

Universal Fellowship of Metropolitan Community Churches

Balance Sheet Prev Year Comparison

As of December 31, 2019

	<u>Dec 31, 19</u>	<u>Dec 31, 18</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
1020 · CASH-GENERAL CHECKING BofA	33,643.98	35,284.61	-1,640.63
1021 · Savings - BOA			
001 · Asian Pacific Initiative			
001-01 · BOA Savings - API	174.19	374.19	-200.00
Total 001 · Asian Pacific Initiative	<u>174.19</u>	<u>374.19</u>	<u>-200.00</u>
002 · BOA Saving - General Conference			
002-02 · BOA - GC Registration	0.00	50,904.74	-50,904.74
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	<u>0.00</u>	<u>52,871.14</u>	<u>-52,871.14</u>
004 · BOA Savings - Ibero America			
004-01 · BOA - IBA - Misc	1,339.19	0.00	1,339.19
004-02 · BOA - ICM Guadalajara	13,380.65	0.00	13,380.65
004-05 · BOA - ICM Cuba	0.00	4,874.48	-4,874.48
004-08 · BOA Savings - ICM Casa de Luz	0.00	71.34	-71.34
004-09 · BOA - Hispanic Coachella Valley	0.00	369.01	-369.01
004-11 · BOA - ICM Pueblo	0.00	136.41	-136.41
004 · BOA Savings - Ibero America - Other	0.00	382.63	-382.63
Total 004 · BOA Savings - Ibero America	<u>14,719.84</u>	<u>5,833.87</u>	<u>8,885.97</u>
006 · Fiduciary Hold for 3rd Parties			
006-02 · Progressive Christian Ministrie	224.55	67.90	156.65
Total 006 · Fiduciary Hold for 3rd Parties	<u>224.55</u>	<u>67.90</u>	<u>156.65</u>
007 · BOA - Global Justice World Wide	0.00	1,154.49	-1,154.49
008 · BOA Saving BOA - Be A Gem	0.00	1,448.13	-1,448.13
012 · BOA - New Church Starts			
012-03 · BOA - Emerging Church	536.83	0.00	536.83
012-05 · Nicaragua	0.00	106.18	-106.18
012-09 · BOA - Emerging Church Restr	14,484.93	0.00	14,484.93
Total 012 · BOA - New Church Starts	<u>15,021.76</u>	<u>106.18</u>	<u>14,915.58</u>
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	609.40	369.41
013-07 · Texas & New Mexico	1,064.18	685.18	379.00
013-08 · Western US/Southwestern Network	3,615.41	1,628.96	1,986.45
013-09 · South Gulf Coast Network	3,266.69	753.47	2,513.22
013-10 · All Florida Network	3,176.06	3,176.06	0.00
013-11 · NE Network	1,433.39	1,433.39	0.00
013-13 · Central US Eastern Network	400.00	400.00	0.00
Total 013 · BOA - Network Accounts	<u>15,833.91</u>	<u>8,686.46</u>	<u>7,147.45</u>
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

