

Christian Church in Greater Kansas City Statement of Financial Position

	As of		Increase (Decrease)	As of 12/31/2018
	11/30/2019	11/30/2018		
Assets				
Current Assets				
Cash held by (due to) OGMP	98,425	124,132	(25,707)	138,148
CCF Distributions in Transit	0		0	36,074
Accounts Receivable	61,888	26,546	35,341	2,150
Prepaid Expenses	5,374	1,374	4,000	2,157
Total Current Assets	<u>165,687</u>	<u>152,053</u>	<u>13,635</u>	<u>178,529</u>
Investments				
Investments held at Church Extension	262,369	331,287	(68,918)	331,287
Investments held at CCF	2,204,253	2,234,133	(29,880)	2,000,159
Total Investments	<u>2,466,622</u>	<u>2,565,420</u>	<u>(98,798)</u>	<u>2,331,446</u>
Other Assets				
Promissory Notes 7457 Cherokee Dr	294,433		294,433	
Total Other Assets	<u>294,433</u>	<u>0</u>	<u>294,433</u>	<u>0</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	<u>(2,102,608)</u>	<u>(2,025,979)</u>	<u>(76,629)</u>	<u>(2,102,608)</u>
Total Fixed Assets	<u>1,838,769</u>	<u>1,915,399</u>	<u>(76,629)</u>	<u>1,838,769</u>
Total Assets	<u>4,765,512</u>	<u>4,632,871</u>	<u>132,640</u>	<u>4,348,744</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	14,569	21,142	(6,574)	22,379
Deferred Revenue	18,150	12,812	5,338	24,822
Note Payable	4,073	10,652	(6,579)	10,117
Total Liabilities	<u>36,791</u>	<u>44,607</u>	<u>(7,815)</u>	<u>57,318</u>
Net Assets				
Unrestricted	1,458,780	1,273,369	185,411	1,197,761
Temporarily Restricted	3,159,316	3,204,271	(44,955)	2,983,041
Permanently Restricted	110,624	110,624		110,624
Total Net Assets	<u>4,728,720</u>	<u>4,588,265</u>	<u>140,456</u>	<u>4,291,426</u>
Total Liabilities and Net Assets	<u>4,765,512</u>	<u>4,632,871</u>	<u>132,640</u>	<u>4,348,744</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 10/31/2019	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepays	Cash	CE	CCF
Unrestricted Net Assets												
Regional Office Operating	64,920	185,856	(241,390)	5,715	322,494	(6,301)	328,795	1,025	296,324	(34,309)	-	65,755
Gain/Loss on Cherokee CC		300,000										
GKC General Camps		67,109	(52,489)									
CYF		24,676	(29,301)									
Chi Rho Camps		10,662	(17,225)									
Chi Rho Events/Mid-Winter		2,215	(1,634)									
Boundary Training		742	(328)									
Anti Racism Event		10,898	(8,326)									
Leadership Seminar		-	(58)									
CWF Spring Retreat		4,980	(3,710)									
South Summitt CC		-	(818)									
Total Region	64,920	607,138	(355,279)	5,715	322,494	(6,301)	328,795	1,025	296,324	(34,309)	-	65,755
Tall Oaks Operating	(166,168)	725,172	(733,466)	-	(98,139)	(28,639)	(69,500)		65,058	(134,558)		
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)	801,668	(809,789)	-	(95,715)	(28,639)	(67,076)	-	65,058	(132,134)	-	-
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	-	-	-	1,149,207		1,149,207	1,149,207				
Total Tall Oaks	1,132,839	813,783	(810,336)	-	1,136,286	(28,639)	1,164,925	1,149,207	65,058	(49,340)	-	-
Total Unrestricted	1,197,759	1,420,921	(1,165,615)	5,715	1,458,780	(34,940)	1,493,720	1,150,232	361,382	(83,649)	-	65,755
Temporarily Restricted Net Assets												
Regional Office Endowment	129,150	4,338	(4,197)	13,427	142,718		142,718			25		142,693
Graham Medical Emergency Fund	2,646	-	-	-	2,646		2,646			2,646		
Christian Ministry Scholarship Fund	19,170	100	(1,000)	-	18,270		18,270			18,270		
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	966	(563)	-	3,848		3,848			3,848		
Reconciliation	19,462	7,763	(10,247)	-	16,978		16,978			16,978		
DWM General Fund	1,639	8,415	(6,199)	-	3,855		3,855			3,855		
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	-	(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	2,480	(2,395)	7,544	96,371		96,371			9,579		86,792
FCC of KC, MO Empowerment Fund	1,457	2,395	-	-	3,852		3,852			3,852		
Haiti Scholarships for Young Adults	13,745	-	-	-	13,745		13,745			13,745		
Cherokee Transition Min. Fund	26,391	-	(17,171)	-	9,220		9,220			9,220		
Family of Faith	448	300	(379)	-	369		369			369		
National Convocation Scholarship	200	-	-	-	200		200			200		
Total Region	340,330	27,862	(44,200)	20,971	344,963	-	344,963	-	-	115,478	-	229,485

