

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

	<u>As of</u>		Increase (Decrease)	As of 12/31/2017
	<u>2/28/2018</u>	<u>2/28/2017</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	129,535	140,887	(11,352)	169,875
Accounts Receivable	63,211	22,193	41,017	100,160
Prepaid Expenses	47,528	31,654	15,874	5,214
Total Current Assets	<u>240,274</u>	<u>194,735</u>	<u>45,539</u>	<u>275,249</u>
Investments				
Investments held at Church Extension	331,287	1,200,301	(869,015)	882,112
Investments held at CCF	2,251,945	1,445,183	806,762	1,701,120
Total Investments	<u>2,583,232</u>	<u>2,645,484</u>	<u>(62,252)</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>4,738,904</u>	<u>4,838,304</u>	<u>(99,400)</u>	<u>4,773,879</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	20,881	60,820	(39,940)	15,089
Deferred Revenue	27,187	30,137	(2,950)	6,167
Note Payable	15,412	21,540	(6,128)	16,449
Total Liabilities	<u>63,480</u>	<u>112,497</u>	<u>(49,017)</u>	<u>37,706</u>
Net Assets				
Unrestricted	1,381,376	1,457,097	(75,721)	1,446,549
Temporarily Restricted	3,183,424	3,158,085	25,339	3,179,000
Permanently Restricted	110,624	110,624		110,624
Total Net Assets	<u>4,675,424</u>	<u>4,725,806</u>	<u>(50,382)</u>	<u>4,736,174</u>
Total Liabilities and Net Assets	<u>4,738,904</u>	<u>4,838,304</u>	<u>(99,400)</u>	<u>4,773,879</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 2/28/2018	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepays	Cash	CE	CCF
Unrestricted Net Assets												
Regional Office Operating	112,333	26,950	(37,359)		102,258	(7,096)	109,354	1,460	3,402	34,495	3,350	66,647
GKC Camps												
Other Region Events		150	(6)									
Retreat Income		390	(200)									
Total Region	112,333	27,490	(37,565)	-	102,258	(7,096)	109,354	1,460	3,402	34,495	3,350	66,647
Tall Oaks Operating	(20,957)	42,638	(97,623)		(75,942)	(56,384)	(19,558)		103,570	(123,128)		
Transfer from Designated												
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	57,273	42,638	(97,623)	-	2,288	(56,384)	58,672	-	103,570	(113,816)	68,918	-
Tall Oaks Ministry Designated	50,336	-	-		50,336		50,336			50,336		
Tall Oaks Milagro Refurbish	5,600	-	(114)		5,486		5,486			5,486		
Tall Oaks Fixed Assets	1,221,008	-	-		1,221,008		1,221,008	1,221,008				
Total Tall Oaks	1,334,217	42,638	(97,737)	-	1,279,118	(56,384)	1,335,502	1,221,008	103,570	(57,994)	68,918	-
Total Unrestricted	1,446,550	70,128	(135,302)	-	1,381,376	(63,480)	1,444,856	1,222,468	106,972	(23,499)	72,268	66,647
Temporarily Restricted Net Assets												
Regional Office Endowment	145,889	-	-		145,889		145,889					145,889
Graham Medical Emergency Fund	2,646	-	-		2,646		2,646				2,646	
Christian Ministry Scholarship Fund	15,716	-	-		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	4,872	-	-		4,872		4,872			4,872		
Youth Events	22,696	7,420	(739)		29,377		29,377			6,681	22,696	
Regional Events	401	-	-		401		401				401	
DMA	3,480	128	(10)		3,598		3,598			118	3,480	
Reconciliation	19,422	2,053	-		21,475		21,475			2,053	19,422	
DWM General Fund	2,267	4,465	-		6,732		6,732			6,732		
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	5,865	-	-		5,865		5,865				5,865	
DWM InterRegional Event	910	-	-		910		910				910	
DWM Mission Fund	210	-	-		210		210				210	
FCC of KC, MO Endowment Fund	96,760	-	-		96,760		96,760				8,784	87,976
FCC of KC, MO Empowerment Fund	(158)	-	-		(158)		(158)				(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	-	(1,000)		(454)		(454)				(454)	
Total Region	373,704	14,066	(1,749)	-	386,021	-	386,021	-	-	20,506	131,650	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 2/28/2018	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepays	Cash	CE	CCF
Temporarily Restricted Net Assets - Continued												
New Church-General	660,294	(2,900)	(5,116)		652,278		652,278		3,768	111,927	79,848	456,735
Realized Gain/(Loss)												
New Church-Pentecost	13,297	123	-		13,420		13,420			551	12,869	
Congregational Properties	692,931	-	-		692,931		692,931	692,931				
Bacon Memorial	976,512	-	-		976,512		976,512				-	976,512
Bowen	204,000	-	-		204,000		204,000					204,000
Miller Trust	47,139	-	-		47,139		47,138				-	47,138
Seed Fund	64,653	-	-		64,653		64,653					64,653
Vision Fund	103,994	-	-		103,994		103,993				12,222	91,771
Builders' Club	20,782	-	-		20,782		20,782				20,782	
Hispanic Ministries	1,648	-	-		1,648		1,648				1,648	
Total New Church	2,785,250	(2,777)	(5,116)	0	2,777,357	-	2,777,355	692,931	3,768	112,478	127,369	1,840,809
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	3,179,000	11,289	(6,865)	-	3,183,424	-	3,183,422	692,931	3,768	153,030	259,019	2,074,674
Permanently Restricted Net Assets												
Hyde Park CC - New Church	110,624				110,624		110,624					110,624
Total Net Assets	4,736,174	81,417	(142,167)	-	4,675,424	(63,480)	4,738,902	1,915,399	110,740	129,531	331,287	2,251,945

