

Universal Fellowship of Metropolitan Community Churches

Balance Sheet Prev Year Comparison

As of January 31, 2020

	<u>Jan 31, 20</u>	<u>Jan 31, 19</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
1020 · CASH-GENERAL CHECKING BofA	34,898.46	30,363.35	4,535.11
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	54,960.43	-54,960.43
002-03 · BOA - Savings - GC Exhibitor	0.00	3,477.70	-3,477.70
002-04 · BOA - Savings Advertising	0.00	988.70	-988.70
Total 002 · BOA Saving - General Conference	<u>0.00</u>	<u>59,426.83</u>	<u>-59,426.83</u>
004 · BOA Savings - Ibero America			
004-01 · BOA - IBA - Misc	1,139.19	0.00	1,139.19
004-02 · BOA - ICM Guadalajara	13,580.65	5,000.00	8,580.65
004-05 · BOA - ICM Cuba	0.00	9,036.51	-9,036.51
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>14,995.90</u>	<u>-276.06</u>
006 · Fiduciary Hold for 3rd Parties			
006-02 · Progressive Christian Ministrie	284.55	82.78	201.77
Total 006 · Fiduciary Hold for 3rd Parties	<u>284.55</u>	<u>82.78</u>	<u>201.77</u>
007 · BOA - Global Justice World Wide	0.00	1,493.09	-1,493.09
008 · BOA Saving BOA - Be A Gem	0.00	2,069.74	-2,069.74
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	4,080.00	6,672.00
014-02 · SarasotaTenant Escrow	2,200.00	2,200.00	0.00

Universal Fellowship of Metropolitan Community Churches

Balance Sheet Prev Year Comparison

As of January 31, 2020

	Jan 31, 20	Jan 31, 19	\$ Change
014-03 · Sarasota Taxes 2018 year	1,039.50	1,039.50	0.00
Total 014 · Sarasota Property	13,991.50	7,319.50	6,672.00
015 · BOA - Disaster Relief Funds			
015-01 · BOA Savings - Disaster Relief	203.95	15,403.95	-15,200.00
Total 015 · BOA - Disaster Relief Funds	203.95	15,403.95	-15,200.00
022 · BOA - Reserved Cash			
022-01 · BOA - OP Cash Reserve-Misc	47,228.47	19,094.21	28,134.26
022-03 · Reserved Cash	0.00	5,000.00	-5,000.00
022-06 · Investing in the Future-Gen Op	3,822.58	0.00	3,822.58
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
022 · BOA - Reserved Cash - Other	1,761.92	0.00	1,761.92
Total 022 · BOA - Reserved Cash	52,962.23	27,273.06	25,689.17
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	643.01	1,987.45
033-03 · Uganda	0.00	262.99	-262.99
033-04 · BOA Savings - Online Classes	1,233.00	254.08	978.92
033-09 · LEAD Pilot Project	14,637.66	15,388.83	-751.17
033-10 · BOA Savings Judy Dale Lay Lead.	3,804.13	3,201.13	603.00
033-11 · BOA Savings - RevM	7,357.82	1,516.04	5,841.78
033-14 · OFLD Scholarship Fund	2,859.32	483.84	2,375.48
033-27 · BOA - D. Berry Scholarship Fund	2,164.50	1,989.50	175.00
033-32 · Academy for Spiritual Formation	15,195.27	5,001.46	10,193.81
033-33 · Clergy Communities of Practice	2,599.09	2,658.58	-59.49
033-36 · Fellowship Prayer Grant HIV/AIDS	0.00	48.31	-48.31
Total 033 · BOA-Leadership Development	54,413.83	31,447.77	22,966.06
037 · BOA-Dem. Offering Request			
037-04 · Investing in the Future-Desig.	3,822.61	0.00	3,822.61
Total 037 · BOA-Dem. Offering Request	3,822.61	0.00	3,822.61
039 · Clergy Licenses	0.00	2,199.07	-2,199.07
040 · Audit Expenses	12,902.40	27,000.00	-14,097.60
048 · Metropolitan Communities	4,185.37	0.00	4,185.37
1111 · Inter company bank account	0.00	-1,056.90	1,056.90
Total 1021 · Savings - BOA	188,516.14	196,821.62	-8,305.48
1026 · BOA Platinum	354,625.99	415,935.00	-61,309.01
1030 · Australia Bank Account	8,628.30	8,375.15	253.15
1032 · Brazil - Caixa	559.84	254.30	305.54
1033 · Bank of Nova Scotia			
1033-01 · Bank of Nova Scotia - Misc	19,155.28	-55,779.77	74,935.05
1033-02 · Scotia Bank -Dev in Canada	4,597.52	4,597.52	0.00
Total 1033 · Bank of Nova Scotia	23,752.80	-51,182.25	74,935.05
1037 · Lloyds Project Account	0.62	0.62	0.00
1038 · Lloyds Main Checung Acct			
1038-01 · LLOYDS Main Checking Acct Misc	32,219.27	11,661.98	20,557.29

