

Christian Church in Greater Kansas City Statement of Financial Position

	As of		Increase (Decrease)	As of 12/31/2018
	5/31/2019	5/31/2018		
Assets				
Current Assets				
Cash held by (due to) OGMP	94,383	110,481	(16,098)	138,148
CCF Distributions in Transit				36,074
Accounts Receivable	43,212	40,507	2,704	2,150
Prepaid Expenses	27,621	884	26,736	2,157
Total Current Assets	165,215	151,873	13,342	178,529
Investments				
Investments held at Church Extension	331,287	331,287		331,287
Investments held at CCF	2,169,473	2,196,612	(27,139)	2,000,159
Total Investments	2,500,760	2,527,899	(27,139)	2,331,446
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	(2,102,608)	(2,025,979)	(76,629)	(2,102,608)
Total Fixed Assets	1,838,769	1,915,399	(76,629)	1,838,769
Total Assets	4,504,744	4,595,170	(90,426)	4,348,744
Liabilities and Net Assets				
Liabilities				
Accounts Payable	13,495	29,038	(15,543)	22,379
Deferred Revenue	107,395	84,467	22,929	24,822
Note Payable	7,398	13,836	(6,438)	10,117
Total Liabilities	128,288	127,340	948	57,318
Net Assets				
Unrestricted	1,138,730	1,226,355	(87,625)	1,197,761
Temporarily Restricted	3,127,102	3,130,851	(3,749)	2,983,041
Permanently Restricted	110,624	110,624		110,624
Total Net Assets	4,376,456	4,467,830	(91,374)	4,291,426
Total Liabilities and Net Assets	4,504,744	4,595,170	(90,426)	4,348,744

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 5/31/2019	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepaids	Cash	CE	CCF
Unrestricted Net Assets												
Regional Office Operating	64,920	89,798	(109,142)	4,894	50,470	(6,688)	57,158	1,025	3,237	(43,070)	31,081	64,885
GKC General Camps		30,252	(1,471)		28,781		28,781			28,781		
CYF		21,709	(358)		21,351		21,351			21,351		
Chi Rho Events		7,505	(208)		7,297		7,297			7,297		
Boundary Training			(293)	-	(293)		(293)			(293)		
Anti Racism Event		10,898	(8,326)		2,572		2,572			2,572		
Leadership Seminar			(58)		(58)		(58)			(58)		
Clergy Retreat		2,088		-	2,088		2,088			2,088		
Total Region	64,920	162,250	(119,856)	4,894	112,208	(6,688)	118,896	1,025	3,237	18,668	31,081	64,885
Tall Oaks Operating	(166,168)	153,869	(272,217)	-	(208,366)	(120,971)	(87,395)		65,403	(152,798)		
Transfer in from Empowerment		76,150								-		
Tall Oaks Current Year Reserves	2,424	-	-	-	2,424		2,424			2,424		
Tall Oaks Empowerment Fund	76,150	-		-	-		-					
Transfer out to Operations			(76,150)									
Total Tall Oaks Operating	(87,594)	230,019	(348,367)	-	(205,942)	(120,971)	(84,971)	-	65,403	(150,374)	-	-
Tall Oaks Ministry Designated	66,113	12,115	-	-	78,228		78,228			78,228		
Tall Oaks Milagro Refurbish	5,113	-	(86)	-	5,027		5,027			5,027		
Tall Oaks Fixed Assets	1,149,207	-	-	-	1,149,207		1,149,207	1,149,207				
Total Tall Oaks	1,132,839	242,134	(348,453)	-	1,026,520	(120,971)	1,147,491	1,149,207	65,403	(67,119)	-	-
Total Unrestricted	1,197,759	404,384	(468,309)	4,894	1,138,728	(127,659)	1,266,387	1,150,232	68,640	(48,451)	31,081	64,885
Temporarily Restricted Net Assets												
Regional Office Endowment	129,150	1,403	(1,358)	11,508	140,703		140,702			25		140,677
Graham Medical Emergency Fund	2,646	-	-	-	2,646		2,646				2,646	
Christian Ministry Scholarship Fund	19,170	-	-	-	19,170		19,170			3,184	15,986	
Clergy Crisis Support Fund	3,528	-	-	-	3,528		3,528				3,528	
Retirement Celebration Fund	50	-	-	-	50		50			50		
Camp Scholarships	5,022	500	-	-	5,522		5,522			5,522		
Youth Events	17,546	2,215	(10,051)	-	9,710		9,710				9,710	
DMA	3,445	526	-	-	3,971		3,971			622	3,349	
Reconciliation	19,462	3,139	(1,000)	-	21,601		21,601			5,081	16,520	
DWM General Fund	1,639	2,995	(4,039)	-	595		595			595		
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	4,899	-	(578)	-	4,321		4,321			(2,047)	6,368	
DWM InterRegional Event	910	-	-	-	910		910				910	
DWM Mission Fund	497	296	-	-	793		793				793	
FCC of KC, MO Endowment Fund	88,742	803	(776)	6,460	95,229		95,229			795	8,784	85,650
FCC of KC, MO Empowerment Fund	1,457	776	-	-	2,233		2,232			2,232		
Haiti Scholarships for Young Adults	13,745	-	-	-	13,745		13,745				13,745	
Cherokee Transition Min. Fund	26,391	-	(7,805)	-	18,586		18,586				18,586	
Family of Faith	448	1,163	-	-	1,611		1,611				1,611	
National Convocation Scholarship	200	-	-	-	200		200			200		
Total Region	340,330	13,816	(25,607)	17,968	346,507	-	346,505	-	-	16,259	103,919	226,327

