

Universal Fellowship of Metropolitan Community Churches
Balance Sheet Prev Year Comparison
As of September 30, 2020

2:04 PM
10/22/2020
Accrual Basis

	Sep 30, 20	Sep 30, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1020 · CASH-GENERAL CHECKING BofA	66,503.74	10,175.38	56,328.36	553.58%
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				
002-06 · GC Gayla	0.00	9,071.36	-9,071.36	-100.0%
002-07 · GC - Pre-Conference	0.00	500.65	-500.65	-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	1,312.76	-1,312.76	-100.0%
Total 002 · BOA Saving - General Conference	0.00	28,777.59	-28,777.59	-100.0%
004 · BOA Savings - Ibero America				
004-01 · BOA - IBA - Misc	2,306.91	0.00	2,306.91	100.0%
004-02 · BOA - ICM Guadalajara	15,180.65	12,298.85	2,881.80	23.43%
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	1,467.25	-1,467.25	-100.0%
Total 004 · BOA Savings - Ibero America	17,487.56	28,544.35	-11,056.79	-38.74%
006 · Fiduciary Hold for 3rd Parties				
006-02 · Progressive Christian Ministrie	180.00	245.49	-65.49	-26.68%
Total 006 · Fiduciary Hold for 3rd Parties	180.00	245.49	-65.49	-26.68%
007 · BOA - Global Justice World Wide	0.00	3,484.29	-3,484.29	-100.0%
008 · BOA Saving BOA - Be A Gem	0.00	4,900.68	-4,900.68	-100.0%
012 · BOA - New Church Starts				
012-03 · BOA - Emerging Church	0.00	13,000.99	-13,000.99	-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	13,107.17	1,935.19	14.76%
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%

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013-04 · North Central Network	503.81	629.40	-125.59	-19.95%
013-07 · Texas & New Mexico	1,064.18	1,064.18	0.00	0.0%
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	14,208.80	1,150.11	8.09%
014 · Sarasota Property				
014-01 · Sarasota Rent	7,112.00	13,996.00	-6,884.00	-49.19%
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	17,851.50	17,235.50	616.00	3.57%
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	117,561.37	6,677.30	110,884.07	1,660.61%
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	482.70	3,211.13	665.24%
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	121,255.20	53,971.88	67,283.32	124.66%
023 · Disputed Merchant Charges	0.00	1,589.71	-1,589.71	-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	5,902.83	1,046.95	4,855.88	463.81%
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	3,701.13	103.00	2.78%
033-11 · BOA Savings - RevM	7,357.82	7,357.82	0.00	0.0%
033-14 · OFLD Scholarship Fund	2,434.32	1,043.33	1,390.99	133.32%
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/AID	0.00	48.31	-48.31	-100.0%
Total 033 · BOA-Leadership Development	56,801.94	51,106.45	5,695.49	11.14%
037 · BOA-Dem. Offering Request				
037-04 · Investing in the Future-Desig.	0.00	482.71	-482.71	-100.0%
037-06 · BOA - Still Giving	95,481.72	0.00	95,481.72	100.0%
Total 037 · BOA-Dem. Offering Request	95,481.72	482.71	94,999.01	19,680.35%
039 · Clergy Licenses	0.00	175.00	-175.00	-100.0%
040 · Audit Expenses	9,951.08	21,902.40	-11,951.32	-54.57%
048 · Metropolitan Communities	427.64	27,578.79	-27,151.15	-98.45%
1111 · Inter company bank account	0.00	-1,056.90	1,056.90	100.0%

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Total 1021 · Savings - BOA	353,816.05	266,632.05	87,184.00	32.7%
1026 · BOA Platinum	324,073.85	379,575.01	-55,501.16	-14.62%
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	49,314.12	-27,351.18	-55.46%
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	53,911.64	-27,351.18	-50.73%
1037 · Lloyds Project Account	0.62	0.62	0.00	0.0%
1038 · Lloyds Main Checing Acct				
1038-01 · LLOYDS Main Checking Acct Misc	27,779.67	12,770.17	15,009.50	117.54%
1038-02 · Inclusion Program	537.33	537.33	0.00	0.0%
Total 1038 · Lloyds Main Checing Acct	28,317.00	13,307.50	15,009.50	112.79%
1040 · ASB BANK-NEW ZEALAND	0.00	4,249.47	-4,249.47	-100.0%
1042 · Paypal				
1042-01 · PayPal Account - Misc	28,968.94	5,623.91	23,345.03	415.1%
Total 1042 · Paypal	28,968.94	5,623.91	23,345.03	415.1%
1045 · South Africa at Good Hope MCC	3,176.07	1,979.00	1,197.07	60.49%
1090 · Morgan Stanley Investment				
1090-01 · Morgan Stanley Invest. Misc	35,012.43	34,833.16	179.27	0.52%
Total 1090 · Morgan Stanley Investment	35,012.43	34,833.16	179.27	0.52%
1095 · Morgan Stanley Master Card	0.00	104.42	-104.42	-100.0%
Total Checking/Savings	978,536.20	786,658.36	191,877.84	24.39%
Accounts Receivable				
1110 · Accounts Receivable	28,744.06	49,041.49	-20,297.43	-41.39%
1150 · CLERGY LICENSE RECEIVABLE	0.00	25.00	-25.00	-100.0%
1160 · Lilly Grant	268,135.00	268,135.00	0.00	0.0%
Total Accounts Receivable	296,879.06	317,201.49	-20,322.43	-6.41%
Other Current Assets				
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	54,260.66	53,229.00	1,031.66	1.94%
Total Current Assets	1,329,675.92	1,157,088.85	172,587.07	14.92%
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%

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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	1,554,884.00	1,382,296.93	172,587.07	12.49%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2050 · ACCOUNTS PAYABLE-TRADE	15,182.63	16,129.80	-947.17	-5.87%
Total Accounts Payable	15,182.63	16,129.80	-947.17	-5.87%
Other Current Liabilities				
2150 · 403b Payable	0.00	516.38	-516.38	-100.0%
2335 · ACCRUED VACATION	45,325.77	60,533.59	-15,207.82	-25.12%
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	174,073.85	229,574.71	-55,500.86	-24.18%
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	166,326.90	229,574.85	-63,247.95	-27.55%
2670 · Emerging Church Restricted	12,730.84	0.00	12,730.84	100.0%
Total Other Current Liabilities	370,546.51	365,956.86	4,589.65	1.25%
Total Current Liabilities	385,729.14	382,086.66	3,642.48	0.95%
Long Term Liabilities				
2471 · Insurance Payments-Retired Mod	-0.22	-0.22	0.00	0.0%
2481 · Deferred Severance Liability	113,768.38	138,768.46	-25,000.08	-18.02%
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	156,639.16	176,805.92	-20,166.76	-11.41%
Total Liabilities	542,368.30	558,892.58	-16,524.28	-2.96%
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	204,742.66	218,670.53	-13,927.87	-6.37%
Total Equity	1,012,515.70	823,404.35	189,111.35	22.97%

TOTAL LIABILITIES & EQUITY

Sep 30, 20	Sep 30, 19	\$ Change	% Change
1,554,884.00	1,382,296.93	172,587.07	12.49%