

Christian Church in Greater Kansas City Statement of Financial Position

	As of		Increase (Decrease)	As of 12/31/2017
	9/30/2018	9/30/2017		
Assets				
Current Assets				
Cash held by (due to) OGMP	37,757	122,601	(84,844)	169,875
Accounts Receivable	168,550	125,963	42,587	62,488
Prepaid Expenses	884	11,929	(11,045)	5,214
Total Current Assets	<u>207,191</u>	<u>260,493</u>	<u>(53,302)</u>	<u>237,578</u>
Investments				
Investments held at Church Extension	331,287	882,112	(550,825)	882,112
Investments held at CCF	2,234,133	1,662,036	572,097	1,701,120
Total Investments	<u>2,565,420</u>	<u>2,544,148</u>	<u>21,272</u>	<u>2,583,232</u>
Fixed Assets				
Land	106,200	106,200		106,200
Buildings	2,787,659	2,787,659		2,787,659
Furniture & Equipment	258,504	258,504		258,504
Vehicles	47,746	47,746		47,746
Congregational Properties	741,269	741,269		741,269
Accumulated Depreciation	(2,025,979)	(1,941,755)	(84,224)	(2,025,979)
Total Fixed Assets	<u>1,915,399</u>	<u>1,999,622</u>	<u>(84,224)</u>	<u>1,915,399</u>
Total Assets	<u>4,688,010</u>	<u>4,804,264</u>	<u>(116,254)</u>	<u>4,736,208</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	13,725	25,073	(11,347)	15,089
Deferred Revenue	10,999	7,841	3,158	6,371
Note Payable	11,724	17,995	(6,271)	16,449
Total Liabilities	<u>36,448</u>	<u>50,908</u>	<u>(14,460)</u>	<u>37,910</u>
Net Assets				
Unrestricted	1,317,590	1,515,293	(197,704)	1,408,566
Temporarily Restricted	3,223,348	3,127,438	95,910	3,179,108
Permanently Restricted	110,624	110,624		110,624
Total Net Assets	<u>4,651,561</u>	<u>4,753,355</u>	<u>(101,794)</u>	<u>4,698,298</u>
Total Liabilities and Net Assets	<u>4,688,010</u>	<u>4,804,264</u>	<u>(116,254)</u>	<u>4,736,208</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 9/30/2018	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepaids	Cash	CE	CCF
Unrestricted Net Assets												
Regional Office Operating	107,226	151,944	(178,971)	(194)	57,833	(7,307)	65,140	1,460	3,780	(9,427)	2,808	66,519
Regional Assembly		735	(26)									
GKC Camps		86,945	(109,250)									
Other Region Events		729	(30)	-								
Leadership Seminar			(252)									
Retreat Income		2,920	(3,943)	-								
Total Region	107,226	243,273	(292,472)	(194)	57,833	(7,307)	65,140	1,460	3,780	(9,427)	2,808	66,519
Tall Oaks Operating	(53,834)	580,450	(637,495)	-	(110,879)	(28,302)	(82,577)		143,883	(226,460)		
Tall Oaks Current Year Reserves	2,424	-	-	-	2,424		2,424			2,424		
Tall Oaks Empowerment Fund	75,806	172	-	-	75,978		75,978			7,060	68,918	
Total Tall Oaks Operating	24,396	580,622	(637,495)	-	(32,477)	(28,302)	(4,175)	-	143,883	(216,976)	68,918	-
Tall Oaks Ministry Designated	50,336	17,188	(1,412)	-	66,112		66,112			66,112		
Tall Oaks Milagro Refurbish	5,600	-	(486)	-	5,114		5,114			5,114		
Tall Oaks Fixed Assets	1,221,008	-	-	-	1,221,008		1,221,008	1,221,008				
Total Tall Oaks	1,301,340	597,810	(639,393)	-	1,259,757	(28,302)	1,288,059	1,221,008	143,883	(145,750)	68,918	-
Total Unrestricted	1,408,566	841,083	(931,865)	(194)	1,317,590	(35,609)	1,353,199	1,222,468	147,663	(155,177)	71,726	66,519
Temporarily Restricted Net Assets												
Regional Office Endowment	145,889	4,512	(4,366)	65	146,100		146,100					146,100
Graham Medical Emergency Fund	2,646	-	-	-	2,646		2,646				2,646	
Christian Ministry Scholarship Fund	15,716	270	-	-	15,986		15,986				15,986	
Clergy Crisis Support Fund	4,028	-	-	-	4,028		4,028				4,028	
Retirement Celebration Fund	50	-	-	-	50		50			50		
Camp Scholarships	4,872	150	-	-	5,022		5,022			5,022		
Youth Events	22,696	7,420	(2,941)	-	27,175		27,175			4,479	22,696	
Regional Events	401	-	-	-	401		401				401	
DMA	3,480	581	(712)	-	3,349		3,349				3,349	
Reconciliation	19,422	2,223	(5,125)	-	16,520		16,520				16,520	
DWM General Fund	2,105	6,678	(5,169)	-	3,614		3,614			3,614		
DWM Travel Pool	93	-	-	-	93		93				93	
DWM Coordinator Expenses	255	-	-	-	255		255				255	
DWM Woman to Woman	1,035	-	-	-	1,035		1,035				1,035	
DWM Speaker Fund	6,135	2,932	(1,049)	-	8,018		8,018			1,650	6,368	
DWM InterRegional Event	910	-	-	-	910		910				910	
DWM Mission Fund	210	1,353	-	-	1,563		1,563				1,563	
FCC of KC, MO Endowment Fund	96,760	2,552	(2,465)	(256)	96,591		96,591				8,784	87,807
FCC of KC, MO Empowerment Fund	(158)	2,465	(850)	-	1,457		1,457			1,457		
Haiti Scholarships for Young Adults	13,696	49	-	-	13,745		13,745				13,745	
PRAR Training Event	390	-	-	-	390		390				390	
Cherokee Transition Min. Fund	32,635	-	-	-	32,635		32,635				32,635	
Family of Faith	546	1,250	(1,008)	-	788		788				788	
National Convocation Scholarship	-	200	-	-	200		200			200		
Total Region	373,812	32,435	(23,685)	(191)	382,571	-	382,571	-	-	16,472	132,192	233,907

