>1,036,640.36</u>	<u>-579,204.59</u>
<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>	<u>250,447.00</u>	<u>250,447.00</u>	<u>0.00</u>
<b>Total Fixed Assets</b>	<u>253,883.88</u>	<u>253,883.88</u>	<u>0.00</u>
<b>TOTAL ASSETS</b>	<u><u>711,319.65</u></u>	<u><u>1,290,524.24</u></u>	<u><u>-579,204.59</u></u>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable			

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<b>2050 - ACCOUNTS PAYABLE-TRADE</b>	32,628.43	36,388.76	-3,760.33
<b>Total Accounts Payable</b>	32,628.43	36,388.76	-3,760.33
<b>Other Current Liabilities</b>			
<b>2335 - ACCRUED VACATION</b>	101,543.34	96,725.33	4,818.01
<b>2336 - Accrued Payroll</b>	46,052.00	46,052.00	0.00
<b>2600 - Deferred Revenue</b>			
<b>26030 - Hispanic Coachella Valley</b>	477.00	477.00	0.00
<b>2660 - Development &amp; OEM Designated</b>	0.00	37,891.79	-37,891.79
<b>2680 - Cuba</b>	29,800.00	29,800.00	0.00
<b>Total 2600 - Deferred Revenue</b>	30,277.00	68,168.79	-37,891.79
<b>2650 - Deferred Grant Revenue</b>			
<b>26501 - Carpenter Grant</b>	0.00	20,282.55	-20,282.55
<b>26503 - Carpenter - Spiritual Academy</b>	21,788.32	38,890.38	-17,102.06
<b>26504 - Clergy Communities</b>	11,097.63	0.00	11,097.63
<b>Total 2650 - Deferred Grant Revenue</b>	32,885.95	59,172.93	-26,286.98
<b>Total Other Current Liabilities</b>	210,758.29	270,119.05	-59,360.76
<b>Total Current Liabilities</b>	243,386.72	306,507.81	-63,121.09
<b>Long Term Liabilities</b>			
<b>2470 - Deferred Liability retirement</b>	0.00	50,000.00	-50,000.00
<b>2471 - Insurance Payments-Retired Mod</b>	21,859.78	0.00	21,859.78
<b>2481 - Deferred Severance Liability</b>	309,019.28	334,019.36	-25,000.08
<b>2482 - Deferred Funeral Liability</b>	18,076.68	18,076.68	0.00
<b>Total Long Term Liabilities</b>	348,955.74	402,096.04	-53,140.30
<b>Total Liabilities</b>	592,342.46	708,603.85	-116,261.39
<b>Equity</b>			
<b>2740 - FUND BALANCE-UNRESTRICTED</b>	998,557.65	998,557.65	0.00
<b>2741 - FUND BALANCE - TEMP RESTRICTED</b>	141,340.28	141,340.28	0.00
<b>30000 - Opening Balance Equity</b>	-21,859.78	0.00	-21,859.78
<b>32000 - Retained Earnings</b>	-700,539.28	-682,222.92	-18,316.36
<b>Net Income</b>	-298,521.68	124,245.38	-422,767.06
<b>Total Equity</b>	118,977.19	581,920.39	-462,943.20
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u>711,319.65</u>	<u>1,290,524.24</u>	<u>-579,204.59</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	42.3%
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	<u>-108.39%</u>
Total 004 · BOA Savings - Ibero America	-96.26%
0046 · BOA - Garner Institute Funds	-57.22%
006 · BOA Leadership Dev. Africa	
0061 · Uganda	<u>-41.03%</u>
Total 006 · BOA Leadership Dev. Africa	-41.03%
007 · BOA Savings - Global Justice	-100.0%
0071 · BOA - Global Justice Institute	100.0%
011 · BOA Savings - Disaster Relief	1,000.21%
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	-76.2%
0220 · Rolling the Stone Away	100.0%
0221 · BOA Savings - Online Classes	-34.14%
0225 · BOA Savings - Clergy Retreats	100.0%
025 · BOA Savings - Clergy Grant	-100.0%
028 · BOA Savings - Easter Offering	-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	-99.55%
00313 · Academy for Spiritual Formation	-45.78%
00315 · Clergy Communities of Practice	<u>-47.96%</u>
Total 031 · BOA Savings - Carpenter Grant	-59.45%
035 · BOA Savings - GC 2016	

