

Universal Fellowship of Metropolitan Community Churches
Balance Sheet Prev Year Comparison
As of May 31, 2021

	May 31, 21	May 31, 20	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1020 · CASH-GENERAL CHECKING Bo	179,365.59	109,420.42	69,945.17	63.92%
1021 · Savings - BOA				
001 · Asian Pacific Initiative				
001-01 · BOA	174.19	174.19	0.00	0.0%
Total 001 · Asian Pacific Ir	174.19	174.19	0.00	0.0%
004 · BOA Savings - Latin America				
004-01 · BOA	2,433.42	1,606.91	826.51	51.44%
004-02 · BOA	16,580.65	14,380.65	2,200.00	15.3%
004-05 · BOA	5,000.00	0.00	5,000.00	100.0%
Total 004 · BOA Savings -	24,014.07	15,987.56	8,026.51	50.21%
006 · Fiduciary Hold for 3rd Parties				
006-02 · Proç	0.00	234.48	-234.48	-100.0%
Total 006 · Fiduciary Hold	0.00	234.48	-234.48	-100.0%
012 · BOA - New Church Starts				
012-03 · BOA	0.00	557.43	-557.43	-100.0%
012-09 · BOA	14,279.86	14,484.93	-205.07	-1.42%
Total 012 · BOA - New Chu	14,279.86	15,042.36	-762.50	-5.07%
013 · BOA - Network Accounts				
013-01 · BOA	1,075.70	1,075.70	0.00	0.0%
013-02 · BOA	823.67	823.67	0.00	0.0%
013-04 · Nort	503.81	503.81	0.00	0.0%
013-07 · Texe	1,064.18	1,064.18	0.00	0.0%
013-08 · Wes	3,615.41	3,615.41	0.00	0.0%
013-09 · Sou	3,266.69	3,266.69	0.00	0.0%
013-10 · All F	3,176.06	3,176.06	0.00	0.0%
013-11 · NE M	1,433.39	1,433.39	0.00	0.0%
013-13 · Cen	200.00	400.00	-200.00	-50.0%
Total 013 · BOA - Network	15,158.91	15,358.91	-200.00	-1.3%
014 · Sarasota Property				
014-01 · Sara	15,798.70	7,112.00	8,686.70	122.14%
014-02 · Sara	2,200.00	2,200.00	0.00	0.0%
014-03 · Sara	6,122.49	6,039.50	82.99	1.37%
Total 014 · Sarasota Prop	24,121.19	15,351.50	8,769.69	57.13%
015 · BOA - Disaster Relief Funds				
015-01 · BOA	3,821.45	203.95	3,617.50	1,773.72%
Total 015 · BOA - Disaster	3,821.45	203.95	3,617.50	1,773.72%
022 · BOA - Reserved Cash				
022-01 · BOA	61,738.87	79,953.89	-18,215.02	-22.78%

022-06 · Inve	0.00	3,693.83	-3,693.83	-100.0%
022-10 · BOA	0.00	149.26	-149.26	-100.0%
022-15 · Wor	261,000.00	0.00	261,000.00	100.0%
022-20 · Mod	3,000.00	0.00	3,000.00	100.0%
Total 022 · BOA - Reserve	325,738.87	83,796.98	241,941.89	288.72%
033 · BOA-Leadership Development				
033-01 · BOA	1,932.58	1,932.58	0.00	0.0%
033-02 · BOA	2,630.46	2,630.46	0.00	0.0%
033-04 · BOA	4,086.52	1,233.00	2,853.52	231.43%
033-09 · LEA	13,105.45	12,780.94	324.51	2.54%
033-10 · BOA	3,804.13	3,804.13	0.00	0.0%
033-11 · BOA	7,776.88	7,357.82	419.06	5.7%
033-14 · OFL	2,480.42	2,784.32	-303.90	-10.92%
033-27 · BOA	2,164.50	2,164.50	0.00	0.0%
033-32 · Aca	15,195.27	15,195.27	0.00	0.0%
033-33 · Cler	2,599.09	2,599.09	0.00	0.0%
Total 033 · BOA-Leadersh	55,775.30	52,482.11	3,293.19	6.28%
037 · BOA-Dem. Offering Request				
037-04 · Inve	0.00	3,693.86	-3,693.86	-100.0%
037-06 · BOA	202,710.83	0.00	202,710.83	100.0%
Total 037 · BOA-Dem. Offe	202,710.83	3,693.86	199,016.97	5,387.78%
039 · Clergy Licenses	475.00	0.00	475.00	100.0%
040 · Audit Expenses	13,015.93	16,379.40	-3,363.47	-20.54%
048 · Metropolitan Commi	2,252.43	3,241.68	-989.25	-30.52%
051 · For Future Vision &	2,003.22	0.00	2,003.22	100.0%
055 · Anti-Racism Work	75.00	0.00	75.00	100.0%
Total 1021 · Savings - BOA	683,616.25	221,946.98	461,669.27	208.01%
1026 · BOA Platinum	294,230.24	342,230.53	-48,000.29	-14.03%
1027 · BOA PPP Loan	100.00	0.00	100.00	100.0%
1030 · Australia Bank Account	27,435.40	12,632.50	14,802.90	117.18%
1032 · Brazil - Caixa	1,632.55	559.84	1,072.71	191.61%
1033 · Bank of Nova Scotia				
1033-01 · Bank of Nova Sc	22,407.90	32,423.85	-10,015.95	-30.89%
1033-02 · Scotia Bank -De	4,597.52	4,597.52	0.00	0.0%
Total 1033 · Bank of Nova Scotia	27,005.42	37,021.37	-10,015.95	-27.06%
1037 · Lloyds Project Account	0.62	0.62	0.00	0.0%
1038 · Lloyds Main Checng Acct				
1038-01 · LLOYDS Main C	18,340.67	31,845.37	-13,504.70	-42.41%
1038-02 · Inclusion Progr	537.33	537.33	0.00	0.0%
Total 1038 · Lloyds Main Checng Acct	18,878.00	32,382.70	-13,504.70	-41.7%
1040 · ASB BANK-NEW ZEALAND	0.00	4,249.47	-4,249.47	-100.0%
1042 · Paypal				
1042-01 · PayPal Account	17,188.33	13,344.02	3,844.31	28.81%
Total 1042 · Paypal	17,188.33	13,344.02	3,844.31	28.81%
1045 · South Africa at Good Hope MCC	4,452.30	2,591.52	1,860.78	71.8%
1090 · Morgan Stanley Investment				

