

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

	Aug 31, 20	Aug 31, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1020 · CASH-GENERAL CHECKING BofA	78,966.16	28,936.28	50,029.88	172.9%
1021 · Savings - BOA				
001 · Asian Pacific Initiative				
001-01 · BOA Savings - API	174.19	174.19	0.00	0.0%
Total 001 · Asian Pacific Initiative	174.19	174.19	0.00	0.0%
002 · BOA Saving - General Conference				
002-02 · BOA - GC Registration	0.00	1,977.33	-1,977.33	-100.0%
002-03 · BOA - Savings - GC Exhibitor	0.00	461.56	-461.56	-100.0%
002-06 · GC Gayla	0.00	9,071.36	-9,071.36	-100.0%
002-07 · GC - Pre-Conference	0.00	835.71	-835.71	-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	5,881.39	-5,881.39	-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	1,921.87	-1,921.87	-100.0%
Total 002 · BOA Saving - General Conference	0.00	32,160.65	-32,160.65	-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	14,980.65	12,098.85	2,881.80	23.82%
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	2,367.25	-2,367.25	-100.0%
Total 004 · BOA Savings - Ibero America	16,587.56	29,244.35	-12,656.79	-43.28%
006 · Fiduciary Hold for 3rd Parties				
006-02 · Progressive Christian Ministrie	120.00	185.49	-65.49	-35.31%
Total 006 · Fiduciary Hold for 3rd Parties	120.00	185.49	-65.49	-35.31%
008 · BOA Saving BOA - Be A Gem	0.00	1,534.36	-1,534.36	-100.0%
012 · BOA - New Church Starts				
012-03 · BOA - Emerging Church	0.00	270.15	-270.15	-100.0%
012-05 · Nicaragua	0.00	106.18	-106.18	-100.0%
012-09 · BOA - Emerging Church Restr	15,042.36	0.00	15,042.36	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%
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	5,427.36	12,636.00	-7,208.64	-57.05%
014-02 · Sarasota Tenant Escrow	2,200.00	2,200.00	0.00	0.0%
014-03 · Sarasota Taxes 2018 year	8,539.50	1,039.50	7,500.00	721.5%
Total 014 · Sarasota Property	16,166.86	15,875.50	291.36	1.84%
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	115,113.00	4,452.96	110,660.04	2,485.09%
022-03 · Reserved Cash	0.00	46,133.03	-46,133.03	-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	0.00	149.26	-149.26	-100.0%
022-11 · BOA-Tell the Story-Nancy's Book	0.00	529.59	-529.59	-100.0%
Total 022 · BOA - Reserved Cash	118,806.83	51,264.84	67,541.99	131.75%
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	2,630.37	0.09	0.0%
033-03 · Uganda	0.00	0.09	-0.09	-100.0%
033-04 · BOA Savings - Online Classes	3,780.18	726.95	3,053.23	420.01%
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	6,157.82	1,200.00	19.49%
033-14 · OFLD Scholarship Fund	2,734.32	393.33	2,340.99	595.17%
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	54,979.29	48,436.45	6,542.84	13.51%
037 · BOA-Dem. Offering Request				
037-03 · BOA Savings - Easter Offering	0.00	3,171.20	-3,171.20	-100.0%
037-06 · BOA - Still Giving	95,017.57	0.00	95,017.57	100.0%
Total 037 · BOA-Dem. Offering Request	95,017.57	3,171.20	91,846.37	2,896.27%
039 · Clergy Licenses	0.00	175.00	-175.00	-100.0%
040 · Audit Expenses	14,701.08	21,902.40	-7,201.32	-32.88%
048 · Metropolitan Communities	238.49	9,187.38	-8,948.89	-97.4%
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	350,997.09	222,355.87	128,641.22	57.85%
1026 · BOA Platinum	333,336.18	390,456.30	-57,120.12	-14.63%
1027 · BOA PPP Loan	95,750.00	0.00	95,750.00	100.0%
1030 · Australia Bank Account	15,797.20	16,011.90	-214.70	-1.34%
1032 · Brazil - Caixa	559.84	254.30	305.54	120.15%
1033 · Bank of Nova Scotia				
1033-01 · Bank of Nova Scotia - Misc	21,962.94	45,297.09	-23,334.15	-51.51%
1033-02 · Scotia Bank -Dev in Canada	4,597.52	4,597.52	0.00	0.0%
Total 1033 · Bank of Nova Scotia	26,560.46	49,894.61	-23,334.15	-46.77%
1037 · Lloyds Project Account	0.62	0.62	0.00	0.0%
1038 · Lloyds Main Checing Acct				
1038-01 · LLOYDS Main Checking Acct Misc	14,879.77	16,646.57	-1,766.80	-10.61%
1038-02 · Inclusion Program	537.33	537.33	0.00	0.0%
Total 1038 · Lloyds Main Checing Acct	15,417.10	17,183.90	-1,766.80	-10.28%
1040 · ASB BANK-NEW ZEALAND	4,249.47	4,249.47	0.00	0.0%
1042 · Paypal				
1042-01 · PayPal Account - Misc	42,579.39	2,478.14	40,101.25	1,618.2%
Total 1042 · Paypal	42,579.39	2,478.14	40,101.25	1,618.2%
1045 · South Africa at Good Hope MCC	3,037.06	1,806.59	1,230.47	68.11%
1090 · Morgan Stanley Investment				
1090-01 · Morgan Stanley Invest. Misc	34,903.54	34,896.02	7.52	0.02%
Total 1090 · Morgan Stanley Investment	34,903.54	34,896.02	7.52	0.02%
1095 · Morgan Stanley Master Card	0.00	104.41	-104.41	-100.0%
Total Checking/Savings	1,002,154.11	768,628.41	233,525.70	30.38%
Accounts Receivable				
1110 · Accounts Receivable	30,624.24	45,023.75	-14,399.51	-31.98%
1150 · CLERGY LICENSE RECEIVABLE	-125.00	200.00	-325.00	-162.5%
1160 · Lilly Grant	268,135.00	268,135.00	0.00	0.0%
Total Accounts Receivable	298,634.24	313,358.75	-14,724.51	-4.7%
Other Current Assets				
12000 · Undeposited Funds	-2,800.00	-404.40	-2,395.60	-592.38%
1320 · Prepaid Expenses				
1320-01 · Prepaid Expense Other	-515.83	0.00	-515.83	-100.0%
1320-02 · PREPAID INSURANCE	1,547.49	0.00	1,547.49	100.0%
1320 · Prepaid Expenses - Other	48,229.00	48,229.00	0.00	0.0%
Total 1320 · Prepaid Expenses	49,260.66	48,229.00	1,031.66	2.14%
1335 · General Conference 2022	5,000.00	5,000.00	0.00	0.0%
Total Other Current Assets	51,460.66	52,824.60	-1,363.94	-2.58%
Total Current Assets	1,352,249.01	1,134,811.76	217,437.25	19.16%
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%

