

Universal Fellowship of Metropolitan Community Churches

Balance Sheet Prev Year Comparison

As of November 30, 2019

	<u>Nov 30, 19</u>	<u>Nov 30, 18</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
1020 · CASH-GENERAL CHECKING BofA	13,551.30	11,979.11	1,572.19
1021 · Savings - BOA			
001 · Asian Pacific Initiative			
001-01 · BOA Savings - API	174.19	374.19	-200.00
Total 001 · Asian Pacific Initiative	174.19	374.19	-200.00
002 · BOA Saving - General Conference			
002-02 · BOA - GC Registration	0.00	50,379.74	-50,379.74
002-03 · BOA - Savings - GC Exhibitor	0.00	977.70	-977.70
002-04 · BOA - Savings Advertising	0.00	988.70	-988.70
Total 002 · BOA Saving - General Conference	0.00	52,346.14	-52,346.14
004 · BOA Savings - Ibero America			
004-02 · BOA - ICM Guadalajara	12,698.85	0.00	12,698.85
004-05 · BOA - ICM Cuba	0.00	4,478.83	-4,478.83
004-08 · BOA Savings - ICM Casa de Luz	71.34	391.34	-320.00
004-09 · BOA - Hispanic Coachella Valley	369.01	372.01	-3.00
004-11 · BOA - ICM Pueblo	136.41	136.41	0.00
004 · BOA Savings - Ibero America - Other	1,317.25	6.39	1,310.86
Total 004 · BOA Savings - Ibero America	14,592.86	5,384.98	9,207.88
006 · Fiduciary Hold for 3rd Parties			
006-02 · Progressive Christian Ministrie	164.55	10.00	154.55
Total 006 · Fiduciary Hold for 3rd Parties	164.55	10.00	154.55
007 · BOA - Global Justice World Wide	0.00	1,115.89	-1,115.89
008 · BOA Saving BOA - Be A Gem	0.00	1,348.13	-1,348.13
012 · BOA - New Church Starts			
012-03 · BOA - Emerging Church	536.83	0.00	536.83
012-05 · Nicaragua	106.18	106.18	0.00
012-09 · BOA - Emerging Church Restr	14,484.93	0.00	14,484.93
Total 012 · BOA - New Church Starts	15,127.94	106.18	15,021.76
013 · BOA - Network Accounts			
013-01 · BOA - Network	1,075.70	0.00	1,075.70
013-02 · BOA Savings Heartland Gathering	823.67	0.00	823.67
013-04 · North Central Network	978.81	-318.61	1,297.42
013-07 · Texas & New Mexico	1,064.18	240.25	823.93
013-08 · Western US/Southwestern Network	3,615.41	1,628.96	1,986.45
013-09 · South Gulf Coast Network	3,066.69	753.47	2,313.22
013-10 · All Florida Network	3,176.06	2,305.84	870.22
013-11 · NE Network	1,433.39	903.02	530.37
013-13 · Central US Eastern Network	400.00	0.00	400.00
Total 013 · BOA - Network Accounts	15,633.91	5,512.93	10,120.98
014 · Sarasota Property			
014-01 · Sarasota Rent	10,752.00	2,720.00	8,032.00
014-02 · SarasotaTenant Escrow	2,200.00	2,200.00	0.00
014-03 · Sarasota Taxes 2018 year	1,039.50	1,039.50	0.00

