

Christian Church in Greater Kansas City
Statement of Financial Position

	<u>As of</u>		Increase (Decrease)	As of 12/31/2017
	<u>4/30/2018</u>	<u>4/30/2017</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	129,179	(100,614)	229,793	169,875
Accounts Receivable	46,000	48,564	(2,564)	62,488
Prepaid Expenses	884	25,200	(24,316)	5,214
Total Current Assets	<u>176,063</u>	<u>(26,849)</u>	<u>202,913</u>	<u>237,578</u>
Investments				
Investments held at Church Extension	331,287	1,200,301	(869,015)	882,112
Investments held at CCF	2,196,612	1,489,885	706,727	1,701,120
Total Investments	<u>2,527,899</u>	<u>2,690,187</u>	<u>(162,287)</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	256,966	1,538	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>1,998,085</u>	<u>(82,686)</u>	<u>1,915,399</u>
Total Assets	<u>4,619,361</u>	<u>4,661,422</u>	<u>(42,061)</u>	<u>4,736,208</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	11,650	21,116	(9,466)	15,089
Deferred Revenue	67,464	39,305	28,159	6,371
Note Payable	14,364	20,537	(6,173)	16,449
Total Liabilities	<u>93,478</u>	<u>80,958</u>	<u>12,520</u>	<u>37,910</u>
Net Assets				
Unrestricted	1,271,393	1,415,733	(144,340)	1,408,566
Temporarily Restricted	3,143,866	3,054,106	89,759	3,179,108
Permanently Restricted	110,624	110,624		110,624
Total Net Assets	<u>4,525,883</u>	<u>4,580,464</u>	<u>(54,581)</u>	<u>4,698,298</u>
Total Liabilities and Net Assets	<u>4,619,361</u>	<u>4,661,422</u>	<u>(42,061)</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 4/30/2018	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepays	Cash	CE	CCF
Unrestricted Net Assets												
Regional Office Operating	107,226	64,141	(76,980)	(1,155)	93,931	(42,393)	136,324	1,460	884	71,105	1,995	60,880
Other Region Events		529	(20)									
Retreat Income		390	(200)									
Total Region	107,226	65,060	(77,200)	(1,155)	93,931	(42,393)	136,324	1,460	884	71,105	1,995	60,880
Tall Oaks Operating	(53,834)	100,027	(234,455)		(188,262)	(51,086)	(137,176)		46,000	(183,176)		
Tall Oaks Current Year Reserves	2,424	-	-		2,424		2,424			2,424		
Tall Oaks Empowerment Fund	75,806	-	-		75,806		75,806			6,888	68,918	
Total Tall Oaks Operating	24,396	100,027	(234,455)	-	(110,032)	(51,086)	(58,946)	-	46,000	(173,864)	68,918	-
Tall Oaks Ministry Designated	50,336	12,188	(1,412)		61,112		61,112			61,112		
Tall Oaks Milagro Refurbish	5,600	-	(226)		5,374		5,374			5,374		
Tall Oaks Fixed Assets	1,221,008	-	-		1,221,008		1,221,008	1,221,008				
Total Tall Oaks	1,301,340	112,215	(236,093)	-	1,177,462	(51,086)	1,228,548	1,221,008	46,000	(107,378)	68,918	-
Total Unrestricted	1,408,566	177,275	(313,293)	(1,155)	1,271,393	(93,479)	1,364,872	1,222,468	46,884	(36,273)	70,913	60,880
Temporarily Restricted Net Assets												
Regional Office Endowment	145,889	7,912	(32,204)	(2,461)	119,136		119,136					119,136
Graham Medical Emergency Fund	2,646	-	-		2,646		2,646				2,646	
Christian Ministry Scholarship Fund	15,716	50	-		15,766		15,766				15,766	
Clergy Crisis Support Fund	4,028	-	-		4,028		4,028				4,028	
Retirement Celebration Fund	50	-	-		50		50			50		
Camp Scholarships	4,872	-	-		4,872		4,872			4,872		
Youth Events	22,696	8,135	(739)		30,092		30,092			7,396	22,696	
Regional Events	401	-	-		401		401				401	
DMA	3,480	513	(345)		3,648		3,648			168	3,480	
Reconciliation	19,422	2,198	(2,225)		19,395		19,395				19,395	
DWM General Fund	2,105	5,191	-		7,296		7,296			7,296		
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	-	(300)		5,835		5,835				5,835	
DWM InterRegional Event	910	-	-		910		910				910	
DWM Mission Fund	210	-	-		210		210				210	
FCC of KC, MO Endowment Fund	96,760	2,385	(1,525)	(1,525)	96,095		96,095				8,784	87,311
FCC of KC, MO Empowerment Fund	(158)	-	(850)		(1,008)		(1,008)			(850)	(158)	
Haiti Scholarships for Young Adults	13,696	-	-		13,696		13,696				13,696	
PRAR Training Event	390	-	-		390		390				390	
Cherokee Transition Min. Fund	32,635	-	-		32,635		32,635				32,635	
Family of Faith	546	450	(88)		908		908				908	
Total Region	373,812	26,834	(38,276)	(3,986)	358,384	-	358,384	-	-	18,932	133,005	206,447

