

Universal Fellowship of Metropolitan Community Churches
Balance Sheet Prev Year Comparison
As of March 31, 2018

	<u>Mar 31, 18</u>	<u>Mar 31, 17</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
1020 · CASH-GENERAL CHECKING BofA	46,871.31	104,666.78	-57,795.47
1021 · Savings - BOA			
003 · BOA Savings - API	72.29	72.29	0.00
004 · BOA Savings - Ibero America			
0041 · BOA - ICM Guadalajara	0.00	13,071.54	-13,071.54
0042 · BOA - Brazil	0.00	34.96	-34.96
0043 · BOA - ICM Santo Domingo/DR	0.00	2,588.36	-2,588.36
0044 · BOA - ICM Cuba			
00441 · Cuba Housing	0.00	25,000.00	-25,000.00
0044 · BOA - ICM Cuba - Other	1,579.00	8,423.32	-6,844.32
Total 0044 · BOA - ICM Cuba	<u>1,579.00</u>	<u>33,423.32</u>	<u>-31,844.32</u>
0047 · BOA Savings - ICM Casa de Luz	0.00	841.34	-841.34
0048 · BOA - Hispanic Coachella Valley	477.00	477.00	0.00
0049 · US/Canada Hispanic Emerging Min	1,550.00	1,550.00	0.00
0050 · BOA - ICM Puebla	0.00	136.41	-136.41
004 · BOA Savings - Ibero America - Other	0.00	200.00	-200.00
Total 004 · BOA Savings - Ibero America	<u>3,606.00</u>	<u>52,322.93</u>	<u>-48,716.93</u>
0046 · BOA - Garner Institute Funds	137.91	4,277.31	-4,139.40
006 · BOA Leadership Dev. Africa			
0061 · Uganda	162.18	114.08	48.10
006 · BOA Leadership Dev. Africa - Other	98.67	0.00	98.67
Total 006 · BOA Leadership Dev. Africa	<u>260.85</u>	<u>114.08</u>	<u>146.77</u>
007 · BOA Savings - Global Justice	0.00	935.78	-935.78
0071 · BOA - Global Justice Institute	174.33	0.00	174.33
011 · BOA Savings - Disaster Relief	1,414.34	818.58	595.76
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	14,895.94	-14,895.94
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	2,884.37	1,714.48	1,169.89
0221 · BOA Savings - Online Classes	210.36	7,152.24	-6,941.88
0225 · BOA Savings - Clergy Retreats	0.00	225.00	-225.00
025 · BOA Savings - Clergy Grant	0.00	800.00	-800.00
0290 · LEAD Pilot Project	6,772.07	3,870.00	2,902.07
030 · BOA Savings Judy Dale Lay Lead.	5,418.89	6,224.23	-805.34
0300 · BOA Savings - RevM	257.50	0.00	257.50
031 · BOA Savings - Carpenter Grant			
00312 · Carpenter Grant 2014	0.00	8,348.22	-8,348.22
00313 · Academy for Spiritual Formation	1.46	21,913.59	-21,912.13
00315 · Clergy Communities of Practice	400.73	19,338.76	-18,938.03

Universal Fellowship of Metropolitan Community Churches
Balance Sheet Prev Year Comparison
As of March 31, 2018

