

Christian Church in Greater Kansas City Statement of Financial Position

	As of		Increase (Decrease)
	12/31/2017	12/31/2016	
Assets			
Current Assets			
Cash held by (due to) OGMP	169,875	194,244	(24,369)
Accounts Receivable	62,488	47,646	14,842
Prepaid Expenses	5,214	1,267	3,947
Total Current Assets	<u>237,578</u>	<u>243,156</u>	<u>(5,579)</u>
Investments			
Investments held at Church Extension	882,112	1,200,301	(318,189)
Investments held at CCF	1,701,120	1,445,183	255,937
Total Investments	<u>2,583,232</u>	<u>2,645,484</u>	<u>(62,252)</u>
Fixed Assets			
Land	106,200	106,200	
Buildings	2,787,659	2,787,659	
Furniture & Equipment	258,504	256,966	1,538
Vehicles	47,746	47,746	
Congregational Properties	741,269	741,269	
Accumulated Depreciation	(2,025,979)	(1,941,755)	(84,224)
Total Fixed Assets	<u>1,915,399</u>	<u>1,998,085</u>	<u>(82,686)</u>
Total Assets	<u>4,736,208</u>	<u>4,886,725</u>	<u>(150,518)</u>
Liabilities and Net Assets			
Liabilities			
Accounts Payable	15,089	18,856	(3,767)
Deferred Revenue	6,371	9,164	(2,793)
Note Payable	16,449	22,533	(6,084)
Total Liabilities	<u>37,910</u>	<u>50,554</u>	<u>(12,644)</u>
Net Assets			
Unrestricted	1,408,566	1,517,481	(108,916)
Temporarily Restricted	3,179,108	3,208,066	(28,958)
Permanently Restricted	110,624	110,624	
Total Net Assets	<u>4,698,298</u>	<u>4,836,172</u>	<u>(137,874)</u>
Total Liabilities and Net Assets	<u>4,736,208</u>	<u>4,886,725</u>	<u>(150,518)</u>

Christian Church of Greater Kansas City

Detailed Net Asset Activity

Assets less Liabilities representing Fund Balances

	Beginning of Year	Income	Expenses	Unreal. Gain Loss) on Inv	As of 12/31/2017	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepays	Cash	CE	CCF
Unrestricted Net Assets												
Regional Office Operating	104,121	257,745	(260,698)	1,630	107,226	(8,029)	115,255	1,460	16,459	28,609	2,080	66,647
GKC Camps		111,830	(108,957)									
Other Region Events		2,807	(1,252)									
Total Region	104,121	372,382	(370,907)	1,630	107,226	(8,029)	115,255	1,460	16,459	28,609	2,080	66,647
Tall Oaks Operating	(7,810)	799,302	(841,135)		(49,643)	(29,531)	(24,302)		34,917	(59,219)		
Transfer from Designated		7,810	(12,000)		(4,190)							
Tall Oaks Current Year Reserves	-	12,000	(9,576)		2,424		2,424			2,424		
Tall Oaks Empowerment Fund	76,174	172	(541)		75,805		75,805			6,887	68,918	
Total Tall Oaks Operating	68,364	819,284	(863,252)	-	24,396	(29,531)	53,927	-	34,917	(49,908)	68,918	-
Tall Oaks Ministry Designated	40,960	21,404	(12,028)		50,336		50,336			50,336		
Tall Oaks Milagro Refurbish	4,836	3,000	(2,236)		5,600		5,600			5,600		
Tall Oaks Fixed Assets	1,299,200	-	(78,192)		1,221,008		1,221,008	1,221,008				
Total Tall Oaks	1,413,360	843,688	(955,708)	-	1,301,340	(29,531)	1,330,871	1,221,008	34,917	6,028	68,918	-
Total Unrestricted	1,517,481	1,216,070	(1,326,615)	1,630	1,408,566	(37,560)	1,446,126	1,222,468	51,376	34,637	70,998	66,647
Temporarily Restricted Net Assets												
Regional Office Endowment	131,317	15,136	(5,551)	4,987	145,889		145,889					145,889
Graham Medical Emergency Fund	2,646	-	-		2,646		2,646				2,646	
Christian Ministry Scholarship Fund	12,621	4,095	(1,000)		15,716		15,716				15,716	
Clergy Crisis Support Fund	4,028	-	-		4,028		4,028				4,028	
Retirement Celebration Fund	-	50	-		50		50			50		
Camp Scholarships	7,830	1,200	(4,158)		4,872		4,872			4,872		
Youth Events	22,988	6,030	(6,322)		22,696		22,696				22,696	
Regional Events	401	-	-		401		401				401	
DMA	3,367	1,216	(1,103)		3,480		3,480				3,480	
Reconciliation	16,656	10,838	(8,072)		19,422		19,422				19,422	
DWM General Fund	-	2,483	(378)		2,105		2,105			2,105		
DWM Travel Pool	324	600	(831)		93		93				93	
DWM Coordinator Expenses		300	(45)		255		255				255	
DWM Woman to Woman	1,035	-	-		1,035		1,035				1,035	
DWM Speaker Fund	10,339	10,891	(15,095)		6,135		6,135				6,135	
DWM InterRegional Event	910	-	-		910		910				910	
DWM Mission Fund		1,530	(1,320)		210		210				210	
FCC of KC, MO Endowment Fund	86,261	8,193	-	2,305	96,759		96,759				8,783	87,976
FCC of KC, MO Empowerment Fund	1,567	-	(1,725)		(158)		(158)				(158)	
Haiti Scholarships for Young Adults	13,396	300	-		13,696		13,696				13,696	
PRAR Training Event	390	-	-		390		390				390	
Cherokee Transition Min. Fund	47,075	-	(14,440)		32,635		32,635				32,635	
Family of Faith	1,289	1,638	(2,380)		547		547				547	
Total Region	364,440	64,500	(62,420)	7,292	373,812	-	373,812	-	-	7,027	132,920	233,865