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 4/30/2018	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepays	Cash	CE	CCF
Temporarily Restricted Net Assets - Continued												
New Church-General	660,294	23,135	(20,826)	(13,517)	649,086		649,086			125,774	79,846	443,466
New Church-Pentecost	13,297	173	-		13,470		13,470			601	12,869	
Congregational Properties	692,931	-	-		692,931		692,931	692,931				
Bacon Memorial	976,512	39,804	(11,402)	(35,644)	969,270		969,270				-	969,270
Bowen	204,000	-	-		204,000		204,000					204,000
Miller Trust	47,139	929	(914)	(619)	46,535		46,535				-	46,535
Seed Fund	64,653	1,279	(853)	(853)	64,226		64,226					64,226
Vision Fund	103,994	1,816	(1,211)	(1,211)	103,388		103,388				12,224	91,164
Builders' Club	20,782	100	-		20,882		20,882			100	20,782	
Hispanic Ministries	1,648	-	-		1,648		1,648				1,648	
Total New Church	2,785,250	67,236	(35,206)	(51,844)	2,765,436	-	2,765,436	692,931	-	126,475	127,369	1,818,661
Capital Improvements	3,561	-	-		3,561		3,561			3,561		
Mary Margaret Miller Fund	1,560	-	-		1,560		1,560			1,560		
Cherokee CC - Clergy Retreat at TO	12,274	-	-		12,274		12,274			12,274		
Tall Oaks Activity Shelter	2,651	-	-		2,651		2,651			2,651		
Total Tall Oaks	20,046	0	0	-	20,046	-	20,046	-	-	20,046	-	-
Total Temporarily Restricted	3,179,108	86,158	(41,278)	(55,830)	3,143,866	-	3,143,866	692,931	-	165,453	260,374	2,025,108
Permanently Restricted Net Assets												
Hyde Park CC - New Church	110,624				110,624		110,624					110,624
Total Net Assets	4,698,298	263,433	(354,571)	(56,985)	4,525,883	(93,479)	4,619,362	1,915,399	46,884	129,180	331,287	2,196,612

