

Universal Fellowship of Metropolitan Community Churches

Balance Sheet Prev Year Comparison

As of April 30, 2020

	Apr 30, 20	Apr 30, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1020 · CASH-GENERAL CHECKING BofA	62,804.83	18,993.86	43,810.97	230.66%
1021 · Savings - BOA				
001 · Asian Pacific Initiative				
001-01 · BOA Savings - API	174.19	374.19	-200.00	-53.45%
Total 001 · Asian Pacific Initiative	174.19	374.19	-200.00	-53.45%
002 · BOA Saving - General Conference				
002-02 · BOA - GC Registration	0.00	36,148.66	-36,148.66	-100.0%
002-03 · BOA - Savings - GC Exhibitor	0.00	13,142.50	-13,142.50	-100.0%
002-06 · GC Gayla	0.00	7,476.59	-7,476.59	-100.0%
002-07 · GC - Pre-Conference	0.00	1.00	-1.00	-100.0%
Total 002 · BOA Saving - General Conference	0.00	56,768.75	-56,768.75	-100.0%
004 · BOA Savings - Ibero America				
004-01 · BOA - IBA - Misc	1,406.91	0.00	1,406.91	100.0%
004-02 · BOA - ICM Guadalajara	14,180.65	7,000.00	7,180.65	102.58%
004-05 · BOA - ICM Cuba	0.00	9,036.51	-9,036.51	-100.0%
004-08 · BOA Savings - ICM Casa de Luz	0.00	71.34	-71.34	-100.0%
004-09 · BOA - Hispanic Coachella Valley	0.00	369.01	-369.01	-100.0%
004-11 · BOA - ICM Pueblo	0.00	136.41	-136.41	-100.0%
004 · BOA Savings - Ibero America - Other	0.00	1,182.63	-1,182.63	-100.0%
Total 004 · BOA Savings - Ibero America	15,587.56	17,795.90	-2,208.34	-12.41%
006 · Fiduciary Hold for 3rd Parties				
006-02 · Progressive Christian Ministrie	174.48	256.06	-81.58	-31.86%
Total 006 · Fiduciary Hold for 3rd Parties	174.48	256.06	-81.58	-31.86%
007 · BOA - Global Justice World Wide	0.00	1,648.83	-1,648.83	-100.0%
008 · BOA Saving BOA - Be A Gem	0.00	9,193.97	-9,193.97	-100.0%
012 · BOA - New Church Starts				
012-03 · BOA - Emerging Church	557.43	0.00	557.43	100.0%
012-05 · Nicaragua	0.00	106.18	-106.18	-100.0%
012-09 · BOA - Emerging Church Restr	14,484.93	0.00	14,484.93	100.0%
Total 012 · BOA - New Church Starts	15,042.36	106.18	14,936.18	14,066.85%
013 · BOA - Network Accounts				
013-01 · BOA - Network	1,075.70	0.00	1,075.70	100.0%
013-02 · BOA Savings Heartland Gathering	823.67	0.00	823.67	100.0%
013-04 · North Central Network	503.81	629.40	-125.59	-19.95%
013-07 · Texas & New Mexico	1,064.18	685.18	379.00	55.31%
013-08 · Western US/Southwestern Network	3,615.41	1,326.86	2,288.55	172.48%
013-09 · South Gulf Coast Network	3,266.69	753.47	2,513.22	333.55%
013-10 · All Florida Network	3,176.06	3,176.06	0.00	0.0%
013-11 · NE Network	1,433.39	1,433.39	0.00	0.0%
013-12 · Carolinas Network Gathering	0.00	198.11	-198.11	-100.0%
013-13 · Central US Eastern Network	400.00	400.00	0.00	0.0%