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	1,577,457.09	1,360,019.84	217,437.25	15.99%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2050 · ACCOUNTS PAYABLE-TRADE	22,008.76	19,880.91	2,127.85	10.7%
Total Accounts Payable	22,008.76	19,880.91	2,127.85	10.7%
Other Current Liabilities				
2335 · ACCRUED VACATION	48,576.57	61,845.31	-13,268.74	-21.46%
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	182,822.26	240,456.00	-57,633.74	-23.97%
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	175,075.31	240,456.14	-65,380.83	-27.19%
2670 · Emerging Church Restricted	12,730.84	0.00	12,730.84	100.0%
Total Other Current Liabilities	382,545.72	377,633.49	4,912.23	1.3%
Total Current Liabilities	404,554.48	397,514.40	7,040.08	1.77%
Long Term Liabilities				
2471 · Insurance Payments-Retired Mod	-0.22	-0.22	0.00	0.0%
2481 · Deferred Severance Liability	115,851.72	140,851.80	-25,000.08	-17.75%
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	158,722.50	178,889.26	-20,166.76	-11.27%
Total Liabilities	563,276.98	576,403.66	-13,126.68	-2.28%
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	456,257.93	247,860.32	208,397.61	84.08%
Net Income	206,407.07	178,882.36	27,524.71	15.39%
Total Equity	1,014,180.11	783,616.18	230,563.93	29.42%
TOTAL LIABILITIES & EQUITY	1,577,457.09	1,360,019.84	217,437.25	15.99%