

# Christian Church in Greater Kansas City

## Statement of Financial Position

	As of			
	3/31/2018	3/31/2017	Increase (Decrease)	As of 12/31/2017
<b>Assets</b>				
Current Assets				
Cash held by (due to) OGMP	99,663	60,394	39,269	169,875
Accounts Receivable	66,846	64,425	2,420	62,488
Prepaid Expenses	5,214	29,235	(24,021)	5,214
Total Current Assets	171,723	154,055	17,669	237,578
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	2,527,899	2,690,187	(162,287)	2,583,232
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	1,915,399	1,998,085	(82,686)	1,915,399
<b>Total Assets</b>	<b>4,615,021</b>	<b>4,842,326</b>	<b>(227,305)</b>	<b>4,736,208</b>
<b>Liabilities and Net Assets</b>				
Liabilities				
Accounts Payable	18,170	21,036	(2,865)	15,089
Deferred Revenue	52,577	31,094	21,483	6,371
Note Payable	14,886	21,033	(6,148)	16,449
Total Liabilities	85,633	73,163	12,470	37,910
Net Assets				
Unrestricted	1,278,500	1,444,947	(166,447)	1,408,566
Temporarily Restricted	3,140,264	3,213,593	(73,328)	3,179,108
Permanently Restricted	110,624	110,624		110,624
Total Net Assets	4,529,388	4,769,163	(239,775)	4,698,298
<b>Total Liabilities and Net Assets</b>	<b>4,615,021</b>	<b>4,842,326</b>	<b>(227,305)</b>	<b>4,736,208</b>

**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 3/31/2018	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepays	Cash	CE	CCF
<b>Unrestricted Net Assets</b>												
Regional Office Operating	107,226	42,704	(58,720)	(1,155)	90,754	(27,734)	118,488	1,460	3,889	46,128	2,330	64,681
Other Region Events		529	(20)									
Retreat Income		390	(200)									
Total Region	107,226	43,623	(58,940)	(1,155)	90,754	(27,734)	118,488	1,460	3,889	46,128	2,330	64,681
Tall Oaks Operating	(53,834)	77,970	(189,926)		(165,790)	(57,898)	(107,892)		52,193	(160,085)		
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	77,970	(189,926)	-	(87,560)	(57,898)	(29,662)	-	52,193	(150,773)	68,918	-
Tall Oaks Ministry Designated	50,336	-	(1,412)		48,924		48,924			48,924		
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	77,970	(191,564)	-	1,187,746	(57,898)	1,245,644	1,221,008	52,193	(96,475)	68,918	-
Total Unrestricted	1,408,566	121,593	(250,504)	(1,155)	1,278,500	(85,632)	1,364,132	1,222,468	56,082	(50,347)	71,248	64,681
<b>Temporarily Restricted Net Assets</b>												
Regional Office Endowment	145,889	3,985	(3,938)	(2,461)	143,475		143,475					143,475
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	420	(341)		3,559		3,559			79	3,480	
Reconciliation	19,422	2,148	(1,000)		20,570		20,570			1,148	19,422	
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)	-	-		(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	-	-		546		546				546	
Total Region	373,812	22,314	(7,843)	(3,986)	384,297	-	384,297	-	-	20,841	132,670	230,786

**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 3/31/2018	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepays	Cash	CE	CCF
<b>Temporarily Restricted Net Assets - Continued</b>												
New Church-General	660,294	31,160	(37,906)	(13,517)	640,031		640,031		15,978	100,741	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	43,707	(35,765)	(35,644)	948,810		948,810			7,680	-	941,130
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	79,164	(76,649)	(51,844)	2,735,921	-	2,735,921	692,931	15,978	109,122	127,369	1,790,521
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	97,493	(80,554)	(55,830)	3,140,264	-	3,140,264	692,931	15,978	150,009	260,039	2,021,307
<b>Permanently Restricted Net Assets</b>												
Hyde Park CC - New Church	110,624				110,624		110,624					110,624
Total Net Assets	4,698,298	219,086	(331,058)	(56,985)	4,529,388	(85,632)	4,615,020	1,915,399	72,060	99,662	331,287	2,196,612

