

Christian Church in Greater Kansas City Statement of Financial Position

	As of		Increase (Decrease)	As of 12/31/2018
	1/31/2019	1/31/2018		
Assets				
Current Assets				
Cash held by (due to) OGMP	90,562	120,081	(29,519)	138,148
CCF Distributions in Transit				36,074
Accounts Receivable	3,286	32,960	(29,675)	2,150
Prepaid Expenses	46,649	47,528	(879)	2,157
Total Current Assets	140,497	200,570	(60,073)	178,529
Investments				
Investments held at Church Extension	331,287	331,287		331,287
Investments held at CCF	2,000,159	2,251,945	(251,786)	2,000,159
Total Investments	2,331,446	2,583,232	(251,786)	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	4,310,712	4,699,200	(388,489)	4,348,744
Liabilities and Net Assets				
Liabilities				
Accounts Payable	19,673	30,784	(11,111)	22,379
Deferred Revenue	38,296	10,768	27,528	24,822
Note Payable	9,578	15,934	(6,356)	10,117
Total Liabilities	67,547	57,486	10,061	57,318
Net Assets				
Unrestricted	1,165,408	1,360,033	(194,625)	1,197,761
Temporarily Restricted	2,967,133	3,171,057	(203,924)	2,983,041
Permanently Restricted	110,624	110,624		110,624
Total Net Assets	4,243,165	4,641,714	(398,549)	4,291,426
Total Liabilities and Net Assets	4,310,712	4,699,200	(388,489)	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 1/31/2019	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepaids	Cash	CE	CCF
Unrestricted Net Assets												
Regional Office Operating	64,920	14,098	(18,555)	-	60,537	(11,587)	72,124	1,025	4,849	(19,346)	25,627	59,969
Regional Assembly												
GKC Camps												
Boundary Training			(293)	-								
Anti Racism Event		380	(13)									
Total Region	64,920	14,478	(18,861)	-	60,537	(11,587)	72,124	1,025	4,849	(19,346)	25,627	59,969
Tall Oaks Operating	(166,168)	16,595	(44,563)	-	(194,136)	(52,010)	(142,126)		41,328	(183,454)		
Other Events												
Tall Oaks Current Year Reserves	2,424	-	-	-	2,424		2,424			2,424		
Tall Oaks Empowerment Fund	76,150	-	-	-	76,150		76,151			7,233	68,918	
Total Tall Oaks Operating	(87,594)	16,595	(44,563)	-	(115,562)	(52,010)	(63,551)	-	41,328	(173,797)	68,918	-
Tall Oaks Ministry Designated	66,113	-	-	-	66,113		66,112			66,112		
Tall Oaks Milagro Refurbish	5,113	-	-	-	5,113		5,114			5,114		
Tall Oaks Fixed Assets	1,149,207	-	-	-	1,149,207		1,149,207	1,149,207				
Total Tall Oaks	1,132,839	16,595	(44,563)	-	1,104,871	(52,010)	1,156,882	1,149,207	41,328	(102,571)	68,918	-
Total Unrestricted	1,197,759	31,073	(63,424)	-	1,165,408	(63,597)	1,229,006	1,150,232	46,177	(121,917)	94,545	59,969
Temporarily Restricted Net Assets												
Regional Office Endowment	129,150	-	-	-	129,150		129,150			25		129,125
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	-	-	-	5,022		5,022			5,022		
Youth Events	17,546	-	(8,853)	-	8,693		8,693				8,693	
Regional Events	-	-	-	-	-		-					
DMA	3,445	-	-	-	3,445		3,445			96	3,349	
Reconciliation	19,462	328	-	-	19,790		19,790			3,270	16,520	
DWM General Fund	1,639	940	(39)	-	2,540		2,540			2,540		
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	-	-	-	4,899		4,899			(1,469)	6,368	
DWM InterRegional Event	910	-	-	-	910		910				910	
DWM Mission Fund	497	125	-	-	622		622				622	
FCC of KC, MO Endowment Fund	88,742	-	-	-	88,742		88,742			795	8,784	79,163
FCC of KC, MO Empowerment Fund	1,457	-	-	-	1,457		1,457			1,457		
Haiti Scholarships for Young Adults	13,745	-	-	-	13,745		13,745				13,745	
PRAR Training Event	-	-	-	-	-		-					
Cherokee Transition Min. Fund	26,391	-	-	-	26,391		26,391				26,391	
Family of Faith	448	-	-	-	448		448				448	
National Convocation Scholarship	200	-	-	-	200		200			200		
Total Region	340,330	1,393	(8,892)	-	332,831	-	332,831	-	-	15,170	109,373	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 1/31/2019	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepays	Cash	CE	CCF
Temporarily Restricted Net Assets - Continued												
New Church-General	614,798	(31,254)	21,825		606,388	(3,949)	610,337		3,758	159,580	79,846	367,153
Investment Activity		31,818	(30,799)	-								
New Church-Pentecost	19,334	-	-	-	19,334		19,334			6,564	12,770	
Congregational Properties	688,537	-	-	-	688,537		688,537	688,537				
Bacon Memorial	853,452	-	-	-	853,452		853,451				-	853,451
Bowen	204,000	-	-	-	204,000		204,000					204,000
Miller Trust	44,671	-	-	-	44,671		44,671				-	44,671
Seed Fund	62,825	-	-	-	62,825		62,826					62,826
Vision Fund	101,400	-	-	-	101,400		101,400				12,223	89,177
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	564	(8,974)	0	2,603,137	(3,949)	2,607,086	688,537	3,758	166,144	127,369	1,621,278
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	1,957	(17,866)	-	2,967,133	(3,949)	2,971,082	688,537	3,758	212,479	236,742	1,829,566
Permanently Restricted Net Assets												
Hyde Park CC - New Church	110,624			-	110,624		110,624					110,624
Total Net Assets	4,291,425	33,030	(81,290)	-	4,243,165	(67,546)	4,310,712	1,838,769	49,935	90,562	331,287	2,000,159

