

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

	<u>As of</u>		Increase (Decrease)	As of 12/31/2019
	<u>4/30/2020</u>	<u>4/30/2019</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	510,314	119,376	390,938	144,894
CCF Distributions in Transit				36,830
Accounts Receivable	21,041	39,078	(18,037)	48,468
Prepaid Expenses	9,601	31,818	(22,217)	
Total Current Assets	<u>540,956</u>	<u>190,272</u>	<u>350,684</u>	<u>230,192</u>
Investments				
Investments held at Church Extension	135,000	331,287	(196,287)	262,369
Investments held at CCF	1,877,595	2,169,473	(291,878)	2,322,249
Total Investments	<u>2,012,595</u>	<u>2,500,760</u>	<u>(488,165)</u>	<u>2,584,618</u>
Other Assets				
Promissory Notes 7457 Cherokee Dr	287,843		287,843	291,797
Total Other Assets	<u>287,843</u>	<u>0</u>	<u>287,843</u>	<u>291,797</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	(2,176,501)	(2,102,608)	(73,893)	(2,176,501)
Total Fixed Assets	<u>1,764,876</u>	<u>1,838,769</u>	<u>(73,893)</u>	<u>1,764,876</u>
Total Assets	<u>4,606,270</u>	<u>4,529,801</u>	<u>76,469</u>	<u>4,871,484</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	28,530	8,694	19,835	22,827
Deferred Revenue	56,582	100,346	(43,764)	54,600
Note Payable	1,243	7,946	(6,702)	3,511
Total Liabilities	<u>86,355</u>	<u>116,986</u>	<u>(30,631)</u>	<u>80,938</u>
Net Assets				
Unrestricted	1,554,991	1,159,887	395,104	1,388,446
Temporarily Restricted	2,854,300	3,142,304	(288,004)	3,291,475
Permanently Restricted	110,624	110,624		110,624
Total Net Assets	<u>4,519,915</u>	<u>4,412,815</u>	<u>107,100</u>	<u>4,790,545</u>
Total Liabilities and Net Assets	<u>4,606,270</u>	<u>4,529,801</u>	<u>76,469</u>	<u>4,871,484</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 4/30/2020	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Regional Office Operating	330,922	50,655	(84,180)	(12,069)	595,314	(6,507)	601,821	769	289,005	255,243		56,804
GKC General Camps		4,214	-									
CYF		3,977	(151)									
CYF Mid-Winter		6,883	-									
Chi Rho Camps		366	(11)									
Chi Rho Events/Mid-Winter		2,083	(473)									
South Summitt CC		304,162	(11,064)									
Total Region	330,922	372,340	(95,879)	(12,069)	595,314	(6,507)	601,821	769	289,005	255,243	-	56,804
Tall Oaks Operating	(107,660)	70,439	(172,919)	-	(210,140)	(79,828)	(130,312)		28,133	(158,445)		
Tall Oaks Current Year Reserves	2,424	-	-	-	2,424		2,424			2,424		
Total Tall Oaks Operating	(105,236)	70,439	(172,919)	-	(207,716)	(79,828)	(127,888)	-	28,133	(156,021)	-	-
Tall Oaks Ministry Designated	78,228	-	-	-	78,228		78,228			78,228		
Tall Oaks Milagro Refurbish	4,566	4,635	-	-	9,201		9,201			9,201		
Tall Oaks Fixed Assets	1,079,965	-	-	-	1,079,965		1,079,965	1,079,965				
Total Tall Oaks	1,057,523	75,074	(172,919)	-	959,678	(79,828)	1,039,506	1,079,965	28,133	(68,592)	-	-
Total Net Assets without Donor Restrictions	1,388,445	447,414	(268,798)	(12,069)	1,554,992	(86,335)	1,641,327	1,080,734	317,138	186,651	-	56,804
Net Assets with Donor Restrictions												
Regional Office Endowment	151,262	1,465	(1,465)	(32,197)	119,065		119,065					119,065
Graham Medical Emergency Fund	2,646	-	-	-	2,646		2,646			2,646		
Christian Ministry Scholarship Fund	21,214	-	(1,000)	-	20,214		20,214			20,214		
Clergy Crisis Support Fund	3,528	-	-	-	3,528		3,528			3,528		
Retirement Celebration Fund	50	-	-	-	50		50			50		
Camp Scholarships	5,519	625	-	-	6,144		6,144			6,144		
Youth Events	17,283	5,190	(174)	-	22,299		22,299			22,299		
DMA	3,865	-	-	-	3,865		3,865			3,865		
Reconciliation	19,081	411	(4,500)	-	14,992		14,992			14,992		
DWM General Fund	3,568	840	-	-	4,408		4,408			4,408		
DWM Travel Pool	(354)	-	-	-	(354)		(354)			(354)		
DWM Coordinator Expenses	255	-	-	-	255		255			255		
DWM Woman to Woman	1,035	-	(825)	-	210		210			210		
DWM Speaker Fund	3,424	-	(400)	-	3,024		3,024			3,024		
DWM InterRegional Event	910	-	-	-	910		910			910		
DWM Mission Fund	793	50	-	-	843		843			843		
FCC of KC, MO Endowment Fund	100,494	831	(831)	(15,931)	84,563		84,563			9,580		74,983
FCC of KC, MO Empowerment Fund	4,678	831	-	-	5,509		5,509			5,509		
Haiti Scholarships for Young Adults	13,745	-	-	-	13,745		13,745			13,745		
Cherokee Transition Min. Fund	7,029	-	(6,244)	-	785		785			785		
Family of Faith	484	-	-	-	484		484			484		
National Convocation Scholarship	200	-	-	-	200		200			200		
Total Region	360,709	10,243	(15,439)	(48,128)	307,385	-	307,385	-	-	113,337	-	194,048