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 5/31/2019	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepays	Cash	CE	CCF
Temporarily Restricted Net Assets - Continued												
New Church-General	614,798	23,323	(31,790)		667,511	(629)	668,140		2,192	88,853	148,764	428,331
Investment Activity		7,478	(7,244)	60,946								
New Church-Pentecost	19,334	68	(75)	-	19,327		19,327			6,557	12,770	
Congregational Properties	688,537	-	-	-	688,537		688,537	688,537				
Bacon Memorial	853,452	8,993	(8,701)	73,180	926,924		926,924				-	926,924
Bowen	204,000	-	-	-	204,000		204,000					204,000
Miller Trust	44,671	301	(286)	2,420	47,106		47,107				-	47,107
Seed Fund	62,825	424	-	3,408	66,657		66,658					66,658
Vision Fund	101,400	602	-	4,838	106,840		106,840				12,223	94,617
Builders' Club	20,882	-	-	-	20,882		20,882				20,882	
Hispanic Ministries	1,648	-	-	-	1,648		1,648				1,648	
Total New Church	2,611,547	41,189	(48,096)	144,792	2,749,432	(629)	2,750,063	688,537	2,192	95,410	196,287	1,767,637
Capital Improvements	11,311	-	-	-	11,311		11,311				11,311	
Mary Margaret Miller Fund	1,560	-	-	-	1,560		1,560				1,560	
Cherokee CC - Clergy Retreat at TO	15,643	-	-	-	15,643		15,643				15,643	
Tall Oaks Activity Shelter	2,651	-	-	-	2,651		2,651				2,651	
Total Tall Oaks	31,165	0	0	-	31,165	-	31,165	-	-	31,165	-	-
Total Temporarily Restricted	2,983,042	55,005	(73,703)	162,760	3,127,104	(629)	3,127,733	688,537	2,192	142,834	300,206	1,993,964
Permanently Restricted Net Assets												
Hyde Park CC - New Church	110,624			-	110,624		110,624					110,624
Total Net Assets	4,291,425	459,389	(542,012)	167,654	4,376,456	(128,288)	4,504,744	1,838,769	70,832	94,383	331,287	2,169,473

