

Universal Fellowship of Metropolitan Community Churches
Balance Sheet Prev Year Comparison
As of February 28, 2018

	<u>Feb 28, 18</u>	<u>Feb 28, 17</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1020 · CASH-GENERAL CHECKING BofA	20,633.22	34,978.17	-14,344.95	-41.01%
1021 · Savings - BOA				
003 · BOA Savings - API	72.29	0.00	72.29	100.0%
004 · BOA Savings - Ibero America				
0041 · BOA - ICM Guadalajara	0.00	12,486.24	-12,486.24	-100.0%
0042 · BOA - Brazil	0.00	34.96	-34.96	-100.0%
0043 · BOA - ICM Santo Domingo/DR	0.00	2,588.36	-2,588.36	-100.0%
0044 · BOA - ICM Cuba	1,579.00	32,877.32	-31,298.32	-95.2%
0047 · BOA Savings - ICM Casa de Luz	0.00	841.34	-841.34	-100.0%
0048 · BOA - Hispanic Coachella Valley	477.00	477.00	0.00	0.0%
0049 · US/Canada Hispanic Emerging Min	1,550.00	1,550.00	0.00	0.0%
0050 · BOA - ICM Puebla	0.00	136.41	-136.41	-100.0%
Total 004 · BOA Savings - Ibero America	3,606.00	50,991.63	-47,385.63	-92.93%
0046 · BOA - Garner Institute Funds	137.91	4,559.27	-4,421.36	-96.98%
006 · BOA Leadership Dev. Africa				
0061 · Uganda	162.18	114.08	48.10	42.16%
006 · BOA Leadership Dev. Africa - Other	98.67	0.00	98.67	100.0%
Total 006 · BOA Leadership Dev. Africa	260.85	114.08	146.77	128.66%
007 · BOA Savings - Global Justice	0.00	935.78	-935.78	-100.0%
0071 · BOA - Global Justice Institute	135.90	0.00	135.90	100.0%
011 · BOA Savings - Disaster Relief	1,109.34	818.58	290.76	35.52%
012 · BOA Savings - Youth DR	0.00	2,635.00	-2,635.00	-100.0%
014 · BOA Savings - Jamaica	0.00	520.50	-520.50	-100.0%
016 · BOA Savings - PAD Conference	0.00	5,838.27	-5,838.27	-100.0%
017 · BOA Savings - Virtual Church	0.00	137.00	-137.00	-100.0%
018 · BOA Savings-You, A Faith Fits	0.00	1,024.00	-1,024.00	-100.0%
022 · BOA Savings-OP Cash Reserve	3,424.37	2,404.82	1,019.55	42.4%
0221 · BOA Savings - Online Classes	310.32	4,934.19	-4,623.87	-93.71%
0225 · BOA Savings - Clergy Retreats	0.00	75.00	-75.00	-100.0%
025 · BOA Savings - Clergy Grant	0.00	800.00	-800.00	-100.0%
0290 · LEAD Pilot Project	5,772.07	3,000.00	2,772.07	92.4%
030 · BOA Savings Judy Dale Lay Lead.	5,299.23	5,124.23	175.00	3.42%
031 · BOA Savings - Carpenter Grant				
00312 · Carpenter Grant 2014	0.00	10,510.17	-10,510.17	-100.0%
00313 · Academy for Spiritual Formation	21,001.46	35,358.85	-14,357.39	-40.61%
00315 · Clergy Communities of Practice	9,715.24	21,827.84	-12,112.60	-55.49%
Total 031 · BOA Savings - Carpenter Grant	30,716.70	67,696.86	-36,980.16	-54.63%
035 · BOA Savings - GC 2016				
0350 · BOA - GC Registration	7,711.19	0.00	7,711.19	100.0%
Total 035 · BOA Savings - GC 2016	7,711.19	0.00	7,711.19	100.0%
037 · BOA Savings - New England Minis	0.00	257.25	-257.25	-100.0%

