

Universal Fellowship of Metropolitan Community Churches
Balance Sheet Prev Year Comparison
As of April 30, 2018

	<u>Apr 30, 18</u>	<u>Apr 30, 17</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1020 · CASH-GENERAL CHECKING BofA	123,922.39	66,962.00	56,960.39	85.06%
1021 · Savings - BOA				
003 · BOA Savings - API	72.29	72.29	0.00	0.0%
004 · BOA Savings - Ibero America				
0041 · BOA - ICM Guadalajara	0.00	12,376.55	-12,376.55	-100.0%
0042 · BOA - Brazil	0.00	534.96	-534.96	-100.0%
0043 · BOA - ICM Santo Domingo/DR	0.00	2,888.36	-2,888.36	-100.0%
0044 · BOA - ICM Cuba				
00441 · Cuba Housing	0.00	25,000.00	-25,000.00	-100.0%
0044 · BOA - ICM Cuba - Other	1,672.00	9,123.32	-7,451.32	-81.67%
Total 0044 · BOA - ICM Cuba	<u>1,672.00</u>	<u>34,123.32</u>	<u>-32,451.32</u>	<u>-95.1%</u>
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%
004 · BOA Savings - Ibero America - Other	0.00	200.00	-200.00	-100.0%
Total 004 · BOA Savings - Ibero America	<u>3,699.00</u>	<u>53,127.94</u>	<u>-49,428.94</u>	<u>-93.04%</u>
0046 · BOA - Garner Institute Funds	0.00	3,962.96	-3,962.96	-100.0%
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	<u>260.85</u>	<u>114.08</u>	<u>146.77</u>	<u>128.66%</u>
007 · BOA Savings - Global Justice	407.00	935.78	-528.78	-56.51%
0071 · BOA - Global Justice Institute	172.65	0.00	172.65	100.0%
011 · BOA Savings - Disaster Relief	3,052.17	818.58	2,233.59	272.86%
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	17,199.35	-17,199.35	-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	3,476.57	3,203.01	273.56	8.54%
0221 · BOA Savings - Online Classes	631.41	11,320.81	-10,689.40	-94.42%
0225 · BOA Savings - Clergy Retreats	0.00	344.30	-344.30	-100.0%
025 · BOA Savings - Clergy Grant	0.00	800.00	-800.00	-100.0%
028 · BOA Savings - Easter Offering	1,010.00	1,028.00	-18.00	-1.75%
0290 · LEAD Pilot Project	9,886.12	2,470.99	7,415.13	300.09%
030 · BOA Savings Judy Dale Lay Lead.	3,292.24	4,824.23	-1,531.99	-31.76%
0300 · BOA Savings - RevM	1,340.44	550.00	790.44	143.72%
031 · BOA Savings - Carpenter Grant				
00312 · Carpenter Grant 2014	0.00	6,235.81	-6,235.81	-100.0%
00313 · Academy for Spiritual Formation	1.46	21,577.96	-21,576.50	-99.99%
00315 · Clergy Communities of Practice	0.00	19,034.96	-19,034.96	-100.0%
Total 031 · BOA Savings - Carpenter Grant	<u>1.46</u>	<u>46,848.73</u>	<u>-46,847.27</u>	<u>-100.0%</u>
035 · BOA Savings - GC 2016				
0350 · BOA - GC Registration	16,291.57	0.00	16,291.57	100.0%

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Total 035 · BOA Savings - GC 2016	16,291.57	0.00	16,291.57	100.0%
038 · Fellowship Sunday/Anniversary	170.64	72.75	97.89	134.56%
039 · Clergy Licenses	292.46	2,802.72	-2,510.26	-89.57%
041 · OFLD Scholarship Fund	3,134.34	2,656.34	478.00	18.0%
042 · Progressive Christian Ministrie	20.00	989.15	-969.15	-97.98%
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	4,249.44	-4,249.44	-100.0%
0444 · Texas & New Mexico	240.25	332.03	-91.78	-27.64%
0445 · Western US/Southwestern Network	0.00	1,540.33	-1,540.33	-100.0%
0446 · South Gulf Coast Network	20.26	1,927.55	-1,907.29	-98.95%
0447 · All Florida Network	25.00	2,025.17	-2,000.17	-98.77%
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>285.51</u>	<u>18,150.84</u>	<u>-17,865.33</u>	<u>-98.43%</u>
046 · BOA - Savings - Global Dev Miss	0.00	471.22	-471.22	-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	3,098.65	350.00	2,748.65	785.33%
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	351.25	383.42	-32.17	-8.39%
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	7,896.00	-4,866.41	-61.63%
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%
99 · BOA - Emerging Church - Other	0.00	11,293.07	-11,293.07	-100.0%
Total 99 · BOA - Emerging Church	<u>106.18</u>	<u>11,294.71</u>	<u>-11,188.53</u>	<u>-99.06%</u>
Total 1021 · Savings - BOA	<u>53,705.31</u>	<u>200,096.04</u>	<u>-146,390.73</u>	<u>-73.16%</u>
1026 · BOA Platinum	1,075.21	0.00	1,075.21	100.0%
1030 · Australia Bank Account	3,547.11	7,260.21	-3,713.10	-51.14%
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	-36,202.90	13,769.98	-49,972.88	-362.91%
Total 1033 · BANK OF NOVA SCOTIA	<u>-31,605.38</u>	<u>17,767.50</u>	<u>-49,372.88</u>	<u>-277.88%</u>
1037 · Lloyds Project Account	0.62	0.62	0.00	0.0%
1038 · LLOYDS TSB ACCOUNT				
200 · Inclusion Program	537.33	149.30	388.03	259.9%
1038 · LLOYDS TSB ACCOUNT - Other	993.43	1,162.52	-169.09	-14.55%
Total 1038 · LLOYDS TSB ACCOUNT	<u>1,530.76</u>	<u>1,311.82</u>	<u>218.94</u>	<u>16.69%</u>
1040 · ASB BANK-NEW ZEALAND	3,359.78	3,359.78	0.00	0.0%

