

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

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08/20/2020
Accrual Basis

	Jul 31, 20	Jul 31, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1020 · CASH-GENERAL CHECKING BofA	90,436.45	25,727.85	64,708.60	251.51%
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	13,821.77	-13,821.77	-100.0%
002-03 · BOA - Savings - GC Exhibitor	0.00	2,424.10	-2,424.10	-100.0%
002-06 · GC Gayla	0.00	18,590.18	-18,590.18	-100.0%
002-07 · GC - Pre-Conference	0.00	1,152.19	-1,152.19	-100.0%
002-08 · GC/19 -MCC and Joy MCC	0.00	863.62	-863.62	-100.0%
002-09 · GC/19 General Operation	0.00	5,992.64	-5,992.64	-100.0%
002-10 · GC/19Center for Gender Studies	0.00	1,332.26	-1,332.26	-100.0%
002-11 · GC/19 - Clergy & Lay Education	0.00	1,748.50	-1,748.50	-100.0%
002-12 · GC/19 Network Gathering	0.00	1,075.70	-1,075.70	-100.0%
002-13 · GC/19 One Plus Foundation	0.00	2,678.84	-2,678.84	-100.0%
002-14 · GC/19International Partnerships	0.00	2,379.93	-2,379.93	-100.0%
002-15 · GC/19 Darlene Garner Institute	0.00	1,932.58	-1,932.58	-100.0%
002-16 · GC/19-Emerging Church	0.00	2,291.13	-2,291.13	-100.0%
Total 002 · BOA Saving - General Conference	0.00	56,283.44	-56,283.44	-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	14,780.65	12,098.85	2,681.80	22.17%
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	1,429.14	-1,429.14	-100.0%
Total 004 · BOA Savings - Ibero America	16,387.56	28,306.24	-11,918.68	-42.11%
006 · Fiduciary Hold for 3rd Parties				
006-02 · Progressive Christian Ministrie	60.00	125.49	-65.49	-52.19%
Total 006 · Fiduciary Hold for 3rd Parties	60.00	125.49	-65.49	-52.19%
007 · BOA - Global Justice World Wide	0.00	1,768.83	-1,768.83	-100.0%
008 · BOA Saving BOA - Be A Gem	0.00	6,114.16	-6,114.16	-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%

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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%
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	11,276.00	-4,164.00	-36.93%
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	14,515.50	836.00	5.76%
015 · BOA - Disaster Relief Funds				
015-01 · BOA Savings - Disaster Relief	3,803.95	203.95	3,600.00	1,765.14%
Total 015 · BOA - Disaster Relief Funds	3,803.95	203.95	3,600.00	1,765.14%
022 · BOA - Reserved Cash				
022-01 · BOA - OP Cash Reserve-Misc	101,547.89	23,432.83	78,115.06	333.36%
022-03 · Reserved Cash	0.00	44,170.71	-44,170.71	-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	105,390.98	68,282.39	37,108.59	54.35%
023 · Disputed Merchant Charges	0.00	-29,569.28	29,569.28	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	941.51	1,688.95	179.39%
033-03 · Uganda	0.00	582.99	-582.99	-100.0%
033-04 · BOA Savings - Online Classes	1,233.00	237.94	995.06	418.2%
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	6,589.44	768.38	11.66%
033-14 · OFLD Scholarship Fund	2,934.32	543.33	2,390.99	440.06%
033-27 · BOA - D. Berry Scholarship Fund	2,164.50	2,164.50	0.00	0.0%
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	52,632.11	47,423.10	5,209.01	10.98%
037 · BOA-Dem. Offering Request				
037-03 · BOA Savings - Easter Offering	0.00	2,668.15	-2,668.15	-100.0%

