

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

	<u>Mar 31, 20</u>	<u>Mar 31, 19</u>	<u>\$ Change</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1020 · CASH-GENERAL CHECKING BofA	48,344.28	22,520.27	25,824.01
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	64,928.00	-64,928.00
002-03 · BOA - Savings - GC Exhibitor	0.00	11,918.20	-11,918.20
002-06 · GC Gayla	0.00	3,900.00	-3,900.00
Total 002 · BOA Saving - General Conference	0.00	80,746.20	-80,746.20
004 · BOA Savings - Ibero America			
004-01 · BOA - IBA - Misc	804.19	0.00	804.19
004-02 · BOA - ICM Guadalajara	13,980.65	6,500.00	7,480.65
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	282.63	-282.63
Total 004 · BOA Savings - Ibero America	14,784.84	16,395.90	-1,611.06
006 · Fiduciary Hold for 3rd Parties			
006-02 · Progressive Christian Ministrie	404.55	198.40	206.15
Total 006 · Fiduciary Hold for 3rd Parties	404.55	198.40	206.15
007 · BOA - Global Justice World Wide	0.00	1,610.39	-1,610.39
008 · BOA Saving BOA - Be A Gem	0.00	3,003.91	-3,003.91
012 · BOA - New Church Starts			
012-03 · BOA - Emerging Church	557.43	0.00	557.43
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	15,042.36	106.18	14,936.18
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	503.81	629.40	-125.59
013-07 · Texas & New Mexico	1,064.18	685.18	379.00
013-08 · Western US/Southwestern Network	3,615.41	1,326.86	2,288.55
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	15,358.91	8,404.36	6,954.55
014 · Sarasota Property			

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014-01 - Sarasota Rent	7,112.00	5,836.00	1,276.00
014-02 - Sarasota Tenant Escrow	2,200.00	2,200.00	0.00
014-03 - Sarasota Taxes 2018 year	6,039.50	1,039.50	5,000.00
<b>Total 014 - Sarasota Property</b>	<b>15,351.50</b>	<b>9,075.50</b>	<b>6,276.00</b>
<b>015 - BOA - Disaster Relief Funds</b>			
015-01 - BOA Savings - Disaster Relief	203.95	14,403.95	-14,200.00
<b>Total 015 - BOA - Disaster Relief Funds</b>	<b>203.95</b>	<b>14,403.95</b>	<b>-14,200.00</b>
<b>022 - BOA - Reserved Cash</b>			
022-01 - BOA - OP Cash Reserve-Misc	71,024.20	24,563.87	46,460.33
022-03 - Reserved Cash	0.00	13,865.34	-13,865.34
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
<b>Total 022 - BOA - Reserved Cash</b>	<b>74,867.29</b>	<b>41,608.06</b>	<b>33,259.23</b>
<b>033 - BOA-Leadership Development</b>			
033-01 - BOA - Garner Institute Funds	1,932.58	0.00	1,932.58
033-02 - BOA Leadership Dev. Africia	2,630.46	691.86	1,938.60
033-03 - Uganda	0.00	262.99	-262.99
033-04 - BOA Savings - Online Classes	1,233.00	1,177.90	55.10
033-09 - LEAD Pilot Project	14,469.06	15,388.83	-919.77
033-10 - BOA Savings Judy Dale Lay Lead.	3,804.13	3,201.13	603.00
033-11 - BOA Savings - RevM	7,357.82	4,169.11	3,188.71
033-14 - OFLD Scholarship Fund	2,859.32	543.33	2,315.99
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	2,599.09	0.00
033-36 - Fellowship Prayer Grant HIV/AIDS	0.00	48.31	-48.31
<b>Total 033 - BOA-Leadership Development</b>	<b>54,245.23</b>	<b>35,073.51</b>	<b>19,171.72</b>
<b>037 - BOA-Dem. Offering Request</b>			
037-01 - Fellowship Sunday/Anniversary	0.00	755.00	-755.00
037-03 - BOA Savings - Easter Offering	0.00	500.00	-500.00
037-04 - Investing in the Future-Desig.	3,693.86	0.00	3,693.86
<b>Total 037 - BOA-Dem. Offering Request</b>	<b>3,693.86</b>	<b>1,255.00</b>	<b>2,438.86</b>
039 - Clergy Licenses	0.00	4,175.21	-4,175.21
040 - Audit Expenses	14,402.40	27,000.00	-12,597.60
048 - Metropolitan Communities	1,135.34	0.00	1,135.34
1111 - Inter company bank account	0.00	-1,056.90	1,056.90
<b>Total 1021 - Savings - BOA</b>	<b>209,664.42</b>	<b>242,373.86</b>	<b>-32,709.44</b>
1026 - BOA Platinum	350,211.50	405,808.24	-55,596.74
1030 - Australia Bank Account	10,395.10	9,074.84	1,320.26
1032 - Brazil - Caixa	559.84	254.30	305.54
1033 - Bank of Nova Scotia			
1033-01 - Bank of Nova Scotia - Misc	10,849.73	15,211.18	-4,361.45
1033-02 - Scotia Bank -Dev in Canada	4,597.52	4,597.52	0.00