	<u>Mar 31, 18</u>	<u>Mar 31, 17</u>	<u>\$ Change</u>
Total 031 - BOA Savings - Carpenter Grant	402.19	49,600.57	-49,198.38
035 - BOA Savings - GC 2016			
0350 - BOA - GC Registration	13,352.11	0.00	13,352.11
Total 035 - BOA Savings - GC 2016	13,352.11	0.00	13,352.11
038 - Fellowship Sunday/Anniversary	25.64	72.75	-47.11
039 - Clergy Licenses	317.66	2,825.62	-2,507.96
041 - OFLD Scholarship Fund	3,134.34	2,806.34	328.00
042 - Progressive Christian Ministrie	10.00	989.15	-979.15
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	3,039.19	-3,039.19
0444 - Texas & New Mexico	240.25	332.03	-91.78
0445 - Western US/Southwestern Network	0.00	1,420.33	-1,420.33
0446 - South Gulf Coast Network	0.00	1,777.55	-1,777.55
0447 - All Florida Network	25.00	1,879.87	-1,854.87
0448 - NE Network	0.00	530.37	-530.37
0500 - Central US Eastern Network	0.00	400.00	-400.00
0501 - Canada Network	0.00	97.58	-97.58
044 - BOA - Network - Other	0.00	6,255.25	-6,255.25
Total 044 - BOA - Network	265.25	16,525.29	-16,260.04
046 - BOA - Savings - Global Dev Miss	0.00	489.22	-489.22
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	149.26	-149.26
103 - BOA - D. Berry Scholarship Fund	2,906.65	350.00	2,556.65
110 - BOA - 50th Anniversary	211.51	211.51	0.00
1111 - Inter company bank account	-1,056.90	0.00	-1,056.90
150 - Helsinki	251.25	282.92	-31.67
160 - Diversity	420.00	0.00	420.00
84 - Fellowship Prayer Grant HIV/AIDS	48.31	48.31	0.00
95 - BOA-Tell the Story-Nancy's Book	3,029.59	7,896.00	-4,866.41
97 - BOA - Clergy Well Being	0.00	377.37	-377.37
99 - BOA - Emerging Church			
0090 - Emerging Oasis	0.00	1.64	-1.64
0092 - Nicaragua	106.18	0.00	106.18
099 - W FI Emerging Church Dev.	0.00	700.00	-700.00
99 - BOA - Emerging Church - Other	0.00	9,233.07	-9,233.07
Total 99 - BOA - Emerging Church	106.18	9,934.71	-9,828.53
Total 1021 - Savings - BOA	44,632.69	192,603.27	-147,970.58
1026 - BOA Platinum	1,092.21	0.00	1,092.21
1030 - Australia Bank Account	12,741.10	5,435.50	7,305.60
1033 - BANK OF NOVA SCOTIA			
103301 - Scotia Bank -Dev in Canada	4,597.52	3,997.52	600.00

Universal Fellowship of Metropolitan Community Churches
Balance Sheet Prev Year Comparison
As of March 31, 2018

	<u>Mar 31, 18</u>	<u>Mar 31, 17</u>	<u>\$ Change</u>
1033 · BANK OF NOVA SCOTIA - Other	-36,202.90	1,950.67	-38,153.57
Total 1033 · BANK OF NOVA SCOTIA	-31,605.38	5,948.19	-37,553.57
1037 · Lloyds Project Account	0.62	0.62	0.00
1038 · LLOYDS TSB ACCOUNT			
200 · Inclusion Program	537.33	149.30	388.03
1038 · LLOYDS TSB ACCOUNT - Other	2,422.56	832.15	1,590.41
Total 1038 · LLOYDS TSB ACCOUNT	2,959.89	981.45	1,978.44
1040 · ASB BANK-NEW ZEALAND	3,359.78	3,359.78	0.00
1042 · PayPal Account	2,529.45	38.35	2,491.10
1045 · South Africa at Good Hope MCC	4,103.92	1,412.30	2,691.62
1090 · Morgan Stanley Investments	203,384.22	286,823.37	-83,439.15
1095 · Morgan Stanley Master Card	677.54	732.58	-55.04
Total Checking/Savings	290,747.35	602,002.19	-311,254.84
Accounts Receivable			
1110 · Accounts Receivable	69,738.77	71,389.30	-1,650.53
1150 · CLERGY LICENSE RECEIVABLE	0.00	150.00	-150.00
Total Accounts Receivable	69,738.77	71,539.30	-1,800.53
Other Current Assets			
1210 · INVENTORY-MERCHANDISE	20,341.72	20,341.72	0.00
1320 · PREPAID EXPENSE	393.96	0.00	393.96
Total Other Current Assets	20,735.68	20,341.72	393.96
Total Current Assets	381,221.80	693,883.21	-312,661.41
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	-211,974.81	-211,158.01	-816.80
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	253,067.08	253,883.88	-816.80
TOTAL ASSETS	<u>634,288.88</u>	<u>947,767.09</u>	<u>-313,478.21</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2050 · ACCOUNTS PAYABLE-TRADE	46,848.34	24,296.21	22,552.13
Total Accounts Payable	46,848.34	24,296.21	22,552.13
Other Current Liabilities			
2335 · ACCRUED VACATION	88,712.51	97,735.28	-9,022.77
2336 · Accrued Payroll	46,052.00	46,052.00	0.00
2600 · Deferred Revenue			
26030 · Hispanic Coachella Valley	477.00	477.00	0.00

Universal Fellowship of Metropolitan Community Churches
Balance Sheet Prev Year Comparison
As of March 31, 2018