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

	<u>As of</u>		Increase (Decrease)	As of 12/31/2017
	<u>2/28/2018</u>	<u>2/28/2017</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	55,002	(2,552)	57,554	40,636
Accounts Receivable				15,508
Prepaid Expenses	<u>3,402</u>	<u>2,680</u>	<u>722</u>	<u>951</u>
Total Current Assets	<u>58,403</u>	<u>128</u>	<u>58,276</u>	<u>57,095</u>
Investments				
Investments held at Church Extension	135,000	249,189	(114,189)	135,000
Investments held at CCF	<u>300,512</u>	<u>211,948</u>	<u>88,564</u>	<u>300,512</u>
Total Investments	<u>435,512</u>	<u>461,137</u>	<u>(25,626)</u>	<u>435,512</u>
Fixed Assets				
Furniture & Equipment	18,798	17,260	1,538	18,798
Accumulated Depreciation	<u>(17,338)</u>	<u>(15,701)</u>	<u>(1,637)</u>	<u>(17,338)</u>
Total Fixed Assets	<u>1,460</u>	<u>1,559</u>	<u>(99)</u>	<u>1,460</u>
Total Assets	<u>495,375</u>	<u>462,824</u>	<u>32,551</u>	<u>494,067</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	5,431	8,288	(2,857)	8,029
Deferred Revenue	<u>1,665</u>	<u>3,964</u>	<u>(2,299)</u>	
Total Liabilities	<u>7,096</u>	<u>12,252</u>	<u>(5,156)</u>	<u>8,029</u>
Net Assets				
Unrestricted	102,258	88,966	13,292	112,333
Temporarily Restricted	<u>386,021</u>	<u>361,607</u>	<u>24,414</u>	<u>373,705</u>
Total Net Assets	<u>488,279</u>	<u>450,573</u>	<u>37,706</u>	<u>486,038</u>
Total Liabilities and Net Assets	<u>495,375</u>	<u>462,824</u>	<u>32,551</u>	<u>494,067</u>