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	<b>Mar 31, 20</b>	<b>Mar 31, 19</b>	<b>\$ Change</b>
1033 · Bank of Nova Scotia - Other	3,208.57	0.00	3,208.57
<b>Total 1033 · Bank of Nova Scotia</b>	<b>18,655.82</b>	<b>19,808.70</b>	<b>-1,152.88</b>
1037 · Lloyds Project Account	0.62	0.62	0.00
1038 · Lloyds Main Checing Acct			
1038-01 · LLOYDS Main Checking Acct Misc	17,853.87	11,688.67	6,165.20
1038-02 · Inclusion Program	537.33	537.33	0.00
<b>Total 1038 · Lloyds Main Checing Acct</b>	<b>18,391.20</b>	<b>12,226.00</b>	<b>6,165.20</b>
1040 · ASB BANK-NEW ZEALAND	4,249.47	4,249.47	0.00
1042 · Paypal			
1042-01 · PayPal Account - Misc	28,882.88	8,742.20	20,140.68
<b>Total 1042 · Paypal</b>	<b>28,882.88</b>	<b>8,742.20</b>	<b>20,140.68</b>
1045 · South Africa at Good Hope MCC	2,342.98	4,869.98	-2,527.00
1090 · Morgan Stanley Investment			
1090-01 · Morgan Stanley Invest. Misc	33,807.50	34,548.42	-740.92
1090 · Morgan Stanley Investment - Other	-49.04	0.00	-49.04
<b>Total 1090 · Morgan Stanley Investment</b>	<b>33,758.46</b>	<b>34,548.42</b>	<b>-789.96</b>
1095 · Morgan Stanley Master Card	0.00	104.35	-104.35
<b>Total Checking/Savings</b>	<b>725,456.57</b>	<b>764,581.25</b>	<b>-39,124.68</b>
<b>Accounts Receivable</b>			
1110 · Accounts Receivable	47,379.52	118,024.99	-70,645.47
1150 · CLERGY LICENSE RECEIVABLE	0.00	200.00	-200.00
<b>Total Accounts Receivable</b>	<b>47,379.52</b>	<b>118,224.99</b>	<b>-70,845.47</b>
<b>Other Current Assets</b>			
12000 · Undeposited Funds	0.00	-476.91	476.91
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
<b>Total 1320 · Prepaid Expenses</b>	<b>0.00</b>	<b>-0.01</b>	<b>0.01</b>
1335 · General Conference 2022	5,000.00	5,000.00	0.00
<b>Total Other Current Assets</b>	<b>-15,342.28</b>	<b>-15,819.20</b>	<b>476.92</b>
<b>Total Current Assets</b>	<b>757,493.81</b>	<b>866,987.04</b>	<b>-109,493.23</b>
<b>Fixed Assets</b>			
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
<b>Total 1629 · Furniture and Fixtures</b>	<b>462.05</b>	<b>462.05</b>	<b>0.00</b>
1630 · Office Equipment			
1630-01 · Office Equipment Cost	213,457.84	213,457.84	0.00
1630-02 · Less Accumulated Depreciation	-213,527.81	-213,527.81	0.00
<b>Total 1630 · Office Equipment</b>	<b>-69.97</b>	<b>-69.97</b>	<b>0.00</b>
1631 · Sarasota Property			
1631-01 · Sarasota Property Cost	334,889.00	334,889.00	0.00
1631-02 · Less Accumulated Depreciation	-102,073.00	-102,073.00	0.00
<b>Total 1631 · Sarasota Property</b>	<b>232,816.00</b>	<b>232,816.00</b>	<b>0.00</b>