	<u>Mar 31, 18</u>	<u>Mar 31, 17</u>	<u>\$ Change</u>
2680 - Cuba	29,800.00	29,800.00	0.00
Total 2600 - Deferred Revenue	30,277.00	30,277.00	0.00
26020 - General Conference	23,352.11	0.00	23,352.11
26023 - General Conference Sponsors	488.70	0.00	488.70
2650 - Deferred Grant Revenue			
26501 - Carpenter Grant	0.00	7,985.82	-7,985.82
26503 - Carpenter - Spiritual Academy	21,788.32	23,001.21	-1,212.89
26504 - Clergy Communities	9,770.98	19,175.16	-9,404.18
Total 2650 - Deferred Grant Revenue	31,559.30	50,162.19	-18,602.89
Total Other Current Liabilities	220,441.62	224,226.47	-3,784.85
Total Current Liabilities	267,289.96	248,522.68	18,767.28
Long Term Liabilities			
2471 - Insurance Payments-Retired Mod	21,859.78	21,859.78	0.00
2481 - Deferred Severance Liability	298,602.58	323,602.66	-25,000.08
2482 - Deferred Funeral Liability	18,076.68	18,076.68	0.00
Total Long Term Liabilities	338,539.04	363,539.12	-25,000.08
Total Liabilities	605,829.00	612,061.80	-6,232.80
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	-21,859.78	0.00
32000 - Retained Earnings	-980,084.85	-700,539.28	-279,545.57
Net Income	-109,493.42	-81,793.58	-27,699.84
Total Equity	28,459.88	335,705.29	-307,245.41
TOTAL LIABILITIES & EQUITY	<u>634,288.88</u>	<u>947,767.09</u>	<u>-313,478.21</u>

Universal Fellowship of Metropolitan Community Churches
Balance Sheet Prev Year Comparison
 As of March 31, 2018

	<u><u>% Change</u></u>
ASSETS	
Current Assets	
Checking/Savings	
1020 · CASH-GENERAL CHECKING BofA	-55.22%
1021 · Savings - BOA	
003 · BOA Savings - API	0.0%
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	
00441 · Cuba Housing	-100.0%
0044 · BOA - ICM Cuba - Other	-81.25%
Total 0044 · BOA - ICM Cuba	-95.28%
0047 · BOA Savings - ICM Casa de Luz	-100.0%
0048 · BOA - Hispanic Coachella Valley	0.0%
0049 · US/Canada Hispanic Emerging Min	0.0%
0050 · BOA - ICM Puebla	-100.0%
004 · BOA Savings - Ibero America - Other	-100.0%
Total 004 · BOA Savings - Ibero America	-93.11%
0046 · BOA - Garner Institute Funds	-96.78%
006 · BOA Leadership Dev. Africia	
0061 · Uganda	42.16%
006 · BOA Leadership Dev. Africia - Other	100.0%
Total 006 · BOA Leadership Dev. Africia	128.66%
007 · BOA Savings - Global Justice	-100.0%
0071 · BOA - Global Justice Institute	100.0%
011 · BOA Savings - Disaster Relief	72.78%
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	68.24%
0221 · BOA Savings - Online Classes	-97.06%
0225 · BOA Savings - Clergy Retreats	-100.0%
025 · BOA Savings - Clergy Grant	-100.0%
0290 · LEAD Pilot Project	74.99%
030 · BOA Savings Judy Dale Lay Lead.	-12.94%
0300 · BOA Savings - RevM	100.0%
031 · BOA Savings - Carpenter Grant	
00312 · Carpenter Grant 2014	-100.0%
00313 · Academy for Spiritual Formation	-99.99%
00315 · Clergy Communities of Practice	-97.93%

Universal Fellowship of Metropolitan Community Churches
Balance Sheet Prev Year Comparison
 As of March 31, 2018