1090-01 · Morgan Stanley	35,069.50	34,608.84	460.66	1.33%
Total 1090 · Morgan Stanley Investmen	35,069.50	34,608.84	460.66	1.33%
Total Checking/Savings	1,288,974.20	810,988.81	477,985.39	58.94%
Accounts Receivable				
1110 · Accounts Receivable	28,173.76	33,724.53	-5,550.77	-16.46%
1150 · CLERGY LICENSE RECEIVABLE	-175.00	0.00	-175.00	-100.0%
Total Accounts Receivable	27,998.76	33,724.53	-5,725.77	-16.98%
Other Current Assets				
1320 · Prepaid Expenses				
1320-01 · Prepaid Expense	-515.83	0.00	-515.83	-100.0%
1320-02 · PREPAID INSUR	1,547.49	0.00	1,547.49	100.0%
Total 1320 · Prepaid Expenses	1,031.66	0.00	1,031.66	100.0%
1335 · General Conference 2022	5,000.00	5,000.00	0.00	0.0%
Total Other Current Assets	6,031.66	5,000.00	1,031.66	20.63%
Total Current Assets	1,323,004.62	849,713.34	473,291.28	55.7%
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 Depreciati	-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 Depreciati	-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 Depreciati	-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	1,548,212.70	1,074,921.42	473,291.28	44.03%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2050 · ACCOUNTS PAYAB	19,359.39	29,756.94	-10,397.55	-34.94%
Total Accounts Payable	19,359.39	29,756.94	-10,397.55	-34.94%
Other Current Liabilities				
2335 · ACCRUED VACATIO	52,171.99	45,533.99	6,638.00	14.58%
2336 · Accrued Payroll	32,461.00	32,461.00	0.00	0.0%
2337 · PPP Loan BOA/SB/	103,003.00	0.00	103,003.00	100.0%
2600 · Deferred Revenue				
26030 · Hispa	-477.00	-477.00	0.00	0.0%
Total 2600 · Deferred Revenue	-477.00	-477.00	0.00	0.0%
2650 · Deferred Grant Revenue				
26050 · Lilly	-62,173.76	-14,173.47	-48,000.29	-338.66%
26503 · Carp	-0.04	-0.04	0.00	0.0%

	26504 · Clergy	0.09	0.09	0.00	0.0%
	Total 2650 · Deferred Grat	-62,173.71	-14,173.42	-48,000.29	-338.66%
	2670 · Emerging Church F	-0.16	-0.16	0.00	0.0%
	Total Other Current Liabilities	<u>124,985.12</u>	<u>63,344.41</u>	<u>61,640.71</u>	<u>97.31%</u>
	Total Current Liabilities	<u>144,344.51</u>	<u>93,101.35</u>	<u>51,243.16</u>	<u>55.04%</u>
	Long Term Liabilities				
	2471 · Insurance Payments-Retired Mo	-0.22	-0.22	0.00	0.0%
	2481 · Deferred Severance Liability	97,101.66	122,101.74	-25,000.08	-20.48%
	2482 · Deferred Funeral Liability	22,910.00	22,910.00	0.00	0.0%
	2484 · Def. Severance Lia. Current	19,961.00	19,961.00	0.00	0.0%
	Total Long Term Liabilities	<u>139,972.44</u>	<u>164,972.52</u>	<u>-25,000.08</u>	<u>-15.15%</u>
	Total Liabilities	<u>284,316.95</u>	<u>258,073.87</u>	<u>26,243.08</u>	<u>10.17%</u>
	Equity				
	2740 · FUND BALANCE-UNRESTRICTED	-134,465.39	-134,465.39	0.00	0.0%
	2741 · FUND BALANCE - TEMP RESTRICTED	491,338.28	491,338.28	0.00	0.0%
	30000 · Opening Balance Equity	0.22	0.22	0.00	0.0%
	32000 · Retained Earnings	696,945.59	364,352.93	332,592.66	91.28%
	Net Income	210,077.05	95,621.51	114,455.54	119.7%
	Total Equity	<u>1,263,895.75</u>	<u>816,847.55</u>	<u>447,048.20</u>	<u>54.73%</u>
	TOTAL LIABILITIES & EQUITY	<u><u>1,548,212.70</u></u>	<u><u>1,074,921.42</u></u>	<u><u>473,291.28</u></u>	<u><u>44.03%</u></u>