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 9/30/2018	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepaids	Cash	CE	CCF
Temporarily Restricted Net Assets - Continued												
New Church-General	660,294	66,551	(28,335)		698,696	(839)	699,535		21,771	140,996	79,847	456,921
Investment Activity		24,081	(23,310)	(585)								
New Church-Pentecost	13,297	5,402	(827)	-	17,872		17,872			5,102	12,770	
Congregational Properties	692,931	-	-	-	692,931		692,931	692,931				
Bacon Memorial	976,512	27,137	(26,226)	(20,304)	957,119		957,119				-	957,119
Bowen	204,000	-	-	-	204,000		204,000					204,000
Miller Trust	47,139	925	(878)	(385)	46,801		46,801				-	46,801
Seed Fund	64,653	1,278	-	(527)	65,404		65,404					65,404
Vision Fund	103,994	1,814	-	(748)	105,060		105,060				12,222	92,838
Builders' Club	20,782	100	-	-	20,882		20,882				20,882	
Hispanic Ministries	1,648	-	-	-	1,648		1,648				1,648	
Total New Church	<u>2,785,250</u>	<u>127,288</u>	<u>(79,576)</u>	<u>(22,549)</u>	<u>2,810,413</u>	<u>(839)</u>	<u>2,811,252</u>	<u>692,931</u>	<u>21,771</u>	<u>146,098</u>	<u>127,369</u>	<u>1,823,083</u>
Capital Improvements	3,561	7,048	-	-	10,609		10,609			10,609		
Mary Margaret Miller Fund	1,560	-	-	-	1,560		1,560			1,560		
Cherokee CC - Clergy Retreat at TO	12,274	3,269	-	-	15,543		15,543			15,543		
Tall Oaks Activity Shelter	2,651	-	-	-	2,651		2,651			2,651		
Total Tall Oaks	<u>20,046</u>	<u>10,317</u>	<u>0</u>	<u>-</u>	<u>30,363</u>	<u>-</u>	<u>30,363</u>	<u>-</u>	<u>-</u>	<u>30,363</u>	<u>-</u>	<u>-</u>
Total Temporarily Restricted	<u>3,179,108</u>	<u>165,528</u>	<u>(98,895)</u>	<u>(22,740)</u>	<u>3,223,347</u>	<u>(839)</u>	<u>3,224,186</u>	<u>692,931</u>	<u>21,771</u>	<u>192,933</u>	<u>259,561</u>	<u>2,056,990</u>
Permanently Restricted Net Assets												
Hyde Park CC - New Church	110,624			-	110,624		110,624					110,624
Total Net Assets	<u>4,698,298</u>	<u>1,006,611</u>	<u>(1,030,760)</u>	<u>(22,934)</u>	<u>4,651,561</u>	<u>(36,448)</u>	<u>4,688,009</u>	<u>1,915,399</u>	<u>169,434</u>	<u>37,756</u>	<u>331,287</u>	<u>2,234,133</u>