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 4/30/2020	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepays	Cash	CE	CCF
Net Assets with Donor Restrictions - Continued												
New Church-General	736,793	24,390	(24,032)		565,361	(20)	565,381		1,347	117,985	135,000	311,049
Investment Activity		7,798	(7,798)	(171,790)								
New Church-Pentecost	22,887	248	-	-	23,135		23,135			23,135		
Congregational Properties	684,143	-	-	-	684,143		684,143	684,143				
Bacon Memorial	990,963	9,358	(9,358)	(194,382)	796,581		796,581					796,581
Bowen	204,000	-	-	-	204,000		204,000					204,000
Miller Trust	49,637	310	(310)	(4,302)	45,335		45,335					45,335
Seed Fund	71,560	447	-	(6,226)	65,781		65,781					65,781
Vision Fund	113,798	633	-	(8,837)	105,594		105,594			12,221		93,373
Builders' Club	20,882	-	-	-	20,882		20,882			20,882		
Hispanic Ministries	1,648	-	-	-	1,648		1,648			1,648		
Total New Church	2,896,311	43,184	(41,498)	(385,537)	2,512,460	(20)	2,512,480	684,143	1,347	175,871	135,000	1,516,119
Capital Improvements	11,431	-	-	-	11,431		11,431			11,431		
Mary Margaret Miller Fund	1,560	-	-	-	1,560		1,560			1,560		
Cherokee CC - Clergy Retreat at TO	18,812	-	-	-	18,812		18,812			18,812		
Tall Oaks Activity Shelter	2,651	-	-	-	2,651		2,651			2,651		
Tall Oaks Roof Campaign		-	-	-	-		-			-		-
Total Tall Oaks	34,454	-	-	-	34,454	-	34,454	-	-	34,454	-	-
Hyde Park CC - New Church	110,624	-	-	-	110,624		110,624					110,624
Total Net Assets with Donor Restrict	3,402,098	53,427	(56,937)	(433,665)	2,964,923	(20)	2,964,943	684,143	1,347	323,662	135,000	1,820,791
Total Net Assets	4,790,543	500,841	(325,735)	(445,734)	4,519,915	(86,355)	4,606,270	1,764,877	318,485	510,313	135,000	1,877,595

