

Christian Church in Greater Kansas City Statement of Financial Position

	As of		Increase (Decrease)
	12/31/2019	12/31/2018	
Assets			
Current Assets			
Cash held by (due to) OGMP	144,689	138,148	6,541
CCF Distributions in Transit	36,830	36,074	756
Accounts Receivable	36,284	2,150	34,135
Prepaid Expenses	884	2,157	(1,273)
Total Current Assets	<u>218,688</u>	<u>178,529</u>	<u>40,160</u>
Investments			
Investments held at Church Extension	262,369	331,287	(68,918)
Investments held at CCF	2,322,249	2,000,159	322,090
Total Investments	<u>2,584,618</u>	<u>2,331,446</u>	<u>253,172</u>
Other Assets			
Promissory Notes 7457 Cherokee Dr	293,115		293,115
Total Other Assets	<u>293,115</u>	<u>0</u>	<u>293,115</u>
Fixed Assets			
Land	106,200	106,200	
Buildings	2,787,659	2,787,659	
Furniture & Equipment	258,504	258,504	
Vehicles	47,746	47,746	
Congregational Properties	741,269	741,269	
Accumulated Depreciation	(2,176,501)	(2,102,608)	(73,893)
Total Fixed Assets	<u>1,764,876</u>	<u>1,838,769</u>	<u>(73,893)</u>
Total Assets	<u>4,861,298</u>	<u>4,348,744</u>	<u>512,554</u>
Liabilities and Net Assets			
Liabilities			
Accounts Payable	24,416	22,379	2,037
Deferred Revenue	49,789	24,822	24,966
Note Payable	3,511	10,117	(6,606)
Total Liabilities	<u>77,716</u>	<u>57,318</u>	<u>20,398</u>
Net Assets			
Unrestricted	1,381,573	1,197,761	183,813
Temporarily Restricted	3,291,384	2,983,041	308,343
Permanently Restricted	110,624	110,624	
Total Net Assets	<u>4,783,582</u>	<u>4,291,426</u>	<u>492,156</u>
Total Liabilities and Net Assets	<u>4,861,298</u>	<u>4,348,744</u>	<u>512,554</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 12/31/2019	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepaids	Cash	CE	CCF
Unrestricted Net Assets												
Regional Office Operating	64,920	224,834	(267,220)	8,815	331,900	(23,977)	355,877	769	308,304	(22,073)	-	68,877
Gain/Loss on Cherokee CC		300,000										
GKC General Camps		67,109	(55,135)									
CYF		24,676	(22,310)									
CYF Mid Winter		-	(6,991)									
Chi Rho Camps		10,662	(17,225)									
Chi Rho Events/Mid-Winter		2,361	(3,179)									
Boundary Training		742	(328)									
Anti Racism Event		10,898	(8,326)									
Leadership Seminar		-	(58)									
CWF Spring Retreat		4,980	(3,986)									
South Summitt CC		-	(3,339)									
Total Region	64,920	646,262	(388,097)	8,815	331,900	(23,977)	355,877	769	308,304	(22,073)	-	68,877
Tall Oaks Operating	(166,168)	748,343	(774,006)	-	(115,508)	(53,739)	(61,769)		36,977	(98,746)		
Transfer in from Empowerment		76,323								-		
Tall Oaks Current Year Reserves	2,424	-	-	-	2,424		2,424			2,424		
Total Tall Oaks Operating	(87,594)	824,839	(850,329)	-	(113,084)	(53,739)	(59,345)	-	36,977	(96,322)	-	-
Tall Oaks Ministry Designated	66,113	12,115	-	-	78,228		78,228			78,228		
Tall Oaks Milagro Refurbish	5,113	-	(547)	-	4,566		4,566			4,566		
Tall Oaks Fixed Assets	1,149,207	-	(69,243)	-	1,079,964		1,079,965	1,079,965				
Total Tall Oaks	1,132,839	836,954	(920,119)	-	1,049,674	(53,739)	1,103,414	1,079,965	36,977	(13,528)	-	-
Total Unrestricted	1,197,759	1,483,216	(1,308,216)	8,815	1,381,574	(77,716)	1,459,291	1,080,734	345,281	(35,601)	-	68,877
Temporarily Restricted Net Assets												
Regional Office Endowment	129,150	5,843	(5,652)	21,947	151,288		151,288			26		151,262
Graham Medical Emergency Fund	2,646	-	-	-	2,646		2,646			2,646		
Christian Ministry Scholarship Fund	19,170	3,044	(1,000)	-	21,214		21,214			21,214		
Clergy Crisis Support Fund	3,528	-	-	-	3,528		3,528			3,528		
Retirement Celebration Fund	50	-	-	-	50		50			50		
Camp Scholarships	5,022	809	(312)	-	5,519		5,519			5,519		
Youth Events	17,546	-	(263)	-	17,283		17,283			17,283		
DMA	3,445	986	(566)	-	3,865		3,865			3,865		
Reconciliation	19,462	11,846	(12,228)	-	19,080		19,080			19,080		
DWM General Fund	1,639	8,415	(6,486)	-	3,568		3,568			3,568		
DWM Travel Pool	93	-	(448)	-	(355)		(355)			(355)		
DWM Coordinator Expenses	255	-	-	-	255		255			255		
DWM Woman to Woman	1,035	-	-	-	1,035		1,035			1,035		
DWM Speaker Fund	4,899	-	(1,474)	-	3,425		3,425			3,425		
DWM InterRegional Event	910	-	-	-	910		910			910		
DWM Mission Fund	497	296	-	-	793		793			793		
FCC of KC, MO Endowment Fund	88,742	3,337	(3,221)	11,636	100,494		100,494			9,579		90,915
FCC of KC, MO Empowerment Fund	1,457	3,221	-	-	4,678		4,678			4,678		
Haiti Scholarships for Young Adults	13,745	-	-	-	13,745		13,745			13,745		
Cherokee Transition Min. Fund	26,391	-	(19,362)	-	7,029		7,029			7,029		
Family of Faith	448	300	(379)	-	369		369			369		
National Convocation Scholarship	200	-	-	-	200		200			200		
Total Region	340,330	38,097	(51,391)	33,583	360,619	-	360,619	-	-	118,442	-	242,177