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

	Year to Date			Annual Budget	Prior YTD
	Actual as of 2/28/2018	Budget	Over (Under) Budget		Actual as of 2/28/2017
Income					
Disciples Mission Fund	14,318	15,000	(682)	128,687	18,623
Designated Operating Contributions	5,575	5,000	575	25,000	700
Annual Fund				22,000	
Regional Support Fund\Individual Giving				15,000	773
Christmas Offering	7,000	10,138	(3,138)	19,000	9,300
DMF Contributions via CCF	58	58	0	16,500	58
Total Allocation Income	26,950	30,196	(3,246)	226,187	29,454
Interest Income				2,300	
Distribution from owned CCF Investment				7,500	
New Church Admin Fee				12,000	
Miscellaneous Income				250	550
Total Other Income	0	0	0	22,050	550
Total Income	26,950	30,196	(3,246)	248,237	30,004
Expenses					
Salaries & Benefits	25,880	29,428	(3,548)	176,567	30,040
Travel	171	254	(83)	7,000	463
Facilities		334	(334)	2,000	2,708
Telecommunications	274	250	24	1,500	308
Postage	36	150	(114)	1,800	272
Computer & Equipment	733	1,044	(311)	6,460	796
Office Expenses	729	1,916	(1,187)	11,500	2,244
Board & Committee Expenses				650	50
Treasury Servies	4,360	4,360		26,160	4,360
Legal Fees	3,500		3,500		
College of Regional Ministry Dues	1,677	2,000	(323)	2,000	2,128
Promotional Expenses				3,600	
Obra Hispana Support				8,000	
Clergy Oversight				1,000	500
Restructure Expenses					4,900
Total	37,360	39,736	(2,376)	248,237	48,769
Total Expenses	37,360	39,736	(2,376)	248,237	48,769
Draw from Cherokee Funds for Transit. Min					(3,610)
Total Transfer of Funds	0	0	0	0	(3,610)
NET SURPLUS/(DEFICIT)	(10,409)	(9,540)	(869)	0	(15,155)

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

	As of	As of	Over	Annual	As of
	2/28/2018	2/28/2018	(Under)	Budget	2/28/2017
	Actual	Budget	Budget	Budget	Actual
From Previous Page	(10,409)	(9,540)	(869)	-	(15,155)
	Revenue				
	Expense				
Leadership Seminar - GKCE4	-	-	-	-	-
	Revenue		-		
	Expense		-		
Regional Assembly - GKCE6	-	-	-	-	-
	Revenue	150	-		
	Expense	(6)	-		
Regional Events - GKCE7	144	-	-	-	-
	Revenue				
	Expense				
Camps - GKCE9	-	-	-	-	-
NET SURPLUS/(DEFICIT)	(10,265)	(9,540)	(869)	-	(15,155)

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

	<u>As of</u>		Increase (Decrease)	As of 12/31/2017
	<u>2/28/2018</u>	<u>2/28/2017</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	112,481	76,171	36,310	108,164
Accounts Receivable				16,326
Prepaid Expenses	<u>3,768</u>	<u>2,877</u>	<u>891</u>	
Total Current Assets	<u>116,248</u>	<u>79,048</u>	<u>37,200</u>	<u>124,490</u>
Investments				
Investments held at Church Extension	127,369	882,194	(754,825)	678,194
Investments held at CCF	<u>1,951,433</u>	<u>1,233,235</u>	<u>718,199</u>	<u>1,400,608</u>
Total Investments	<u>2,078,802</u>	<u>2,115,429</u>	<u>(36,627)</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>2,887,981</u>	<u>2,891,802</u>	<u>(3,821)</u>	<u>2,896,223</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable		160	(160)	350
Total Liabilities	<u>0</u>	<u>160</u>	<u>(160)</u>	<u>350</u>
Net Assets				
Temporarily Restricted	2,777,357	2,781,018	(3,661)	2,785,249
Permanently Restricted	<u>110,624</u>	<u>110,624</u>		<u>110,624</u>
Total Net Assets	<u>2,887,981</u>	<u>2,891,642</u>	<u>(3,661)</u>	<u>2,895,873</u>
Total Liabilities and Net Assets	<u>2,887,981</u>	<u>2,891,802</u>	<u>(3,821)</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 2/28/2018	Budget	Over (Under) Budget		Actual as of 2/28/2017
Income					
Interest Income	(3,563)	3,500	(7,063)	18,000	
Designated Operating Contributions	664	759	(95)	8,000	696
Distrib. from non-own. endow.Caldwell				16,850	
Total Income	<u>(2,900)</u>	<u>4,259</u>	<u>(7,159)</u>	<u>42,850</u>	<u>696</u>
Total Income	<u>(2,900)</u>	<u>4,259</u>	<u>(7,159)</u>	<u>42,850</u>	<u>696</u>
Expenses					
Salaries & Benefits	902	3,116	(2,214)	82,600	3,620
Travel	109	150	(41)	2,500	93
General Liability Insurance		500	(500)	3,000	565
Translation Services				500	50
Congregation Education				1,000	
Background Checks				1,000	160
New Church Training				8,000	
Church Empowerment Grants	4,104	4,000	104	6,000	
Administrative Expense				12,000	
Hospitality				1,000	19
Total	<u>5,116</u>	<u>7,766</u>	<u>(2,650)</u>	<u>117,600</u>	<u>4,507</u>
Total Expenses	<u>5,116</u>	<u>7,766</u>	<u>(2,650)</u>	<u>117,600</u>	<u>4,507</u>
Distribution from New Ch Endowments				(74,750)	
Transfer from Designated Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>(74,750)</u>	<u>0</u>
NET SURPLUS/(DEFICIT)	<u>(8,015)</u>	<u>(3,507)</u>	<u>(4,508)</u>	<u>0</u>	<u>(3,812)</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>2/28/2018</u>	<u>2/28/2017</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	(37,947)	67,268	(105,215)	21,075
Accounts Receivable	63,211	22,193	41,017	68,326
Prepaid Expenses	40,359	26,098	14,262	4,263
Total Current Assets	<u>65,623</u>	<u>115,559</u>	<u>(49,936)</u>	<u>93,664</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>1,355,548</u>	<u>1,483,678</u>	<u>(128,129)</u>	<u>1,383,589</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	15,450	52,373	(36,923)	6,710
Deferred Revenue	25,522	26,173	(651)	6,167
Note Payable	15,412	21,540	(6,128)	16,449
Total Liabilities	<u>56,384</u>	<u>100,086</u>	<u>(43,701)</u>	<u>29,327</u>
Net Assets				
Unrestricted	1,279,118	1,368,131	(89,013)	1,334,217
Temporarily Restricted	20,046	15,460	4,586	20,046
Total Net Assets	<u>1,299,164</u>	<u>1,383,592</u>	<u>(84,428)</u>	<u>1,354,263</u>
Total Liabilities and Net Assets	<u>1,355,548</u>	<u>1,483,678</u>	<u>(128,129)</u>	<u>1,383,589</u>

