

Christian Church in Greater Kansas City Statement of Financial Position

	As of		Increase (Decrease)	As of 12/31/2017
	10/31/2018	10/31/2017		
Assets				
Current Assets				
Cash held by (due to) OGMP	122,190	139,365	(17,175)	169,875
Accounts Receivable	65,518	118,809	(53,291)	62,488
Prepaid Expenses	884	8,852	(7,968)	5,214
Total Current Assets	<u>188,593</u>	<u>267,026</u>	<u>(78,434)</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>4,669,411</u>	<u>4,810,797</u>	<u>(141,386)</u>	<u>4,736,208</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	20,031	11,840	8,192	15,089
Deferred Revenue	11,045	2,902	8,143	6,371
Note Payable	11,186	17,483	(6,297)	16,449
Total Liabilities	<u>42,263</u>	<u>32,225</u>	<u>10,037</u>	<u>37,910</u>
Net Assets				
Unrestricted	1,298,090	1,549,304	(251,214)	1,408,566
Temporarily Restricted	3,218,434	3,118,643	99,791	3,179,108
Permanently Restricted	110,624	110,624		110,624
Total Net Assets	<u>4,627,149</u>	<u>4,778,572</u>	<u>(151,423)</u>	<u>4,698,298</u>
Total Liabilities and Net Assets	<u>4,669,411</u>	<u>4,810,797</u>	<u>(141,386)</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 10/31/2018	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepaids	Cash	CE	CCF
Unrestricted Net Assets												
Regional Office Operating	107,226	162,749	(198,200)	(194)	57,445	(6,358)	63,803	1,460	884	(8,934)	3,874	66,519
Regional Assembly		3,195	(7,827)									
GKC Camps		98,832	(109,250)									
Other Region Events		1,609	(580)	-								
Leadership Seminar			(252)									
Retreat Income		390	(253)	-								
Total Region	107,226	266,775	(316,362)	(194)	57,445	(6,358)	63,803	1,460	884	(8,934)	3,874	66,519
Tall Oaks Operating	(53,834)	630,408	(707,537)	-	(129,991)	(35,066)	(94,925)		65,518	(160,443)		
Other Events		972								-		
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	631,552	(707,537)	-	(51,589)	(35,066)	(16,523)	-	65,518	(150,959)	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	648,740	(709,435)	-	1,240,645	(35,066)	1,275,711	1,221,008	65,518	(79,733)	68,918	-
Total Unrestricted	1,408,566	915,515	(1,025,797)	(194)	1,298,090	(41,424)	1,339,514	1,222,468	66,402	(88,667)	72,792	66,519
Temporarily Restricted Net Assets												
Regional Office Endowment	145,889	4,537	(4,366)	65	146,125		146,125			25		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	-	(500)	-	3,528		3,528			(500)	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	(3,021)	-	27,095		27,095			4,399	22,696	
Regional Events	401	-	-	-	401		401				401	
DMA	3,480	865	(717)	-	3,628		3,628			279	3,349	
Reconciliation	19,422	3,128	(5,125)	-	17,425		17,425			905	16,520	
DWM General Fund	2,105	9,333	(8,859)	-	2,579		2,579			2,579		
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	3,417	(1,222)	-	8,330		8,330			1,962	6,368	
DWM InterRegional Event	910	-	-	-	910		910				910	
DWM Mission Fund	210	1,353	(1,066)	-	497		497				497	
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	36,789	(29,199)	(191)	381,411	-	381,411	-	-	16,378	131,126	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 10/31/2018	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepaids	Cash	CE	CCF
Temporarily Restricted Net Assets - Continued												
New Church-General	660,294	69,346	(35,418)		694,408	(839)	695,247			158,479	79,847	456,921
Investment Activity		24,081	(23,310)	(585)								
New Church-Pentecost	13,297	5,937	(827)	-	18,407		18,407			5,637	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	2,785,250	130,618	(86,659)	(22,549)	2,806,660	(839)	2,807,499	692,931	-	164,116	127,369	1,823,083
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	20,046	10,317	0	-	30,363	-	30,363	-	-	30,363	-	-
Total Temporarily Restricted	3,179,108	173,187	(111,492)	(22,740)	3,218,434	(839)	3,219,273	692,931	-	210,857	258,495	2,056,990
Permanently Restricted Net Assets												
Hyde Park CC - New Church	110,624			-	110,624		110,624					110,624
Total Net Assets	4,698,298	1,088,702	(1,137,289)	(22,934)	4,627,148	(42,263)	4,669,411	1,915,399	66,402	122,190	331,287	2,234,133