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 12/31/2019	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepays	Cash	CE	CCF
Temporarily Restricted Net Assets - Continued												
New Church-General	614,798	95,140	(88,835)		736,790		736,790		21,832	27,394	204,728	482,836
Investment Activity		31,136	(30,131)	114,682								
New Church-Pentecost	19,334	4,219	(665)	-	22,888		22,888				22,888	
Congregational Properties	688,537	-	(4,394)	-	684,143		684,143	684,143				
Bacon Memorial	853,452	37,432	(36,178)	136,258	990,964		990,963				-	990,963
Bowen	204,000	-	-	-	204,000		204,000					204,000
Miller Trust	44,671	1,254	(1,190)	4,902	49,637		49,637				-	49,637
Seed Fund	62,825	1,782	-	6,953	71,560		71,560					71,560
Vision Fund	101,400	2,530	-	9,869	113,799		113,798				12,223	101,575
Builders' Club	20,882	-	-	-	20,882		20,882				20,882	
Hispanic Ministries	1,648	-	-	-	1,648		1,648				1,648	
Total New Church	<u>2,611,547</u>	<u>173,493</u>	<u>(161,393)</u>	<u>272,664</u>	<u>2,896,311</u>	<u>-</u>	<u>2,896,309</u>	<u>684,143</u>	<u>21,832</u>	<u>27,394</u>	<u>262,369</u>	<u>1,900,571</u>
Capital Improvements	11,311	120	-	-	11,431		11,431			11,431		
Mary Margaret Miller Fund	1,560	-	-	-	1,560		1,560			1,560		
Cherokee CC - Clergy Retreat at TO	15,643	3,169	-	-	18,812		18,812			18,812		
Tall Oaks Activity Shelter	2,651	-	-	-	2,651		2,651			2,651		
Total Tall Oaks	<u>31,165</u>	<u>3,289</u>	<u>0</u>	<u>-</u>	<u>34,454</u>	<u>-</u>	<u>34,454</u>	<u>-</u>	<u>-</u>	<u>34,454</u>	<u>-</u>	<u>-</u>
Total Temporarily Restricted	<u>2,983,042</u>	<u>214,879</u>	<u>(212,784)</u>	<u>306,247</u>	<u>3,291,384</u>	<u>-</u>	<u>3,291,382</u>	<u>684,143</u>	<u>21,832</u>	<u>180,290</u>	<u>262,369</u>	<u>2,142,748</u>
Permanently Restricted Net Assets												
Hyde Park CC - New Church	110,624			-	110,624		110,624					110,624
Total Net Assets	<u>4,291,425</u>	<u>1,698,095</u>	<u>(1,521,000)</u>	<u>315,062</u>	<u>4,783,582</u>	<u>(77,716)</u>	<u>4,861,297</u>	<u>1,764,877</u>	<u>367,113</u>	<u>144,689</u>	<u>262,369</u>	<u>2,322,249</u>