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

	Year to Date			Annual Budget	Prior YTD
	Actual as of 2/28/2018	Budget as of 2/28/2018	Over (Under) Budget		Actual as of 2/28/2017
Income					
LLC Lodge Base Income	20,532	15,083	5,449	205,000	13,876
Cottage Base Income	6,762	11,000	(4,238)	197,000	24,151
Camp & Conference Base Income				55,000	
Camp Offerings				1,500	
Limited Use Groups Income	733	829	(96)	61,000	1,053
General Income	331	2,000	(1,669)	28,500	252
Food Service Income	11,371	11,000	371	220,000	23,231
Other Sales Income				5,000	
Donation Income	2,909	3,921	(1,012)	75,000	7,242
Total Operational Income	42,638	43,833	(1,195)	848,000	69,804
Total Income	42,638	43,833	(1,195)	848,000	69,804
Expenses					
Salaries & Benefits	54,500	71,667	(17,167)	430,000	60,008
Staff Reimbursement Expense	45	683	(638)	4,100	581
Insurance Expense	528	4,333	(3,805)	26,000	4,755
Maintenance Expense	3,743	4,233	(490)	33,500	3,087
Office Expenses	2,548	1,883	665	11,050	2,376
Committee Expenses	2,559	3,167	(607)	16,000	1,031
Site Promotion Expenses	1,095	1,167	(72)	3,700	872
Utilities	20,717	24,083	(3,367)	89,000	19,366
General Operating Expense	1,360	1,983	(623)	6,200	5,099
Housekeeping Expense	964	1,350	(386)	11,500	599
Food Service Expense	7,719	11,720	(4,001)	132,400	12,605
Staff Expenses				2,100	16
Camp & Conference Expense		250	(250)	11,200	1
Equestrian Program Expense	1,727	100	1,627	15,000	3,400
Challenge Course Expense				3,050	
Other Program Expense				5,600	
Total	97,506	126,620	(29,114)	800,400	113,796
Total Expenses	97,506	126,620	(29,114)	800,400	113,796
Other					
BCE Interest Payments	117	417	(300)	2,500	161
Total Other	117	417	(300)	2,500	161
NET SURPLUS/(DEFICIT)	(54,985)	(83,203)	28,219	45,100	(44,153)