Universal Fellowship of Metropolitan Community Churches

Balance Sheet Prev Year Comparison

As of November 30, 2019

	Nov 30, 19	Nov 30, 18	\$ Change
Total 014 · Sarasota Property	13,991.50	5,959.50	8,032.00
015 · BOA - Disaster Relief Funds			
015-01 · BOA Savings - Disaster Relief	203.95	0.00	203.95
Total 015 · BOA - Disaster Relief Funds	203.95	0.00	203.95
022 · BOA - Reserved Cash			
022-01 · BOA - OP Cash Reserve-Misc	3,861.78	77,388.10	-73,526.32
022-03 · Reserved Cash	25,614.01	2,000.00	23,614.01
022-06 · Investing in the Future-Gen Op	2,550.32	0.00	2,550.32
022-07 · BOA - 50th Anniversary	0.00	545.83	-545.83
022-10 · BOA - Queer Hope-Nancy's Book	149.26	149.26	0.00
022-11 · BOA-Tell the Story-Nancy's Book	0.00	3,029.59	-3,029.59
Total 022 · BOA - Reserved Cash	32,175.37	83,112.78	-50,937.41
033 · BOA-Leadership Development			
033-01 · BOA - Garner Institute Funds	1,932.58	0.00	1,932.58
033-02 · BOA Leadership Dev. Africia	2,630.46	163.01	2,467.45
033-03 · Uganda	0.00	262.99	-262.99
033-04 · BOA Savings - Online Classes	1,224.49	613.55	610.94
033-09 · LEAD Pilot Project	15,094.90	15,518.83	-423.93
033-10 · BOA Savings Judy Dale Lay Lead.	3,804.13	3,201.13	603.00
033-11 · BOA Savings - RevM	7,357.82	0.00	7,357.82
033-14 · OFLD Scholarship Fund	2,791.83	933.84	1,857.99
033-27 · BOA - D. Berry Scholarship Fund	2,164.50	1,989.50	175.00
033-32 · Academy for Spiritual Formation	15,419.96	1.46	15,418.50
033-33 · Clergy Communities of Practice	2,599.09	2,979.40	-380.31
033-36 · Fellowship Prayer Grant HIV/AIDS	48.31	48.31	0.00
Total 033 · BOA-Leadership Development	55,068.07	25,712.02	29,356.05
037 · BOA-Dem. Offering Request			
037-01 · Fellowship Sunday/Anniversary	0.00	592.00	-592.00
037-04 · Investing in the Future-Desig.	2,615.34	0.00	2,615.34
Total 037 · BOA-Dem. Offering Request	2,615.34	592.00	2,023.34
039 · Clergy Licenses	175.00	9,241.90	-9,066.90
040 · Audit Expenses	21,902.40	0.00	21,902.40
048 · Metropolitan Communities	21,170.77	0.00	21,170.77
1111 · Inter company bank account	-1,056.90	-1,056.90	0.00
Total 1021 · Savings - BOA	191,938.95	189,759.74	2,179.21
1026 · BOA Platinum	359,429.55	150,000.00	209,429.55
1030 · Australia Bank Account	20,067.54	3,865.31	16,202.23
1032 · Brazil - Caixa	559.84	254.30	305.54
1033 · Bank of Nova Scotia			
1033-01 · Bank of Nova Scotia - Misc	26,185.20	-55,779.77	81,964.97
1033-02 · Scotia Bank -Dev in Canada	4,597.52	4,597.52	0.00
Total 1033 · Bank of Nova Scotia	30,782.72	-51,182.25	81,964.97
1037 · Lloyds Project Account	0.62	0.62	0.00
1038 · Lloyds Main Checing Acct			
1038-01 · LLOYDS Main Checking Acct Misc	13,124.67	11,344.77	1,779.90
1038-02 · Inclusion Program	537.33	537.33	0.00

Universal Fellowship of Metropolitan Community Churches
Balance Sheet Prev Year Comparison
As of November 30, 2019

	<u>Nov 30, 19</u>	<u>Nov 30, 18</u>	<u>\$ Change</u>
Total 1038 · Lloyds Main Checing Acct	13,662.00	11,882.10	1,779.90
1040 · ASB BANK-NEW ZEALAND	4,249.47	4,249.47	0.00
1042 · Paypal			
1042-01 · PayPal Account - Misc	17,755.24	489.13	17,266.11
Total 1042 · Paypal	17,755.24	489.13	17,266.11
1045 · South Africa at Good Hope MCC	1,979.00	4,176.57	-2,197.57
1090 · Morgan Stanley Investment			
1090-01 · Morgan Stanley Invest. Misc	34,871.87	34,189.81	682.06
Total 1090 · Morgan Stanley Investment	34,871.87	34,189.81	682.06
1095 · Morgan Stanley Master Card	104.42	279.26	-174.84
Total Checking/Savings	688,952.52	359,943.17	329,009.35
Accounts Receivable			
1110 · Accounts Receivable	61,774.52	128,804.05	-67,029.53
1150 · CLERGY LICENSE RECEIVABLE	0.00	25.00	-25.00
Total Accounts Receivable	61,774.52	128,829.05	-67,054.53
Other Current Assets			
12000 · Undeposited Funds	0.00	8,000.00	-8,000.00
1210 · INVENTORY-MERCHANDISE	-20,342.28	-20,342.28	0.00
1320 · Prepaid Expenses			
1320-01 · Prepaid Expense Other	0.00	-0.01	0.01
Total 1320 · Prepaid Expenses	0.00	-0.01	0.01
1335 · General Conference 2022	5,000.00	5,000.00	0.00
Total Other Current Assets	-15,342.28	-7,342.29	-7,999.99
Total Current Assets	735,384.76	481,429.93	253,954.83
Fixed Assets			
1629 · Furniture and Fixtures			
1629-01 · Furniture and Fixtures Costs	49,653.60	49,653.60	0.00
1629-02 · Less Accumulated Depreciation	-49,191.55	-49,191.55	0.00
Total 1629 · Furniture and Fixtures	462.05	462.05	0.00
1630 · Office Equipment			
1630-01 · Office Equipment Cost	212,307.84	212,307.84	0.00
1630-02 · Less Accumulated Depreciation	-211,945.81	-211,945.81	0.00
Total 1630 · Office Equipment	362.03	362.03	0.00
1631 · Sarasota Property			
1631-01 · Sarasota Property Cost	334,889.00	334,889.00	0.00
1631-02 · Less Accumulated Depreciation	-84,438.00	-84,438.00	0.00
Total 1631 · Sarasota Property	250,451.00	250,451.00	0.00
Total Fixed Assets	251,275.08	251,275.08	0.00
TOTAL ASSETS	986,659.84	732,705.01	253,954.83
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2050 · ACCOUNTS PAYABLE-TRADE	24,331.68	38,562.63	-14,230.95
Total Accounts Payable	24,331.68	38,562.63	-14,230.95
Other Current Liabilities			