Universal Fellowship of Metropolitan Community Churches
Balance Sheet Prev Year Comparison
As of January 31, 2020

	<u>Jan 31, 20</u>	<u>Jan 31, 19</u>	<u>\$ Change</u>
1038-02 · Inclusion Program	537.33	537.33	0.00
Total 1038 · Lloyds Main Checing Acct	32,756.60	12,199.31	20,557.29
1040 · ASB BANK-NEW ZEALAND	4,249.47	4,249.47	0.00
1042 · Paypal			
1042-01 · PayPal Account - Misc	14,195.41	8,928.79	5,266.62
Total 1042 · Paypal	14,195.41	8,928.79	5,266.62
1045 · South Africa at Good Hope MCC	2,501.70	4,487.55	-1,985.85
1090 · Morgan Stanley Investment			
1090-01 · Morgan Stanley Invest. Misc	34,885.68	34,352.61	533.07
Total 1090 · Morgan Stanley Investment	34,885.68	34,352.61	533.07
1095 · Morgan Stanley Master Card	-70.57	104.30	-174.87
Total Checking/Savings	699,500.44	664,889.82	34,610.62
Accounts Receivable			
1110 · Accounts Receivable	51,957.33	56,589.30	-4,631.97
1150 · CLERGY LICENSE RECEIVABLE	0.00	150.00	-150.00
Total Accounts Receivable	51,957.33	56,739.30	-4,781.97
Other Current Assets			
12000 · Undeposited Funds	0.00	-104.29	104.29
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	-15,446.58	104.30
Total Current Assets	736,115.49	706,182.54	29,932.95
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	<u>978,140.57</u>	<u>948,207.62</u>	<u>29,932.95</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2050 · ACCOUNTS PAYABLE-TRADE	29,397.88	36,779.30	-7,381.42

Universal Fellowship of Metropolitan Community Churches
Balance Sheet Prev Year Comparison
As of January 31, 2020

	<u>Jan 31, 20</u>	<u>Jan 31, 19</u>	<u>\$ Change</u>
Total Accounts Payable	29,397.88	36,779.30	-7,381.42
Other Current Liabilities			
2335 · ACCRUED VACATION	35,425.98	66,386.12	-30,960.14
2336 · Accrued Payroll	46,052.00	46,052.00	0.00
2600 · Deferred Revenue			
26030 · Hispanic Coachella Valley	-477.00	-107.99	-369.01
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>-2,306.99</u>	<u>-30,169.01</u>
26020 · General Conference	0.00	116,453.93	-116,453.93
2602001 · General Conference - Be A Gem	0.00	1,919.74	-1,919.74
26023 · General Conference Sponsors	0.00	6,127.80	-6,127.80
2650 · Deferred Grant Revenue			
26050 · Lilly Grant - Deferred	354,625.99	415,935.00	-61,309.01
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>296,622.04</u>	<u>365,678.14</u>	<u>-69,056.10</u>
2670 · Emerging Church Restricted	12,730.84	0.00	12,730.84
Total Other Current Liabilities	<u>358,354.86</u>	<u>600,310.74</u>	<u>-241,955.88</u>
Total Current Liabilities	<u>387,752.74</u>	<u>637,090.04</u>	<u>-249,337.30</u>
Long Term Liabilities			
2471 · Insurance Payments-Retired Mod	21,859.78	21,859.78	0.00
2481 · Deferred Severance Liability	119,768.10	144,768.18	-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>183,336.88</u>	<u>203,503.64</u>	<u>-20,166.76</u>
Total Liabilities	<u>571,089.62</u>	<u>840,593.68</u>	<u>-269,504.06</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	-21,859.78	-21,859.78	0.00
3001 · Opening Bal Equity	0.00	525.07	-525.07
32000 · Retained Earnings	-671,119.74	-935,218.89	264,099.15
Net Income	31,743.86	-8,952.39	40,696.25
Total Equity	<u>407,050.95</u>	<u>107,613.94</u>	<u>299,437.01</u>
TOTAL LIABILITIES & EQUITY	<u><u>978,140.57</u></u>	<u><u>948,207.62</u></u>	<u><u>29,932.95</u></u>

Universal Fellowship of Metropolitan Community Churches

Balance Sheet Prev Year Comparison

As of January 31, 2020

	% Change
ASSETS	
Current Assets	
Checking/Savings	
1020 · CASH-GENERAL CHECKING BofA	14.94%
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	171.61%
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	-1.84%
006 · Fiduciary Hold for 3rd Parties	
006-02 · Progressive Christian Ministrie	243.74%
Total 006 · Fiduciary Hold for 3rd Parties	243.74%
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	163.53%
014-02 · SarasotaTenant Escrow	0.0%

Universal Fellowship of Metropolitan Community Churches
Balance Sheet Prev Year Comparison
As of January 31, 2020

