

Christian Church in Greater Kansas City
Statement of Financial Position

	As of		
	<u>12/31/2018</u>	<u>12/31/2017</u>	<u>Increase (Decrease)</u>
Assets			
Current Assets			
Cash held by (due to) OGMP	138,851	169,875	(31,024)
Accounts Receivable	39,026	62,488	(23,462)
Prepaid Expenses	1,374	5,214	(3,840)
Total Current Assets	<u>179,252</u>	<u>237,578</u>	<u>(58,326)</u>
Investments			
Investments held at Church Extension	331,287	882,112	(550,825)
Investments held at CCF	<u>2,000,159</u>	<u>1,701,120</u>	<u>299,040</u>
Total Investments	<u>2,331,446</u>	<u>2,583,232</u>	<u>(251,786)</u>
Fixed Assets			
Land	106,200	106,200	0
Buildings	2,787,659	2,787,659	0
Furniture & Equipment	258,504	258,504	0
Vehicles	47,746	47,746	0
Congregational Properties	741,269	741,269	0
Accumulated Depreciation	<u>(2,102,608)</u>	<u>(2,025,979)</u>	<u>(76,629)</u>
Total Fixed Assets	<u>1,838,769</u>	<u>1,915,399</u>	<u>(76,629)</u>
Total Assets	<u>4,349,467</u>	<u>4,736,208</u>	<u>(386,741)</u>
Liabilities and Net Assets			
Liabilities			
Accounts Payable	22,261	15,089	7,172
Deferred Revenue	20,447	6,371	14,075
Note Payable	<u>10,117</u>	<u>16,449</u>	<u>(6,332)</u>
Total Liabilities	<u>52,824</u>	<u>37,910</u>	<u>14,915</u>
Net Assets			
Unrestricted	1,194,709	1,408,566	(213,856)
Temporarily Restricted	2,991,309	3,179,108	(187,800)
Permanently Restricted	<u>110,624</u>	<u>110,624</u>	<u>0</u>
Total Net Assets	<u>4,296,642</u>	<u>4,698,298</u>	<u>(401,656)</u>
Total Liabilities and Net Assets	<u>4,349,467</u>	<u>4,736,208</u>	<u>(386,741)</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 12/31/2018	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepads	Cash	CE	CCF
Unrestricted Net Assets													
Regional Office Operating		107,226	225,081	(243,684)	(6,765)	60,447	(13,160)	73,607	1,025	15,685	(13,532)	10,459	59,970
Regional Assembly			3,195	(7,827)									
GKC Camps			99,177	(116,693)									
Other Region Events			2,009	(767)	-								
Leadership Seminar				(252)									
Retreat Income				(253)	-								
	Total Region	107,226	329,462	(369,476)	(6,765)	60,447	(13,160)	73,607	1,025	15,685	(13,532)	10,459	59,970
Tall Oaks Operating		(53,834)	700,732	(812,617)	-	(164,747)	(38,681)	(126,066)		3,655	(129,721)		
Other Events			972								-		
Tall Oaks Current Year Reserves		2,424	-	-	-	2,424		2,424			2,424		
Tall Oaks Empowerment Fund		75,806	345	-	-	76,151		76,151			7,233	68,918	
	Total Tall Oaks Operating	24,396	702,049	(812,617)	-	(86,172)	(38,681)	(47,491)	-	3,655	(120,064)	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	-	(71,800)	-	1,149,208		1,149,207	1,149,207				
	Total Tall Oaks	1,301,340	719,237	(886,315)	-	1,134,262	(38,681)	1,172,942	1,149,207	3,655	(48,838)	68,918	-
	Total Unrestricted	1,408,566	1,048,699	(1,255,791)	(6,765)	1,194,709	(51,841)	1,246,549	1,150,232	19,340	(62,370)	79,377	59,970
Temporarily Restricted Net Assets													
Regional Office Endowment		145,889	5,988	(5,770)	(16,957)	129,150		129,150			25		129,125
Graham Medical Emergency Fund		2,646	-	-	-	2,646		2,646				2,646	
Christian Ministry Scholarship Fund		15,716	3,453	-	-	19,169		19,169			3,183	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	-	(4,963)	-	17,733		17,733			(4,963)	22,696	
Regional Events		401	-	-	-	401		401				401	
DMA		3,480	885	(720)	-	3,645		3,645			296	3,349	
Reconciliation		19,422	9,083	(6,014)	-	22,491		22,491			5,971	16,520	
DWM General Fund		2,105	9,968	(9,859)	-	2,214		2,214			2,214		
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	3,376	(2,465)	(8,929)	88,742		88,742			795	8,784	79,163
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	-	(6,244)	-	26,391		26,391				26,391	
Family of Faith		546	1,550	(1,649)	-	447		447				447	
National Convocation Scholarship		-	200	-	-	200		200			200		
	Total Region	373,812	41,937	(41,322)	(25,886)	348,541	-	348,541	-	-	15,712	124,541	208,288