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

	As of		Increase (Decrease)	As of 12/31/2018
	5/31/2019	5/31/2018		
Assets				
Current Assets				
Cash held by (due to) OGMP	34,926	82,517	(47,591)	(2,342)
CCF Distributions in Transit				14,311
Prepaid Expenses	3,237	884	2,353	2,157
Total Current Assets	<u>38,163</u>	<u>83,401</u>	<u>(45,238)</u>	<u>14,126</u>
Investments				
Investments held at Church Extension	135,000	135,000		135,000
Investments held at CCF	291,211	295,467	(4,256)	268,258
Total Investments	<u>426,211</u>	<u>430,467</u>	<u>(4,256)</u>	<u>403,258</u>
Fixed Assets				
Furniture & Equipment	18,798	18,798		18,798
Accumulated Depreciation	(17,773)	(17,338)	(435)	(17,773)
Total Fixed Assets	<u>1,025</u>	<u>1,460</u>	<u>(435)</u>	<u>1,025</u>
Total Assets	<u>465,400</u>	<u>515,328</u>	<u>(49,928)</u>	<u>418,409</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	4,052	5,675	(1,623)	13,160
Deferred Revenue	2,636	47,845	(45,209)	
Total Liabilities	<u>6,688</u>	<u>53,520</u>	<u>(46,833)</u>	<u>13,160</u>
Net Assets				
Unrestricted	112,208	89,961	22,247	64,920
Temporarily Restricted	346,504	371,847	(25,342)	340,329
Total Net Assets	<u>458,712</u>	<u>461,808</u>	<u>(3,096)</u>	<u>405,249</u>
Total Liabilities and Net Assets	<u>465,400</u>	<u>515,328</u>	<u>(49,928)</u>	<u>418,409</u>

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

	Year to Date			Annual Budget	Prior YTD
	Actual as of 5/31/2019	Budget	Over (Under) Budget		Actual as of 5/31/2018
Income					
Disciples Mission Fund	51,967	43,414	8,553	126,000	43,376
Regional Support Fund/Congregations	15,101	16,000	(899)	29,000	16,957
Annual Fund	100		100		
Regional Support Fund\Individual Giving	1,954	2,082	(128)	15,000	2,987
Christmas Offering	9,356	10,699	(1,343)	19,000	8,169
DMF Contributions via CCF	1,537	1,302	235	16,000	1,389
Total Allocation Income	80,014	73,497	6,517	205,000	72,877
Interest Income				2,300	651
Distribution from owned CCF Investment	1,966	1,425	541	5,700	1,477
New Church Admin Fee				6,000	
Miscellaneous Income	12	250	(238)	250	7
Total Other Income	1,978	1,675	303	14,250	2,135
Total Income	81,992	75,172	6,820	219,250	75,012
Expenses					
Salaries & Benefits	81,663	85,231	(3,568)	216,063	65,899
Staff Relocation/Moving Expenses					711
Travel	6,120	6,000	120	6,000	4,102
Facilities	1,177	1,781	(604)	1,781	1,781
Telecommunications	970	729	240	1,750	841
Postage	153	417	(264)	1,000	396
Computer & Equipment	2,224	2,000	224	3,000	1,412
Office Expenses	4,208	4,167	42	10,000	4,700
Miscellaneous	121		121		(33)
Board & Committee Expenses					
Treasury Services	10,900	10,900		26,160	10,900
Legal Fees					3,500
College of Regional Ministry Dues	1,642	2,000	(358)	2,000	1,677
Promotional Expenses				2,000	
GKC Convencion Hispana Support		667	(667)	8,000	446
Clergy Oversight	(33)		(33)	1,000	
Mission Ministries					
Restructure Expenses					
Total	109,142	113,891	(4,749)	278,754	96,332
Total Expenses	109,142	113,891	(4,749)	278,754	96,332
Draw from designated funds					
Transfer from Designated Funds					
Draw from Cherokee Funds for Transit. Min	(7,805)	(8,854)	1,049	(21,250)	
Total Transfer of Funds	(7,805)	(8,854)	1,049	(21,250)	0
NET SURPLUS/(DEFICIT)	(19,345)	(29,865)	10,520	(38,254)	(21,321)