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014-03 · Sarasota Taxes 2018 year	1,039.50	1,039.50	0.00
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	500.00	-296.05
Total 015 · BOA - Disaster Relief Funds	203.95	500.00	-296.05
022 · BOA - Reserved Cash			
022-01 · BOA - OP Cash Reserve-Misc	46,650.04	76,834.46	-30,184.42
022-03 · Reserved Cash	0.00	3,000.00	-3,000.00
022-06 · Investing in the Future-Gen Op	3,693.83	0.00	3,693.83
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	50,493.13	83,013.31	-32,520.18
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	1,233.00	140.07	1,092.93
033-09 · LEAD Pilot Project	14,544.90	15,388.83	-843.93
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	2,859.32	633.84	2,225.48
033-27 · BOA - D. Berry Scholarship Fund	2,164.50	1,989.50	175.00
033-32 · Academy for Spiritual Formation	15,195.27	1.46	15,193.81
033-33 · Clergy Communities of Practice	2,599.09	3,658.58	-1,059.49
033-36 · Fellowship Prayer Grant HIV/AIDS	0.00	48.31	-48.31
Total 033 · BOA-Leadership Development	54,321.07	25,487.72	28,833.35
037 · BOA-Dem. Offering Request			
037-04 · Investing in the Future-Desig.	3,693.86	0.00	3,693.86
Total 037 · BOA-Dem. Offering Request	3,693.86	0.00	3,693.86
039 · Clergy Licenses	0.00	1,295.01	-1,295.01
040 · Audit Expenses	21,902.40	0.00	21,902.40
048 · Metropolitan Communities	7,866.85	0.00	7,866.85
1111 · Inter company bank account	0.00	-1,056.90	1,056.90
Total 1021 · Savings - BOA	198,447.01	185,741.00	12,706.01
1026 · BOA Platinum	356,880.99	150,000.00	206,880.99
1030 · Australia Bank Account	8,301.00	6,582.48	1,718.52
1032 · Brazil - Caixa	559.84	254.30	305.54
1033 · Bank of Nova Scotia			
1033-01 · Bank of Nova Scotia - Misc	19,106.28	-55,779.77	74,886.05
1033-02 · Scotia Bank -Dev in Canada	4,597.52	4,597.52	0.00
Total 1033 · Bank of Nova Scotia	23,703.80	-51,182.25	74,886.05
1037 · Lloyds Project Account	0.62	0.62	0.00
1038 · Lloyds Main Checing Acct			
1038-01 · LLOYDS Main Checking Acct Misc	7,004.87	9,867.47	-2,862.60
1038-02 · Inclusion Program	537.33	537.33	0.00
Total 1038 · Lloyds Main Checing Acct	7,542.20	10,404.80	-2,862.60

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1040 · ASB BANK-NEW ZEALAND	4,249.47	4,249.47	0.00
1042 · Paypal			
1042-01 · PayPal Account - Misc	26,097.28	459.76	25,637.52
Total 1042 · Paypal	26,097.28	459.76	25,637.52
1045 · South Africa at Good Hope MCC	1,979.00	4,487.55	-2,508.55
1090 · Morgan Stanley Investment			
1090-01 · Morgan Stanley Invest. Misc	34,828.02	34,000.72	827.30
Total 1090 · Morgan Stanley Investment	34,828.02	34,000.72	827.30
1095 · Morgan Stanley Master Card	104.43	279.30	-174.87
Total Checking/Savings	696,337.64	380,562.36	315,775.28
Accounts Receivable			
1110 · Accounts Receivable	46,129.74	98,986.14	-52,856.40
1150 · CLERGY LICENSE RECEIVABLE	0.00	750.00	-750.00
Total Accounts Receivable	46,129.74	99,736.14	-53,606.40
Other Current Assets			
12000 · Undeposited Funds	0.00	-3,527.60	3,527.60
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	-18,869.89	3,527.61
Total Current Assets	727,125.10	461,428.61	265,696.49
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	213,457.84	213,457.84	0.00
1630-02 · Less Accumulated Depreciation	-213,297.81	-213,297.81	0.00
Total 1630 · Office Equipment	160.03	160.03	0.00
1631 · Sarasota Property			
1631-01 · Sarasota Property Cost	334,889.00	334,889.00	0.00
1631-02 · Less Accumulated Depreciation	-93,486.00	-93,486.00	0.00
Total 1631 · Sarasota Property	241,403.00	241,403.00	0.00
Total Fixed Assets	242,025.08	242,025.08	0.00
TOTAL ASSETS	969,150.18	703,453.69	265,696.49
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2050 · ACCOUNTS PAYABLE-TRADE	43,424.49	54,304.69	-10,880.20
Total Accounts Payable	43,424.49	54,304.69	-10,880.20
Other Current Liabilities			
2335 · ACCRUED VACATION	39,814.50	65,175.28	-25,360.78