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	<u>Mar 31, 20</u>	<u>Mar 31, 19</u>	<u>\$ Change</u>
Total Fixed Assets	233,208.08	233,208.08	0.00
<b>TOTAL ASSETS</b>	<b><u>990,701.89</u></b>	<b><u>1,100,195.12</u></b>	<b><u>-109,493.23</u></b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2050 · ACCOUNTS PAYABLE-TRADE	19,843.13	44,563.95	-24,720.82
<b>Total Accounts Payable</b>	19,843.13	44,563.95	-24,720.82
<b>Other Current Liabilities</b>			
2335 · ACCRUED VACATION	30,544.59	68,419.18	-37,874.59
2336 · Accrued Payroll	46,052.00	46,052.00	0.00
<b>2600 · Deferred Revenue</b>			
26030 · Hispanic Coachella Valley	-477.00	-107.99	-369.01
2680 · Cuba	-29,800.00	0.00	-29,800.00
<b>Total 2600 · Deferred Revenue</b>	-30,277.00	-107.99	-30,169.01
26020 · General Conference	0.00	109,961.43	-109,961.43
2602001 · General Conference - Be A Gem	0.00	1,919.74	-1,919.74
26023 · General Conference Sponsors	0.00	8,572.50	-8,572.50
<b>2650 · Deferred Grant Revenue</b>			
26050 · Lilly Grant - Deferred	350,211.50	405,591.49	-55,379.99
26503 · Carpenter - Spiritual Academy	-6,368.04	0.32	-6,368.36
26504 · Clergy Communities	-8,058.91	-6,680.18	-1,378.73
<b>Total 2650 · Deferred Grant Revenue</b>	335,784.55	398,911.63	-63,127.08
2670 · Emerging Church Restricted	12,730.84	0.00	12,730.84
<b>Total Other Current Liabilities</b>	394,834.98	633,728.49	-238,893.51
<b>Total Current Liabilities</b>	414,678.11	678,292.44	-263,614.33
<b>Long Term Liabilities</b>			
2471 · Insurance Payments-Retired Mod	-0.22	-0.22	0.00
2481 · Deferred Severance Liability	121,229.42	146,229.50	-25,000.08
2482 · Deferred Funeral Liability	22,910.00	18,076.68	4,833.32
2484 · Def. Severance Lia. Current	19,372.00	19,372.00	0.00
<b>Total Long Term Liabilities</b>	163,511.20	183,677.96	-20,166.76
<b>Total Liabilities</b>	578,189.31	861,970.40	-283,781.09
<b>Equity</b>			
2740 · FUND BALANCE-UNRESTRICTED	377,683.33	382,516.65	-4,833.32
2741 · FUND BALANCE - TEMP RESTRICTED	189,835.28	189,835.28	0.00
30000 · Opening Balance Equity	0.22	0.22	0.00
3001 · Opening Bal Equity	0.00	525.07	-525.07
32000 · Retained Earnings	-217,576.67	-410,641.58	193,064.91
<b>Net Income</b>	62,570.42	75,989.08	-13,418.66
<b>Total Equity</b>	412,512.58	238,224.72	174,287.86
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>990,701.89</u></b>	<b><u>1,100,195.12</u></b>	<b><u>-109,493.23</u></b>