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

	<u>As of</u>		Increase (Decrease)
	<u>12/31/2019</u>	<u>12/31/2018</u>	
Assets			
Current Assets			
Cash held by (due to) OGMP	96,369	(2,342)	98,711
CCF Distributions in Transit	14,305	14,311	(6)
Prepaid Expenses	884	2,157	(1,273)
Total Current Assets	<u>111,558</u>	<u>14,126</u>	<u>97,432</u>
Investments			
Investments held at Church Extension		135,000	(135,000)
Investments held at CCF	311,050	268,258	42,792
Total Investments	<u>311,050</u>	<u>403,258</u>	<u>(92,208)</u>
Other Assets			
Promissory Notes 7457 Cherokee Dr	293,115		293,115
Total Other Assets	<u>293,115</u>	<u>0</u>	<u>293,115</u>
Fixed Assets			
Furniture & Equipment	18,798	18,798	
Accumulated Depreciation	(18,029)	(17,773)	(256)
Total Fixed Assets	<u>769</u>	<u>1,025</u>	<u>(256)</u>
Total Assets	<u>716,492</u>	<u>418,409</u>	<u>298,083</u>
Liabilities and Net Assets			
Liabilities			
Accounts Payable	17,094	13,160	3,933
Deferred Revenue	6,883		6,883
Total Liabilities	<u>23,977</u>	<u>13,160</u>	<u>10,817</u>
Net Assets			
Unrestricted	331,898	64,920	266,978
Temporarily Restricted	360,618	340,329	20,289
Total Net Assets	<u>692,516</u>	<u>405,249</u>	<u>287,267</u>
Total Liabilities and Net Assets	<u>716,492</u>	<u>418,409</u>	<u>298,083</u>

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

	Year to Date			Prior YTD
	Actual as of 12/31/2019	Budget	Over (Under) Budget	Actual as of 12/31/2018
Income				
Disciples Mission Fund	116,666	126,000	(9,334)	126,173
Regional Support Fund/Congregations	23,036	29,000	(5,964)	29,728
Regional Support Fund\Individual Giving	4,110	15,000	(10,890)	8,483
Christmas Offering	16,232	19,000	(2,768)	13,472
DMF Contributions via CCF	16,861	16,000	861	17,068
Total Allocation Income	176,904	205,000	(28,096)	194,925
Interest Income	8,089	2,300	5,789	2,722
Distribution from owned CCF Investment	8,180	5,700	2,480	8,328
New Church Admin Fee	12,000	6,000	6,000	12,000
Miscellaneous Income	299	250	49	880
Total Other Income	28,568	14,250	14,318	23,930
Total Income	205,472	219,250	(13,778)	218,855
Expenses				
Salaries & Benefits	202,812	216,063	(13,251)	167,554
Staff Relocation/Moving Expenses				4,930
Travel	10,337	12,000	(1,663)	9,787
Facilities	2,747	1,781	966	1,781
Telecommunications	2,734	1,750	984	2,110
Postage	759	1,000	(241)	724
Computer & Equipment	3,956	3,000	956	3,490
Office Expenses	10,936	10,000	936	14,707
Miscellaneous	202		202	
Treasury Services	26,160	26,160		26,160
Legal Fees				3,500
College of Regional Ministry Dues	1,642	2,000	(358)	1,677
Promotional Expenses	2,330	2,000	330	1,468
GKC Convencion Hispana Support	913	8,000	(7,087)	6,604
Clergy Oversight	(57)	1,000	(1,057)	35
Restructure Expenses	1,750		1,750	
Total	267,221	284,754	(17,533)	244,526
Total Expenses	267,221	284,754	(17,533)	244,526
Draw from Cherokee Funds for Transit. Min	(19,362)	(21,250)	1,888	(6,244)
Total Transfer of Funds	(19,362)	(21,250)	1,888	(6,244)
NET SURPLUS/(DEFICIT)	(42,387)	(44,254)	1,867	(19,427)

