

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

	<u>Nov 30, 17</u>	<u>Nov 30, 16</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
1020 · CASH-GENERAL CHECKING BofA	40,545.27	41,634.80	-1,089.53
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	100.00	2,393.35	-2,293.35
0044 · BOA - ICM Cuba	1,210.00	29,792.32	-28,582.32
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	1,288.85	-1,489.28
Total 004 · BOA Savings - Ibero America	3,136.57	48,093.87	-44,957.30
0046 · BOA - Garner Institute Funds	1,473.12	4,967.69	-3,494.57
006 · BOA Leadership Dev. Africa			
0061 · Uganda	162.18	-10.89	173.07
Total 006 · BOA Leadership Dev. Africa	162.18	-10.89	173.07
007 · BOA Savings - Global Justice	0.00	935.78	-935.78
0071 · BOA - Global Justice Institute	49.10	0.00	49.10
011 · BOA Savings - Disaster Relief	10,413.81	699.48	9,714.33
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	1,093.49	-1,093.49
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	2,568.77	19,101.75	-16,532.98
0220 · Rolling the Stone Away	12,056.17	0.00	12,056.17
0221 · BOA Savings - Online Classes	482.15	1,459.91	-977.76
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	2,982.07	0.00	2,982.07
030 · BOA Savings Judy Dale Lay Lead.	6,122.33	4,809.23	1,313.10
0300 · BOA Savings - RevM	0.00	932.53	-932.53
031 · BOA Savings - Carpenter Grant			
00312 · Carpenter Grant 2014	0.00	18,351.86	-18,351.86
00313 · Academy for Spiritual Formation	21,001.46	38,661.59	-17,660.13
00315 · Clergy Communities of Practice	12,766.55	25,596.34	-12,829.79
Total 031 · BOA Savings - Carpenter Grant	33,768.01	82,609.79	-48,841.78
035 · BOA Savings - GC 2016			
0350 · BOA - GC Registration	0.00	1,181.48	-1,181.48

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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
Total 035 - BOA Savings - GC 2016	0.00	5,587.81	-5,587.81
037 - BOA Savings - New England Minis	0.00	257.25	-257.25
038 - Fellowship Sunday/Anniversary	739.55	4,765.71	-4,026.16
039 - Clergy Licenses	10,121.50	15,044.08	-4,922.58
041 - OFLD Scholarship Fund	4,034.34	3,452.77	581.57
042 - Progressive Christian Ministrie	100.00	0.00	100.00
044 - BOA - Network			
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	25.00	654.87	-629.87
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
Total 044 - BOA - Network	265.25	16,466.95	-16,201.70
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	0.00	1,974.89	-1,974.89
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	18,544.34	-18,544.34
103 - BOA - D. Berry Scholarship Fund	861.65	0.00	861.65
110 - BOA - 50th Anniversary	211.51	211.51	0.00
1111 - Inter company bank account	-1,056.90	0.00	-1,056.90
120 - BOA -She's Not Afraid-J. Boylan	0.00	740.92	-740.92
150 - Helsinki	100.50	68.25	32.25
84 - Fellowship Prayer Grant HIV/AID	48.31	0.00	48.31
95 - BOA-Tell the Story-Nancy's Book	3,025.95	3,622.91	-596.96
96 - BOA - Matching Gift	0.00	77.22	-77.22
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
99 - BOA - Emerging Church			
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
Total 99 - BOA - Emerging Church	138.64	11,313.31	-11,174.67
Total 1021 - Savings - BOA	92,254.24	259,466.77	-167,212.53
1026 - BOA Platinum	1,160.21	0.00	1,160.21