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Total 013 · BOA - Network Accounts	15,358.91	8,602.47	6,756.44	78.54%
014 · Sarasota Property				
014-01 · Sarasota Rent	7,112.00	7,196.00	-84.00	-1.17%
014-02 · Sarasota Tenant Escrow	2,200.00	2,200.00	0.00	0.0%
014-03 · Sarasota Taxes 2018 year	6,039.50	1,039.50	5,000.00	481.0%
Total 014 · Sarasota Property	15,351.50	10,435.50	4,916.00	47.11%
015 · BOA - Disaster Relief Funds				
015-01 · BOA Savings - Disaster Relief	203.95	203.95	0.00	0.0%
Total 015 · BOA - Disaster Relief Funds	203.95	203.95	0.00	0.0%
022 · BOA - Reserved Cash				
022-01 · BOA - OP Cash Reserve-Misc	79,822.74	23,083.23	56,739.51	245.8%
022-03 · Reserved Cash	0.00	60,865.34	-60,865.34	-100.0%
022-06 · Investing in the Future-Gen Op	3,693.83	0.00	3,693.83	100.0%
022-10 · BOA - Queer Hope-Nancy's Book	149.26	149.26	0.00	0.0%
022-11 · BOA-Tell the Story-Nancy's Book	0.00	529.59	-529.59	-100.0%
Total 022 · BOA - Reserved Cash	83,665.83	84,627.42	-961.59	-1.14%
033 · BOA-Leadership Development				
033-01 · BOA - Garner Institute Funds	1,932.58	0.00	1,932.58	100.0%
033-02 · BOA Leadership Dev. Africia	2,630.46	10,888.86	-8,258.40	-75.84%
033-03 · Uganda	0.00	262.99	-262.99	-100.0%
033-04 · BOA Savings - Online Classes	1,233.00	1,655.41	-422.41	-25.52%
033-09 · LEAD Pilot Project	12,780.94	15,388.83	-2,607.89	-16.95%
033-10 · BOA Savings Judy Dale Lay Lead.	3,804.13	3,201.13	603.00	18.84%
033-11 · BOA Savings - RevM	7,357.82	5,697.15	1,660.67	29.15%
033-14 · OFLD Scholarship Fund	2,859.32	543.33	2,315.99	426.26%
033-27 · BOA - D. Berry Scholarship Fund	2,164.50	1,989.50	175.00	8.8%
033-32 · Academy for Spiritual Formation	15,195.27	4,899.96	10,295.31	210.11%
033-33 · Clergy Communities of Practice	2,599.09	2,599.09	0.00	0.0%
033-36 · Fellowship Prayer Grant HIV/AIDS	0.00	48.31	-48.31	-100.0%
Total 033 · BOA-Leadership Development	52,557.11	47,174.56	5,382.55	11.41%
037 · BOA-Dem. Offering Request				
037-01 · Fellowship Sunday/Anniversary	0.00	755.00	-755.00	-100.0%
037-03 · BOA Savings - Easter Offering	0.00	845.15	-845.15	-100.0%
037-04 · Investing in the Future-Desig.	3,693.86	0.00	3,693.86	100.0%
Total 037 · BOA-Dem. Offering Request	3,693.86	1,600.15	2,093.71	130.85%
039 · Clergy Licenses	0.00	2,350.21	-2,350.21	-100.0%
040 · Audit Expenses	17,879.40	27,000.00	-9,120.60	-33.78%
048 · Metropolitan Communities	814.26	0.00	814.26	100.0%
1111 · Inter company bank account	0.00	-1,056.90	1,056.90	100.0%
Total 1021 · Savings - BOA	220,503.41	267,081.24	-46,577.83	-17.44%
1026 · BOA Platinum	345,426.56	401,031.49	-55,604.93	-13.87%
1030 · Australia Bank Account	11,370.20	10,706.40	663.80	6.2%
1032 · Brazil - Caixa	559.84	254.30	305.54	120.15%
1033 · Bank of Nova Scotia				