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038 - Fellowship Sunday/Anniversary	25.64	72.75	-47.11	-64.76%
039 - Clergy Licenses	963.66	2,825.62	-1,861.96	-65.9%
041 - OFLD Scholarship Fund	3,434.34	3,406.34	28.00	0.82%
042 - Progressive Christian Ministrie	64.52	25.00	39.52	158.08%
044 - BOA - Network				
0223 - BOA Savings Heartland Gathering	0.00	785.93	-785.93	-100.0%
0440 - UK Network	0.00	7.19	-7.19	-100.0%
0441 - North Central Network	0.00	2,914.19	-2,914.19	-100.0%
0444 - Texas & New Mexico	240.25	332.03	-91.78	-27.64%
0445 - Western US/Southwestern Network	0.00	1,420.33	-1,420.33	-100.0%
0446 - South Gulf Coast Network	0.00	1,777.55	-1,777.55	-100.0%
0447 - All Florida Network	25.00	1,964.87	-1,939.87	-98.73%
0448 - NE Network	0.00	530.37	-530.37	-100.0%
0500 - Central US Eastern Network	0.00	400.00	-400.00	-100.0%
0501 - Canada Network	0.00	97.58	-97.58	-100.0%
044 - BOA - Network - Other	0.00	6,255.25	-6,255.25	-100.0%
Total 044 - BOA - Network	<u>265.25</u>	<u>16,485.29</u>	<u>-16,220.04</u>	<u>-98.39%</u>
046 - BOA - Savings - Global Dev Miss	0.00	505.06	-505.06	-100.0%
047 - BOA - Church Life & Health	0.00	1,974.89	-1,974.89	-100.0%
070 - Audit Expenses	0.00	330.00	-330.00	-100.0%
101 - BOA - Queer Hope-Nancy's Book	0.00	149.26	-149.26	-100.0%
103 - BOA - D. Berry Scholarship Fund	2,906.65	200.00	2,706.65	1,353.33%
110 - BOA - 50th Anniversary	211.51	211.51	0.00	0.0%
1111 - Inter company bank account	-1,056.90	0.00	-1,056.90	-100.0%
150 - Helsinki	251.25	232.67	18.58	7.99%
160 - Diversity	420.00	0.00	420.00	100.0%
84 - Fellowship Prayer Grant HIV/AID	48.31	48.31	0.00	0.0%
95 - BOA-Tell the Story-Nancy's Book	3,029.59	5,561.09	-2,531.50	-45.52%
97 - BOA - Clergy Well Being	0.00	377.37	-377.37	-100.0%
99 - BOA - Emerging Church				
0090 - Emerging Oasis	0.00	1.64	-1.64	-100.0%
0092 - Nicaragua	106.18	0.00	106.18	100.0%
099 - W FI Emerging Church Dev.	0.00	1,000.00	-1,000.00	-100.0%
99 - BOA - Emerging Church - Other	0.00	11,603.07	-11,603.07	-100.0%
Total 99 - BOA - Emerging Church	<u>106.18</u>	<u>12,604.71</u>	<u>-12,498.53</u>	<u>-99.16%</u>
Total 1021 - Savings - BOA	<u>69,226.17</u>	<u>196,876.33</u>	<u>-127,650.16</u>	<u>-64.84%</u>
1026 - BOA Platinum	1,109.21	0.00	1,109.21	100.0%
1030 - Australia Bank Account	11,386.30	4,235.30	7,151.00	168.84%
1033 - BANK OF NOVA SCOTIA				
103301 - Scotia Bank -Dev in Canada	4,597.52	3,997.52	600.00	15.01%
1033 - BANK OF NOVA SCOTIA - Other	-19,678.86	1,950.67	-21,629.53	-1,108.83%
Total 1033 - BANK OF NOVA SCOTIA	<u>-15,081.34</u>	<u>5,948.19</u>	<u>-21,029.53</u>	<u>-353.55%</u>
1037 - Lloyds Project Account	0.62	0.62	0.00	0.0%
1038 - LLOYDS TSB ACCOUNT				