Christian Church of Greater Kansas City

Detailed Net Asset Activity

Assets less Liabilities representing Fund Balances

	Beginning of Year	Income	Expenses	Unreal. Gain Loss) on Inv	As of 12/31/2017	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepays	Cash	CE	CCF
Temporarily Restricted Net Assets - Continued												
New Church-General	559,906	89,716	(47,649)	57,845	660,297	(350)	660,647		16,326	107,739	79,847	456,735
Realized Gain/(Loss)		24,307	(23,828)									
New Church-Pentecost	9,283	4,703	(689)		13,297		13,297			428	12,869	
Congregational Properties	697,325	-	(4,394)		692,931		692,931	692,931				
Bacon Memorial	940,970	39,643	(15,255)	11,155	976,513		976,513				550,826	425,687
Bowen	204,000	-	-		204,000		204,000					204,000
Miller Trust	48,962	2,963	(5,580)	793	47,138		47,138				-	47,138
Seed Fund	59,574	4,017	-	1,062	64,653		64,653					64,653
Vision Fund	242,175	11,530	(153,811)	4,099	103,993		103,993				12,222	91,771
Builders' Club	20,707	75	-		20,782		20,782				20,782	
Hispanic Ministries	1,648	-	-		1,648		1,648				1,648	
Total New Church	2,784,550	176,954	(251,206)	74,954	2,785,252	(350)	2,785,602	692,931	16,326	108,167	678,194	1,289,984
Capital Improvements	854	2,706	-		3,560		3,560			3,560		
Mary Margaret Miller Fund	3,203	-	(1,643)		1,560		1,560			1,560		
Cherokee CC - Clergy Retreat at TO	10,030	4,031	(1,788)		12,273		12,273			12,273		
Tall Oaks Activity Shelter	44,985	-	(42,334)		2,651		2,651			2,651		
Total Tall Oaks	59,072	6,737	(45,765)	-	20,044	-	20,044	-	-	20,044	-	-
Total Temporarily Restricted	3,208,062	233,055	(353,840)	77,259	3,179,108	(350)	3,179,458	692,931	16,326	135,238	811,114	1,523,849
Permanently Restricted Net Assets												
Hyde Park CC - New Church	110,624				110,624		110,624					110,624
Total Net Assets	4,836,167	1,449,125	(1,680,455)	78,889	4,698,298	(37,910)	4,736,208	1,915,399	67,702	169,875	882,112	1,701,120