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	<u>% Change</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1020 · CASH-GENERAL CHECKING BofA	114.67%
1021 · Savings - BOA	
001 · Asian Pacific Initiative	
001-01 · BOA Savings - API	<u>-53.45%</u>
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%
002-06 · GC Gayla	<u>-100.0%</u>
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	115.09%
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	<u>-100.0%</u>
Total 004 · BOA Savings - Ibero America	-9.83%
006 · Fiduciary Hold for 3rd Parties	
006-02 · Progressive Christian Ministrie	<u>103.91%</u>
Total 006 · Fiduciary Hold for 3rd Parties	103.91%
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	<u>100.0%</u>
Total 012 · BOA - New Church Starts	14,066.85%
013 · BOA - Network Accounts	
013-01 · BOA - Network	100.0%
013-02 · BOA Savings Heartland Gathering	100.0%
013-04 · North Central Network	-19.95%
013-07 · Texas & New Mexico	55.31%
013-08 · Western US/Southwestern Network	172.48%
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	<u>0.0%</u>
Total 013 · BOA - Network Accounts	82.75%
014 · Sarasota Property	

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	<b>% Change</b>
014-01 · Sarasota Rent	21.86%
014-02 · SarasotaTenant Escrow	0.0%
014-03 · Sarasota Taxes 2018 year	481.0%
<b>Total 014 · Sarasota Property</b>	<b>69.15%</b>
<b>015 · BOA - Disaster Relief Funds</b>	
015-01 · BOA Savings - Disaster Relief	-98.58%
<b>Total 015 · BOA - Disaster Relief Funds</b>	<b>-98.58%</b>
<b>022 · BOA - Reserved Cash</b>	
022-01 · BOA - OP Cash Reserve-Misc	189.14%
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%
<b>Total 022 · BOA - Reserved Cash</b>	<b>79.94%</b>
<b>033 · BOA-Leadership Development</b>	
033-01 · BOA - Garner Institute Funds	100.0%
033-02 · BOA Leadership Dev. Africa	280.2%
033-03 · Uganda	-100.0%
033-04 · BOA Savings - Online Classes	4.68%
033-09 · LEAD Pilot Project	-5.98%
033-10 · BOA Savings Judy Dale Lay Lead.	18.84%
033-11 · BOA Savings - RevM	76.48%
033-14 · OFLD Scholarship Fund	426.26%
033-27 · BOA - D. Berry Scholarship Fund	8.8%
033-32 · Academy for Spiritual Formation	203.82%
033-33 · Clergy Communities of Practice	0.0%
033-36 · Fellowship Prayer Grant HIV/AID	-100.0%
<b>Total 033 · BOA-Leadership Development</b>	<b>54.66%</b>
<b>037 · BOA-Dem. Offering Request</b>	
037-01 · Fellowship Sunday/Anniversary	-100.0%
037-03 · BOA Savings - Easter Offering	-100.0%
037-04 · Investing in the Future-Desig.	100.0%
<b>Total 037 · BOA-Dem. Offering Request</b>	<b>194.33%</b>
039 · Clergy Licenses	-100.0%
040 · Audit Expenses	-46.66%
048 · Metropolitan Communities	100.0%
1111 · Inter company bank account	100.0%
<b>Total 1021 · Savings - BOA</b>	<b>-13.5%</b>
1026 · BOA Platinum	-13.7%
1030 · Australia Bank Account	14.55%
1032 · Brazil - Caixa	120.15%
1033 · Bank of Nova Scotia	
1033-01 · Bank of Nova Scotia - Misc	-28.67%
1033-02 · Scotia Bank -Dev in Canada	0.0%