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

	<u>As of</u>		Increase (Decrease)	As of 12/31/2019
	<u>4/30/2020</u>	<u>4/30/2019</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	368,576	27,767	340,809	96,147
CCF Distributions in Transit				14,305
Prepaid Expenses	<u>1,162</u>	<u>3,951</u>	<u>(2,790)</u>	
Total Current Assets	<u>369,738</u>	<u>31,718</u>	<u>338,020</u>	<u>110,452</u>
Investments				
Investments held at Church Extension		135,000	(135,000)	
Investments held at CCF	<u>250,853</u>	<u>291,211</u>	<u>(40,358)</u>	<u>311,050</u>
Total Investments	<u>250,853</u>	<u>426,211</u>	<u>(175,358)</u>	<u>311,050</u>
Other Assets				
Promissory Notes 7457 Cherokee Dr	<u>287,843</u>		<u>287,843</u>	<u>291,797</u>
Total Other Assets	<u>287,843</u>	<u>0</u>	<u>287,843</u>	<u>291,797</u>
Fixed Assets				
Furniture & Equipment	18,798	18,798		18,798
Accumulated Depreciation	<u>(18,029)</u>	<u>(17,773)</u>	<u>(256)</u>	<u>(18,029)</u>
Total Fixed Assets	<u>769</u>	<u>1,025</u>	<u>(256)</u>	<u>769</u>
Total Assets	<u>909,203</u>	<u>458,955</u>	<u>450,248</u>	<u>714,068</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	6,507	3,882	2,625	15,554
Deferred Revenue		8,299	(8,299)	6,883
Total Liabilities	<u>6,507</u>	<u>12,181</u>	<u>(5,674)</u>	<u>22,437</u>
Net Assets				
Unrestricted	595,312	90,161	505,151	330,922
Temporarily Restricted	<u>307,384</u>	<u>356,613</u>	<u>(49,229)</u>	<u>360,709</u>
Total Net Assets	<u>902,696</u>	<u>446,774</u>	<u>455,922</u>	<u>691,631</u>
Total Liabilities and Net Assets	<u>909,203</u>	<u>458,955</u>	<u>450,248</u>	<u>714,068</u>

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

	Year to Date			Annual Budget	Prior YTD
	Actual as of 4/30/2020	Budget as of 4/30/2020	Over (Under) Budget		Actual as of 4/30/2019
Income					
Disciples Mission Fund	24,807	41,370	(16,563)	110,000	43,878
Regional Support Fund/Congregations	7,338	11,595	(4,257)	26,000	11,349
Regional Support Fund\Individual Giving	1,975	1,291	684	4,000	1,326
Christmas Offering	5,787	6,646	(859)	15,000	9,356
DMF Contributions via CCF	1,337	869	468	11,000	1,361
Total Allocation Income	41,243	61,771	(20,528)	166,000	67,269
Interest Income				2,300	
Distribution from owned CCF Investment	2,095	1,562	533	6,500	1,966
New Church Admin Fee				12,000	
Miscellaneous Income	481	6	475	250	12
Total Other Income	2,576	1,568	1,008	21,050	1,978
Total Income	43,819	63,339	(19,520)	187,050	69,247
Expenses					
Salaries & Benefits	67,431	64,716	2,715	194,167	64,751
Travel	1,023	4,088	(3,065)	12,000	5,403
Liability Insurance	755	800	(45)	36,747	952
Telecommunications	1,009	1,064	(55)	3,000	970
Postage		64	(64)	800	146
Computer & Equipment	849	795	54	3,000	2,240
Office Expenses	2,375	2,929	(554)	10,000	2,896
Miscellaneous		120	(120)	200	121
Treasury Services	8,720	8,720		26,160	8,720
Legal Fees	25		25	3,500	
College of Regional Ministry Dues	1,940	1,940	0	1,940	1,642
Promotional Expenses				2,000	
GKC Convencion Hispana Support				5,000	
Clergy Oversight				1,000	
Total	84,127	85,236	(1,108)	299,514	87,839
Total Expenses	84,127	85,236	(1,108)	299,514	87,839
Draw from Cherokee Funds for Transit. Min	(6,244)		(6,244)		(6,244)
Total Transfer of Funds	(6,244)	0	(6,244)	0	(6,244)
NET SURPLUS/(DEFICIT)	(34,065)	(21,897)	(12,168)	(112,464)	(12,348)