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 12/31/2018	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepads	Cash	CE	CCF
Temporarily Restricted Net Assets - Continued												
New Church-General	660,294	93,629	(49,485)		614,854	(983)	615,837		21,060	147,779	79,847	367,151
Investment Activity		31,818	(30,799)	(90,603)								
New Church-Pentecost	13,297	6,863	(827)	-	19,333		19,333			6,563	12,770	
Congregational Properties	692,931	-	(4,394)	-	688,537		688,537	688,537				
Bacon Memorial	976,512	36,411	(35,192)	(124,280)	853,451		853,452				-	853,452
Bowen	204,000	-	-	-	204,000		204,000					204,000
Miller Trust	47,139	1,227	(1,165)	(2,530)	44,671		44,671				-	44,671
Seed Fund	64,653	1,702	-	(3,529)	62,826		62,825					62,825
Vision Fund	103,994	2,415	-	(5,009)	101,400		101,399				12,222	89,177
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	174,165	(121,862)	(225,951)	2,611,602	(983)	2,612,584	688,537	21,060	154,342	127,369	1,621,276
Capital Improvements	3,561	7,751	-	-	11,312		11,312				11,312	
Mary Margaret Miller Fund	1,560	-	-	-	1,560		1,560				1,560	
Cherokee CC - Clergy Retreat at TO	12,274	3,369	-	-	15,643		15,643				15,643	
Tall Oaks Activity Shelter	2,651	-	-	-	2,651		2,651				2,651	
Total Tall Oaks	20,046	11,120	0	-	31,166	-	31,166	-	-	31,166	-	-
Total Temporarily Restricted	3,179,108	227,222	(163,184)	(251,837)	2,991,309	(983)	2,992,291	688,537	21,060	201,220	251,910	1,829,564
Permanently Restricted Net Assets												
Hyde Park CC - New Church		110,624		-	110,624		110,624					110,624
Total Net Assets	4,698,298	1,275,921	(1,418,975)	(258,602)	4,296,642	(52,824)	4,349,464	1,838,769	40,400	138,850	331,287	2,000,158

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

	As of		
	<u>12/31/2018</u>	<u>12/31/2017</u>	<u>Increase (Decrease)</u>
Assets			
Current Assets			
Cash held by (due to) OGMP	2,183	35,637	(33,454)
Accounts Receivable	14,311	15,508	(1,197)
Prepaid Expenses	1,374	951	423
Total Current Assets	<u>17,869</u>	<u>52,097</u>	<u>(34,228)</u>
Investments			
Investments held at Church Extension	135,000	135,000	0
Investments held at CCF	268,258	300,512	(32,254)
Total Investments	<u>403,258</u>	<u>435,512</u>	<u>(32,254)</u>
Fixed Assets			
Furniture & Equipment	18,798	18,798	0
Accumulated Depreciation	(17,773)	(17,338)	(435)
Total Fixed Assets	<u>1,025</u>	<u>1,460</u>	<u>(435)</u>
Total Assets	<u>422,152</u>	<u>489,068</u>	<u>(66,916)</u>

Liabilities and Net Assets

Liabilities			
Accounts Payable			
Accounts Payable	13,160	8,029	5,131
Total Liabilities	<u>13,160</u>	<u>8,029</u>	<u>5,131</u>
Net Assets			
Unrestricted			
Unrestricted	60,448	107,226	(46,777)
Temporarily Restricted	348,544	373,813	(25,270)
Total Net Assets	<u>408,992</u>	<u>481,039</u>	<u>(72,047)</u>
Total Liabilities and Net Assets	<u>422,152</u>	<u>489,068</u>	<u>(66,916)</u>