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

	As of		Over	As of
	12/31/2019	12/31/2019	(Under)	12/31/2018
	Actual	Budget	Budget	Actual
From Previous Page	(42,387)	(44,254)	1,867	(19,427)
	Revenue		-	-
	Expense	(58)	(58)	(252)
Leadership Seminar	(58)	-	(58)	(252)
	Revenue	742	742	1,929
	Expense	(328)	(328)	(767)
Boundary Training	414	-	414	1,162
	Revenue	67,109	67,109	98,832
	Expense	(55,135)	(55,135)	(109,250)
Camps	11,974	-	11,974	(10,418)
	Revenue	10,898	10,898	-
	Expense	(8,326)	(8,326)	-
Anti Racism Event	2,572	-	2,572	-
	Revenue	24,676	24,676	
	Expense	(22,310)	(22,310)	
CYF	2,366	-	2,366	-
	Revenue			
	Expense	(6,991)		
CYF Mid-Winter	(6,991)	-	-	-
	Revenue	10,662	10,662	
	Expense	(17,225)	(17,225)	
Chi Rho Camps	(6,563)	-	(6,563)	-
	Revenue	2,361	2,361	
	Expense	(2,397)	(2,397)	
Chi Rho Events/Mid-Winter	(36)	-	(36)	-
	Revenue	4,980	4,980	2,920
	Expense	(3,986)	(3,986)	(3,943)
CWF Spring Retreat	994	-	994	(1,023)
	Revenue		-	
	Expense	(3,339)	(3,339)	
South Summitt CC	(3,339)	-	(3,339)	-
NET SURPLUS/(DEFICIT)	(34,063)	(44,254)	10,191	(29,958)

2018 Includes CYF & ChiRho from below

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

	<u>As of</u>		Increase (Decrease)
	<u>12/31/2019</u>	<u>12/31/2018</u>	
Assets			
Current Assets			
Cash held by (due to) OGMP	27,394	154,287	(126,894)
CCF Distributions in Transit	21,832	21,060	772
Total Current Assets	<u>49,226</u>	<u>175,347</u>	<u>(126,121)</u>
Investments			
Investments held at Church Extension	262,369	127,369	135,000
Investments held at CCF	2,011,199	1,731,901	279,298
Total Investments	<u>2,273,568</u>	<u>1,859,270</u>	<u>414,298</u>
Fixed Assets			
Congregational Properties	741,269	741,269	
Accumulated Depreciation	(57,126)	(52,732)	(4,394)
Total Fixed Assets	<u>684,143</u>	<u>688,537</u>	<u>(4,394)</u>
Total Assets	<u>3,006,936</u>	<u>2,723,154</u>	<u>283,782</u>
Liabilities and Net Assets			
Liabilities			
Accounts Payable		983	(983)
Total Liabilities	<u>0</u>	<u>983</u>	<u>(983)</u>
Net Assets			
Temporarily Restricted	2,896,312	2,611,547	284,765
Permanently Restricted	110,624	110,624	
Total Net Assets	<u>3,006,936</u>	<u>2,722,171</u>	<u>284,765</u>
Total Liabilities and Net Assets	<u>3,006,936</u>	<u>2,723,154</u>	<u>283,782</u>

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

	Year to Date			Prior YTD
	Actual as of 12/31/2019	Budget	Over (Under) Budget	Actual as of 12/31/2018
Income				
Interest Income	3,075	1,000	2,075	(995)
Designated Operating Contributions	7,096	9,000	(1,904)	9,760
Distrib. from non-own. endow.Caldwell	17,469	15,000	2,469	17,705
Total Income	27,640	25,000	2,640	26,470
Expenses				
Salaries & Benefits	63,940	63,750	190	23,080
Travel	4,588	2,500	2,088	109
General Liability Insurance	3,910		3,910	3,679
Mission Insite		3,320	(3,320)	
Background Checks		500	(500)	
New Church Training	1,054	11,000	(9,946)	6,369
Church Empowerment Grants	3,320	4,000	(680)	4,104
Administrative Expense	12,021	12,000	21	12,197
Hospitality		1,000	(1,000)	
Total Expenses	88,831	98,070	(9,239)	49,538
Distribution from New Ch Endowments	(67,499)	(73,070)	5,571	(67,155)
Transfer from Designated Funds	(67,499)	(73,070)	5,571	(67,155)
NET SURPLUS/(DEFICIT)	6,308	0	6,308	44,088