Christian Church in Greater Kansas City Statement of Financial Position - Region

	As of		Increase (Decrease)
	12/31/2017	12/31/2016	
Assets			
Current Assets			
Cash held by (due to) OGMP	35,637	1,257	34,380
Accounts Receivable	15,508	15,490	18
Prepaid Expenses	951	884	67
Total Current Assets	<u>52,097</u>	<u>17,631</u>	<u>34,465</u>
Investments			
Investments held at Church Extension	135,000	249,189	(114,189)
Investments held at CCF	300,512	211,948	88,564
Total Investments	<u>435,512</u>	<u>461,137</u>	<u>(25,626)</u>
Fixed Assets			
Furniture & Equipment	18,798	17,260	1,538
Accumulated Depreciation	(17,338)	(15,701)	(1,637)
Total Fixed Assets	<u>1,460</u>	<u>1,559</u>	<u>(99)</u>
Total Assets	<u>489,068</u>	<u>480,328</u>	<u>8,740</u>
 Liabilities and Net Assets			
Liabilities			
Accounts Payable	8,029	11,765	(3,736)
Total Liabilities	<u>8,029</u>	<u>11,765</u>	<u>(3,736)</u>
Net Assets			
Unrestricted	107,226	104,121	3,105
Temporarily Restricted	373,813	364,442	9,372
Total Net Assets	<u>481,039</u>	<u>468,562</u>	<u>12,477</u>
Total Liabilities and Net Assets	<u>489,068</u>	<u>480,328</u>	<u>8,740</u>

Christian Church in Greater Kansas City Budget Report & Prior Year Comparison

	Year to Date			Prior YTD
	Actual as of 12/31/2017	Budget	Over (Under) Budget	Actual as of 12/31/2016
Income				
Disciples Mission Fund	126,736	142,000	(15,264)	128,839
Designated Operating Contributions	34,957	20,000	14,957	28,887
Regional Support Fund\Individual Giving	30,772	17,000	13,772	16,118
Christmas Offering	17,173	17,000	173	19,249
DMF Contributions via CCF	16,796	16,500	296	16,821
Total Allocation Income	226,435	212,500	13,935	209,914
Interest Income	4,219	10,000	(5,781)	4,201
Distribution from owned CCF Investment	5,552		5,552	5,700
New Church Admin Fee	6,000	6,000		6,000
Miscellaneous Income	1,100	100	1,000	550
Total Other Income	16,871	16,100	771	16,451
Total Income	243,305	228,600	14,705	226,364
Expenses				
Salaries & Benefits	179,011	189,792	(10,781)	173,557
Travel	11,116	5,200	5,916	7,183
Facilities	12,650	18,400	(5,750)	16,088
Telecommunications	1,664	2,040	(376)	1,643
Postage	1,556	3,800	(2,244)	1,595
Computer & Equipment	3,992	4,980	(988)	6,050
Office Expenses	11,477	11,220	257	13,502
Miscellaneous	3,049		3,049	1
Board & Committee Expenses	208	650	(442)	140
Treasury Servies	26,160	26,160		26,160
College of Regional Ministry Dues	2,128	2,100	28	3,285
Promotional Expenses	1,465	2,000	(535)	1,576
Clergy Oversight	1,322	2,500	(1,178)	269
Restructure Expenses	4,900		4,900	5,600
Total	260,698	268,842	(8,144)	256,650
Total Expenses	260,698	268,842	(8,144)	256,650
Draw from Cherokee Funds for Transit. Min	(14,440)	(21,660)	7,220	(9,025)
Total Transfer of Funds	(14,440)	(21,660)	7,220	(9,025)
NET SURPLUS/(DEFICIT)	(2,953)	(18,582)	15,629	(21,261)

**Christian Church in Greater Kansas City
Budget Report & Prior Year Comparison - Regional Office**

	As of	As of	Over	As of
	12/31/2017	12/31/2017	(Under)	12/31/2016
	Actual	Budget	Budget	Actual
From Previous Page	(2,953)	(18,582)	15,629	(21,261)
				Revenue 1,669
				Expense (1,467)
Leadership Seminar - GKCE4	-	-	-	202
				Revenue - 6,465
				Expense - (6,465)
Regional Assembly - GKCE6	-	-	-	-
				Revenue 2,807 90
				Expense (1,252) -
Regional Events - GKCE7	1,555	-	-	90
				Revenue 111,830 112,489
				Expense (108,957) (133,503)
Camps - GKCE9	2,872	-	-	(21,014)
NET SURPLUS/(DEFICIT)	1,474	(18,582)	15,629	(41,983)