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1030 · Australia Bank Account	8,325.13	8,406.84	-81.71
1033 · BANK OF NOVA SCOTIA			
103301 · Scotia Bank -Dev in Canada	4,597.52	3,997.52	600.00
1033 · BANK OF NOVA SCOTIA - Other	-19,678.86	15,390.70	-35,069.56
Total 1033 · BANK OF NOVA SCOTIA	-15,081.34	19,388.22	-34,469.56
1037 · Lloyds Project Account	0.62	0.72	-0.10
1038 · LLOYDS TSB ACCOUNT			
200 · Inclusion Program	537.33	0.00	537.33
1038 · LLOYDS TSB ACCOUNT - Other	5,083.18	1,157.60	3,925.58
Total 1038 · LLOYDS TSB ACCOUNT	5,620.51	1,157.60	4,462.91
1040 · ASB BANK-NEW ZEALAND	3,359.78	3,359.78	0.00
1042 · PayPal Account			
104201 · New England Campus Ministries	0.00	257.25	-257.25
1042 · PayPal Account - Other	476.70	2,990.63	-2,513.93
Total 1042 · PayPal Account	476.70	3,247.88	-2,771.18
1045 · South Africa at Good Hope MCC	2,860.74	1,412.30	1,448.44
1090 · Morgan Stanley Investments	226,005.11	545,683.56	-319,678.45
1095 · Morgan Stanley Master Card	375.18	25,091.82	-24,716.64
Total Checking/Savings	365,902.15	908,850.29	-542,948.14
Accounts Receivable			
1110 · Accounts Receivable	63,891.15	85,081.47	-21,190.32
1150 · CLERGY LICENSE RECEIVABLE	0.00	300.00	-300.00
Total Accounts Receivable	63,891.15	85,381.47	-21,490.32
Other Current Assets			
12000 · Undeposited Funds	3,090.75	0.00	3,090.75
1210 · INVENTORY-MERCHANDISE	20,341.72	20,341.72	0.00
1320 · PREPAID EXPENSE	393.96	2,338.28	-1,944.32
1700 · Deferred Asset Retirement	0.00	50,000.00	-50,000.00
Total Other Current Assets	23,826.43	72,680.00	-48,853.57
Total Current Assets	453,619.73	1,066,911.76	-613,292.03
Fixed Assets			
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
Total 1680 · Sarasota Property	250,447.00	250,447.00	0.00
Total Fixed Assets	253,883.88	253,883.88	0.00
TOTAL ASSETS	<u>707,503.61</u>	<u>1,320,795.64</u>	<u>-613,292.03</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			

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Accounts Payable			
2050 · ACCOUNTS PAYABLE-TRADE	25,218.94	123,003.15	-97,784.21
Total Accounts Payable	<u>25,218.94</u>	<u>123,003.15</u>	<u>-97,784.21</u>
Other Current Liabilities			
2335 · ACCRUED VACATION	99,311.77	89,731.88	9,579.89
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	16,187.84	-16,187.84
2680 · Cuba	29,800.00	29,800.00	0.00
Total 2600 · Deferred Revenue	<u>30,277.00</u>	<u>46,464.84</u>	<u>-16,187.84</u>
2650 · Deferred Grant Revenue			
26501 · Carpenter Grant	0.00	18,122.24	-18,122.24
26503 · Carpenter - Spiritual Academy	21,788.32	38,627.95	-16,839.63
26504 · Clergy Communities	10,697.63	0.00	10,697.63
Total 2650 · Deferred Grant Revenue	<u>32,485.95</u>	<u>56,750.19</u>	<u>-24,264.24</u>
Total Other Current Liabilities	<u>208,126.72</u>	<u>238,998.91</u>	<u>-30,872.19</u>
Total Current Liabilities	<u>233,345.66</u>	<u>362,002.06</u>	<u>-128,656.40</u>
Long Term Liabilities			
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	306,935.94	331,936.02	-25,000.08
2482 · Deferred Funeral Liability	18,076.68	18,076.68	0.00
Total Long Term Liabilities	<u>346,872.40</u>	<u>400,012.70</u>	<u>-53,140.30</u>
Total Liabilities	<u>580,218.06</u>	<u>762,014.76</u>	<u>-181,796.70</u>
Equity			
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	<u>-290,213.32</u>	<u>101,105.87</u>	<u>-391,319.19</u>
Total Equity	<u>127,285.55</u>	<u>558,780.88</u>	<u>-431,495.33</u>
TOTAL LIABILITIES & EQUITY	<u><u>707,503.61</u></u>	<u><u>1,320,795.64</u></u>	<u><u>-613,292.03</u></u>

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	<u>% Change</u>
ASSETS	
Current Assets	
Checking/Savings	
1020 · CASH-GENERAL CHECKING BofA	-2.62%
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	-95.82%
0044 · BOA - ICM Cuba	-95.94%
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>-115.55%</u>
Total 004 · BOA Savings - Ibero America	-93.48%
0046 · BOA - Garner Institute Funds	-70.35%
006 · BOA Leadership Dev. Africa	
0061 · Uganda	<u>1,589.26%</u>
Total 006 · BOA Leadership Dev. Africa	1,589.26%
007 · BOA Savings - Global Justice	-100.0%
0071 · BOA - Global Justice Institute	100.0%
011 · BOA Savings - Disaster Relief	1,388.79%
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	-86.55%
0220 · Rolling the Stone Away	100.0%
0221 · BOA Savings - Online Classes	-66.97%
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	-100.0%
00313 · Academy for Spiritual Formation	-45.68%
00315 · Clergy Communities of Practice	<u>-50.12%</u>
Total 031 · BOA Savings - Carpenter Grant	-59.12%
035 · BOA Savings - GC 2016	
0350 · BOA - GC Registration	-100.0%

