

Universal Fellowship of Metropolitan Community Churches

Balance Sheet Prev Year Comparison

As of June 30, 2020

	Jun 30, 20	Jun 30, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1020 · CASH-GENERAL CHECKING BofA	100,784.84	17,610.06	83,174.78	472.31%
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	11,405.83	-11,405.83	-100.0%
002-03 · BOA - Savings - GC Exhibitor	0.00	20,102.53	-20,102.53	-100.0%
002-06 · GC Gayla	0.00	16,844.16	-16,844.16	-100.0%
002-07 · GC - Pre-Conference	0.00	1,095.68	-1,095.68	-100.0%
002-08 · GC/19 -MCC and Joy MCC	0.00	5.00	-5.00	-100.0%
002-09 · GC/19 General Operation	0.00	52.53	-52.53	-100.0%
Total 002 · BOA Saving - General Conference	0.00	49,505.73	-49,505.73	-100.0%
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	14,580.65	12,098.85	2,481.80	20.51%
004-05 · BOA - ICM Cuba	0.00	14,201.49	-14,201.49	-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%
Total 004 · BOA Savings - Ibero America	16,187.56	28,256.24	-12,068.68	-42.71%
006 · Fiduciary Hold for 3rd Parties				
006-02 · Progressive Christian Ministrie	294.48	386.06	-91.58	-23.72%
Total 006 · Fiduciary Hold for 3rd Parties	294.48	386.06	-91.58	-23.72%
007 · BOA - Global Justice World Wide	0.00	1,728.83	-1,728.83	-100.0%
008 · BOA Saving BOA - Be A Gem	0.00	6,215.83	-6,215.83	-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%
Total 012 · BOA - New Church Starts	15,042.36	376.33	14,666.03	3,897.12%
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%

	Jun 30, 20	Jun 30, 19	\$ Change	% Change
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%
Total 013 · BOA - Network Accounts	15,358.91	13,829.80	1,529.11	11.06%
014 · Sarasota Property				
014-01 · Sarasota Rent	7,112.00	9,916.00	-2,804.00	-28.28%
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	13,155.50	2,196.00	16.69%
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	166,536.22	21,719.03	144,817.19	666.78%
022-03 · Reserved Cash	0.00	54,170.71	-54,170.71	-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%
Total 022 · BOA - Reserved Cash	170,379.31	76,568.59	93,810.72	122.52%
023 · Disputed Merchant Charges	0.00	-28,828.25	28,828.25	100.0%
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	891.51	1,738.95	195.06%
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	7,063.20	294.62	4.17%
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/AIDS	0.00	48.31	-48.31	-100.0%
Total 033 · BOA-Leadership Development	52,482.11	48,039.33	4,442.78	9.25%
037 · BOA-Dem. Offering Request				
037-03 · BOA Savings - Easter Offering	0.00	2,568.15	-2,568.15	-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	2,568.15	1,125.71	43.83%
039 · Clergy Licenses	0.00	175.00	-175.00	-100.0%
040 · Audit Expenses	21,379.40	21,902.40	-523.00	-2.39%
048 · Metropolitan Communities	5,372.49	0.00	5,372.49	100.0%
1111 · Inter company bank account	0.00	-1,056.90	1,056.90	100.0%
1021 · Savings - BOA - Other	0.00	25,260.16	-25,260.16	-100.0%

	Jun 30, 20	Jun 30, 19	\$ Change	% Change
Total 1021 - Savings - BOA	315,920.12	258,660.94	57,259.18	22.14%
1026 - BOA Platinum	338,501.62	395,789.74	-57,288.12	-14.47%
1027 - BOA PPP Loan	25,000.00	0.00	25,000.00	100.0%
1030 - Australia Bank Account	13,822.90	15,295.50	-1,472.60	-9.63%
1032 - Brazil - Caixa	559.84	254.30	305.54	120.15%
1033 - Bank of Nova Scotia				
1033-01 - Bank of Nova Scotia - Misc	59,035.47	35,179.69	23,855.78	67.81%
1033-02 - Scotia Bank -Dev in Canada	4,597.52	4,597.52	0.00	0.0%
1033 - Bank of Nova Scotia - Other	634.10	634.10	0.00	0.0%
Total 1033 - Bank of Nova Scotia	64,267.09	40,411.31	23,855.78	59.03%
1037 - Lloyds Project Account	0.62	0.62	0.00	0.0%
1038 - Lloyds Main Checng Acct				
1038-01 - LLOYDS Main Checking Acct Misc	25,881.37	14,313.87	11,567.50	80.81%
1038-02 - Inclusion Program	537.33	537.33	0.00	0.0%
Total 1038 - Lloyds Main Checng Acct	26,418.70	14,851.20	11,567.50	77.89%
1040 - ASB BANK-NEW ZEALAND	4,249.47	4,249.47	0.00	0.0%
1042 - Paypal				
1042-01 - PayPal Account - Misc	24,461.76	14,001.85	10,459.91	74.7%
Total 1042 - Paypal	24,461.76	14,001.85	10,459.91	74.7%
1045 - South Africa at Good Hope MCC	2,746.81	1,369.98	1,376.83	100.5%
1090 - Morgan Stanley Investment				
1090-01 - Morgan Stanley Invest. Misc	34,742.11	34,869.66	-127.55	-0.37%
Total 1090 - Morgan Stanley Investment	34,742.11	34,869.66	-127.55	-0.37%
1095 - Morgan Stanley Master Card	0.00	104.39	-104.39	-100.0%
Total Checking/Savings	951,475.88	797,469.02	154,006.86	19.31%
Accounts Receivable				
1110 - Accounts Receivable	54,881.64	93,117.67	-38,236.03	-41.06%
1150 - CLERGY LICENSE RECEIVABLE	0.00	200.00	-200.00	-100.0%
1160 - Lilly Grant	268,135.00	268,135.00	0.00	0.0%
Total Accounts Receivable	323,016.64	361,452.67	-38,436.03	-10.63%
Other Current Assets				
1320 - Prepaid Expenses	48,229.00	48,229.00	0.00	0.0%
1335 - General Conference 2022	5,000.00	5,000.00	0.00	0.0%
Total Other Current Assets	53,229.00	53,229.00	0.00	0.0%
Total Current Assets	1,327,721.52	1,212,150.69	115,570.83	9.53%
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	-212,940.81	-212,940.81	0.00	0.0%
Total 1630 - Office Equipment	517.03	517.03	0.00	0.0%