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1033 · Bank of Nova Scotia - Other	100.0%
<b>Total 1033 · Bank of Nova Scotia</b>	<b>-5.82%</b>
1037 · Lloyds Project Account	0.0%
1038 · Lloyds Main Checing Acct	
1038-01 · LLOYDS Main Checking Acct Misc	52.75%
1038-02 · Inclusion Program	0.0%
<b>Total 1038 · Lloyds Main Checing Acct</b>	<b>50.43%</b>
1040 · ASB BANK-NEW ZEALAND	0.0%
1042 · Paypal	
1042-01 · PayPal Account - Misc	230.39%
<b>Total 1042 · Paypal</b>	<b>230.39%</b>
1045 · South Africa at Good Hope MCC	-51.89%
1090 · Morgan Stanley Investment	
1090-01 · Morgan Stanley Invest. Misc	-2.15%
1090 · Morgan Stanley Investment - Other	-100.0%
<b>Total 1090 · Morgan Stanley Investment</b>	<b>-2.29%</b>
1095 · Morgan Stanley Master Card	-100.0%
<b>Total Checking/Savings</b>	<b>-5.12%</b>
<b>Accounts Receivable</b>	
1110 · Accounts Receivable	-59.86%
1150 · CLERGY LICENSE RECEIVABLE	-100.0%
<b>Total Accounts Receivable</b>	<b>-59.92%</b>
<b>Other Current Assets</b>	
12000 · Undeposited Funds	100.0%
1210 · INVENTORY-MERCHANDISE	0.0%
1320 · Prepaid Expenses	
1320-01 · Prepaid Expense Other	100.0%
<b>Total 1320 · Prepaid Expenses</b>	<b>100.0%</b>
1335 · General Conference 2022	0.0%
<b>Total Other Current Assets</b>	<b>3.02%</b>
<b>Total Current Assets</b>	<b>-12.63%</b>
<b>Fixed Assets</b>	
1629 · Furniture and Fixtures	
1629-01 · Furniture and Fixtures Costs	0.0%
1629-02 · Less Accumulated Depreciation	0.0%
<b>Total 1629 · Furniture and Fixtures</b>	<b>0.0%</b>
1630 · Office Equipment	
1630-01 · Office Equipment Cost	0.0%
1630-02 · Less Accumulated Depreciation	0.0%
<b>Total 1630 · Office Equipment</b>	<b>0.0%</b>
1631 · Sarasota Property	
1631-01 · Sarasota Property Cost	0.0%
1631-02 · Less Accumulated Depreciation	0.0%
<b>Total 1631 · Sarasota Property</b>	<b>0.0%</b>

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	<b>% Change</b>
Total Fixed Assets	0.0%
<b>TOTAL ASSETS</b>	<b>-9.95%</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
2050 · ACCOUNTS PAYABLE-TRADE	-55.47%
Total Accounts Payable	-55.47%
Other Current Liabilities	
2335 · ACCRUED VACATION	-55.36%
2336 · Accrued Payroll	0.0%
2600 · Deferred Revenue	
26030 · Hispanic Coachella Valley	-341.71%
2680 · Cuba	-100.0%
Total 2600 · Deferred Revenue	-27,936.86%
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	-13.65%
26503 · Carpenter - Spiritual Academy	-1,990,112.5%
26504 · Clergy Communities	-20.64%
Total 2650 · Deferred Grant Revenue	-15.83%
2670 · Emerging Church Restricted	100.0%
Total Other Current Liabilities	-37.7%
Total Current Liabilities	-38.86%
<b>Long Term Liabilities</b>	
2471 · Insurance Payments-Retired Mod	0.0%
2481 · Deferred Severance Liability	-17.1%
2482 · Deferred Funeral Liability	26.74%
2484 · Def. Severance Lia. Current	0.0%
Total Long Term Liabilities	-10.98%
Total Liabilities	-32.92%
<b>Equity</b>	
2740 · FUND BALANCE-UNRESTRICTED	-1.26%
2741 · FUND BALANCE - TEMP RESTRICTED	0.0%
30000 · Opening Balance Equity	0.0%
3001 · Opening Bal Equity	-100.0%
32000 · Retained Earnings	47.02%
Net Income	-17.66%
Total Equity	73.16%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>-9.95%</b>