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

	As of		Increase (Decrease)	As of 12/31/2017
	9/30/2018	9/30/2017		
Assets				
Current Assets				
Cash held by (due to) OGMP	7,046	65,643	(58,598)	35,637
Accounts Receivable	2,896	2,194	701	15,508
Prepaid Expenses	884	1,490	(606)	951
Total Current Assets	10,826	69,328	(58,502)	52,097
Investments				
Investments held at Church Extension	135,000	135,000		135,000
Investments held at CCF	300,426	293,348	7,078	300,512
Total Investments	435,426	428,348	7,078	435,512
Fixed Assets				
Furniture & Equipment	18,798	18,798		18,798
Accumulated Depreciation	(17,338)	(15,701)	(1,637)	(17,338)
Total Fixed Assets	1,460	3,097	(1,637)	1,460
Total Assets	447,711	500,772	(53,061)	489,068
Liabilities and Net Assets				
Liabilities				
Accounts Payable	7,307	4,874	2,433	8,029
Total Liabilities	7,307	4,874	2,433	8,029
Net Assets				
Unrestricted	57,833	127,212	(69,380)	107,226
Temporarily Restricted	382,571	368,686	13,886	373,813
Total Net Assets	440,404	495,898	(55,494)	481,039
Total Liabilities and Net Assets	447,711	500,772	(53,061)	489,068

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

	Year to Date			Annual Budget	Prior YTD
	Actual as of 9/30/2018	Budget	Over (Under) Budget		Actual as of 9/30/2017
Income					
Disciples Mission Fund	91,392	96,206	(4,814)	128,687	95,347
Designated Operating Contributions	20,037	21,051	(1,014)	25,000	20,801
Annual Fund				22,000	
Regional Support Fund\Individual Giving	6,433	14,910	(8,477)	15,000	29,817
Christmas Offering	8,480	11,856	(3,376)	19,000	10,876
DMF Contributions via CCF	11,228	10,823	405	16,500	10,817
Total Allocation Income	137,570	154,846	(17,276)	226,187	167,658
Interest Income	3,152	2,300	852	2,300	2,488
Distribution from owned CCF Investment	4,366	4,625	(259)	7,500	4,114
New Church Admin Fee	6,000	6,000		12,000	6,000
Miscellaneous Income	857	250	607	250	1,094
Total Other Income	14,375	13,175	1,200	22,050	13,696
Total Income	151,945	168,021	(16,076)	248,237	181,354
Expenses					
Salaries & Benefits	120,457	132,426	(11,969)	176,567	142,174
Travel	6,488	5,247	1,241	7,000	7,881
Facilities	1,781	2,000	(219)	2,000	12,187
Telecommunications	1,376	1,125	251	1,500	1,239
Postage	696	1,350	(654)	1,800	1,375
Computer & Equipment	2,002	4,851	(2,849)	6,460	1,615
Office Expenses	10,340	8,622	1,718	11,500	8,292
Miscellaneous					3,025
Board & Committee Expenses	4,930	486	4,444	650	208
Treasury Services	19,620	19,620		26,160	19,620
Legal Fees	3,500		3,500		
College of Regional Ministry Dues	1,677	2,000	(323)	2,000	2,128
Promotional Expenses				3,600	
GKC Convencion Hispana Support	6,104	6,003	101	8,000	
Clergy Oversight		756	(756)	1,000	535
Restructure Expenses					4,900
Total	178,971	184,486	(5,515)	248,237	205,179
Total Expenses	178,971	184,486	(5,515)	248,237	205,179
Draw from Cherokee Funds for Transit. Min					(14,440)
Total Transfer of Funds	0	0	0	0	(14,440)
NET SURPLUS/(DEFICIT)	(27,026)	(16,465)	(10,561)	0	(9,386)

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

	As of	Over	As of
	9/30/2018	9/30/2018	9/30/2017
	Actual	Budget	Budget
From Previous Page	(27,026)	(16,465)	(10,561)
			(9,386)
	Revenue		
	Expense		
Leadership Seminar - GKCE4	(252)	-	-
	Revenue		
	Expense		
Regional Assembly - GKCE6	709	-	709
	Revenue		
	Expense		
Regional Events - GKCE7	699	-	1,265
	Revenue		
	Expense		
Camps - GKCE9	(22,305)	-	(1,233)
	Revenue		
	Expense		
Retreats - GKCE3	(1,023)	-	-
NET SURPLUS/(DEFICIT)	(49,198)	(16,465)	(9,852)
			(9,354)