	Jun 30, 20	Jun 30, 19	\$ Change	% Change
1631 - Sarasota Property				
1631-01 - Sarasota Property Cost	334,889.00	334,889.00	0.00	0.0%
1631-02 - Less Accumulated Depreciation	-110,660.00	-110,660.00	0.00	0.0%
Total 1631 - Sarasota Property	224,229.00	224,229.00	0.00	0.0%
Total Fixed Assets	225,208.08	225,208.08	0.00	0.0%
TOTAL ASSETS	1,552,929.60	1,437,358.77	115,570.83	8.04%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2050 - ACCOUNTS PAYABLE-TRADE	24,687.19	16,997.83	7,689.36	45.24%
Total Accounts Payable	24,687.19	16,997.83	7,689.36	45.24%
Other Current Liabilities				
2335 - ACCRUED VACATION	46,217.52	62,929.98	-16,712.46	-26.56%
2336 - Accrued Payroll	32,461.00	32,461.00	0.00	0.0%
2337 - PPP Loan BOA/SBA	95,750.00	0.00	95,750.00	100.0%
2600 - Deferred Revenue				
26030 - Hispanic Coachella Valley	-477.00	-107.99	-369.01	-341.71%
2680 - Cuba	-29,800.00	-5,249.97	-24,550.03	-467.62%
Total 2600 - Deferred Revenue	-30,277.00	-5,357.96	-24,919.04	-465.08%
26020 - General Conference	48,229.00	158,190.43	-109,961.43	-69.51%
2650 - Deferred Grant Revenue				
26050 - Lilly Grant - Deferred	188,501.62	245,789.34	-57,287.72	-23.31%
26503 - Carpenter - Spiritual Academy	-6,368.04	0.32	-6,368.36	-1,990,112.5%
26504 - Clergy Communities	-1,378.91	-0.18	-1,378.73	-765,961.11%
Total 2650 - Deferred Grant Revenue	180,754.67	245,789.48	-65,034.81	-26.46%
2670 - Emerging Church Restricted	12,730.84	0.00	12,730.84	100.0%
Total Other Current Liabilities	385,866.03	494,012.93	-108,146.90	-21.89%
Total Current Liabilities	410,553.22	511,010.76	-100,457.54	-19.66%
Long Term Liabilities				
2471 - Insurance Payments-Retired Mod	-0.22	-0.22	0.00	0.0%
2481 - Deferred Severance Liability	120,018.40	145,018.48	-25,000.08	-17.24%
2482 - Deferred Funeral Liability	22,910.00	18,076.68	4,833.32	26.74%
2484 - Def. Severance Lia. Current	19,961.00	19,961.00	0.00	0.0%
Total Long Term Liabilities	162,889.18	183,055.94	-20,166.76	-11.02%
Total Liabilities	573,442.40	694,066.70	-120,624.30	-17.38%
Equity				
2740 - FUND BALANCE-UNRESTRICTED	-211,899.39	-207,066.07	-4,833.32	-2.33%
2741 - FUND BALANCE - TEMP RESTRICTED	563,939.28	563,939.28	0.00	0.0%
30000 - Opening Balance Equity	0.22	0.22	0.00	0.0%
3001 - Opening Bal Equity	-525.00	0.07	-525.07	-750,100.0%
32000 - Retained Earnings	458,629.41	247,860.32	210,769.09	85.04%
Net Income	169,342.68	138,558.25	30,784.43	22.22%
Total Equity	979,487.20	743,292.07	236,195.13	31.78%

TOTAL LIABILITIES & EQUITY

Jun 30, 20	Jun 30, 19	\$ Change	% Change
1,552,929.60	1,437,358.77	115,570.83	8.04%