Universal Fellowship of Metropolitan Community Churches
Balance Sheet Prev Year Comparison
As of November 30, 2019

	<u>Nov 30, 19</u>	<u>Nov 30, 18</u>	<u>\$ Change</u>
2150 · 403b Payable	0.00	1,032.76	-1,032.76
2335 · ACCRUED VACATION	45,895.76	64,739.75	-18,843.99
2336 · Accrued Payroll	46,052.00	46,052.00	0.00
2600 · Deferred Revenue			
26030 · Hispanic Coachella Valley	369.01	477.00	-107.99
2680 · Cuba	0.00	29,800.00	-29,800.00
Total 2600 · Deferred Revenue	<u>369.01</u>	<u>30,277.00</u>	<u>-29,907.99</u>
26020 · General Conference	0.00	113,809.43	-113,809.43
2602001 · General Conference - Be A Gem	0.00	1,923.44	-1,923.44
26023 · General Conference Sponsors	0.00	1,966.40	-1,966.40
2650 · Deferred Grant Revenue			
26050 · Lilly Grant - Deferred	359,080.99	150,000.00	209,080.99
26503 · Carpenter - Spiritual Academy	15,419.96	21,788.32	-6,368.36
26504 · Clergy Communities	2,599.09	3,977.82	-1,378.73
Total 2650 · Deferred Grant Revenue	<u>377,100.04</u>	<u>175,766.14</u>	<u>201,333.90</u>
2670 · Emerging Church Restricted	12,730.84	0.00	12,730.84
Total Other Current Liabilities	<u>482,147.65</u>	<u>435,566.92</u>	<u>46,580.73</u>
Total Current Liabilities	<u>506,479.33</u>	<u>474,129.55</u>	<u>32,349.78</u>
Long Term Liabilities			
2471 · Insurance Payments-Retired Mod	21,859.78	21,859.78	0.00
2481 · Deferred Severance Liability	256,935.78	281,935.86	-25,000.08
2482 · Deferred Funeral Liability	18,076.68	18,076.68	0.00
Total Long Term Liabilities	<u>296,872.24</u>	<u>321,872.32</u>	<u>-25,000.08</u>
Total Liabilities	<u>803,351.57</u>	<u>796,001.87</u>	<u>7,349.70</u>
Equity			
2740 · FUND BALANCE-UNRESTRICTED	916,343.65	916,343.65	0.00
2741 · FUND BALANCE - TEMP RESTRICTED	156,776.28	156,776.28	0.00
30000 · Opening Balance Equity	-21,859.78	-21,859.78	0.00
3001 · Opening Bal Equity	525.07	525.07	0.00
32000 · Retained Earnings	-1,110,689.89	-955,782.86	-154,907.03
Net Income	<u>242,212.94</u>	<u>-159,299.22</u>	<u>401,512.16</u>
Total Equity	<u>183,308.27</u>	<u>-63,296.86</u>	<u>246,605.13</u>
TOTAL LIABILITIES & EQUITY	<u><u>986,659.84</u></u>	<u><u>732,705.01</u></u>	<u><u>253,954.83</u></u>