# Christian Church in Greater Kansas City

## Statement of Financial Position - Region

	As of			
	3/31/2018	3/31/2017	Increase (Decrease)	As of 12/31/2017
<b>Assets</b>				
Current Assets				
Cash held by (due to) OGMP	66,968	(15,184)	82,152	35,637
Accounts Receivable	2,938	2,105	833	15,508
Prepaid Expenses	951	3,158	(2,207)	951
Total Current Assets	70,858	(9,920)	80,778	52,097
Investments				
Investments held at Church Extension	135,000	249,189	(114,189)	135,000
Investments held at CCF	295,467	219,283	76,184	300,512
Total Investments	430,467	468,473	(38,006)	435,512
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	1,460	1,559	(99)	1,460
<b>Total Assets</b>	<b>502,784</b>	<b>460,111</b>	<b>42,673</b>	<b>489,068</b>
<b>Liabilities and Net Assets</b>				
Liabilities				
Accounts Payable	8,897	4,812	4,085	8,029
Deferred Revenue	18,837	5,831	13,006	
Total Liabilities	27,734	10,643	17,091	8,029
Net Assets				
Unrestricted	90,753	80,394	10,360	107,226
Temporarily Restricted	384,297	369,075	15,222	373,813
Total Net Assets	475,050	449,468	25,582	481,039
<b>Total Liabilities and Net Assets</b>	<b>502,784</b>	<b>460,111</b>	<b>42,673</b>	<b>489,068</b>

# Christian Church in Greater Kansas City

## Budget Report & Prior Year Comparison

	Year to Date				Prior YTD
	Actual as of 3/31/2018	Budget	Over (Under) Budget	Annual Budget	Actual as of 3/31/2017
<b>Income</b>					
Disciples Mission Fund	24,484	20,424	4,060	128,687	23,999
Designated Operating Contributions	7,341	5,500	1,841	25,000	2,084
Annual Fund				22,000	
Regional Support Fund\Individual Giving				15,000	2,711
Christmas Offering	7,420	10,138	(2,718)	19,000	9,300
DMF Contributions via CCF	1,331	1,244	87	16,500	1,243
Total Allocation Income	40,576	37,306	3,270	226,187	39,337
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	994
Total Other Income	2,128	2,525	(397)	22,050	2,331
<b>Total Income</b>	<b>42,704</b>	<b>39,831</b>	<b>2,873</b>	<b>248,237</b>	<b>41,668</b>
<b>Expenses</b>					
Salaries & Benefits	39,091	39,796	(705)	176,567	47,032
Travel	1,309	1,169	140	7,000	1,280
Facilities	2,007	2,000	7	2,000	4,062
Telecommunications	714	375	339	1,500	417
Postage	201	450	(249)	1,800	280
Computer & Equipment	1,159	1,617	(458)	6,460	868
Office Expenses	2,521	2,874	(353)	11,500	3,003
Board & Committee Expenses				650	50
Treasury Servies	6,540	6,540		26,160	6,540
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	250
Restructure Expenses					4,900
Total	58,720	56,821	1,899	248,237	70,810
<b>Total Expenses</b>	<b>58,720</b>	<b>56,821</b>	<b>1,899</b>	<b>248,237</b>	<b>70,810</b>
Draw from Cherokee Funds for Transit. Min					(5,415)
<b>Total Transfer of Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(5,415)</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>(16,016)</b>	<b>(16,990)</b>	<b>974</b>	<b>0</b>	<b>(23,727)</b>

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

		As of	Over		As of	
		3/31/2018	3/31/2018	(Under)	3/31/2017	
		Actual	Budget	Budget	Actual	
From Previous Page		(16,016)	(16,990)	974	-	(23,727)
Leadership Seminar - GKCE4	Revenue					
	Expense					
		-	-	-	-	-
Regional Assembly - GKCE6	Revenue			-		
	Expense			-		
		-	-	-	-	-
Regional Events - GKCE7	Revenue	529	-			
	Expense	(20)	-			
		509	-	-	-	-
Camps - GKCE9	Revenue					
	Expense					
		-	-	-	-	-
NET SURPLUS/(DEFICIT)		(15,507)	(16,990)	974	-	(23,727)