	% Change
014-03 · Sarasota Taxes 2018 year	0.0%
Total 014 · Sarasota Property	91.15%
015 · BOA - Disaster Relief Funds	
015-01 · BOA Savings - Disaster Relief	-98.68%
Total 015 · BOA - Disaster Relief Funds	-98.68%
022 · BOA - Reserved Cash	
022-01 · BOA - OP Cash Reserve-Misc	147.34%
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%
022 · BOA - Reserved Cash - Other	100.0%
Total 022 · BOA - Reserved Cash	94.19%
033 · BOA-Leadership Development	
033-01 · BOA - Garner Institute Funds	100.0%
033-02 · BOA Leadership Dev. Africia	309.09%
033-03 · Uganda	-100.0%
033-04 · BOA Savings - Online Classes	385.28%
033-09 · LEAD Pilot Project	-4.88%
033-10 · BOA Savings Judy Dale Lay Lead.	18.84%
033-11 · BOA Savings - RevM	385.33%
033-14 · OFLD Scholarship Fund	490.96%
033-27 · BOA - D. Berry Scholarship Fund	8.8%
033-32 · Academy for Spiritual Formation	203.82%
033-33 · Clergy Communities of Practice	-2.24%
033-36 · Fellowship Prayer Grant HIV/AID	-100.0%
Total 033 · BOA-Leadership Development	73.03%
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	-52.21%
048 · Metropolitan Communities	100.0%
1111 · Inter company bank account	100.0%
Total 1021 · Savings - BOA	-4.22%
1026 · BOA Platinum	-14.74%
1030 · Australia Bank Account	3.02%
1032 · Brazil - Caixa	120.15%
1033 · Bank of Nova Scotia	
1033-01 · Bank of Nova Scotia - Misc	134.34%
1033-02 · Scotia Bank -Dev in Canada	0.0%
Total 1033 · Bank of Nova Scotia	146.41%
1037 · Lloyds Project Account	0.0%
1038 · Lloyds Main Checing Acct	
1038-01 · LLOYDS Main Checking Acct Misc	176.28%

Universal Fellowship of Metropolitan Community Churches
Balance Sheet Prev Year Comparison
As of January 31, 2020

	<u>% Change</u>
1038-02 · Inclusion Program	0.0%
Total 1038 · Lloyds Main Checing Acct	168.51%
1040 · ASB BANK-NEW ZEALAND	0.0%
1042 · Paypal	
1042-01 · PayPal Account - Misc	58.99%
Total 1042 · Paypal	58.99%
1045 · South Africa at Good Hope MCC	-44.25%
1090 · Morgan Stanley Investment	
1090-01 · Morgan Stanley Invest. Misc	1.55%
Total 1090 · Morgan Stanley Investment	1.55%
1095 · Morgan Stanley Master Card	-167.66%
Total Checking/Savings	5.21%
Accounts Receivable	
1110 · Accounts Receivable	-8.19%
1150 · CLERGY LICENSE RECEIVABLE	-100.0%
Total Accounts Receivable	-8.43%
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	0.68%
Total Current Assets	4.24%
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 Euipment 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	3.16%
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2050 · ACCOUNTS PAYABLE-TRADE	-20.07%

Universal Fellowship of Metropolitan Community Churches
Balance Sheet Prev Year Comparison
As of January 31, 2020

	<u>% Change</u>
Total Accounts Payable	-20.07%
Other Current Liabilities	
2335 · ACCRUED VACATION	-46.64%
2336 · Accrued Payroll	0.0%
2600 · Deferred Revenue	
26030 · Hispanic Coachella Valley	-341.71%
2660 · Development & OEM Designated	0.0%
2680 · Cuba	-100.0%
Total 2600 · Deferred Revenue	-1,307.72%
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	-14.74%
26501 · Carpenter Grant	0.0%
26503 · Carpenter - Spiritual Academy	-37.82%
26504 · Clergy Communities	-7.26%
Total 2650 · Deferred Grant Revenue	-18.88%
2670 · Emerging Church Restricted	100.0%
Total Other Current Liabilities	-40.31%
Total Current Liabilities	-39.14%
Long Term Liabilities	
2471 · Insurance Payments-Retired Mod	0.0%
2481 · Deferred Severance Liability	-17.27%
2482 · Deferred Funeral Liability	26.74%
2484 · Def. Severance Lia. Current	0.0%
Total Long Term Liabilities	-9.91%
Total Liabilities	-32.06%
Equity	
2740 · FUND BALANCE-UNRESTRICTED	-0.6%
2741 · FUND BALANCE - TEMP RESTRICTED	0.0%
30000 · Opening Balance Equity	0.0%
3001 · Opening Bal Equity	-100.0%
32000 · Retained Earnings	28.24%
Net Income	454.59%
Total Equity	278.25%
TOTAL LIABILITIES & EQUITY	3.16%