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

	As of		Increase (Decrease)	As of 12/31/2017
	4/30/2018	4/30/2017		
Assets				
Current Assets				
Cash held by (due to) OGMP	90,037	(19,843)	109,880	35,637
Accounts Receivable				15,508
Prepaid Expenses	884	2,321	(1,436)	951
Total Current Assets	<u>90,922</u>	<u>(17,522)</u>	<u>108,444</u>	<u>52,097</u>
Investments				
Investments held at Church Extension	135,000	249,189	(114,189)	135,000
Investments held at CCF	267,327	219,283	48,044	300,512
Total Investments	<u>402,327</u>	<u>468,473</u>	<u>(66,146)</u>	<u>435,512</u>
Fixed Assets				
Furniture & Equipment	18,798	17,260	1,538	18,798
Accumulated Depreciation	(17,338)	(15,701)	(1,637)	(17,338)
Total Fixed Assets	<u>1,460</u>	<u>1,559</u>	<u>(99)</u>	<u>1,460</u>
Total Assets	<u>494,709</u>	<u>452,509</u>	<u>42,199</u>	<u>489,068</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	5,837	2,122	3,715	8,029
Deferred Revenue	36,555	6,896	29,659	
Total Liabilities	<u>42,393</u>	<u>9,018</u>	<u>33,375</u>	<u>8,029</u>
Net Assets				
Unrestricted	93,930	76,512	17,419	107,226
Temporarily Restricted	358,386	366,980	(8,594)	373,813
Total Net Assets	<u>452,316</u>	<u>443,491</u>	<u>8,825</u>	<u>481,039</u>
Total Liabilities and Net Assets	<u>494,709</u>	<u>452,509</u>	<u>42,199</u>	<u>489,068</u>

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

	Year to Date			Annual Budget	Prior YTD
	Actual as of 4/30/2018	Budget	Over (Under) Budget		Actual as of 4/30/2017
Income					
Disciples Mission Fund	34,277	33,794	483	128,687	37,249
Designated Operating Contributions	18,951	6,000	12,951	25,000	3,335
Annual Fund		3,666	(3,666)	22,000	
Regional Support Fund\Individual Giving				15,000	3,227
Christmas Offering	7,425	10,138	(2,713)	19,000	9,300
DMF Contributions via CCF	1,360	1,273	87	16,500	1,272
Total Allocation Income	62,013	54,871	7,142	226,187	54,384
Interest Income	651	650	1	2,300	
Distribution from owned CCF Investment	1,477	1,875	(398)	7,500	1,337
New Church Admin Fee				12,000	
Miscellaneous Income		250	(250)	250	994
Total Other Income	2,128	2,775	(647)	22,050	2,331
Total Income	64,141	57,646	6,495	248,237	56,714
Expenses					
Salaries & Benefits	52,570	48,652	3,918	176,567	62,910
Travel	2,023	2,297	(274)	7,000	1,978
Facilities	2,007	2,000	7	2,000	5,417
Telecommunications	698	500	198	1,500	587
Postage	268	600	(332)	1,800	293
Computer & Equipment	1,182	2,156	(974)	6,460	940
Office Expenses	3,888	3,832	56	11,500	3,808
Miscellaneous					25
Board & Committee Expenses		216	(216)	650	50
Treasury Servies	8,720	8,720		26,160	8,720
Legal Fees	3,500		3,500		
College of Regional Ministry Dues	1,677	2,000	(323)	2,000	2,128
Promotional Expenses		1,200	(1,200)	3,600	
GKC Convencion Hispana Support	446	2,668	(2,222)	8,000	
Clergy Oversight		210	(210)	1,000	(212)
Restructure Expenses					4,900
Total	76,980	75,051	1,929	248,237	91,543
Total Expenses	76,980	75,051	1,929	248,237	91,543
Draw from Cherokee Funds for Transit. Min					(7,220)
Total Transfer of Funds	0	0	0	0	(7,220)
NET SURPLUS/(DEFICIT)	(12,839)	(17,405)	4,566	0	(27,609)