Universal Fellowship of Metropolitan Community Churches

Balance Sheet Prev Year Comparison

As of November 30, 2019

	% Change
ASSETS	
Current Assets	
Checking/Savings	
1020 · CASH-GENERAL CHECKING BofA	13.12%
1021 · Savings - BOA	
001 · Asian Pacific Initiative	
001-01 · BOA Savings - API	-53.45%
Total 001 · Asian Pacific Initiative	-53.45%
002 · BOA Saving - General Conference	
002-02 · BOA - GC Registration	-100.0%
002-03 · BOA - Savings - GC Exhibitor	-100.0%
002-04 · BOA - Savings Advertising	-100.0%
Total 002 · BOA Saving - General Conference	-100.0%
004 · BOA Savings - Ibero America	
004-02 · BOA - ICM Guadalajara	100.0%
004-05 · BOA - ICM Cuba	-100.0%
004-08 · BOA Savings - ICM Casa de Luz	-81.77%
004-09 · BOA - Hispanic Coachella Valley	-0.81%
004-11 · BOA - ICM Pueblo	0.0%
004 · BOA Savings - Ibero America - Other	20,514.24%
Total 004 · BOA Savings - Ibero America	170.99%
006 · Fiduciary Hold for 3rd Parties	
006-02 · Progressive Christian Ministrie	1,545.5%
Total 006 · Fiduciary Hold for 3rd Parties	1,545.5%
007 · BOA - Global Justice World Wide	-100.0%
008 · BOA Saving BOA - Be A Gem	-100.0%
012 · BOA - New Church Starts	
012-03 · BOA - Emerging Church	100.0%
012-05 · Nicaragua	0.0%
012-09 · BOA - Emerging Church Restr	100.0%
Total 012 · BOA - New Church Starts	14,147.45%
013 · BOA - Network Accounts	
013-01 · BOA - Network	100.0%
013-02 · BOA Savings Heartland Gathering	100.0%
013-04 · North Central Network	407.21%
013-07 · Texas & New Mexico	342.95%
013-08 · Western US/Southwestern Network	121.95%
013-09 · South Gulf Coast Network	307.01%
013-10 · All Florida Network	37.74%
013-11 · NE Network	58.73%
013-13 · Central US Eastern Network	100.0%
Total 013 · BOA - Network Accounts	183.59%
014 · Sarasota Property	
014-01 · Sarasota Rent	295.29%
014-02 · SarasotaTenant Escrow	0.0%
014-03 · Sarasota Taxes 2018 year	0.0%

Universal Fellowship of Metropolitan Community Churches

Balance Sheet Prev Year Comparison

As of November 30, 2019

	<u>% Change</u>
Total 014 · Sarasota Property	134.78%
015 · BOA - Disaster Relief Funds	
015-01 · BOA Savings - Disaster Relief	100.0%
Total 015 · BOA - Disaster Relief Funds	100.0%
022 · BOA - Reserved Cash	
022-01 · BOA - OP Cash Reserve-Misc	-95.01%
022-03 · Reserved Cash	1,180.7%
022-06 · Investing in the Future-Gen Op	100.0%
022-07 · BOA - 50th Anniversary	-100.0%
022-10 · BOA - Queer Hope-Nancy's Book	0.0%
022-11 · BOA-Tell the Story-Nancy's Book	-100.0%
Total 022 · BOA - Reserved Cash	-61.29%
033 · BOA-Leadership Development	
033-01 · BOA - Garner Institute Funds	100.0%
033-02 · BOA Leadership Dev. Africia	1,513.68%
033-03 · Uganda	-100.0%
033-04 · BOA Savings - Online Classes	99.58%
033-09 · LEAD Pilot Project	-2.73%
033-10 · BOA Savings Judy Dale Lay Lead.	18.84%
033-11 · BOA Savings - RevM	100.0%
033-14 · OFLD Scholarship Fund	198.96%
033-27 · BOA - D. Berry Scholarship Fund	8.8%
033-32 · Academy for Spiritual Formation	1,056,061.64%
033-33 · Clergy Communities of Practice	-12.77%
033-36 · Fellowship Prayer Grant HIV/AIDS	0.0%
Total 033 · BOA-Leadership Development	114.17%
037 · BOA-Dem. Offering Request	
037-01 · Fellowship Sunday/Anniversary	-100.0%
037-04 · Investing in the Future-Desig.	100.0%
Total 037 · BOA-Dem. Offering Request	341.78%
039 · Clergy Licenses	-98.11%
040 · Audit Expenses	100.0%
048 · Metropolitan Communities	100.0%
1111 · Inter company bank account	0.0%
Total 1021 · Savings - BOA	1.15%
1026 · BOA Platinum	139.62%
1030 · Australia Bank Account	419.17%
1032 · Brazil - Caixa	120.15%
1033 · Bank of Nova Scotia	
1033-01 · Bank of Nova Scotia - Misc	146.94%
1033-02 · Scotia Bank -Dev in Canada	0.0%
Total 1033 · Bank of Nova Scotia	160.14%
1037 · Lloyds Project Account	0.0%
1038 · Lloyds Main Checung Acct	
1038-01 · LLOYDS Main Checking Acct Misc	15.69%
1038-02 · Inclusion Program	0.0%