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

	As of		Over	As of
	5/31/2019	5/31/2019	(Under)	5/31/2018
	Actual	Budget	Budget	Actual
From Previous Page	(19,345)	(29,865)	10,520	(21,321)
Revenue			-	
Expense	(58)		(58)	
Leadership Seminar - GKCE4	(58)	-	(58)	-
Revenue			-	
Expense			-	
Regional Assembly - GKCE6	-	-	-	-
Revenue			-	
Expense	(293)		(293)	
Boundary Training - GKCE7	(293)	-	(293)	-
Revenue	59,466		59,466	
Expense	(2,037)		(2,037)	
Camps - GKCE9	57,429	-	57,429	-
Revenue	10,898		10,898	
Expense	(8,326)		(8,326)	
Anti Racism Event - GKCE11	2,572	-	2,572	-
Revenue			-	
Expense			-	
Clergy Retreat - GKCE2	-	-	-	-
NET SURPLUS/(DEFICIT)	40,305	(29,865)	70,170	(21,321)

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

	<u>As of</u>		Increase (Decrease)	As of 12/31/2018
	<u>5/31/2019</u>	<u>5/31/2018</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	95,408	128,038	(32,629)	154,287
CCF Distributions in Transit				21,060
Prepaid Expenses	<u>2,192</u>		<u>2,192</u>	
Total Current Assets	<u>97,601</u>	<u>128,038</u>	<u>(30,437)</u>	<u>175,347</u>
Investments				
Investments held at Church Extension	196,287	127,369	68,918	127,369
Investments held at CCF	<u>1,878,262</u>	<u>1,901,146</u>	<u>(22,884)</u>	<u>1,731,901</u>
Total Investments	<u>2,074,548</u>	<u>2,028,514</u>	<u>46,034</u>	<u>1,859,270</u>
Fixed Assets				
Congregational Properties	741,269	741,269		741,269
Accumulated Depreciation	<u>(52,732)</u>	<u>(48,338)</u>	<u>(4,394)</u>	<u>(52,732)</u>
Total Fixed Assets	<u>688,537</u>	<u>692,931</u>	<u>(4,394)</u>	<u>688,537</u>
Total Assets	<u>2,860,686</u>	<u>2,849,483</u>	<u>11,203</u>	<u>2,723,154</u>
 Liabilities and Net Assets				
Liabilities				
Accounts Payable	<u>629</u>		<u>629</u>	<u>983</u>
Total Liabilities	<u>629</u>	<u>0</u>	<u>629</u>	<u>983</u>
Net Assets				
Temporarily Restricted	2,749,432	2,738,859	10,574	2,611,547
Permanently Restricted	<u>110,624</u>	<u>110,624</u>		<u>110,624</u>
Total Net Assets	<u>2,860,057</u>	<u>2,849,483</u>	<u>10,574</u>	<u>2,722,171</u>
Total Liabilities and Net Assets	<u>2,860,686</u>	<u>2,849,483</u>	<u>11,203</u>	<u>2,723,154</u>

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

	Year to Date			Annual Budget	Prior YTD
	Actual as of 5/31/2019	Budget	Over (Under) Budget		Actual as of 5/31/2018
Income					
Interest Income				1,000	(3,563)
Designated Operating Contributions	2,884	1,950	934	9,000	1,942
Distribution from non-owned endowment					
Distrib. from non-own. endow.Caldwell	4,208	6,250	(2,042)	15,000	4,518
Rental Income					
Event Income					
Insurance claim for Living Water CC					
Total Income	<u>7,092</u>	<u>8,200</u>	<u>(1,108)</u>	<u>25,000</u>	<u>2,897</u>
Total Income	<u>7,092</u>	<u>8,200</u>	<u>(1,108)</u>	<u>25,000</u>	<u>2,897</u>
Expenses					
Salaries & Benefits	26,651	26,565	86	63,750	991
Travel				2,500	109
General Liability Insurance	1,819		1,819		3,679
Translation Services					
Mission Insite				3,320	
Congregation Education					
Foundations Class					
Background Checks				500	
New Church Training				11,000	6,369
Demographics Studies					
Church Empowerment Grants	3,320	3,500	(180)	4,000	4,104
Taxes					
Administrative Expense				12,000	
Hospitality				1,000	
Total	<u>31,790</u>	<u>30,065</u>	<u>1,725</u>	<u>98,070</u>	<u>15,252</u>
Total Expenses	<u>31,790</u>	<u>30,065</u>	<u>1,725</u>	<u>98,070</u>	<u>15,252</u>
Distribution from New Ch Endowments	(16,231)	(18,268)	2,037	(73,070)	(15,978)
Transfer from Designated Funds	<u>(16,231)</u>	<u>(18,268)</u>	<u>2,037</u>	<u>(73,070)</u>	<u>(15,978)</u>
NET SURPLUS/(DEFICIT)	<u>(8,467)</u>	<u>(3,597)</u>	<u>(4,870)</u>	<u>0</u>	<u>3,624</u>