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

	As of	As of	Over	Annual	As of
	4/30/2018	4/30/2018	(Under)	Budget	4/30/2017
	Actual	Budget	Budget	Budget	Actual
From Previous Page	(12,839)	(17,405)	4,566	-	(27,609)
	Revenue				
	Expense				
Leadership Seminar - GKCE4	-	-	-	-	-
	Revenue				
	Expense				
Regional Assembly - GKCE6	-	-	-	-	-
	Revenue	529	-		2,807
	Expense	(20)	-		(1,252)
Regional Events - GKCE7	509	-	-	-	1,555
	Revenue				111,830
	Expense				(108,957)
Camps - GKCE9	-	-	-	-	2,872
NET SURPLUS/(DEFICIT)	(12,330)	(17,405)	4,566	-	(23,181)

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

	<u>As of</u>			
	<u>4/30/2018</u>	<u>4/30/2017</u>	<u>Increase (Decrease)</u>	<u>As of 12/31/2017</u>
Assets				
Current Assets				
Cash held by (due to) OGMP	126,473	(67,652)	194,125	108,164
Accounts Receivable	0		0	16,326
Prepaid Expenses		2,302	(2,302)	
Total Current Assets	<u>126,473</u>	<u>(65,350)</u>	<u>191,823</u>	<u>124,490</u>
Investments				
Investments held at Church Extension	127,369	882,194	(754,825)	678,194
Investments held at CCF	1,929,285	1,270,602	658,683	1,400,608
Total Investments	<u>2,056,654</u>	<u>2,152,796</u>	<u>(96,142)</u>	<u>2,078,802</u>
Fixed Assets				
Congregational Properties	741,269	741,269		741,269
Accumulated Depreciation	(48,338)	(43,943)	(4,394)	(48,338)
Total Fixed Assets	<u>692,931</u>	<u>697,325</u>	<u>(4,394)</u>	<u>692,931</u>
Total Assets	<u>2,876,058</u>	<u>2,784,771</u>	<u>91,287</u>	<u>2,896,223</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable		2,481	(2,481)	350
Total Liabilities	<u>0</u>	<u>2,481</u>	<u>(2,481)</u>	<u>350</u>
Net Assets				
Temporarily Restricted	2,765,434	2,671,666	93,768	2,785,249
Permanently Restricted	110,624	110,624		110,624
Total Net Assets	<u>2,876,058</u>	<u>2,782,291</u>	<u>93,768</u>	<u>2,895,873</u>
Total Liabilities and Net Assets	<u>2,876,058</u>	<u>2,784,771</u>	<u>91,287</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 4/30/2018	Budget	Over (Under) Budget		Actual as of 4/30/2017
Income					
Interest Income	(3,563)	3,500	(7,063)	18,000	
Designated Operating Contributions	1,846	1,944	(98)	8,000	1,783
Distrib. from non-own. endow.Caldwell	4,518	4,213	305	16,850	4,176
Total Income	<u>2,801</u>	<u>9,657</u>	<u>(6,856)</u>	<u>42,850</u>	<u>5,959</u>
Total Income	<u>2,801</u>	<u>9,657</u>	<u>(6,856)</u>	<u>42,850</u>	<u>5,959</u>
Expenses					
Salaries & Benefits	991	1,050	(59)	82,600	7,240
Travel	109	832	(723)	2,500	1,433
General Liability Insurance	3,679	3,000	679	3,000	1,131
Translation Services				500	50
Congregation Education				1,000	
Background Checks		100	(100)	1,000	160
New Church Training	4,060	4,000	60	8,000	
Church Empowerment Grants	4,104	5,000	(896)	6,000	5,731
Administrative Expense				12,000	
Hospitality				1,000	19
Total	<u>12,943</u>	<u>13,982</u>	<u>(1,039)</u>	<u>117,600</u>	<u>15,765</u>
Total Expenses	<u>12,943</u>	<u>13,982</u>	<u>(1,039)</u>	<u>117,600</u>	<u>15,765</u>
Distribution from New Ch Endowments	<u>(12,201)</u>	<u>(18,688)</u>	<u>6,486</u>	<u>(74,750)</u>	<u>(8,969)</u>