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037-04 · Investing in the Future-Desig.	3,693.86	0.00	3,693.86	100.0%
037-06 · BOA - Still Giving	81,859.45	0.00	81,859.45	100.0%
Total 037 · BOA-Dem. Offering Request	85,553.31	2,668.15	82,885.16	3,106.47%
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	1,913.49	10,000.00	-8,086.51	-80.87%
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%
Total 1021 · Savings - BOA	333,047.76	266,982.95	66,064.81	24.75%
1026 · BOA Platinum	335,772.71	393,197.81	-57,425.10	-14.61%
1027 · BOA PPP Loan	95,750.00	0.00	95,750.00	100.0%
1030 · Australia Bank Account	14,545.00	16,011.90	-1,466.90	-9.16%
1032 · Brazil - Caixa	559.84	254.30	305.54	120.15%
1033 · Bank of Nova Scotia				
1033-01 · Bank of Nova Scotia - Misc	71,329.53	31,655.86	39,673.67	125.33%
1033-02 · Scotia Bank -Dev in Canada	4,597.52	4,597.52	0.00	0.0%
Total 1033 · Bank of Nova Scotia	75,927.05	36,253.38	39,673.67	109.43%
1037 · Lloyds Project Account	0.62	0.62	0.00	0.0%
1038 · Lloyds Main Checing Acct				
1038-01 · LLOYDS Main Checking Acct Misc	20,326.97	11,466.91	8,860.06	77.27%
1038-02 · Inclusion Program	537.33	537.33	0.00	0.0%
Total 1038 · Lloyds Main Checing Acct	20,864.30	12,004.24	8,860.06	73.81%
1040 · ASB BANK-NEW ZEALAND	4,249.47	4,249.47	0.00	0.0%
1042 · Paypal				
1042-01 · PayPal Account - Misc	34,601.51	3,328.07	31,273.44	939.69%
Total 1042 · Paypal	34,601.51	3,328.07	31,273.44	939.69%
1045 · South Africa at Good Hope MCC	2,903.61	124.14	2,779.47	2,238.98%
1090 · Morgan Stanley Investment				
1090-01 · Morgan Stanley Invest. Misc	34,903.54	34,847.39	56.15	0.16%
Total 1090 · Morgan Stanley Investment	34,903.54	34,847.39	56.15	0.16%
1095 · Morgan Stanley Master Card	0.00	104.41	-104.41	-100.0%
Total Checking/Savings	1,043,561.86	793,086.53	250,475.33	31.58%
Accounts Receivable				
1110 · Accounts Receivable	29,414.17	77,486.43	-48,072.26	-62.04%
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	297,549.17	345,821.43	-48,272.26	-13.96%
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	1,394,340.03	1,192,136.96	202,203.07	16.96%
Fixed Assets				
1629 · Furniture and Fixtures				

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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%
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	1,619,548.11	1,417,345.04	202,203.07	14.27%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2050 · ACCOUNTS PAYABLE-TRADE	29,214.45	37,701.05	-8,486.60	-22.51%
Total Accounts Payable	29,214.45	37,701.05	-8,486.60	-22.51%
Other Current Liabilities				
2335 · ACCRUED VACATION	44,630.47	61,537.49	-16,907.02	-27.47%
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	48,229.00	0.00	0.0%
2650 · Deferred Grant Revenue				
26050 · Lilly Grant - Deferred	185,772.71	243,197.51	-57,424.80	-23.61%
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	178,025.76	243,197.65	-65,171.89	-26.8%
2670 · Emerging Church Restricted	12,730.84	0.00	12,730.84	100.0%
Total Other Current Liabilities	381,550.07	380,067.18	1,482.89	0.39%
Total Current Liabilities	410,764.52	417,768.23	-7,003.71	-1.68%
Long Term Liabilities				
2471 · Insurance Payments-Retired Mod	-0.22	-0.22	0.00	0.0%
2481 · Deferred Severance Liability	117,935.06	142,935.14	-25,000.08	-17.49%
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	160,805.84	180,972.60	-20,166.76	-11.14%
Total Liabilities	571,570.36	598,740.83	-27,170.47	-4.54%
Equity				

	Jul 31, 20	Jul 31, 19	\$ Change	% Change
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	237,833.23	213,870.39	23,962.84	11.2%
Total Equity	1,047,977.75	818,604.21	229,373.54	28.02%
TOTAL LIABILITIES & EQUITY	1,619,548.11	1,417,345.04	202,203.07	14.27%