# Christian Church in Greater Kansas City

## Statement of Financial Position - New Church

	As of			
	3/31/2018	3/31/2017	Increase (Decrease)	As of 12/31/2017
<b>Assets</b>				
Current Assets				
Cash held by (due to) OGMP	109,122	74,661	34,461	108,164
Accounts Receivable	15,978	13,426	2,551	16,326
Prepaid Expenses		2,589	(2,589)	
Total Current Assets	125,100	90,677	34,423	124,490
Investments				
Investments held at Church Extension	127,369	882,194	(754,825)	678,194
Investments held at CCF	1,901,146	1,270,602	630,544	1,400,608
Total Investments	2,028,514	2,152,796	(124,282)	2,078,802
Fixed Assets				
Congregational Properties	741,269	741,269		741,269
Accumulated Depreciation	(48,338)	(43,943)	(4,394)	(48,338)
Total Fixed Assets	692,931	697,325	(4,394)	692,931
<b>Total Assets</b>	<b>2,846,545</b>	<b>2,940,798</b>	<b>(94,253)</b>	<b>2,896,223</b>
<b>Liabilities and Net Assets</b>				
Liabilities				
Accounts Payable		1,116	(1,116)	350
Total Liabilities	0	1,116	(1,116)	350
Net Assets				
Temporarily Restricted	2,735,921	2,829,058	(93,136)	2,785,249
Permanently Restricted	110,624	110,624		110,624
Total Net Assets	2,846,545	2,939,682	(93,136)	2,895,873
<b>Total Liabilities and Net Assets</b>	<b>2,846,545</b>	<b>2,940,798</b>	<b>(94,253)</b>	<b>2,896,223</b>

# Christian Church in Greater Kansas City

## Budget Report & Prior Year Comparison - New Church

	Year to Date				Prior YTD
	Actual as of 3/31/2018	Budget	Over (Under) Budget	Annual Budget	Actual as of 3/31/2017
Income					
Interest Income	(3,563)	3,500	(7,063)	18,000	
Designated Operating Contributions	1,215	1,359	(144)	8,000	1,246
Distrib. from non-own. endow.Caldwell				16,850	4,176
Total Income	(2,349)	4,859	(7,208)	42,850	5,422
Total Income	(2,349)	4,859	(7,208)	42,850	5,422
Expenses					
Salaries & Benefits	991	1,050	(59)	82,600	5,430
Travel	109	150	(41)	2,500	676
General Liability Insurance	3,679	3,000	679	3,000	848
Translation Services				500	50
Congregation Education				1,000	
Background Checks				1,000	160
New Church Training	4,060	4,000	60	8,000	
Church Empowerment Grants	4,104	4,000	104	6,000	654
Administrative Expense				12,000	
Hospitality				1,000	19
Total	12,943	12,200	743	117,600	7,837
Total Expenses	12,943	12,200	743	117,600	7,837
Distribution from New Ch Endowments	(8,298)	(9,000)	702	(74,750)	(8,969)
Transfer from Designated Funds	(8,298)	(9,000)	702	(74,750)	(8,969)
NET SURPLUS/(DEFICIT)	(6,993)	1,659	(8,652)	0	6,554