Transfer from Designated Funds	<u>(12,201)</u>	<u>(18,688)</u>	<u>6,486</u>	<u>(74,750)</u>	<u>(8,969)</u>
NET SURPLUS/(DEFICIT)	<u>2,060</u>	<u>14,363</u>	<u>(12,303)</u>	<u>0</u>	<u>(837)</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>4/30/2018</u>	<u>4/30/2017</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	(87,331)	(13,119)	(74,212)	26,074
Accounts Receivable	46,000	48,564	(2,564)	30,654
Prepaid Expenses		20,578	(20,578)	4,263
Total Current Assets	<u>(41,331)</u>	<u>56,023</u>	<u>(97,355)</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	(1,960,303)	(1,882,111)	(78,193)	(1,960,303)
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>1,248,594</u>	<u>1,424,141</u>	<u>(175,547)</u>	<u>1,350,917</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	5,813	16,513	(10,700)	6,710
Deferred Revenue	30,909	32,409	(1,500)	6,371
Note Payable	14,364	20,537	(6,173)	16,449
Total Liabilities	<u>51,086</u>	<u>69,460</u>	<u>(18,374)</u>	<u>29,531</u>
Net Assets				
Unrestricted	1,177,462	1,339,221	(161,759)	1,301,340
Temporarily Restricted	20,046	15,460	4,586	20,046
Total Net Assets	<u>1,197,508</u>	<u>1,354,682</u>	<u>(157,173)</u>	<u>1,321,386</u>
Total Liabilities and Net Assets	<u>1,248,594</u>	<u>1,424,141</u>	<u>(175,547)</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 4/30/2018	Budget as of 4/30/2018	Over (Under) Budget		Actual as of 4/30/2017
Income					
LLC Lodge Base Income	40,742	42,147	(1,405)	205,000	38,774
Cottage Base Income	20,154	48,776	(28,622)	197,000	48,293
Camp & Conference Base Income		113	(113)	55,000	154
Camp Offerings				1,500	
Limited Use Groups Income	4,230	4,481	(251)	61,000	5,083
General Income	765	800	(35)	28,500	1,697
Food Service Income	26,731	24,000	2,731	220,000	49,487
Other Sales Income				5,000	
Donation Income	7,404	11,013	(3,609)	75,000	14,259
Total Operational Income	100,027	131,330	(31,303)	848,000	157,748
Total Income	100,027	131,330	(31,303)	848,000	157,748
Expenses					
Salaries & Benefits	120,917	145,555	(24,637)	430,000	131,048
Staff Reimbursement Expense	66	1,367	(1,301)	4,100	1,431
Insurance Expense	28,287	26,000	2,287	26,000	9,020
Maintenance Expense	6,402	8,467	(2,065)	33,500	7,539
Office Expenses	4,884	4,342	542	11,050	6,415
Committee Expenses	2,559	3,333	(774)	16,000	4,078
Site Promotion Expenses	2,305	1,533	772	3,700	1,248
Utilities	40,228	37,617	2,612	89,000	33,194
General Operating Expense	4,226	3,017	1,209	6,200	5,467
Housekeeping Expense	1,715	1,350	365	11,500	2,028
Food Service Expense	14,917	15,780	(863)	132,400	24,658
Staff Expenses		167	(167)	2,100	21
Camp & Conference Expense	431	1,400	(969)	11,200	5,787
Equestrian Program Expense	6,820	6,800	20	15,000	7,746
Challenge Course Expense	450	1,450	(1,000)	3,050	225
Other Program Expense		2,000	(2,000)	5,600	1,683
Total	234,207	260,176	(25,969)	800,400	241,588
Total Expenses	234,207	260,176	(25,969)	800,400	241,588
Other					
BCE Interest Payments	223	208	14	2,500	312
Total Other	223	208	14	2,500	312
NET SURPLUS/(DEFICIT)	(134,403)	(129,054)	(5,349)	45,100	(84,152)