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

	Year to Date			Annual Budget	Prior YTD
	Actual as of 1/31/2019	Budget	Over (Under) Budget		Actual as of 1/31/2018
Income					
Disciples Mission Fund	6,588	5,308	1,280	126,000	9,788
Regional Support Fund/Congregations	650		650	29,000	
Annual Fund	100		100		
Regional Support Fund\Individual Giving	25		25	15,000	350
Christmas Offering	6,703	6,288	415	19,000	4,341
DMF Contributions via CCF	29	29	0	16,000	29
Total Allocation Income	14,095	11,625	2,470	205,000	14,509
Interest Income				2,300	
Distribution from owned CCF Investment				5,700	
New Church Admin Fee				6,000	
Miscellaneous Income				250	
Total Other Income	0	0	0	14,250	0
Total Income	14,095	11,625	2,470	219,250	14,509
Expenses					
Salaries & Benefits	14,822	17,006	(2,184)	216,063	13,440
Staff Relocation/Moving Expenses					
Travel	702		702	6,000	268
Facilities	178	1,781	(1,603)	1,781	
Telecommunications	225	146	79	1,750	274
Postage	50	83	(33)	1,000	20
Computer & Equipment	160	250	(90)	3,000	733
Office Expenses	205	833	(628)	10,000	679
Miscellaneous	33		33		
Board & Committee Expenses					
Treasury Services	2,180	2,180		26,160	2,180
Legal Fees					3,500
College of Regional Ministry Dues		2,000	(2,000)	2,000	1,677
Promotional Expenses				2,000	
GKC Convencion Hispana Support				8,000	
Clergy Oversight				1,000	
Mission Ministries					
Restructure Expenses					
Total	18,554	24,280	(5,726)	278,754	22,771
Total Expenses	18,554	24,280	(5,726)	278,754	22,771
Draw from designated funds					
Transfer from Designated Funds					
Draw from Cherokee Funds for Transit. Min				(21,250)	
Total Transfer of Funds	0	0	0	(21,250)	0
NET SURPLUS/(DEFICIT)	(4,459)	(12,655)	8,195	(38,254)	(8,263)

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

	As of	As of	Over	As of
	1/31/2019	1/31/2019	(Under)	1/31/2018
	Actual	Budget	Budget	Actual
From Previous Page	(4,459)	(12,655)	8,195	(8,263)
Revenue			-	
Expense			-	
Leadership Seminar - GKCE4	-	-	-	-
Revenue			-	
Expense			-	
Regional Assembly - GKCE6	-	-	-	-
Revenue		-	-	
Expense	(293)	-	(293)	
Boundary Training - GKCE7	(293)	-	(293)	-
Revenue			-	
Expense			-	
Camps - GKCE9	-	-	-	-
Revenue	380		380	
Expense	(13)		(13)	
Anti Racism Event - GKCE11	367	-	367	-
NET SURPLUS/(DEFICIT)	(4,385)	(12,655)	8,269	(8,263)