# Universal Fellowship of Metropolitan Community Churches

## Balance Sheet Prev Year Comparison

As of October 31, 2017

	<b>% Change</b>
0350 · BOA - GC Registration	-100.0%
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%
038 · Fellowship Sunday/Anniversary	-66.16%
039 · Clergy Licenses	28.09%
041 · OFLD Scholarship Fund	16.84%
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	-51.74%
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>-98.54%</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	-12.3%
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>-64.05%</b>
1030 · Australia Bank Account	-51.93%

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	<b>% Change</b>
<b>1033 · BANK OF NOVA SCOTIA</b>	
103301 · Scotia Bank -Dev in Canada	32.82%
1033 · BANK OF NOVA SCOTIA - Other	-426.3%
<b>Total 1033 · BANK OF NOVA SCOTIA</b>	-258.88%
1037 · Lloyds Project Account	-13.89%
<b>1038 · LLOYDS TSB ACCOUNT</b>	
200 · Inclusion Program	100.0%
1038 · LLOYDS TSB ACCOUNT - Other	457.69%
<b>Total 1038 · LLOYDS TSB ACCOUNT</b>	507.78%
1040 · ASB BANK-NEW ZEALAND	0.0%
1042 · PayPal Account	
104201 · New England Campus Ministries	-100.0%
1042 · PayPal Account - Other	727.74%
<b>Total 1042 · PayPal Account</b>	459.15%
1045 · South Africa at Good Hope MCC	54.89%
1090 · Morgan Stanley Investments	-59.25%
1095 · Morgan Stanley Master Card	-75.1%
<b>Total Checking/Savings</b>	-56.53%
<b>Accounts Receivable</b>	
1110 · Accounts Receivable	-30.32%
1150 · CLERGY LICENSE RECEIVABLE	-73.08%
<b>Total Accounts Receivable</b>	-30.7%
<b>Other Current Assets</b>	
12000 · Undeposited Funds	-100.0%
1210 · INVENTORY-MERCHANDISE	0.0%
1320 · PREPAID EXPENSE	16.46%
1700 · Deferred Asset Retirement	-100.0%
<b>Total Other Current Assets</b>	-72.74%
<b>Total Current Assets</b>	-55.87%
<b>Fixed Assets</b>	
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%
<b>Total 1680 · Sarasota Property</b>	0.0%
<b>Total Fixed Assets</b>	0.0%
<b>TOTAL ASSETS</b>	-44.88%
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	

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	<b>% Change</b>
2050 - ACCOUNTS PAYABLE-TRADE	-10.33%
<b>Total Accounts Payable</b>	-10.33%
<b>Other Current Liabilities</b>	
2335 - ACCRUED VACATION	4.98%
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>	-55.59%
2650 - Deferred Grant Revenue	
26501 - Carpenter Grant	-100.0%
26503 - Carpenter - Spiritual Academy	-43.98%
26504 - Clergy Communities	100.0%
<b>Total 2650 - Deferred Grant Revenue</b>	-44.42%
<b>Total Other Current Liabilities</b>	-21.98%
<b>Total Current Liabilities</b>	-20.59%
<b>Long Term Liabilities</b>	
2470 - Deferred Liability retirement	-100.0%
2471 - Insurance Payments-Retired Mod	100.0%
2481 - Deferred Severance Liability	-7.49%
2482 - Deferred Funeral Liability	0.0%
<b>Total Long Term Liabilities</b>	-13.22%
<b>Total Liabilities</b>	-16.41%
<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>	-340.27%
<b>Total Equity</b>	-79.55%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	-44.88%