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200 · Inclusion Program	537.33	74.58	462.75	620.48%
1038 · LLOYDS TSB ACCOUNT - Other	1,386.72	954.91	431.81	45.22%
Total 1038 · LLOYDS TSB ACCOUNT	1,924.05	1,029.49	894.56	86.89%
1040 · ASB BANK-NEW ZEALAND	3,359.78	3,359.78	0.00	0.0%
1042 · PayPal Account				
104201 · New England Campus Ministries	0.00	257.25	-257.25	-100.0%
1042 · PayPal Account - Other	888.38	2,151.61	-1,263.23	-58.71%
Total 1042 · PayPal Account	888.38	2,408.86	-1,520.48	-63.12%
1045 · South Africa at Good Hope MCC	3,530.93	1,412.30	2,118.63	150.01%
1090 · Morgan Stanley Investments	205,308.43	413,264.66	-207,956.23	-50.32%
1095 · Morgan Stanley Master Card	884.27	0.80	883.47	110,433.75%
Total Checking/Savings	303,170.02	663,514.50	-360,344.48	-54.31%
Accounts Receivable				
1110 · Accounts Receivable	76,610.07	77,400.36	-790.29	-1.02%
1150 · CLERGY LICENSE RECEIVABLE	0.00	150.00	-150.00	-100.0%
Total Accounts Receivable	76,610.07	77,550.36	-940.29	-1.21%
Other Current Assets				
1210 · INVENTORY-MERCHANDISE	20,341.72	20,341.72	0.00	0.0%
1320 · PREPAID EXPENSE	393.96	0.00	393.96	100.0%
Total Other Current Assets	20,735.68	20,341.72	393.96	1.94%
Total Current Assets	400,515.77	761,406.58	-360,890.81	-47.4%
Fixed Assets				
1630 · FURNITURE AND FIXTURES	49,653.60	49,653.60	0.00	0.0%
1631 · LESS ACCUMULATED DEPRECIATION	-47,366.55	-47,366.55	0.00	0.0%
1670 · OFFICE EQUIPMENT	212,307.84	212,307.84	0.00	0.0%
1671 · LESS ACCUMULATED DEPRECIATION	-211,974.81	-211,158.01	-816.80	-0.39%
1680 · Sarasota Property				
1681 · LESS ACCUMULATED DEPREC	-84,442.00	-84,442.00	0.00	0.0%
1680 · Sarasota Property - Other	334,889.00	334,889.00	0.00	0.0%
Total 1680 · Sarasota Property	250,447.00	250,447.00	0.00	0.0%
Total Fixed Assets	253,067.08	253,883.88	-816.80	-0.32%
TOTAL ASSETS	653,582.85	1,015,290.46	-361,707.61	-35.63%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2050 · ACCOUNTS PAYABLE-TRADE	36,681.85	45,667.66	-8,985.81	-19.68%
Total Accounts Payable	36,681.85	45,667.66	-8,985.81	-19.68%
Other Current Liabilities				
2335 · ACCRUED VACATION	87,937.69	95,138.19	-7,200.50	-7.57%
2336 · Accrued Payroll	46,052.00	46,052.00	0.00	0.0%
2600 · Deferred Revenue				
26030 · Hispanic Coachella Valley	477.00	477.00	0.00	0.0%
2680 · Cuba	29,800.00	29,800.00	0.00	0.0%

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Total 2600 - Deferred Revenue	30,277.00	30,277.00	0.00	0.0%
26020 - General Conference	7,711.19	0.00	7,711.19	100.0%
26023 - General Conference Sponsors	488.70	0.00	488.70	100.0%
2650 - Deferred Grant Revenue				
26501 - Carpenter Grant	0.00	10,098.23	-10,098.23	-100.0%
26503 - Carpenter - Spiritual Academy	21,788.32	31,298.09	-9,509.77	-30.39%
26504 - Clergy Communities	9,770.98	20,876.58	-11,105.60	-53.2%
Total 2650 - Deferred Grant Revenue	<u>31,559.30</u>	<u>62,272.90</u>	<u>-30,713.60</u>	<u>-49.32%</u>
Total Other Current Liabilities	<u>204,025.88</u>	<u>233,740.09</u>	<u>-29,714.21</u>	<u>-12.71%</u>
Total Current Liabilities	<u>240,707.73</u>	<u>279,407.75</u>	<u>-38,700.02</u>	<u>-13.85%</u>
Long Term Liabilities				
2471 - Insurance Payments-Retired Mod	21,859.78	21,859.78	0.00	0.0%
2481 - Deferred Severance Liability	300,685.92	325,686.00	-25,000.08	-7.68%
2482 - Deferred Funeral Liability	18,076.68	18,076.68	0.00	0.0%
Total Long Term Liabilities	<u>340,622.38</u>	<u>365,622.46</u>	<u>-25,000.08</u>	<u>-6.84%</u>
Total Liabilities	<u>581,330.11</u>	<u>645,030.21</u>	<u>-63,700.10</u>	<u>-9.88%</u>
Equity				
2740 - FUND BALANCE-UNRESTRICTED	998,557.65	998,557.65	0.00	0.0%
2741 - FUND BALANCE - TEMP RESTRICTED	141,340.28	141,340.28	0.00	0.0%
30000 - Opening Balance Equity	-21,859.78	-21,859.78	0.00	0.0%
32000 - Retained Earnings	-980,084.85	-700,539.28	-279,545.57	-39.9%
Net Income	-65,700.56	-47,238.62	-18,461.94	-39.08%
Total Equity	<u>72,252.74</u>	<u>370,260.25</u>	<u>-298,007.51</u>	<u>-80.49%</u>
TOTAL LIABILITIES & EQUITY	<u>653,582.85</u>	<u>1,015,290.46</u>	<u>-361,707.61</u>	<u>-35.63%</u>