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

	<u>As of</u>		Increase (Decrease)	As of 12/31/2018
	<u>1/31/2019</u>	<u>1/31/2018</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	166,147	112,024	54,123	154,287
CCF Distributions in Transit				21,060
Prepaid Expenses	<u>3,758</u>	<u>3,768</u>	<u>(9)</u>	
Total Current Assets	<u>169,905</u>	<u>115,792</u>	<u>54,113</u>	<u>175,347</u>
Investments				
Investments held at Church Extension	127,369	127,369		127,369
Investments held at CCF	<u>1,731,901</u>	<u>1,951,433</u>	<u>(219,532)</u>	<u>1,731,901</u>
Total Investments	<u>1,859,270</u>	<u>2,078,802</u>	<u>(219,532)</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>2,717,712</u>	<u>2,887,525</u>	<u>(169,814)</u>	<u>2,723,154</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	<u>3,949</u>	<u>220</u>	<u>3,729</u>	<u>983</u>
Total Liabilities	<u>3,949</u>	<u>220</u>	<u>3,729</u>	<u>983</u>
Net Assets				
Temporarily Restricted	2,603,138	2,776,681	(173,543)	2,611,547
Permanently Restricted	<u>110,624</u>	<u>110,624</u>		<u>110,624</u>
Total Net Assets	<u>2,713,762</u>	<u>2,887,305</u>	<u>(173,543)</u>	<u>2,722,171</u>
Total Liabilities and Net Assets	<u>2,717,712</u>	<u>2,887,525</u>	<u>(169,814)</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 1/31/2019	Budget	Over (Under) Budget		Actual as of 1/31/2018
Income					
Interest Income					(3,563)
Designated Operating Contributions	566		566		
Distribution from non-owned endowment					
Distrib. from non-own. endow.Caldwell					
Rental Income					
Event Income					
Insurance claim for Living Water CC					
Total Income	<u>566</u>	<u>0</u>	<u>566</u>	<u>0</u>	<u>(3,563)</u>
Total Income	<u>566</u>	<u>0</u>	<u>566</u>	<u>0</u>	<u>(3,563)</u>
Expenses					
Salaries & Benefits	5,328		5,328		902
Travel					109
General Liability Insurance	326		326		
Translation Services					
Upkeep					
Congregation Education					
Foundations Class					
Background Checks					
New Church Training					
Demographics Studies					
Church Empowerment Grants	3,320		3,320		4,104
Taxes					
Administrative Expense					
Hospitality					
Total	<u>8,974</u>	<u>0</u>	<u>8,974</u>	<u>0</u>	<u>5,116</u>
Total Expenses	<u>8,974</u>	<u>0</u>	<u>8,974</u>	<u>0</u>	<u>5,116</u>
Distribution from New Ch Endowments					
Transfer from Designated Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET SURPLUS/(DEFICIT)	<u>(8,408)</u>	<u>0</u>	<u>(8,408)</u>	<u>0</u>	<u>(8,679)</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>1/31/2019</u>	<u>1/31/2018</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	(71,404)	(41,374)	(30,030)	(13,797)
CCF Distributions in Transit				703
Accounts Receivable	3,286	32,960	(29,675)	2,150
Prepaid Expenses	38,042	40,359	(2,317)	
Total Current Assets	<u>(30,076)</u>	<u>31,946</u>	<u>(62,022)</u>	<u>(10,944)</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	(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>1,188,049</u>	<u>1,321,871</u>	<u>(133,822)</u>	<u>1,207,181</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	11,821	15,618	(3,797)	8,235
Deferred Revenue	30,611	9,103	21,508	24,822
Note Payable	9,578	15,934	(6,356)	10,117
Total Liabilities	<u>52,010</u>	<u>40,655</u>	<u>11,355</u>	<u>43,175</u>
Net Assets				
Unrestricted	1,104,874	1,261,070	(156,196)	1,132,841
Temporarily Restricted	31,166	20,146	11,020	31,166
Total Net Assets	<u>1,136,039</u>	<u>1,281,216</u>	<u>(145,177)</u>	<u>1,164,007</u>
Total Liabilities and Net Assets	<u>1,188,049</u>	<u>1,321,871</u>	<u>(133,822)</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 1/31/2019	Budget as of 1/31/2019	Over (Under) Budget		Actual as of 1/31/2018
Income					
LLC Lodge Base Income	6,130		6,130		6,000
Cottage Base Income	3,931		3,931		5,057
Camp & Conference Base Income					
Camp Offerings					
Limited Use Groups Income	390		390		677
General Income					186
Food Service Income	4,860		4,860		4,817
Other Sales Income					
Donation Income	1,285		1,285		1,352
Total Operational Income	16,595	0	16,595	0	18,089
Total Income	16,595	0	16,595	0	18,089
Expenses					
Salaries & Benefits	23,662		23,662		30,366
Staff Reimbursement Expense					22
Insurance Expense	2,458		2,458		528
Maintenance Expense	1,899		1,899		1,560
Office Expenses	1,318		1,318		2,029
Committee Expenses					2,559
Site Promotion Expenses	58		58		770
Utilities	9,678		9,678		14,071
General Operating Expense	1,120		1,120		1,155
Housekeeping Expense	759		759		(115)
Food Service Expense	3,473		3,473		4,704
Resale Items Expense					
Staff Expenses					
Camp & Conference Expense					(10)
Equestrian Program Expense	101		101		94
Challenge Course Expense					450
Other Program Expense					
Total	44,525	0	44,525	0	58,184
Total Expenses	44,525	0	44,525	0	58,184
Transfers					
Transfer from Transition Fund					
Transfer to Fixed Assets Fund					
Transfer from Transition Fund					
Total Transfers	0	0	0	0	0
Other					
BCE Interest Payments	37		37		61
Total Other	37	0	37	0	61
NET SURPLUS/(DEFICIT)	(27,967)	0	(27,967)	0	(40,156)