	<u>% Change</u>
Total 031 · BOA Savings - Carpenter Grant	-99.19%
035 · BOA Savings - GC 2016	
0350 · BOA - GC Registration	100.0%
Total 035 · BOA Savings - GC 2016	100.0%
038 · Fellowship Sunday/Anniversary	-64.76%
039 · Clergy Licenses	-88.76%
041 · OFLD Scholarship Fund	11.69%
042 · Progressive Christian Ministrie	-98.99%
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	-27.64%
0445 · Western US/Southwestern Network	-100.0%
0446 · South Gulf Coast Network	-100.0%
0447 · All Florida Network	-98.67%
0448 · NE Network	-100.0%
0500 · Central US Eastern Network	-100.0%
0501 · Canada Network	-100.0%
044 · BOA - Network - Other	-100.0%
Total 044 · BOA - Network	-98.4%
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%
103 · BOA - D. Berry Scholarship Fund	730.47%
110 · BOA - 50th Anniversary	0.0%
1111 · Inter company bank account	-100.0%
150 · Helsinki	-11.19%
160 · Diversity	100.0%
84 · Fellowship Prayer Grant HIV/AIDS	0.0%
95 · BOA-Tell the Story-Nancy's Book	-61.63%
97 · BOA - Clergy Well Being	-100.0%
99 · BOA - Emerging Church	
0090 · Emerging Oasis	-100.0%
0092 · Nicaragua	100.0%
099 · W FI Emerging Church Dev.	-100.0%
99 · BOA - Emerging Church - Other	-100.0%
Total 99 · BOA - Emerging Church	-98.93%
Total 1021 · Savings - BOA	-76.83%
1026 · BOA Platinum	100.0%
1030 · Australia Bank Account	134.41%
1033 · BANK OF NOVA SCOTIA	
103301 · Scotia Bank -Dev in Canada	15.01%

Universal Fellowship of Metropolitan Community Churches
Balance Sheet Prev Year Comparison
As of March 31, 2018

	% Change
1033 · BANK OF NOVA SCOTIA - Other	-1,955.92%
Total 1033 · BANK OF NOVA SCOTIA	-631.34%
1037 · Lloyds Project Account	0.0%
1038 · LLOYDS TSB ACCOUNT	
200 · Inclusion Program	259.9%
1038 · LLOYDS TSB ACCOUNT - Other	191.12%
Total 1038 · LLOYDS TSB ACCOUNT	201.58%
1040 · ASB BANK-NEW ZEALAND	0.0%
1042 · PayPal Account	6,495.7%
1045 · South Africa at Good Hope MCC	190.58%
1090 · Morgan Stanley Investments	-29.09%
1095 · Morgan Stanley Master Card	-7.51%
Total Checking/Savings	-51.7%
Accounts Receivable	
1110 · Accounts Receivable	-2.31%
1150 · CLERGY LICENSE RECEIVABLE	-100.0%
Total Accounts Receivable	-2.52%
Other Current Assets	
1210 · INVENTORY-MERCHANDISE	0.0%
1320 · PREPAID EXPENSE	100.0%
Total Other Current Assets	1.94%
Total Current Assets	-45.06%
Fixed Assets	
1630 · FURNITURE AND FIXTURES	0.0%
1631 · LESS ACCUMULATED DEPRECIATION	0.0%
1670 · OFFICE EQUIPMENT	0.0%
1671 · LESS ACCUMULATED DEPRECIATION	-0.39%
1680 · Sarasota Property	
1681 · LESS ACCUMULATED DEPREC	0.0%
1680 · Sarasota Property - Other	0.0%
Total 1680 · Sarasota Property	0.0%
Total Fixed Assets	-0.32%
TOTAL ASSETS	-33.08%
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2050 · ACCOUNTS PAYABLE-TRADE	92.82%
Total Accounts Payable	92.82%
Other Current Liabilities	
2335 · ACCRUED VACATION	-9.23%
2336 · Accrued Payroll	0.0%
2600 · Deferred Revenue	
26030 · Hispanic Coachella Valley	0.0%

Universal Fellowship of Metropolitan Community Churches
Balance Sheet Prev Year Comparison
 As of March 31, 2018

	<u>% Change</u>
2680 - Cuba	0.0%
Total 2600 - Deferred Revenue	0.0%
26020 - General Conference	100.0%
26023 - General Conference Sponsors	100.0%
2650 - Deferred Grant Revenue	
26501 - Carpenter Grant	-100.0%
26503 - Carpenter - Spiritual Academy	-5.27%
26504 - Clergy Communities	-49.04%
Total 2650 - Deferred Grant Revenue	-37.09%
Total Other Current Liabilities	-1.69%
Total Current Liabilities	7.55%
Long Term Liabilities	
2471 - Insurance Payments-Retired Mod	0.0%
2481 - Deferred Severance Liability	-7.73%
2482 - Deferred Funeral Liability	0.0%
Total Long Term Liabilities	-6.88%
Total Liabilities	-1.02%
Equity	
2740 - FUND BALANCE-UNRESTRICTED	0.0%
2741 - FUND BALANCE - TEMP RESTRICTED	0.0%
30000 - Opening Balance Equity	0.0%
32000 - Retained Earnings	-39.9%
Net Income	-33.87%
Total Equity	-91.52%
TOTAL LIABILITIES & EQUITY	-33.08%