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1033-01 · Bank of Nova Scotia - Misc	10,849.73	15,211.18	-4,361.45	-28.67%
1033-02 · Scotia Bank -Dev in Canada	4,597.52	4,597.52	0.00	0.0%
1033 · Bank of Nova Scotia - Other	3,208.57	0.00	3,208.57	100.0%
Total 1033 · Bank of Nova Scotia	18,655.82	19,808.70	-1,152.88	-5.82%
1037 · Lloyds Project Account	0.62	0.62	0.00	0.0%
1038 · Lloyds Main Checing Acct				
1038-01 · LLOYDS Main Checking Acct Misc	12,730.47	13,210.17	-479.70	-3.63%
1038-02 · Inclusion Program	537.33	537.33	0.00	0.0%
Total 1038 · Lloyds Main Checing Acct	13,267.80	13,747.50	-479.70	-3.49%
1040 · ASB BANK-NEW ZEALAND	4,249.47	4,249.47	0.00	0.0%
1042 · Paypal				
1042-01 · PayPal Account - Misc	39,607.45	9,200.74	30,406.71	330.48%
Total 1042 · Paypal	39,607.45	9,200.74	30,406.71	330.48%
1045 · South Africa at Good Hope MCC	2,357.05	4,869.98	-2,512.93	-51.6%
1090 · Morgan Stanley Investment				
1090-01 · Morgan Stanley Invest. Misc	33,807.50	34,720.82	-913.32	-2.63%
1090 · Morgan Stanley Investment - Other	427.67	0.00	427.67	100.0%
Total 1090 · Morgan Stanley Investment	34,235.17	34,720.82	-485.65	-1.4%
1095 · Morgan Stanley Master Card	0.00	104.36	-104.36	-100.0%
Total Checking/Savings	753,038.22	784,769.48	-31,731.26	-4.04%
Accounts Receivable				
1110 · Accounts Receivable	65,871.42	72,481.27	-6,609.85	-9.12%
1150 · CLERGY LICENSE RECEIVABLE	0.00	200.00	-200.00	-100.0%
Total Accounts Receivable	65,871.42	72,681.27	-6,809.85	-9.37%
Other Current Assets				
12000 · Undeposited Funds	327.00	834.14	-507.14	-60.8%
1210 · INVENTORY-MERCHANDISE	-20,342.28	-20,342.28	0.00	0.0%
1320 · Prepaid Expenses				
1320-01 · Prepaid Expense Other	0.00	-0.01	0.01	100.0%
Total 1320 · Prepaid Expenses	0.00	-0.01	0.01	100.0%
1335 · General Conference 2022	5,000.00	5,000.00	0.00	0.0%
Total Other Current Assets	-15,015.28	-14,508.15	-507.13	-3.5%
Total Current Assets	803,894.36	842,942.60	-39,048.24	-4.63%
Fixed Assets				
1629 · Furniture and Fixtures				
1629-01 · Furniture and Fixtures Costs	49,653.60	49,653.60	0.00	0.0%
1629-02 · Less Accumulated Depreciation	-49,191.55	-49,191.55	0.00	0.0%
Total 1629 · Furniture and Fixtures	462.05	462.05	0.00	0.0%
1630 · Office Equipment				
1630-01 · Office Equipment Cost	213,457.84	213,457.84	0.00	0.0%
1630-02 · Less Accumulated Depreciation	-213,527.81	-213,527.81	0.00	0.0%
Total 1630 · Office Equipment	-69.97	-69.97	0.00	0.0%
1631 · Sarasota Property				
1631-01 · Sarasota Property Cost	334,889.00	334,889.00	0.00	0.0%