**Christian Church in Greater Kansas City
Statement of Financial Position - New Church**

	<u>As of</u>		Increase (Decrease)
	<u>12/31/2017</u>	<u>12/31/2016</u>	
Assets			
Current Assets			
Cash held by (due to) OGMP	108,164	69,073	39,091
Accounts Receivable	16,326	14,420	1,905
Total Current Assets	<u>124,490</u>	<u>83,493</u>	<u>40,996</u>
Investments			
Investments held at Church Extension	678,194	882,194	(204,000)
Investments held at CCF	1,400,608	1,233,235	167,373
Total Investments	<u>2,078,802</u>	<u>2,115,429</u>	<u>(36,627)</u>
Fixed Assets			
Congregational Properties	741,269	741,269	
Accumulated Depreciation	(48,338)	(43,943)	(4,394)
Total Fixed Assets	<u>692,931</u>	<u>697,325</u>	<u>(4,394)</u>
Total Assets	<u>2,896,223</u>	<u>2,896,247</u>	<u>(24)</u>
Liabilities and Net Assets			
Liabilities			
Accounts Payable	350	1,072	(722)
Total Liabilities	<u>350</u>	<u>1,072</u>	<u>(722)</u>
Net Assets			
Temporarily Restricted	2,785,249	2,784,551	698
Permanently Restricted	110,624	110,624	
Total Net Assets	<u>2,895,873</u>	<u>2,895,175</u>	<u>698</u>
Total Liabilities and Net Assets	<u>2,896,223</u>	<u>2,896,247</u>	<u>(24)</u>

**Christian Church in Greater Kansas City
Budget Report & Prior Year Comparison - New Church**

	Year to Date			Prior YTD
	Actual as of 12/31/2017	Budget	Over (Under) Budget	Actual as of 12/31/2016
Income				
Interest Income	20,701	33,000	(12,299)	27,720
Designated Operating Contributions	7,078	4,000	3,078	8,128
Distrib. from non-own. endow.Caldwell	17,141	18,500	(1,359)	17,036
Rental Income	132		132	
Event Income				260
Total Income	<u>45,052</u>	<u>55,500</u>	<u>(10,448)</u>	<u>53,144</u>
Total Income	<u>45,052</u>	<u>55,500</u>	<u>(10,448)</u>	<u>53,144</u>
Expenses				
Salaries & Benefits	21,721	23,315	(1,594)	23,193
Travel	3,386	3,250	136	1,779
General Liability Insurance	3,392	1,800	1,592	3,443
Translation Services	200	800	(600)	500
Upkeep				1,476
Congregation Education	28	2,000	(1,972)	963
Foundations Class		3,150	(3,150)	
Background Checks	160	1,000	(840)	
New Church Training	3,341	13,000	(9,659)	2,332
Demographics Studies				
Church Empowerment Grants	9,251	15,860	(6,609)	10,734
Administrative Expense	6,000	6,000		6,055
Hospitality	175	2,000	(1,825)	403
Total	<u>47,652</u>	<u>72,175</u>	<u>(24,523)</u>	<u>50,878</u>
Total Expenses	<u>47,652</u>	<u>72,175</u>	<u>(24,523)</u>	<u>50,878</u>
Distribution from New Ch Endowments	<u>(44,664)</u>	<u>(16,500)</u>	<u>(28,164)</u>	<u>(15,154)</u>
Transfer from Designated Funds	<u>(44,664)</u>	<u>(16,500)</u>	<u>(28,164)</u>	<u>(15,154)</u>
NET SURPLUS/(DEFICIT)	<u>42,063</u>	<u>(175)</u>	<u>42,238</u>	<u>17,421</u>