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

	<u>As of</u>		Increase (Decrease)	As of 12/31/2017
	<u>9/30/2018</u>	<u>9/30/2017</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	146,098	92,049	54,049	108,164
Accounts Receivable	21,772	13,916	7,856	16,326
Prepaid Expenses	<u>863</u>	<u>863</u>	<u>(863)</u>	<u>863</u>
Total Current Assets	<u>167,869</u>	<u>106,828</u>	<u>61,042</u>	<u>124,490</u>
Investments				
Investments held at Church Extension	127,369	678,194	(550,825)	678,194
Investments held at CCF	<u>1,933,707</u>	<u>1,368,689</u>	<u>565,019</u>	<u>1,400,608</u>
Total Investments	<u>2,061,076</u>	<u>2,046,883</u>	<u>14,194</u>	<u>2,078,802</u>
Fixed Assets				
Congregational Properties	741,269	741,269		741,269
Accumulated Depreciation	<u>(48,338)</u>	<u>(43,943)</u>	<u>(4,394)</u>	<u>(48,338)</u>
Total Fixed Assets	<u>692,931</u>	<u>697,325</u>	<u>(4,394)</u>	<u>692,931</u>
Total Assets	<u>2,921,877</u>	<u>2,851,036</u>	<u>70,841</u>	<u>2,896,223</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	<u>839</u>	<u>1,018</u>	<u>(179)</u>	<u>350</u>
Total Liabilities	<u>839</u>	<u>1,018</u>	<u>(179)</u>	<u>350</u>
Net Assets				
Temporarily Restricted	2,810,413	2,739,393	71,020	2,785,249
Permanently Restricted	<u>110,624</u>	<u>110,624</u>	<u>0</u>	<u>110,624</u>
Total Net Assets	<u>2,921,037</u>	<u>2,850,017</u>	<u>71,020</u>	<u>2,895,873</u>
Total Liabilities and Net Assets	<u>2,921,877</u>	<u>2,851,036</u>	<u>70,841</u>	<u>2,896,223</u>

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

	Year to Date			Annual Budget	Prior YTD
	Actual as of 9/30/2018	Budget	Over (Under) Budget		Actual as of 9/30/2017
Income					
Interest Income	(2,414)	9,000	(11,414)	18,000	11,653
Designated Operating Contributions	5,164	5,849	(686)	8,000	5,365
Distrib. from non-own. endow.Caldwell	13,387	12,638	749	16,850	12,736
Rental Income					132
Total Income	<u>16,137</u>	<u>27,487</u>	<u>(11,350)</u>	<u>42,850</u>	<u>29,886</u>
Total Income	<u>16,137</u>	<u>27,487</u>	<u>(11,350)</u>	<u>42,850</u>	<u>29,886</u>
Expenses					
Salaries & Benefits	8,075	41,925	(33,850)	82,600	16,291
Travel	109	358	(249)	2,500	2,816
General Liability Insurance	3,679	3,000	679	3,000	2,544
Translation Services		378	(378)	500	200
Congregation Education		500	(500)	1,000	28
Background Checks		1,000	(1,000)	1,000	160
New Church Training	6,369	6,000	369	8,000	2,958
Church Empowerment Grants	4,104	5,000	(896)	6,000	7,382
Administrative Expense	6,000	6,000		12,000	6,000
Hospitality		100	(100)	1,000	90
Total	<u>28,335</u>	<u>64,261</u>	<u>(35,926)</u>	<u>117,600</u>	<u>38,468</u>
Total Expenses	<u>28,335</u>	<u>64,261</u>	<u>(35,926)</u>	<u>117,600</u>	<u>38,468</u>
Distribution from New Ch Endowments	<u>(50,413)</u>	<u>(56,063)</u>	<u>5,649</u>	<u>(74,750)</u>	<u>(32,743)</u>
Transfer from Designated Funds	<u>(50,413)</u>	<u>(56,063)</u>	<u>5,649</u>	<u>(74,750)</u>	<u>(32,743)</u>
NET SURPLUS/(DEFICIT)	<u>38,215</u>	<u>19,289</u>	<u>18,927</u>	<u>0</u>	<u>24,161</u>