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2336 · Accrued Payroll	46,052.00	46,052.00	0.00
2600 · Deferred Revenue			
26030 · Hispanic Coachella Valley	-477.00	0.00	-477.00
2660 · Development & OEM Designated	-2,199.00	-2,199.00	0.00
2680 · Cuba	-29,800.00	0.00	-29,800.00
Total 2600 · Deferred Revenue	<u>-32,476.00</u>	<u>-2,199.00</u>	<u>-30,277.00</u>
26020 · General Conference	0.00	114,334.43	-114,334.43
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	356,880.99	150,000.00	206,880.99
26501 · Carpenter Grant	-14,423.00	-14,423.00	0.00
26503 · Carpenter - Spiritual Academy	-23,208.04	-16,839.68	-6,368.36
26504 · Clergy Communities	-20,372.91	-18,994.18	-1,378.73
Total 2650 · Deferred Grant Revenue	<u>298,877.04</u>	<u>99,743.14</u>	<u>199,133.90</u>
2670 · Emerging Church Restricted	12,730.84	0.00	12,730.84
Total Other Current Liabilities	<u>364,998.38</u>	<u>326,995.69</u>	<u>38,002.69</u>
Total Current Liabilities	<u>408,422.87</u>	<u>381,300.38</u>	<u>27,122.49</u>
Long Term Liabilities			
2471 · Insurance Payments-Retired Mod	0.00	21,859.78	-21,859.78
2481 · Deferred Severance Liability	121,851.44	146,851.52	-25,000.08
2482 · Deferred Funeral Liability	22,910.00	18,076.68	4,833.32
2484 · Def. Severance Lia. Current	18,799.00	18,799.00	0.00
Total Long Term Liabilities	<u>163,560.44</u>	<u>205,586.98</u>	<u>-42,026.54</u>
Total Liabilities	<u>571,983.31</u>	<u>586,887.36</u>	<u>-14,904.05</u>
Equity			
2740 · FUND BALANCE-UNRESTRICTED	808,156.33	812,989.65	-4,833.32
2741 · FUND BALANCE - TEMP RESTRICTED	260,130.28	260,130.28	0.00
30000 · Opening Balance Equity	0.00	-21,859.78	21,859.78
3001 · Opening Bal Equity	0.00	525.07	-525.07
32000 · Retained Earnings	-934,693.82	-780,311.86	-154,381.96
Net Income	<u>263,574.08</u>	<u>-154,907.03</u>	<u>418,481.11</u>
Total Equity	<u>397,166.87</u>	<u>116,566.33</u>	<u>280,600.54</u>
TOTAL LIABILITIES & EQUITY	<u><u>969,150.18</u></u>	<u><u>703,453.69</u></u>	<u><u>265,696.49</u></u>

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	% Change
ASSETS	
Current Assets	
Checking/Savings	
1020 · CASH-GENERAL CHECKING BofA	-4.65%
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	
004-01 · BOA - IBA - Misc	100.0%
004-02 · BOA - ICM Guadalajara	100.0%
004-05 · BOA - ICM Cuba	-100.0%
004-08 · BOA Savings - ICM Casa de Luz	-100.0%
004-09 · BOA - Hispanic Coachella Valley	-100.0%
004-11 · BOA - ICM Pueblo	-100.0%
004 · BOA Savings - Ibero America - Other	-100.0%
Total 004 · BOA Savings - Ibero America	152.32%
006 · Fiduciary Hold for 3rd Parties	
006-02 · Progressive Christian Ministrie	230.71%
Total 006 · Fiduciary Hold for 3rd Parties	230.71%
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	-100.0%
012-09 · BOA - Emerging Church Restr	100.0%
Total 012 · BOA - New Church Starts	14,047.45%
013 · BOA - Network Accounts	
013-01 · BOA - Network	100.0%
013-02 · BOA Savings Heartland Gathering	100.0%
013-04 · North Central Network	60.62%
013-07 · Texas & New Mexico	55.31%
013-08 · Western US/Southwestern Network	121.95%
013-09 · South Gulf Coast Network	333.55%
013-10 · All Florida Network	0.0%
013-11 · NE Network	0.0%
013-13 · Central US Eastern Network	0.0%
Total 013 · BOA - Network Accounts	82.28%
014 · Sarasota Property	
014-01 · Sarasota Rent	295.29%
014-02 · SarasotaTenant Escrow	0.0%