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	<u>% Change</u>
0351 · BOA Saving BOA - Be A Gem	-100.0%
0352 · BOA - Savings - GC Exhibitor	-100.0%
Total 035 · BOA Savings - GC 2016	-100.0%
037 · BOA Savings - New England Minis	-100.0%
038 · Fellowship Sunday/Anniversary	-84.48%
039 · Clergy Licenses	-32.72%
041 · OFLD Scholarship Fund	16.84%
042 · Progressive Christian Ministrie	100.0%
044 · BOA - Network	
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	-96.18%
0448 · NE Network	-100.0%
0449 · Carolinas Network Gathering	-100.0%
0500 · Central US Eastern Network	-100.0%
044 · BOA - Network - Other	-99.01%
Total 044 · BOA - Network	-98.39%
045 · BOA Saving - Interim Ministry	-100.0%
046 · BOA - Savings - Global Dev Miss	-100.0%
047 · BOA - Church Life & Health	-100.0%
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%
150 · Helsinki	47.25%
84 · Fellowship Prayer Grant HIV/AIDS	100.0%
95 · BOA-Tell the Story-Nancy's Book	-16.48%
96 · BOA - Matching Gift	-100.0%
97 · BOA - Clergy Well Being	-78.02%
98 · BOA - Council of Elders	-100.0%
99 · BOA - Emerging Church	
0090 · Emerging Oasis	100.0%
099 · W FI Emerging Church Dev.	-100.0%
99 · BOA - Emerging Church - Other	-100.0%
Total 99 · BOA - Emerging Church	-98.78%
Total 1021 · Savings - BOA	-64.45%
1026 · BOA Platinum	100.0%

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1030 · Australia Bank Account	-0.97%
1033 · BANK OF NOVA SCOTIA	
103301 · Scotia Bank -Dev in Canada	15.01%
1033 · BANK OF NOVA SCOTIA - Other	-227.86%
Total 1033 · BANK OF NOVA SCOTIA	-177.79%
1037 · Lloyds Project Account	-13.89%
1038 · LLOYDS TSB ACCOUNT	
200 · Inclusion Program	100.0%
1038 · LLOYDS TSB ACCOUNT - Other	339.11%
Total 1038 · LLOYDS TSB ACCOUNT	385.53%
1040 · ASB BANK-NEW ZEALAND	0.0%
1042 · PayPal Account	
104201 · New England Campus Ministries	-100.0%
1042 · PayPal Account - Other	-84.06%
Total 1042 · PayPal Account	-85.32%
1045 · South Africa at Good Hope MCC	102.56%
1090 · Morgan Stanley Investments	-58.58%
1095 · Morgan Stanley Master Card	-98.51%
Total Checking/Savings	-59.74%
Accounts Receivable	
1110 · Accounts Receivable	-24.91%
1150 · CLERGY LICENSE RECEIVABLE	-100.0%
Total Accounts Receivable	-25.17%
Other Current Assets	
12000 · Undeposited Funds	100.0%
1210 · INVENTORY-MERCHANDISE	0.0%
1320 · PREPAID EXPENSE	-83.15%
1700 · Deferred Asset Retirement	-100.0%
Total Other Current Assets	-67.22%
Total Current Assets	-57.48%
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%
TOTAL ASSETS	-46.43%
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	

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Accounts Payable	
2050 · ACCOUNTS PAYABLE-TRADE	-79.5%
Total Accounts Payable	-79.5%
Other Current Liabilities	
2335 · ACCRUED VACATION	10.68%
2336 · Accrued Payroll	0.0%
2600 · Deferred Revenue	
26030 · Hispanic Coachella Valley	0.0%
2660 · Development & OEM Designated	-100.0%
2680 · Cuba	0.0%
Total 2600 · Deferred Revenue	-34.84%
2650 · Deferred Grant Revenue	
26501 · Carpenter Grant	-100.0%
26503 · Carpenter - Spiritual Academy	-43.59%
26504 · Clergy Communities	100.0%
Total 2650 · Deferred Grant Revenue	-42.76%
Total Other Current Liabilities	-12.92%
Total Current Liabilities	-35.54%
Long Term Liabilities	
2470 · Deferred Liability retirement	-100.0%
2471 · Insurance Payments-Retired Mod	100.0%
2481 · Deferred Severance Liability	-7.53%
2482 · Deferred Funeral Liability	0.0%
Total Long Term Liabilities	-13.29%
Total Liabilities	-23.86%
Equity	
2740 · FUND BALANCE-UNRESTRICTED	0.0%
2741 · FUND BALANCE - TEMP RESTRICTED	0.0%
30000 · Opening Balance Equity	-100.0%
32000 · Retained Earnings	-2.69%
Net Income	-387.04%
Total Equity	-77.22%
TOTAL LIABILITIES & EQUITY	-46.43%