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

	<u>As of</u>		Increase (Decrease)
	<u>12/31/2019</u>	<u>12/31/2018</u>	
Assets			
Current Assets			
Cash held by (due to) OGMP	20,927	(13,797)	34,724
CCF Distributions in Transit	693	703	(10)
Accounts Receivable	<u>36,284</u>	<u>2,150</u>	<u>34,135</u>
Total Current Assets	<u>57,905</u>	<u>(10,944)</u>	<u>68,849</u>
Investments			
Investments held at Church Extension		68,918	(68,918)
Total Investments	<u>0</u>	<u>68,918</u>	<u>(68,918)</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>(2,101,346)</u>	<u>(2,032,104)</u>	<u>(69,243)</u>
Total Fixed Assets	<u>1,079,965</u>	<u>1,149,207</u>	<u>(69,243)</u>
Total Assets	<u>1,137,869</u>	<u>1,207,181</u>	<u>(69,312)</u>
Liabilities and Net Assets			
Liabilities			
Accounts Payable	7,322	8,235	(913)
Deferred Revenue	42,905	24,822	18,083
Note Payable	<u>3,511</u>	<u>10,117</u>	<u>(6,606)</u>
Total Liabilities	<u>53,739</u>	<u>43,175</u>	<u>10,564</u>
Net Assets			
Unrestricted	1,049,676	1,132,841	(83,165)
Temporarily Restricted	<u>34,455</u>	<u>31,166</u>	<u>3,289</u>
Total Net Assets	<u>1,084,131</u>	<u>1,164,007</u>	<u>(79,876)</u>
Total Liabilities and Net Assets	<u>1,137,869</u>	<u>1,207,181</u>	<u>(69,312)</u>

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

	Year to Date			Prior YTD
	Actual as of 12/31/2019	Budget as of 12/31/2019	Over (Under) Budget	Actual as of 12/31/2018
Income				
LLC Lodge Base Income	155,969	185,000	(29,031)	183,097
Cottage Base Income	181,380	125,000	56,380	123,672
Camp & Conference Base Income		68,000	(68,000)	65,320
Camp Offerings		500	(500)	
Limited Use Groups Income	88,844	53,100	35,744	47,256
General Income	320	850	(530)	1,893
Food Service Income	215,441	210,000	5,441	205,598
Donation Income	100,683	63,200	37,483	69,330
Miscellaneous Income	5,706	3,000	2,706	3,074
Total Operational Income	748,343	708,650	39,693	699,240
Total Income	748,343	708,650	39,693	699,240
Expenses				
Salaries & Benefits	444,242	426,000	18,242	430,327
Staff Reimbursement Expense	2,357	2,500	(143)	1,882
Insurance Expense	28,905	27,500	1,405	28,287
Office Expenses	35,539	36,150	(611)	46,207
Committee Expenses	16,241	16,000	241	15,600
Site Promotion Expenses	1,701	2,500	(799)	3,534
Utilities	99,418	98,800	618	109,392
General Operating Expense	8,291	7,700	591	8,135
Housekeeping Expense	8,316	9,200	(884)	9,744
Food Service Expense	104,380	120,700	(16,320)	119,240
Resale Items Expense	547		547	
Staff Expenses	235	2,050	(1,815)	2,175
Camp & Conference Expense	100		100	11,961
Equestrian Program Expense	19,771	18,050	1,721	21,357
Challenge Course Expense	1,357	1,800	(443)	1,890
Other Program Expense	2,289	4,000	(1,711)	2,223
Total	773,688	772,950	738	811,954
Total Expenses	773,688	772,950	738	811,954
Other				
DCEF Interest Payments	318		318	592
Total Other	318	0	318	592
NET SURPLUS/(DEFICIT)	(25,663)	(64,300)	38,637	(113,306)