Christian Church in Greater Kansas City

Budget Report & Prior Year Comparison

	Year to Date			Prior YTD
	Actual as of 12/31/2018	Budget	Over (Under) Budget	Actual as of 12/31/2017
Income				
Disciples Mission Fund	126,173	128,687	(2,514)	126,736
Regional Support Fund/Congregations	29,728	25,000	4,728	34,957
Annual Fund		22,000	(22,000)	
Regional Support Fund\Individual Giving	8,483	15,000	(6,517)	30,772
Christmas Offering	13,472	19,000	(5,528)	17,173
DMF Contributions via CCF	17,068	16,500	568	16,796
Total Allocation Income	194,925	226,187	(31,262)	226,435
Interest Income	5,280	2,300	2,980	4,219
Distribution from owned CCF Investment	5,770	7,500	(1,730)	5,552
New Church Admin Fee	12,000	12,000		6,000
Miscellaneous Income	864	250	614	1,100
Total Other Income	23,914	22,050	1,864	16,871
Total Income	218,838	248,237	(29,399)	243,305
Expenses				
Salaries & Benefits	167,302	176,567	(9,265)	179,011
Staff Relocation/Moving Expenses	4,930		4,930	
Travel	9,363	7,000	2,363	11,116
Facilities	1,781	2,000	(219)	12,650
Telecommunications	2,110	1,500	610	1,664
Postage	717	1,800	(1,083)	1,556
Computer & Equipment	3,490	6,460	(2,970)	3,992
Office Expenses	14,564	11,500	3,064	11,477
Miscellaneous	(17)		(17)	3,049
Board & Committee Expenses		650	(650)	208
Treasury Services	26,160	26,160		26,160
Legal Fees	3,500		3,500	
College of Regional Ministry Dues	1,677	2,000	(323)	2,128
Promotional Expenses	1,468	3,600	(2,132)	1,465
GKC Convencion Hispana Support	6,604	8,000	(1,396)	
Clergy Oversight	35	1,000	(965)	1,322
Restructure Expenses				4,900
Total	243,685	248,237	(4,552)	260,698
Total Expenses	243,685	248,237	(4,552)	260,698
Draw from Cherokee Funds for Transit. Min	(6,244)		(6,244)	(14,440)
Total Transfer of Funds	(6,244)	0	(6,244)	(14,440)
NET SURPLUS/(DEFICIT)	(18,602)	0	(18,602)	(2,953)

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

	As of		Over (Under) Budget	As of 12/31/2017
	12/31/2018 Actual	12/31/2018 Budget		
From Previous Page	(18,602)	-	(18,602)	(2,953)
Leadership Seminar - GKCE4	Revenue Expense	(252)	-	-
		(252)	-	-
Regional Assembly - GKCE6	Revenue Expense	3,195 (7,827)	3,195 (7,827)	-
		(4,632)	-	(4,632)
Regional Events - GKCE7	Revenue Expense	2,009 (767)	-	1,820 (555)
		1,242	-	1,265
Camps - GKCE9	Revenue Expense	99,177 (116,693)	-	453 (1,686)
		(17,516)	-	(1,233)
Retreats - GKCE3	Revenue Expense	(253)	-	-
		(253)	-	-
NET SURPLUS/(DEFICIT)	(40,013)	-	(23,234)	(2,921)

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

	As of		
	<u>12/31/2018</u>	<u>12/31/2017</u>	<u>Increase (Decrease)</u>
Assets			
Current Assets			
Cash held by (due to) OGMP	154,340	108,164	46,176
Accounts Receivable	<u>21,060</u>	<u>16,326</u>	<u>4,734</u>
Total Current Assets	<u>175,400</u>	<u>124,490</u>	<u>50,910</u>
Investments			
Investments held at Church Extension	127,369	678,194	(550,825)
Investments held at CCF	<u>1,731,901</u>	<u>1,400,608</u>	<u>331,293</u>
Total Investments	<u>1,859,270</u>	<u>2,078,802</u>	<u>(219,532)</u>
Fixed Assets			
Congregational Properties	741,269	741,269	0
Accumulated Depreciation	<u>(52,732)</u>	<u>(48,338)</u>	<u>(4,394)</u>
Total Fixed Assets	<u>688,537</u>	<u>692,931</u>	<u>(4,394)</u>
Total Assets	<u>2,723,207</u>	<u>2,896,223</u>	<u>(173,016)</u>
Liabilities and Net Assets			
Liabilities			
Accounts Payable	983	350	633
Total Liabilities	<u>983</u>	<u>350</u>	<u>633</u>
Net Assets			
Temporarily Restricted	2,611,600	2,785,249	(173,650)
Permanently Restricted	<u>110,624</u>	<u>110,624</u>	<u>0</u>
Total Net Assets	<u>2,722,224</u>	<u>2,895,873</u>	<u>(173,650)</u>
Total Liabilities and Net Assets	<u>2,723,207</u>	<u>2,896,223</u>	<u>(173,016)</u>