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1042 · PayPal Account	1,515.05	2,480.82	-965.77	-38.93%
1045 · South Africa at Good Hope MCC	4,057.08	1,412.30	2,644.78	187.27%
1090 · Morgan Stanley Investments	118,135.57	288,214.42	-170,078.85	-59.01%
1095 · Morgan Stanley Master Card	426.52	1,992.73	-1,566.21	-78.6%
Total Checking/Savings	<u>279,670.02</u>	<u>590,858.24</u>	<u>-311,188.22</u>	<u>-52.67%</u>
Accounts Receivable				
1110 · Accounts Receivable	72,796.80	75,782.32	-2,985.52	-3.94%
1150 · CLERGY LICENSE RECEIVABLE	0.00	150.00	-150.00	-100.0%
Total Accounts Receivable	<u>72,796.80</u>	<u>75,932.32</u>	<u>-3,135.52</u>	<u>-4.13%</u>
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%
1335 · General Conference 2022	5,000.00	0.00	5,000.00	100.0%
Total Other Current Assets	<u>25,735.68</u>	<u>20,341.72</u>	<u>5,393.96</u>	<u>26.52%</u>
Total Current Assets	<u>378,202.50</u>	<u>687,132.28</u>	<u>-308,929.78</u>	<u>-44.96%</u>
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	<u>250,447.00</u>	<u>250,447.00</u>	<u>0.00</u>	<u>0.0%</u>
Total Fixed Assets	<u>253,067.08</u>	<u>253,883.88</u>	<u>-816.80</u>	<u>-0.32%</u>
TOTAL ASSETS	<u>631,269.58</u>	<u>941,016.16</u>	<u>-309,746.58</u>	<u>-32.92%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2050 · ACCOUNTS PAYABLE-TRADE	48,560.56	54,838.64	-6,278.08	-11.45%
Total Accounts Payable	<u>48,560.56</u>	<u>54,838.64</u>	<u>-6,278.08</u>	<u>-11.45%</u>
Other Current Liabilities				
2335 · ACCRUED VACATION	91,541.48	97,565.89	-6,024.41	-6.18%
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%
Total 2600 · Deferred Revenue	<u>30,277.00</u>	<u>30,277.00</u>	<u>0.00</u>	<u>0.0%</u>
26020 · General Conference	59,574.09	0.00	59,574.09	100.0%
26023 · General Conference Sponsors	488.70	0.00	488.70	100.0%
2650 · Deferred Grant Revenue				
26501 · Carpenter Grant	0.00	5,577.94	-5,577.94	-100.0%
26503 · Carpenter - Spiritual Academy	21,788.32	22,054.88	-266.56	-1.21%
26504 · Clergy Communities	6,631.33	18,775.16	-12,143.83	-64.68%
Total 2650 · Deferred Grant Revenue	<u>28,419.65</u>	<u>46,407.98</u>	<u>-17,988.33</u>	<u>-38.76%</u>
Total Other Current Liabilities	<u>256,352.92</u>	<u>220,302.87</u>	<u>36,050.05</u>	<u>16.36%</u>
Total Current Liabilities	<u>304,913.48</u>	<u>275,141.51</u>	<u>29,771.97</u>	<u>10.82%</u>

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Long Term Liabilities				
2471 - Insurance Payments-Retired Mod	21,859.78	21,859.78	0.00	0.0%
2481 - Deferred Severance Liability	296,519.24	321,519.32	-25,000.08	-7.78%
2482 - Deferred Funeral Liability	18,076.68	18,076.68	0.00	0.0%
Total Long Term Liabilities	<u>336,455.70</u>	<u>361,455.78</u>	<u>-25,000.08</u>	<u>-6.92%</u>
Total Liabilities	641,369.18	636,597.29	4,771.89	0.75%
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	-148,052.90	-113,080.00	-34,972.90	-30.93%
Total Equity	<u>-10,099.60</u>	<u>304,418.87</u>	<u>-314,518.47</u>	<u>-103.32%</u>
TOTAL LIABILITIES & EQUITY	<u><u>631,269.58</u></u>	<u><u>941,016.16</u></u>	<u><u>-309,746.58</u></u>	<u><u>-32.92%</u></u>

Note:

Designated funds cash to be repaid:

- ICM Guadalajara - \$10,211.46
- ICM Santo Domingo - \$2,323.41
- ICM - Cuba - \$16,535.23
- ICM - Casa de Luz - \$36.35
- ICM - Puebla - \$136.41
- Disaster relief - \$15,000
- Mountains and Plains - \$785.93
- UK Network - \$7.19
- North Central Network - \$2,972.03
- Texas & New Mexico Network - \$980.52
- Western US/Southwestern Network - \$2,288.55
- South Gulf Coast Network - \$2,718.40
- All Florida Network - \$2,025.17
- NE Network - \$5.37
- Central US East Network - \$400
- Canada Network - \$97.58
- Queer Hope book - \$149.26
- Helsinki - \$383.42
- Tell the Story book - \$5,864.83
- Academy for Spiritual Formation - \$20,000
- Clergy Communities of Practice - \$15,000