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

	As of		Increase (Decrease)	As of 12/31/2017
	10/31/2018	10/31/2017		
Assets				
Current Assets				
Cash held by (due to) OGMP	7,443	51,480	(44,037)	35,637
Accounts Receivable				15,508
Prepaid Expenses	884	1,311	(426)	951
Total Current Assets	<u>8,327</u>	<u>52,791</u>	<u>(44,463)</u>	<u>52,097</u>
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	<u>435,426</u>	<u>428,348</u>	<u>7,078</u>	<u>435,512</u>
Fixed Assets				
Furniture & Equipment	18,798	18,798		18,798
Accumulated Depreciation	(17,338)	(15,701)	(1,637)	(17,338)
Total Fixed Assets	<u>1,460</u>	<u>3,097</u>	<u>(1,637)</u>	<u>1,460</u>
Total Assets	<u>445,213</u>	<u>484,235</u>	<u>(39,022)</u>	<u>489,068</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	6,357	3,170	3,187	8,029
Deferred Revenue		740	(740)	
Total Liabilities	<u>6,357</u>	<u>3,910</u>	<u>2,447</u>	<u>8,029</u>
Net Assets				
Unrestricted	57,445	116,691	(59,246)	107,226
Temporarily Restricted	381,411	363,634	17,777	373,813
Total Net Assets	<u>438,856</u>	<u>480,325</u>	<u>(41,469)</u>	<u>481,039</u>
Total Liabilities and Net Assets	<u>445,213</u>	<u>484,235</u>	<u>(39,022)</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 10/31/2018	Budget	Over (Under) Budget		Actual as of 10/31/2017
Income					
Disciples Mission Fund	100,083	106,144	(6,061)	128,687	105,196
Designated Operating Contributions	21,664	21,051	613	25,000	21,614
Annual Fund				22,000	
Regional Support Fund\Individual Giving	6,883	14,910	(8,027)	15,000	29,817
Christmas Offering	8,480	12,308	(3,828)	19,000	11,291
DMF Contributions via CCF	11,257	10,852	405	16,500	10,846
Total Allocation Income	148,368	165,265	(16,897)	226,187	178,764
Interest Income	3,152	2,300	852	2,300	2,488
Distribution from owned CCF Investment	4,366	4,725	(359)	7,500	4,114
New Church Admin Fee	6,000	6,000		12,000	6,000
Miscellaneous Income	864	250	614	250	1,094
Total Other Income	14,381	13,275	1,106	22,050	13,696
Total Income	162,749	178,540	(15,791)	248,237	192,460
Expenses					
Salaries & Benefits	134,672	147,140	(12,468)	176,567	156,739
Travel	6,955	5,830	1,125	7,000	9,902
Facilities	1,781	2,000	(219)	2,000	12,342
Telecommunications	1,558	1,250	308	1,500	1,381
Postage	696	1,500	(804)	1,800	1,543
Computer & Equipment	2,209	5,390	(3,181)	6,460	1,725
Office Expenses	12,301	9,580	2,721	11,500	9,882
Miscellaneous	16		16		3,061
Board & Committee Expenses	4,930	540	4,390	650	208
Treasury Services	21,800	21,800		26,160	21,800
Legal Fees	3,500		3,500		
College of Regional Ministry Dues	1,677	2,000	(323)	2,000	2,128
Promotional Expenses		1,800	(1,800)	3,600	
GKC Convencion Hispana Support	6,104	6,670	(566)	8,000	
Clergy Oversight		840	(840)	1,000	547
Restructure Expenses					4,900
Total	198,200	206,340	(8,140)	248,237	226,158
Total Expenses	198,200	206,340	(8,140)	248,237	226,158
Draw from Cherokee Funds for Transit. Min					(14,440)
Total Transfer of Funds	0	0	0	0	(14,440)
NET SURPLUS/(DEFICIT)	(35,451)	(27,800)	(7,651)	0	(19,258)