Universal Fellowship of Metropolitan Community Churches
Balance Sheet Prev Year Comparison
As of November 30, 2019

	<u>% Change</u>
Total 1038 · Lloyds Main Checing Acct	14.98%
1040 · ASB BANK-NEW ZEALAND	0.0%
1042 · Paypal	
1042-01 · PayPal Account - Misc	3,529.96%
Total 1042 · Paypal	3,529.96%
1045 · South Africa at Good Hope MCC	-52.62%
1090 · Morgan Stanley Investment	
1090-01 · Morgan Stanley Invest. Misc	2.0%
Total 1090 · Morgan Stanley Investment	2.0%
1095 · Morgan Stanley Master Card	-62.61%
Total Checking/Savings	91.41%
Accounts Receivable	
1110 · Accounts Receivable	-52.04%
1150 · CLERGY LICENSE RECEIVABLE	-100.0%
Total Accounts Receivable	-52.05%
Other Current Assets	
12000 · Undeposited Funds	-100.0%
1210 · INVENTORY-MERCHANDISE	0.0%
1320 · Prepaid Expenses	
1320-01 · Prepaid Expense Other	100.0%
Total 1320 · Prepaid Expenses	100.0%
1335 · General Conference 2022	0.0%
Total Other Current Assets	-108.96%
Total Current Assets	52.75%
Fixed Assets	
1629 · Furniture and Fixtures	
1629-01 · Furniture and Fixtures Costs	0.0%
1629-02 · Less Accumulated Depreciation	0.0%
Total 1629 · Furniture and Fixtures	0.0%
1630 · Office Equipment	
1630-01 · Office Equipment Cost	0.0%
1630-02 · Less Accumulated Depreciation	0.0%
Total 1630 · Office Equipment	0.0%
1631 · Sarasota Property	
1631-01 · Sarasota Property Cost	0.0%
1631-02 · Less Accumulated Depreciation	0.0%
Total 1631 · Sarasota Property	0.0%
Total Fixed Assets	0.0%
TOTAL ASSETS	34.66%
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2050 · ACCOUNTS PAYABLE-TRADE	-36.9%
Total Accounts Payable	-36.9%
Other Current Liabilities	

Universal Fellowship of Metropolitan Community Churches
Balance Sheet Prev Year Comparison
As of November 30, 2019

	<u>% Change</u>
2150 · 403b Payable	-100.0%
2335 · ACCRUED VACATION	-29.11%
2336 · Accrued Payroll	0.0%
2600 · Deferred Revenue	
26030 · Hispanic Coachella Valley	-22.64%
2680 · Cuba	-100.0%
Total 2600 · Deferred Revenue	-98.78%
26020 · General Conference	-100.0%
2602001 · General Conference - Be A Gem	-100.0%
26023 · General Conference Sponsors	-100.0%
2650 · Deferred Grant Revenue	
26050 · Lilly Grant - Deferred	139.39%
26503 · Carpenter - Spiritual Academy	-29.23%
26504 · Clergy Communities	-34.66%
Total 2650 · Deferred Grant Revenue	114.55%
2670 · Emerging Church Restricted	100.0%
Total Other Current Liabilities	10.69%
Total Current Liabilities	6.82%
Long Term Liabilities	
2471 · Insurance Payments-Retired Mod	0.0%
2481 · Deferred Severance Liability	-8.87%
2482 · Deferred Funeral Liability	0.0%
Total Long Term Liabilities	-7.77%
Total Liabilities	0.92%
Equity	
2740 · FUND BALANCE-UNRESTRICTED	0.0%
2741 · FUND BALANCE - TEMP RESTRICTED	0.0%
30000 · Opening Balance Equity	0.0%
3001 · Opening Bal Equity	0.0%
32000 · Retained Earnings	-16.21%
Net Income	252.05%
Total Equity	389.6%
TOTAL LIABILITIES & EQUITY	34.66%