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

	<u>As of</u>		Increase (Decrease)	As of 12/31/2019
	<u>4/30/2020</u>	<u>4/30/2019</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	175,873	99,559	76,315	27,394
CCF Distributions in Transit				21,832
Prepaid Expenses	<u>1,347</u>	<u>2,505</u>	<u>(1,158)</u>	
Total Current Assets	<u>177,221</u>	<u>102,064</u>	<u>75,157</u>	<u>49,226</u>
Investments				
Investments held at Church Extension	135,000	196,287	(61,287)	262,369
Investments held at CCF	<u>1,626,742</u>	<u>1,878,262</u>	<u>(251,520)</u>	<u>2,011,199</u>
Total Investments	<u>1,761,742</u>	<u>2,074,548</u>	<u>(312,806)</u>	<u>2,273,568</u>
Fixed Assets				
Congregational Properties	741,269	741,269		741,269
Accumulated Depreciation	<u>(57,126)</u>	<u>(52,732)</u>	<u>(4,394)</u>	<u>(57,126)</u>
Total Fixed Assets	<u>684,143</u>	<u>688,537</u>	<u>(4,394)</u>	<u>684,143</u>
Total Assets	<u>2,623,105</u>	<u>2,865,149</u>	<u>(242,044)</u>	<u>3,006,936</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	<u>20</u>		<u>20</u>	
Total Liabilities	<u>20</u>	<u>0</u>	<u>20</u>	<u>0</u>
Net Assets				
Temporarily Restricted	2,512,461	2,754,525	(242,064)	2,896,312
Permanently Restricted	<u>110,624</u>	<u>110,624</u>		<u>110,624</u>
Total Net Assets	<u>2,623,085</u>	<u>2,865,149</u>	<u>(242,064)</u>	<u>3,006,936</u>
Total Liabilities and Net Assets	<u>2,623,105</u>	<u>2,865,149</u>	<u>(242,044)</u>	<u>3,006,936</u>

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

	Year to Date			Annual Budget	Prior YTD
	Actual as of 4/30/2020	Budget	Over (Under) Budget		Actual as of 4/30/2019
Income					
Interest Income	234	250	(16)	1,000	
Designated Operating Contributions	2,187	2,981	(794)	9,000	2,351
Distrib from Nonowned Endowment.Cald	4,503	3,613	890	15,000	4,208
Total Income	6,925	6,844	81	25,000	6,559
Expenses					
Salaries & Benefits	21,250	28,350	(7,100)	85,000	21,324
Travel	1,906	969	937	2,500	
Liability Insurance	674		674		1,520
Mission Insite				4,104	
Background Checks		500	(500)	500	
New Church Training				11,000	
Church Empowerment Grants		4,000	(4,000)	4,000	3,320
Administrative Expense	203		203	12,000	
Hospitality		500	(500)	1,000	
Total Expenses	24,032	34,319	(10,287)	120,104	26,164
Distribution from New Ch Endowments	(17,466)	(22,868)	5,402	(95,104)	(16,231)
Transfer from Designated Funds	(17,466)	(22,868)	5,402	(95,104)	(16,231)
NET SURPLUS/(DEFICIT)	359	(4,607)	4,966	0	(3,375)