**Christian Church in Greater Kansas City
Statement of Financial Position - Tall Oaks**

	<u>As of</u>		Increase (Decrease)
	<u>12/31/2017</u>	<u>12/31/2016</u>	
Assets			
Current Assets			
Cash held by (due to) OGMP	26,074	123,914	(97,840)
Accounts Receivable	30,654	17,735	12,919
Prepaid Expenses	4,263	383	3,880
Total Current Assets	<u>60,991</u>	<u>142,032</u>	<u>(81,041)</u>
Investments			
Investments held at Church Extension	68,918	68,918	
Total Investments	<u>68,918</u>	<u>68,918</u>	<u>0</u>
Fixed Assets			
Land	106,200	106,200	
Buildings	2,787,659	2,787,659	
Furniture & Equipment	239,706	239,706	
Vehicles	47,746	47,746	
Accumulated Depreciation	(1,960,303)	(1,882,111)	(78,193)
Total Fixed Assets	<u>1,221,008</u>	<u>1,299,200</u>	<u>(78,193)</u>
Total Assets	<u>1,350,917</u>	<u>1,510,150</u>	<u>(159,233)</u>
Liabilities and Net Assets			
Liabilities			
Accounts Payable	6,710	6,019	692
Deferred Revenue	6,371	9,164	(2,793)
Note Payable	16,449	22,533	(6,084)
Total Liabilities	<u>29,531</u>	<u>37,716</u>	<u>(8,185)</u>
Net Assets			
Unrestricted	1,301,340	1,413,361	(112,021)
Temporarily Restricted	20,046	59,073	(39,027)
Total Net Assets	<u>1,321,386</u>	<u>1,472,434</u>	<u>(151,048)</u>
Total Liabilities and Net Assets	<u>1,350,917</u>	<u>1,510,150</u>	<u>(159,233)</u>

Christian Church in Greater Kansas City Budget Report & Prior Year Comparison - Tall Oaks

	Year to Date			Prior YTD
	Actual as of 12/31/2017	Budget as of 12/31/2017	Over (Under) Budget	Actual as of 12/31/2016
Income				
LLC Lodge Base Income	161,000	195,000	(34,000)	321,750
Cottage Base Income	154,097	152,000	2,097	197,324
Camp & Conference Base Income	74,945	55,000	19,945	80,256
Camp Offerings	515	1,250	(735)	1,658
Limited Use Groups Income	69,676	112,500	(42,824)	81,984
General Income	35,771	31,700	4,071	36,031
Food Service Income	216,757	215,000	1,757	28,615
Other Sales Income		5,900	(5,900)	5,961
Donation Income	86,539	81,400	5,139	78,553
Total Operational Income	<u>799,301</u>	<u>849,750</u>	<u>(50,449)</u>	<u>832,131</u>
Total Income	<u>799,301</u>	<u>849,750</u>	<u>(50,449)</u>	<u>832,131</u>
Expenses				
Salaries & Benefits	469,146	461,000	8,146	493,647
Staff Reimbursement Expense	2,209	5,700	(3,491)	1,258
Insurance Expense	26,081	27,000	(919)	24,974
Maintenance Expense	41,337	34,550	6,787	37,262
Office Expenses	15,516	9,310	6,206	11,236
Committee Expenses	18,060	17,100	960	17,545
Site Promotion Expenses	181	3,800	(3,619)	3,493
Utilities	102,001	93,000	9,001	98,749
General Operating Expense	6,556	6,200	356	3,731
Housekeeping Expense	8,811	12,040	(3,229)	12,111
Food Service Expense	113,616	132,400	(18,784)	113,883
Resale Items Expense		450	(450)	603
Staff Expenses	579	2,350	(1,771)	2,761
Camp & Conference Expense	12,042	11,200	842	11,753
Equestrian Program Expense	16,961	10,200	6,761	17,013
Challenge Course Expense	1,202	3,050	(1,848)	6,456
Other Program Expense	5,995	5,900	95	5,682
Total	<u>840,295</u>	<u>835,250</u>	<u>5,045</u>	<u>862,157</u>
Total Expenses	<u>840,295</u>	<u>835,250</u>	<u>5,045</u>	<u>862,157</u>
Other				
BCE Interest Payments	840	2,500	(1,660)	1,095
Total Other	<u>840</u>	<u>2,500</u>	<u>(1,660)</u>	<u>1,095</u>
NET SURPLUS/(DEFICIT)	<u>(41,834)</u>	<u>12,000</u>	<u>(53,834)</u>	<u>(31,120)</u>