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

	As of	Over	As of	
	10/31/2018	10/31/2018	10/31/2017	
	Actual	Budget	Actual	
		(Under)		
		Budget		
From Previous Page	(35,451)	(27,800)	(7,651)	(19,258)
	Revenue			
	Expense	(252)		
Leadership Seminar - GKCE4	(252)	-	-	-
	Revenue	3,195	3,195	
	Expense	(7,827)	(7,827)	
Regional Assembly - GKCE6	(4,632)	-	(4,632)	-
	Revenue	1,609	-	1,820
	Expense	(580)	-	(555)
Regional Events - GKCE7	1,029	-	-	1,265
	Revenue	98,832		453
	Expense	(109,250)		(1,686)
Camps - GKCE9	(10,418)	-	-	(1,233)
	Revenue	390		
	Expense	(253)		
Retreats - GKCE3	137	-	-	-
NET SURPLUS/(DEFICIT)	(49,587)	(27,800)	(12,283)	(19,226)

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

	<u>As of</u>		Increase (Decrease)	As of 12/31/2017
	<u>10/31/2018</u>	<u>10/31/2017</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	164,117	101,528	62,588	108,164
Accounts Receivable				16,326
Prepaid Expenses		575	(575)	
Total Current Assets	<u>164,117</u>	<u>102,104</u>	<u>62,013</u>	<u>124,490</u>
Investments				
Investments held at Church Extension	127,369	678,194	(550,825)	678,194
Investments held at CCF	1,933,707	1,368,689	565,019	1,400,608
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	(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>2,918,124</u>	<u>2,846,312</u>	<u>71,812</u>	<u>2,896,223</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	839	37	802	350
Total Liabilities	<u>839</u>	<u>37</u>	<u>802</u>	<u>350</u>
Net Assets				
Temporarily Restricted	2,806,660	2,735,651	71,010	2,785,249
Permanently Restricted	110,624	110,624		110,624
Total Net Assets	<u>2,917,285</u>	<u>2,846,275</u>	<u>71,010</u>	<u>2,895,873</u>
Total Liabilities and Net Assets	<u>2,918,124</u>	<u>2,846,312</u>	<u>71,812</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 10/31/2018	Budget	Over (Under) Budget		Actual as of 10/31/2017
Income					
Interest Income	(2,414)	9,000	(11,414)	18,000	11,653
Designated Operating Contributions	7,958	5,890	2,068	8,000	5,403
Distrib. from non-own. endow.Caldwell	13,387	12,638	749	16,850	12,736
Rental Income					132
Total Income	<u>18,932</u>	<u>27,528</u>	<u>(8,596)</u>	<u>42,850</u>	<u>29,924</u>
Total Income	<u>18,932</u>	<u>27,528</u>	<u>(8,596)</u>	<u>42,850</u>	<u>29,924</u>
Expenses					
Salaries & Benefits	15,158	41,925	(26,767)	82,600	18,101
Travel	109	566	(457)	2,500	2,900
General Liability Insurance	3,679	3,000	679	3,000	2,826
Translation Services		420	(420)	500	200
Congregation Education		1,000	(1,000)	1,000	28
Background Checks		1,000	(1,000)	1,000	160
New Church Training	6,369	6,000	369	8,000	3,052
Church Empowerment Grants	4,104	5,000	(896)	6,000	9,251
Administrative Expense	6,000	6,000		12,000	6,000
Hospitality		500	(500)	1,000	90
Total	<u>35,418</u>	<u>65,411</u>	<u>(29,993)</u>	<u>117,600</u>	<u>42,608</u>