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

	<u>As of</u>		Increase (Decrease)	As of 12/31/2019
	<u>4/30/2020</u>	<u>4/30/2019</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	(34,136)	(7,950)	(26,186)	21,354
CCF Distributions in Transit				693
Accounts Receivable	21,041	39,078	(18,037)	48,468
Prepaid Expenses	7,092	25,362	(18,270)	
Total Current Assets	<u>(6,003)</u>	<u>56,489</u>	<u>(62,492)</u>	<u>70,515</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	(2,101,346)	(2,032,104)	(69,243)	(2,101,346)
Total Fixed Assets	<u>1,079,965</u>	<u>1,149,207</u>	<u>(69,243)</u>	<u>1,079,965</u>
Total Assets	<u>1,073,962</u>	<u>1,205,697</u>	<u>(131,735)</u>	<u>1,150,480</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	22,003	4,812	17,191	7,273
Deferred Revenue	56,582	92,047	(35,465)	47,717
Note Payable	1,243	7,946	(6,702)	3,511
Total Liabilities	<u>79,828</u>	<u>104,805</u>	<u>(24,977)</u>	<u>58,501</u>
Net Assets				
Unrestricted	959,679	1,069,726	(110,047)	1,057,523
Temporarily Restricted	34,455	31,166	3,289	34,455
Total Net Assets	<u>994,134</u>	<u>1,100,892</u>	<u>(106,758)</u>	<u>1,091,978</u>
Total Liabilities and Net Assets	<u>1,073,962</u>	<u>1,205,697</u>	<u>(131,735)</u>	<u>1,150,480</u>

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

	Year to Date			Annual Budget	Prior YTD
	Actual as of 4/30/2020	Budget as of 4/30/2020	Over (Under) Budget		Actual as of 4/30/2019
Income					
LLC Lodge Base Income	20,097	56,606	(36,509)	190,000	51,392
Cottage Base Income	11,633	24,191	(12,558)	182,000	24,110
Limited Use Groups Income	6,814	6,959	(145)	82,125	4,307
General Income	721	1,035	(314)	7,000	1,824
Sales Income	13,908	35,931	(22,023)	215,000	36,003
Total Operational Income	53,173	124,722	(71,549)	676,125	117,635
Allocation Income					
Donation Income	17,267	3,634	13,633	91,950	4,648
Total Allocation Income	17,267	3,634	13,633	91,950	4,648
Total Income	70,439	128,356	(57,917)	768,075	122,284
Expenses					
Salaries & Benefits	91,025	112,849	(21,824)	447,375	112,126
Staff Reimbursement Expense	180	600	(420)	1,700	1,477
Insurance Expense	13,449	9,915	3,534	27,500	11,473
Maintenance Expense	6,778	4,311	2,467	26,300	4,907
Office Expenses	4,596	4,100	496	11,250	4,095
Committee Expenses				16,500	
Site Promotion Expenses		785	(785)	1,050	1,188
Utilities	30,974	33,744	(2,770)	100,700	32,016
General Operating Expense	3,064	2,232	832	7,500	3,659
Housekeeping Expense	1,641	2,488	(847)	8,000	1,968
Food Service Expense	10,520	17,302	(6,782)	107,500	18,707
Staff Expenses		587	(587)	600	230
Equestrian Program Expense	9,658	4,900	4,758	21,350	3,187
Challenge Course Expense	184	1,300	(1,116)	1,800	1,287
Other Program Expense	709	1,148	(439)	2,800	972
Total Expenses	172,779	196,261	(23,482)	781,925	197,291
Other					
DCEF Interest Payments	40		40		136
Total Other	40	0	40	0	136
NET SURPLUS/(DEFICIT)	(102,379)	(67,905)	(34,474)	(13,850)	(75,144)