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

	Year to Date		Prior YTD
	Actual as of 12/31/2018	Budget	
Income			
Interest Income	(995)	18,000	(18,995)
Designated Operating Contributions	9,760	8,000	1,760
Distrib. from non-own. endow. Caldwell	17,705	16,850	855
Rental Income			132
Total Income	26,470	42,850	(16,380)
Total Income	26,470	42,850	(16,380)
Expenses			
Salaries & Benefits	23,080	82,600	(59,520)
Travel	109	2,500	(2,391)
General Liability Insurance	3,679	3,000	679
Translation Services		500	(500)
Congregation Education		1,000	(1,000)
Background Checks		1,000	(1,000)
New Church Training	6,369	8,000	(1,631)
Church Empowerment Grants	4,104	6,000	(1,896)
Administrative Expense	12,144	12,000	144
Hospitality		1,000	(1,000)
Total	49,485	117,600	(68,115)
Total Expenses	49,485	117,600	(68,115)
Distribution from New Ch Endowments	(67,155)	(74,750)	7,595
Transfer from Designated Funds	(67,155)	(74,750)	7,595
NET SURPLUS/(DEFICIT)	44,141	0	44,141
			42,063

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

As of		
<u>12/31/2018</u>	<u>12/31/2017</u>	<u>Increase (Decrease)</u>

Assets

Current Assets

Cash held by (due to) OGMP	(17,672)	26,074	(43,747)
Accounts Receivable	3,655	30,654	(26,999)
Prepaid Expenses		4,263	(4,263)
Total Current Assets	<u>(14,017)</u>	<u>60,991</u>	<u>(75,009)</u>
Investments			
Investments held at Church Extension	68,918	68,918	
Total Investments	<u>68,918</u>	<u>68,918</u>	<u>0</u>

Fixed Assets

Land	106,200	106,200	
Buildings	2,787,659	2,787,659	
Furniture & Equipment	239,706	239,706	
Vehicles	47,746	47,746	
Accumulated Depreciation	<u>(2,032,104)</u>	<u>(1,960,303)</u>	<u>(71,800)</u>
Total Fixed Assets	<u>1,149,207</u>	<u>1,221,008</u>	<u>(71,800)</u>
Total Assets	<u>1,204,108</u>	<u>1,350,917</u>	<u>(146,809)</u>

Liabilities and Net Assets

Liabilities

Accounts Payable	8,117	6,710	1,407
Deferred Revenue	20,447	6,371	14,075
Note Payable	<u>10,117</u>	<u>16,449</u>	<u>(6,332)</u>
Total Liabilities	<u>38,681</u>	<u>29,531</u>	<u>9,150</u>

Net Assets

Unrestricted	1,134,261	1,301,340	(167,079)
Temporarily Restricted	<u>31,166</u>	<u>20,046</u>	<u>11,120</u>
Total Net Assets	<u>1,165,427</u>	<u>1,321,386</u>	<u>(155,959)</u>
Total Liabilities and Net Assets	<u>1,204,108</u>	<u>1,350,917</u>	<u>(146,809)</u>

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

	Year to Date			Prior YTD
	Actual as of 12/31/2018	Budget as of 12/31/2018	Over (Under) Budget	Actual as of 12/31/2017
Income				
LLC Lodge Base Income	184,011	205,000	(20,989)	161,000
Cottage Base Income	122,892	197,000	(74,108)	154,097
Camp & Conference Base Income	65,320	55,000	10,320	74,945
Camp Offerings		1,500	(1,500)	515
Limited Use Groups Income	50,546	61,000	(10,454)	69,676
General Income	3,767	28,500	(24,733)	35,771
Food Service Income	205,709	220,000	(14,291)	216,757
Other Sales Income		5,000	(5,000)	
Donation Income	68,486	75,000	(6,514)	86,539
Total Operational Income	700,732	848,000	(147,268)	799,301
Total Income	700,732	848,000	(147,268)	799,301
Expenses				
Salaries & Benefits	430,327	430,000	327	469,146
Staff Reimbursement Expense	1,882	4,100	(2,218)	2,209
Insurance Expense	28,287	26,000	2,287	26,081
Maintenance Expense	30,198	33,500	(3,302)	41,337
Office Expenses	16,080	11,050	5,030	15,516
Committee Expenses	15,600	16,000	(400)	18,060
Site Promotion Expenses	3,534	3,700	(166)	181
Utilities	109,392	89,000	20,392	102,001
General Operating Expense	8,135	6,200	1,935	6,556
Housekeeping Expense	9,744	11,500	(1,756)	8,811
Food Service Expense	119,240	132,400	(13,160)	113,616
Staff Expenses	2,175	2,100	75	579
Camp & Conference Expense	11,961	11,200	761	12,042
Equestrian Program Expense	21,357	15,000	6,357	16,961
Challenge Course Expense	1,890	3,050	(1,160)	1,202
Other Program Expense	2,223	5,600	(3,377)	5,995
Total	812,025	800,400	11,625	840,295
Total Expenses	812,025	800,400	11,625	840,295
Other				
BCE Interest Payments	592	2,500	(1,908)	840
Total Other	592	2,500	(1,908)	840
NET SURPLUS/(DEFICIT)	(111,885)	45,100	(156,985)	(41,834)