

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

	May 31, 20	May 31, 19	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1020 · CASH-GENERAL CHECKING BofA	109,420.42	16,675.30	92,745.12	556.18%
1021 · Savings - BOA				
001 · Asian Pacific Initiative				
001-01 · BOA Savings - API	174.19	374.19	-200.00	-53.45%
<b>Total 001 · Asian Pacific Initiative</b>	<b>174.19</b>	<b>374.19</b>	<b>-200.00</b>	<b>-53.45%</b>
002 · BOA Saving - General Conference				
002-02 · BOA - GC Registration	0.00	43,389.08	-43,389.08	-100.0%
002-03 · BOA - Savings - GC Exhibitor	0.00	18,088.63	-18,088.63	-100.0%
002-06 · GC Gayla	0.00	10,952.39	-10,952.39	-100.0%
002-07 · GC - Pre-Conference	0.00	388.82	-388.82	-100.0%
<b>Total 002 · BOA Saving - General Conference</b>	<b>0.00</b>	<b>72,818.92</b>	<b>-72,818.92</b>	<b>-100.0%</b>
004 · BOA Savings - Ibero America				
004-01 · BOA - IBA - Misc	1,606.91	0.00	1,606.91	100.0%
004-02 · BOA - ICM Guadalajara	14,380.65	12,098.85	2,281.80	18.86%
004-05 · BOA - ICM Cuba	0.00	18,613.49	-18,613.49	-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	1,379.14	-1,379.14	-100.0%
<b>Total 004 · BOA Savings - Ibero America</b>	<b>15,987.56</b>	<b>32,668.24</b>	<b>-16,680.68</b>	<b>-51.06%</b>
006 · Fiduciary Hold for 3rd Parties				
006-02 · Progressive Christian Ministrie	234.48	326.06	-91.58	-28.09%
<b>Total 006 · Fiduciary Hold for 3rd Parties</b>	<b>234.48</b>	<b>326.06</b>	<b>-91.58</b>	<b>-28.09%</b>
007 · BOA - Global Justice World Wide	0.00	1,688.83	-1,688.83	-100.0%
008 · BOA Saving BOA - Be A Gem	0.00	9,340.97	-9,340.97	-100.0%
012 · BOA - New Church Starts				
012-03 · BOA - Emerging Church	557.43	270.15	287.28	106.34%
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%
<b>Total 012 · BOA - New Church Starts</b>	<b>15,042.36</b>	<b>376.33</b>	<b>14,666.03</b>	<b>3,897.12%</b>
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	823.67	0.00	0.0%
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	3,615.41	0.00	0.0%
013-09 · South Gulf Coast Network	3,266.69	3,066.69	200.00	6.52%
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%
013-13 · Central US Eastern Network	400.00	400.00	0.00	0.0%

	May 31, 20	May 31, 19	\$ Change	% Change
<b>Total 013 · BOA - Network Accounts</b>	15,358.91	13,829.80	1,529.11	11.06%
<b>014 · Sarasota Property</b>				
014-01 · Sarasota Rent	7,112.00	8,556.00	-1,444.00	-16.88%
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%
<b>Total 014 · Sarasota Property</b>	15,351.50	11,795.50	3,556.00	30.15%
<b>015 · BOA - Disaster Relief Funds</b>				
015-01 · BOA Savings - Disaster Relief	203.95	203.95	0.00	0.0%
<b>Total 015 · BOA - Disaster Relief Funds</b>	203.95	203.95	0.00	0.0%
<b>022 · BOA - Reserved Cash</b>				
022-01 · BOA - OP Cash Reserve-Misc	79,953.89	37,310.82	42,643.07	114.29%
022-03 · Reserved Cash	0.00	74,170.71	-74,170.71	-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%
<b>Total 022 · BOA - Reserved Cash</b>	83,796.98	112,160.38	-28,363.40	-25.29%
<b>033 · BOA-Leadership Development</b>				
033-01 · BOA - Garner Institute Funds	1,932.58	0.00	1,932.58	100.0%
033-02 · BOA Leadership Dev. Africa	2,630.46	7,535.04	-4,904.58	-65.09%
033-03 · Uganda	0.00	582.99	-582.99	-100.0%
033-04 · BOA Savings - Online Classes	1,233.00	605.41	627.59	103.66%
033-09 · LEAD Pilot Project	12,780.94	15,094.90	-2,313.96	-15.33%
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	6,455.17	902.65	13.98%
033-14 · OFLD Scholarship Fund	2,784.32	543.33	2,240.99	412.46%
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	15,419.96	-224.69	-1.46%
033-33 · Clergy Communities of Practice	2,599.09	2,599.09	0.00	0.0%
033-36 · Fellowship Prayer Grant HIV/AID	0.00	48.31	-48.31	-100.0%
<b>Total 033 · BOA-Leadership Development</b>	52,482.11	54,074.83	-1,592.72	-2.95%
<b>037 · BOA-Dem. Offering Request</b>				
037-03 · BOA Savings - Easter Offering	0.00	1,936.15	-1,936.15	-100.0%
037-04 · Investing in the Future-Desig.	3,693.86	0.00	3,693.86	100.0%
<b>Total 037 · BOA-Dem. Offering Request</b>	3,693.86	1,936.15	1,757.71	90.78%
<b>039 · Clergy Licenses</b>	0.00	175.00	-175.00	-100.0%
<b>040 · Audit Expenses</b>	16,379.40	21,902.40	-5,523.00	-25.22%
<b>048 · Metropolitan Communities</b>	3,241.68	0.00	3,241.68	100.0%
<b>1111 · Inter company bank account</b>	0.00	-1,056.90	1,056.90	100.0%
<b>1021 · Savings - BOA - Other</b>	0.00	25,260.16	-25,260.16	-100.0%
<b>Total 1021 · Savings - BOA</b>	221,946.98	357,874.81	-135,927.83	-37.98%
<b>1026 · BOA Platinum</b>	342,230.53	397,989.74	-55,759.21	-14.01%
<b>1030 · Australia Bank Account</b>	12,632.50	14,680.50	-2,048.00	-13.95%
<b>1032 · Brazil - Caixa</b>	559.84	254.30	305.54	120.15%
<b>1033 · Bank of Nova Scotia</b>				
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%