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

	<u>As of</u>		Increase (Decrease)	As of 12/31/2017
	<u>9/30/2018</u>	<u>9/30/2017</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	(115,387)	(35,091)	(80,295)	26,074
Accounts Receivable	143,883	109,853	34,030	30,654
Prepaid Expenses	<u>9,576</u>	<u>9,576</u>	<u>(9,576)</u>	<u>4,263</u>
Total Current Assets	<u>28,496</u>	<u>84,338</u>	<u>(55,841)</u>	<u>60,991</u>
Investments				
Investments held at Church Extension	68,918	68,918		68,918
Total Investments	<u>68,918</u>	<u>68,918</u>	<u>0</u>	<u>68,918</u>
Fixed Assets				
Land	106,200	106,200		106,200
Buildings	2,787,659	2,787,659		2,787,659
Furniture & Equipment	239,706	239,706		239,706
Vehicles	47,746	47,746		47,746
Accumulated Depreciation	<u>(1,960,303)</u>	<u>(1,882,111)</u>	<u>(78,193)</u>	<u>(1,960,303)</u>
Total Fixed Assets	<u>1,221,008</u>	<u>1,299,200</u>	<u>(78,193)</u>	<u>1,221,008</u>
Total Assets	<u>1,318,422</u>	<u>1,452,456</u>	<u>(134,034)</u>	<u>1,350,917</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	5,579	19,180	(13,601)	6,710
Deferred Revenue	10,999	7,841	3,158	6,371
Note Payable	<u>11,724</u>	<u>17,995</u>	<u>(6,271)</u>	<u>16,449</u>
Total Liabilities	<u>28,302</u>	<u>45,016</u>	<u>(16,714)</u>	<u>29,531</u>
Net Assets				
Unrestricted	1,259,757	1,388,081	(128,324)	1,301,340
Temporarily Restricted	<u>30,363</u>	<u>19,359</u>	<u>11,004</u>	<u>20,046</u>
Total Net Assets	<u>1,290,120</u>	<u>1,407,440</u>	<u>(117,320)</u>	<u>1,321,386</u>
Total Liabilities and Net Assets	<u>1,318,422</u>	<u>1,452,456</u>	<u>(134,034)</u>	<u>1,350,917</u>

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

	Year to Date			Annual Budget	Prior YTD
	Actual as of 9/30/2018	Budget as of 9/30/2018	Over (Under) Budget		Actual as of 9/30/2017
Income					
LLC Lodge Base Income	163,882	148,890	14,992	205,000	136,974
Cottage Base Income	102,243	165,023	(62,780)	197,000	163,389
Camp & Conference Base Income	65,320	55,000	10,320	55,000	54,655
Camp Offerings		1,000	(1,000)	1,500	314
Limited Use Groups Income	40,383	45,049	(4,666)	61,000	44,726
General Income	2,719	22,375	(19,656)	28,500	18,936
Food Service Income	185,147	165,000	20,147	220,000	186,585
Other Sales Income		2,000	(2,000)	5,000	
Donation Income	20,755	25,999	(5,244)	75,000	30,693
Total Operational Income	580,450	630,336	(49,886)	848,000	636,272
Total Income	580,450	630,336	(49,886)	848,000	636,272
Expenses					
Salaries & Benefits	340,919	322,500	18,419	430,000	376,647
Staff Reimbursement Expense	1,466	3,075	(1,609)	4,100	1,853
Insurance Expense	28,287	26,000	2,287	26,000	19,683
Maintenance Expense	16,953	19,050	(2,097)	33,500	33,720
Office Expenses	10,869	8,862	2,007	11,050	12,013
Committee Expenses	3,951	3,750	202	16,000	4,261
Site Promotion Expenses	2,813	3,150	(336)	3,700	941
Utilities	86,771	69,450	17,321	89,000	80,732
General Operating Expense	6,603	4,600	2,003	6,200	5,527
Housekeeping Expense	7,542	9,250	(1,708)	11,500	7,174
Food Service Expense	102,249	99,250	2,999	132,400	102,146
Staff Expenses	919	1,575	(655)	2,100	584
Camp & Conference Expense	9,910	8,400	1,510	11,200	12,042
Equestrian Program Expense	13,853	15,000	(1,147)	15,000	13,872
Challenge Course Expense	1,883	3,050	(1,167)	3,050	1,116
Other Program Expense	2,039	5,600	(3,561)	5,600	5,995
Total	637,027	602,561	34,466	800,400	678,306
Total Expenses	637,027	602,561	34,466	800,400	678,306
Other					
BCE Interest Payments	468	833	(365)	2,500	655
Total Other	468	833	(365)	2,500	655
NET SURPLUS/(DEFICIT)	(57,045)	26,942	(83,987)	45,100	(42,689)