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

	<u>As of</u>		Increase (Decrease)	As of 12/31/2018
	<u>5/31/2019</u>	<u>5/31/2018</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	(35,952)	(100,074)	64,122	(13,797)
CCF Distributions in Transit				703
Accounts Receivable	43,212	40,507	2,704	2,150
Prepaid Expenses	22,191		22,191	
Total Current Assets	<u>29,451</u>	<u>(59,566)</u>	<u>89,017</u>	<u>(10,944)</u>
Investments				
Investments held at Church Extension		68,918	(68,918)	68,918
Total Investments	<u>0</u>	<u>68,918</u>	<u>(68,918)</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	(2,032,104)	(1,960,303)	(71,800)	(2,032,104)
Total Fixed Assets	<u>1,149,207</u>	<u>1,221,008</u>	<u>(71,800)</u>	<u>1,149,207</u>
Total Assets	<u>1,178,659</u>	<u>1,230,359</u>	<u>(51,701)</u>	<u>1,207,181</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	8,814	23,363	(14,549)	8,235
Deferred Revenue	104,759	36,621	68,138	24,822
Note Payable	7,398	13,836	(6,438)	10,117
Total Liabilities	<u>120,971</u>	<u>73,820</u>	<u>47,151</u>	<u>43,175</u>
Net Assets				
Unrestricted	1,026,522	1,136,394	(109,872)	1,132,841
Temporarily Restricted	31,166	20,146	11,020	31,166
Total Net Assets	<u>1,057,688</u>	<u>1,156,540</u>	<u>(98,852)</u>	<u>1,164,007</u>
Total Liabilities and Net Assets	<u>1,178,659</u>	<u>1,230,359</u>	<u>(51,701)</u>	<u>1,207,181</u>

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

	Year to Date			Annual Budget	Prior YTD
	Actual as of 5/31/2019	Budget as of 5/31/2019	Over (Under) Budget		Actual as of 5/31/2018
Income					
LLC Lodge Base Income	59,722		59,722		44,412
Cottage Base Income	29,814		29,814		25,609
Camp & Conference Base Income					150
Camp Offerings					
Limited Use Groups Income	12,901		12,901		10,178
General Income	1,989		1,989		1,465
Food Service Income	44,124		44,124		34,483
Other Sales Income					
Donation Income	5,320		5,320		8,002
Total Operational Income	153,869	0	153,869	0	124,299
Total Income	153,869	0	153,869	0	124,299
Expenses					
Salaries & Benefits	161,420		161,420		153,248
Staff Reimbursement Expense	1,602		1,602		174
Insurance Expense	13,130		13,130		28,287
Maintenance Expense	6,787		6,787		8,560
Office Expenses	4,635		4,635		6,098
Committee Expenses	595		595		2,559
Site Promotion Expenses	1,210		1,210		2,330
Utilities	42,968		42,968		48,445
General Operating Expense	3,659		3,659		4,441
Housekeeping Expense	2,536		2,536		2,912
Food Service Expense	25,215		25,215		24,555
Resale Items Expense					
Staff Expenses	235		235		634
Camp & Conference Expense					6,509
Equestrian Program Expense	5,525		5,525		8,523
Challenge Course Expense	1,287		1,287		1,327
Other Program Expense	1,248		1,248		661
Total	272,051	0	272,051	0	299,264
Total Expenses	272,051	0	272,051	0	299,264
Transfers					
Transfer In					
Transfer to Fixed Assets Fund					
Transfer from Transition Fund					
Total Transfers	0	0	0	0	0
Other					
BCE Interest Payments	166		166		271
Total Other	166	0	166	0	271
NET SURPLUS/(DEFICIT)	(118,348)	0	(118,348)	0	(175,236)