Total Expenses	<u>35,418</u>	<u>65,411</u>	<u>(29,993)</u>	<u>117,600</u>	<u>42,608</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>33,927</u>	<u>18,180</u>	<u>15,747</u>	<u>0</u>	<u>20,059</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>10/31/2018</u>	<u>10/31/2017</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	(49,369)	(13,644)	(35,726)	26,074
Accounts Receivable	65,518	118,809	(53,291)	30,654
Prepaid Expenses	<u>6,966</u>	<u>6,966</u>	<u>(6,966)</u>	<u>4,263</u>
Total Current Assets	<u>16,149</u>	<u>112,132</u>	<u>(95,983)</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>1,306,074</u>	<u>1,480,250</u>	<u>(174,176)</u>	<u>1,350,917</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	12,835	8,633	4,202	6,710
Deferred Revenue	11,045	2,162	8,883	6,371
Note Payable	<u>11,186</u>	<u>17,483</u>	<u>(6,297)</u>	<u>16,449</u>
Total Liabilities	<u>35,066</u>	<u>28,278</u>	<u>6,788</u>	<u>29,531</u>
Net Assets				
Unrestricted	1,240,645	1,432,613	(191,968)	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>1,271,008</u>	<u>1,451,972</u>	<u>(180,964)</u>	<u>1,321,386</u>
Total Liabilities and Net Assets	<u>1,306,074</u>	<u>1,480,250</u>	<u>(174,176)</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 10/31/2018	Budget as of 10/31/2018	Over (Under) Budget		Actual as of 10/31/2017
Income					
LLC Lodge Base Income	174,522	164,514	10,008	205,000	151,348
Cottage Base Income	115,339	178,162	(62,823)	197,000	176,398
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	48,505	59,952	(11,447)	61,000	63,336
General Income	3,409	23,375	(19,966)	28,500	18,913
Food Service Income	200,569	183,333	17,236	220,000	206,918
Other Sales Income		3,500	(3,500)	5,000	
Donation Income	22,743	64,632	(41,889)	75,000	73,955
Total Operational Income	630,408	733,468	(103,061)	848,000	745,837
Total Income	630,408	733,468	(103,061)	848,000	745,837
Expenses					
Salaries & Benefits	378,817	358,333	20,483	430,000	406,936
Staff Reimbursement Expense	1,466	3,417	(1,951)	4,100	1,962
Insurance Expense	28,287	26,000	2,287	26,000	21,816
Maintenance Expense	24,187	21,166	3,021	33,500	34,519
Office Expenses	11,830	9,592	2,238	11,050	12,654
Committee Expenses	4,451	15,833	(11,382)	16,000	18,060
Site Promotion Expenses	2,929	3,333	(405)	3,700	941
Utilities	95,149	76,217	18,932	89,000	87,217
General Operating Expense	6,819	5,167	1,652	6,200	5,527
Housekeeping Expense	9,375	10,000	(625)	11,500	8,271
Food Service Expense	113,648	110,133	3,515	132,400	110,689
Staff Expenses	996	1,750	(754)	2,100	579
Camp & Conference Expense	10,150	9,333	817	11,200	12,042
Equestrian Program Expense	14,815	15,000	(185)	15,000	14,926
Challenge Course Expense	1,890	3,050	(1,160)	3,050	1,141
Other Program Expense	2,223	5,600	(3,377)	5,600	5,995
Total	707,030	673,923	33,107	800,400	743,274
Total Expenses	707,030	673,923	33,107	800,400	743,274
Other					
BCE Interest Payments	507	1,042	(535)	2,500	720
Total Other	507	1,042	(535)	2,500	720
NET SURPLUS/(DEFICIT)	(77,129)	58,504	(135,633)	45,100	1,843