# Christian Church in Greater Kansas City

## Statement of Financial Position - Tall Oaks

	<u>As of</u>			
	<u>3/31/2018</u>	<u>3/31/2017</u>	<u>Increase (Decrease)</u>	<u>As of 12/31/2017</u>
<b>Assets</b>				
Current Assets				
Cash held by (due to) OGMP	(76,427)	917	(77,344)	26,074
Accounts Receivable	47,930	48,894	(964)	30,654
Prepaid Expenses	4,263	23,488	(19,225)	4,263
Total Current Assets	<u>(24,234)</u>	<u>73,298</u>	<u>(97,533)</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>
<b>Total Assets</b>	<b><u>1,265,691</u></b>	<b><u>1,441,417</u></b>	<b><u>(175,725)</u></b>	<b><u>1,350,917</u></b>
<b>Liabilities and Net Assets</b>				
Liabilities				
Accounts Payable	9,273	15,107	(5,834)	6,710
Deferred Revenue	33,740	25,263	8,476	6,371
Note Payable	14,886	21,033	(6,148)	16,449
Total Liabilities	<u>57,898</u>	<u>61,403</u>	<u>(3,505)</u>	<u>29,531</u>
Net Assets				
Unrestricted	1,187,747	1,364,553	(176,806)	1,301,340
Temporarily Restricted	20,046	15,460	4,586	20,046
Total Net Assets	<u>1,207,793</u>	<u>1,380,013</u>	<u>(172,220)</u>	<u>1,321,386</u>
<b>Total Liabilities and Net Assets</b>	<b><u>1,265,691</u></b>	<b><u>1,441,417</u></b>	<b><u>(175,725)</u></b>	<b><u>1,350,917</u></b>

# Christian Church in Greater Kansas City

## Budget Report & Prior Year Comparison - Tall Oaks

	Year to Date				Prior YTD
	Actual as of 3/31/2018	Budget as of 3/31/2018	Over (Under) Budget	Annual Budget	Actual as of 3/31/2017
<b>Income</b>					
LLC Lodge Base Income	31,397	26,825	4,572	205,000	24,678
Cottage Base Income	15,161	24,000	(8,839)	197,000	40,525
Camp & Conference Base Income		23	(23)	55,000	31
Camp Offerings				1,500	
Limited Use Groups Income	2,933	1,748	1,185	61,000	1,894
General Income	695	700	(5)	28,500	302
Food Service Income	22,619	24,000	(1,381)	220,000	38,773
Other Sales Income				5,000	
Donation Income	5,165	7,739	(2,574)	75,000	9,939
Total Operational Income	77,970	85,035	(7,065)	848,000	116,142
<b>Total Income</b>	<b>77,970</b>	<b>85,035</b>	<b>(7,065)</b>	<b>848,000</b>	<b>116,142</b>
<b>Expenses</b>					
Salaries & Benefits	93,846	111,944	(18,098)	430,000	97,607
Staff Reimbursement Expense	45	1,025	(980)	4,100	1,075
Insurance Expense	28,287	26,000	2,287	26,000	6,888
Maintenance Expense	4,597	6,350	(1,753)	33,500	4,097
Office Expenses	4,255	3,862	392	11,050	3,962
Committee Expenses	2,559	3,250	(691)	16,000	3,425
Site Promotion Expenses	1,480	1,350	130	3,700	1,220
Utilities	31,840	30,850	990	89,000	25,591
General Operating Expense	2,105	2,500	(395)	6,200	5,467
Housekeeping Expense	1,469	1,350	119	11,500	1,420
Food Service Expense	13,611	14,280	(669)	132,400	18,904
Staff Expenses				2,100	16
Camp & Conference Expense	300	875	(575)	11,200	1
Equestrian Program Expense	4,890	5,300	(410)	15,000	5,452
Challenge Course Expense	450	700	(250)	3,050	225
Other Program Expense				5,600	41
Total	189,733	209,636	(19,903)	800,400	175,390
<b>Total Expenses</b>	<b>189,733</b>	<b>209,636</b>	<b>(19,903)</b>	<b>800,400</b>	<b>175,390</b>
<b>Other</b>					
BCE Interest Payments	167	208	(41)	2,500	231
<b>Total Other</b>	<b>167</b>	<b>208</b>	<b>(41)</b>	<b>2,500</b>	<b>231</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>(111,930)</b>	<b>(124,809)</b>	<b>12,879</b>	<b>45,100</b>	<b>(59,479)</b>