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014-03 · Sarasota Taxes 2018 year	0.0%
Total 014 · Sarasota Property	134.78%
015 · BOA - Disaster Relief Funds	
015-01 · BOA Savings - Disaster Relief	-59.21%
Total 015 · BOA - Disaster Relief Funds	-59.21%
022 · BOA - Reserved Cash	
022-01 · BOA - OP Cash Reserve-Misc	-39.29%
022-03 · Reserved Cash	-100.0%
022-06 · Investing in the Future-Gen Op	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	-39.18%
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	780.27%
033-09 · LEAD Pilot Project	-5.48%
033-10 · BOA Savings Judy Dale Lay Lead.	18.84%
033-11 · BOA Savings - RevM	100.0%
033-14 · OFLD Scholarship Fund	351.11%
033-27 · BOA - D. Berry Scholarship Fund	8.8%
033-32 · Academy for Spiritual Formation	1,040,671.92%
033-33 · Clergy Communities of Practice	-28.96%
033-36 · Fellowship Prayer Grant HIV/AIDS	-100.0%
Total 033 · BOA-Leadership Development	113.13%
037 · BOA-Dem. Offering Request	
037-04 · Investing in the Future-Desig.	100.0%
Total 037 · BOA-Dem. Offering Request	100.0%
039 · Clergy Licenses	-100.0%
040 · Audit Expenses	100.0%
048 · Metropolitan Communities	100.0%
1111 · Inter company bank account	100.0%
Total 1021 · Savings - BOA	6.84%
1026 · BOA Platinum	137.92%
1030 · Australia Bank Account	26.11%
1032 · Brazil - Caixa	120.15%
1033 · Bank of Nova Scotia	
1033-01 · Bank of Nova Scotia - Misc	134.25%
1033-02 · Scotia Bank -Dev in Canada	0.0%
Total 1033 · Bank of Nova Scotia	146.31%
1037 · Lloyds Project Account	0.0%
1038 · Lloyds Main Checing Acct	
1038-01 · LLOYDS Main Checking Acct Misc	-29.01%
1038-02 · Inclusion Program	0.0%
Total 1038 · Lloyds Main Checing Acct	-27.51%

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1040 · ASB BANK-NEW ZEALAND	0.0%
1042 · Paypal	
1042-01 · PayPal Account - Misc	5,576.28%
Total 1042 · Paypal	5,576.28%
1045 · South Africa at Good Hope MCC	-55.9%
1090 · Morgan Stanley Investment	
1090-01 · Morgan Stanley Invest. Misc	2.43%
Total 1090 · Morgan Stanley Investment	2.43%
1095 · Morgan Stanley Master Card	-62.61%
Total Checking/Savings	82.98%
Accounts Receivable	
1110 · Accounts Receivable	-53.4%
1150 · CLERGY LICENSE RECEIVABLE	-100.0%
Total Accounts Receivable	-53.75%
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	18.69%
Total Current Assets	57.58%
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	37.77%
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2050 · ACCOUNTS PAYABLE-TRADE	-20.04%
Total Accounts Payable	-20.04%
Other Current Liabilities	
2335 · ACCRUED VACATION	-38.91%

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2336 · Accrued Payroll	0.0%
2600 · Deferred Revenue	
26030 · Hispanic Coachella Valley	-100.0%
2660 · Development & OEM Designated	0.0%
2680 · Cuba	-100.0%
Total 2600 · Deferred Revenue	-1,376.85%
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	137.92%
26501 · Carpenter Grant	0.0%
26503 · Carpenter - Spiritual Academy	-37.82%
26504 · Clergy Communities	-7.26%
Total 2650 · Deferred Grant Revenue	199.65%
2670 · Emerging Church Restricted	100.0%
Total Other Current Liabilities	11.62%
Total Current Liabilities	7.11%
Long Term Liabilities	
2471 · Insurance Payments-Retired Mod	-100.0%
2481 · Deferred Severance Liability	-17.02%
2482 · Deferred Funeral Liability	26.74%
2484 · Def. Severance Lia. Current	0.0%
Total Long Term Liabilities	-20.44%
Total Liabilities	-2.54%
Equity	
2740 · FUND BALANCE-UNRESTRICTED	-0.6%
2741 · FUND BALANCE - TEMP RESTRICTED	0.0%
30000 · Opening Balance Equity	100.0%
3001 · Opening Bal Equity	-100.0%
32000 · Retained Earnings	-19.79%
Net Income	270.15%
Total Equity	240.72%
TOTAL LIABILITIES & EQUITY	<u><u>37.77%</u></u>