	May 31, 20	May 31, 19	\$ Change	% Change
1033 · Bank of Nova Scotia - Other	3,208.57	0.00	3,208.57	100.0%
<b>Total 1033 · Bank of Nova Scotia</b>	<b>18,655.82</b>	<b>19,808.70</b>	<b>-1,152.88</b>	<b>-5.82%</b>
1037 · Lloyds Project Account	0.62	0.62	0.00	0.0%
1038 · Lloyds Main Checing Acct				
1038-01 · LLOYDS Main Checking Acct Misc	31,845.37	12,675.57	19,169.80	151.23%
1038-02 · Inclusion Program	537.33	537.33	0.00	0.0%
<b>Total 1038 · Lloyds Main Checing Acct</b>	<b>32,382.70</b>	<b>13,212.90</b>	<b>19,169.80</b>	<b>145.08%</b>
1040 · ASB BANK-NEW ZEALAND	4,249.47	4,249.47	0.00	0.0%
1042 · Paypal				
1042-01 · PayPal Account - Misc	13,344.02	15,473.14	-2,129.12	-13.76%
<b>Total 1042 · Paypal</b>	<b>13,344.02</b>	<b>15,473.14</b>	<b>-2,129.12</b>	<b>-13.76%</b>
1045 · South Africa at Good Hope MCC	2,591.52	4,869.98	-2,278.46	-46.79%
1090 · Morgan Stanley Investment				
1090-01 · Morgan Stanley Invest. Misc	33,807.50	34,676.84	-869.34	-2.51%
1090 · Morgan Stanley Investment - Other	801.34	0.00	801.34	100.0%
<b>Total 1090 · Morgan Stanley Investment</b>	<b>34,608.84</b>	<b>34,676.84</b>	<b>-68.00</b>	<b>-0.2%</b>
1095 · Morgan Stanley Master Card	0.00	104.38	-104.38	-100.0%
<b>Total Checking/Savings</b>	<b>792,623.26</b>	<b>879,870.68</b>	<b>-87,247.42</b>	<b>-9.92%</b>
<b>Accounts Receivable</b>				
1110 · Accounts Receivable	50,729.62	73,276.25	-22,546.63	-30.77%
1150 · CLERGY LICENSE RECEIVABLE	0.00	200.00	-200.00	-100.0%
<b>Total Accounts Receivable</b>	<b>50,729.62</b>	<b>73,476.25</b>	<b>-22,746.63</b>	<b>-30.96%</b>
<b>Other Current Assets</b>				
1210 · INVENTORY-MERCHANDISE	-20,342.28	-20,342.28	0.00	0.0%
1335 · General Conference 2022	5,000.00	5,000.00	0.00	0.0%
<b>Total Other Current Assets</b>	<b>-15,342.28</b>	<b>-15,342.28</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Current Assets</b>	<b>828,010.60</b>	<b>938,004.65</b>	<b>-109,994.05</b>	<b>-11.73%</b>
<b>Fixed Assets</b>				
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%
<b>Total 1629 · Furniture and Fixtures</b>	<b>462.05</b>	<b>462.05</b>	<b>0.00</b>	<b>0.0%</b>
1630 · Office Equipment				
1630-01 · Office EuiPMENT 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%
<b>Total 1630 · Office Equipment</b>	<b>-69.97</b>	<b>-69.97</b>	<b>0.00</b>	<b>0.0%</b>
1631 · Sarasota Property				
1631-01 · Sarasota Property Cost	334,889.00	334,889.00	0.00	0.0%
1631-02 · Less Accumulated Depreciation	-102,073.00	-102,073.00	0.00	0.0%
<b>Total 1631 · Sarasota Property</b>	<b>232,816.00</b>	<b>232,816.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Fixed Assets</b>	<b>233,208.08</b>	<b>233,208.08</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL ASSETS</b>	<b>1,061,218.68</b>	<b>1,171,212.73</b>	<b>-109,994.05</b>	<b>-9.39%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable				