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1631-02 · Less Accumulated Depreciation	-102,073.00	-102,073.00	0.00	0.0%
Total 1631 · Sarasota Property	<u>232,816.00</u>	<u>232,816.00</u>	<u>0.00</u>	<u>0.0%</u>
Total Fixed Assets	<u>233,208.08</u>	<u>233,208.08</u>	<u>0.00</u>	<u>0.0%</u>
TOTAL ASSETS	<u>1,037,102.44</u>	<u>1,076,150.68</u>	<u>-39,048.24</u>	<u>-3.63%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2050 · ACCOUNTS PAYABLE-TRADE	21,458.94	29,207.60	-7,748.66	-26.53%
Total Accounts Payable	<u>21,458.94</u>	<u>29,207.60</u>	<u>-7,748.66</u>	<u>-26.53%</u>
Other Current Liabilities				
2335 · ACCRUED VACATION	28,135.59	68,419.18	-40,283.59	-58.88%
2336 · Accrued Payroll	46,052.00	46,052.00	0.00	0.0%
2600 · Deferred Revenue				
26030 · Hispanic Coachella Valley	-477.00	-107.99	-369.01	-341.71%
2680 · Cuba	-29,800.00	0.00	-29,800.00	-100.0%
Total 2600 · Deferred Revenue	<u>-30,277.00</u>	<u>-107.99</u>	<u>-30,169.01</u>	<u>-27,936.86%</u>
26020 · General Conference	0.00	109,961.43	-109,961.43	-100.0%
2602001 · General Conference - Be A Gem	0.00	1,919.74	-1,919.74	-100.0%
26023 · General Conference Sponsors	0.00	8,572.50	-8,572.50	-100.0%
2650 · Deferred Grant Revenue				
26050 · Lilly Grant - Deferred	342,487.49	401,031.09	-58,543.60	-14.6%
26503 · Carpenter - Spiritual Academy	-6,368.04	0.32	-6,368.36	-1,990,112.5%
26504 · Clergy Communities	-8,058.91	-6,680.18	-1,378.73	-20.64%
Total 2650 · Deferred Grant Revenue	<u>328,060.54</u>	<u>394,351.23</u>	<u>-66,290.69</u>	<u>-16.81%</u>
2670 · Emerging Church Restricted	12,730.84	0.00	12,730.84	100.0%
Total Other Current Liabilities	<u>384,701.97</u>	<u>629,168.09</u>	<u>-244,466.12</u>	<u>-38.86%</u>
Total Current Liabilities	<u>406,160.91</u>	<u>658,375.69</u>	<u>-252,214.78</u>	<u>-38.31%</u>
Long Term Liabilities				
2471 · Insurance Payments-Retired Mod	-0.22	-0.22	0.00	0.0%
2481 · Deferred Severance Liability	119,146.08	144,146.16	-25,000.08	-17.34%
2482 · Deferred Funeral Liability	22,910.00	18,076.68	4,833.32	26.74%
2484 · Def. Severance Lia. Current	19,372.00	19,372.00	0.00	0.0%
Total Long Term Liabilities	<u>161,427.86</u>	<u>181,594.62</u>	<u>-20,166.76</u>	<u>-11.11%</u>
Total Liabilities	<u>567,588.77</u>	<u>839,970.31</u>	<u>-272,381.54</u>	<u>-32.43%</u>
Equity				
2740 · FUND BALANCE-UNRESTRICTED	377,683.33	382,516.65	-4,833.32	-1.26%
2741 · FUND BALANCE - TEMP RESTRICTED	189,835.28	189,835.28	0.00	0.0%
30000 · Opening Balance Equity	0.22	0.22	0.00	0.0%
3001 · Opening Bal Equity	0.00	525.07	-525.07	-100.0%
32000 · Retained Earnings	-217,576.67	-410,641.58	193,064.91	47.02%
Net Income	<u>119,571.51</u>	<u>73,944.73</u>	<u>45,626.78</u>	<u>61.7%</u>
Total Equity	<u>469,513.67</u>	<u>236,180.37</u>	<u>233,333.30</u>	<u>98.8%</u>
TOTAL LIABILITIES & EQUITY	<u>1,037,102.44</u>	<u>1,076,150.68</u>	<u>-39,048.24</u>	<u>-3.63%</u>