	May 31, 20	May 31, 19	\$ Change	% Change
<b>2050 · ACCOUNTS PAYABLE-TRADE</b>	29,756.94	20,803.85	8,953.09	43.04%
<b>Total Accounts Payable</b>	29,756.94	20,803.85	8,953.09	43.04%
<b>Other Current Liabilities</b>				
<b>2335 · ACCRUED VACATION</b>	45,533.99	60,547.60	-15,013.61	-24.8%
<b>2336 · Accrued Payroll</b>	46,052.00	46,052.00	0.00	0.0%
<b>2600 · Deferred Revenue</b>				
<b>26030 · Hispanic Coachella Valley</b>	-477.00	-107.99	-369.01	-341.71%
<b>2680 · Cuba</b>	-29,800.00	0.00	-29,800.00	-100.0%
<b>Total 2600 · Deferred Revenue</b>	-30,277.00	-107.99	-30,169.01	-27,936.86%
<b>26020 · General Conference</b>	0.00	109,961.43	-109,961.43	-100.0%
<b>2602001 · General Conference - Be A Gem</b>	0.00	1,919.74	-1,919.74	-100.0%
<b>26023 · General Conference Sponsors</b>	0.00	8,572.50	-8,572.50	-100.0%
<b>2650 · Deferred Grant Revenue</b>				
<b>26050 · Lilly Grant - Deferred</b>	342,230.53	397,989.34	-55,758.81	-14.01%
<b>26503 · Carpenter - Spiritual Academy</b>	-6,368.04	0.32	-6,368.36	-1,990,112.5%
<b>26504 · Clergy Communities</b>	-8,058.91	-6,680.18	-1,378.73	-20.64%
<b>Total 2650 · Deferred Grant Revenue</b>	327,803.58	391,309.48	-63,505.90	-16.23%
<b>2670 · Emerging Church Restricted</b>	12,730.84	0.00	12,730.84	100.0%
<b>Total Other Current Liabilities</b>	401,843.41	618,254.76	-216,411.35	-35.0%
<b>Total Current Liabilities</b>	431,600.35	639,058.61	-207,458.26	-32.46%
<b>Long Term Liabilities</b>				
<b>2471 · Insurance Payments-Retired Mod</b>	-0.22	-0.22	0.00	0.0%
<b>2481 · Deferred Severance Liability</b>	117,062.74	142,062.82	-25,000.08	-17.6%
<b>2482 · Deferred Funeral Liability</b>	22,910.00	18,076.68	4,833.32	26.74%
<b>2484 · Def. Severance Lia. Current</b>	19,372.00	19,372.00	0.00	0.0%
<b>Total Long Term Liabilities</b>	159,344.52	179,511.28	-20,166.76	-11.23%
<b>Total Liabilities</b>	590,944.87	818,569.89	-227,625.02	-27.81%
<b>Equity</b>				
<b>2740 · FUND BALANCE-UNRESTRICTED</b>	377,683.33	382,516.65	-4,833.32	-1.26%
<b>2741 · FUND BALANCE - TEMP RESTRICTED</b>	189,835.28	189,835.28	0.00	0.0%
<b>30000 · Opening Balance Equity</b>	0.22	0.22	0.00	0.0%
<b>3001 · Opening Bal Equity</b>	0.00	525.07	-525.07	-100.0%
<b>32000 · Retained Earnings</b>	-225,576.67	-410,641.58	185,064.91	45.07%
<b>Net Income</b>	128,331.65	190,407.20	-62,075.55	-32.6%
<b>Total Equity</b>	470,273.81	352,642.84	117,630.97	33.36%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,061,218.68</b>	<b>1,171,212.73</b>	<b>-109,994.05</b>	<b>-9.39%</b>