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 10/31/2019	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepays	Cash	CE	CCF
Temporarily Restricted Net Assets - Continued												
New Church-General	614,798	71,125	(83,206)		673,607	(1,851)	675,458		313	32,142	204,964	438,039
Investment Activity		23,122	(22,381)	70,149								
New Church-Pentecost	19,334	3,983	(665)	-	22,652		22,652				22,652	
Congregational Properties	688,537	-	-	-	688,537		688,537	688,537				
Bacon Memorial	853,452	27,798	(26,879)	85,416	939,787		939,787				-	939,787
Bowen	204,000	-	-	-	204,000		204,000					204,000
Miller Trust	44,671	932	(884)	3,768	48,487		48,487				-	48,487
Seed Fund	62,825	1,320	-	5,324	69,469		69,469					69,469
Vision Fund	101,400	1,873	-	7,557	110,830		110,830				12,223	98,607
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>130,153</u>	<u>(134,015)</u>	<u>172,214</u>	<u>2,779,899</u>	<u>(1,851)</u>	<u>2,781,750</u>	<u>688,537</u>	<u>313</u>	<u>32,142</u>	<u>262,369</u>	<u>1,798,389</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>161,304</u>	<u>(178,215)</u>	<u>193,185</u>	<u>3,159,316</u>	<u>(1,851)</u>	<u>3,161,167</u>	<u>688,537</u>	<u>313</u>	<u>182,074</u>	<u>262,369</u>	<u>2,027,874</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>1,582,225</u>	<u>(1,343,830)</u>	<u>198,900</u>	<u>4,728,720</u>	<u>(36,791)</u>	<u>4,765,511</u>	<u>1,838,769</u>	<u>361,695</u>	<u>98,425</u>	<u>262,369</u>	<u>2,204,253</u>

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

	<u>As of</u>		<u>Increase (Decrease)</u>	<u>As of 12/31/2018</u>
	<u>11/30/2019</u>	<u>11/30/2018</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	81,170	(18,052)	99,222	(2,342)
CCF Distributions in Transit				14,311
Prepaid Expenses	<u>1,891</u>	<u>1,374</u>	<u>517</u>	<u>2,157</u>
Total Current Assets	<u>83,061</u>	<u>(16,678)</u>	<u>99,739</u>	<u>14,126</u>
Investments				
Investments held at Church Extension		135,000	(135,000)	135,000
Investments held at CCF	<u>295,234</u>	<u>300,426</u>	<u>(5,192)</u>	<u>268,258</u>
Total Investments	<u>295,234</u>	<u>435,426</u>	<u>(140,192)</u>	<u>403,258</u>
Other Assets				
Promissory Notes 7457 Cherokee Dr	<u>294,433</u>		<u>294,433</u>	
Total Other Assets	<u>294,433</u>	<u>0</u>	<u>294,433</u>	<u>0</u>
Fixed Assets				
Furniture & Equipment	18,798	18,798		18,798
Accumulated Depreciation	<u>(17,773)</u>	<u>(17,338)</u>	<u>(435)</u>	<u>(17,773)</u>
Total Fixed Assets	<u>1,025</u>	<u>1,460</u>	<u>(435)</u>	<u>1,025</u>
Total Assets	<u>673,753</u>	<u>420,208</u>	<u>253,545</u>	<u>418,409</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	<u>6,301</u>	<u>3,707</u>	<u>2,595</u>	<u>13,160</u>
Total Liabilities	<u>6,301</u>	<u>3,707</u>	<u>2,595</u>	<u>13,160</u>
Net Assets				
Unrestricted	322,492	48,317	274,176	64,920
Temporarily Restricted	<u>344,959</u>	<u>368,185</u>	<u>(23,226)</u>	<u>340,329</u>
Total Net Assets	<u>667,451</u>	<u>416,501</u>	<u>250,950</u>	<u>405,249</u>
Total Liabilities and Net Assets	<u>673,753</u>	<u>420,208</u>	<u>253,545</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 11/30/2019	Budget	Over (Under) Budget		Actual as of 11/30/2018
Income					
Disciples Mission Fund	98,138	108,000	(9,862)	126,000	107,411
Regional Support Fund/Congregations	19,961	24,000	(4,039)	29,000	23,338
Annual Fund	100		100		
Regional Support Fund\Individual Giving	3,554	3,082	472	15,000	6,958
Christmas Offering	11,259	12,417	(1,158)	19,000	8,480
DMF Contributions via CCF	11,086	10,381	705	16,000	11,286
Total Allocation Income	144,099	157,880	(13,782)	205,000	157,473
Interest Income	6,499	2,300	4,199	2,300	3,152
Distribution from owned CCF Investment	6,076	5,700	376	5,700	4,366
New Church Admin Fee	12,000	6,000	6,000	6,000	6,000
Miscellaneous Income	12	250	(238)	250	864
Total Other Income	24,587	14,250	10,337	14,250	14,381
Total Income	168,685	172,130	(3,445)	219,250	171,854
Expenses					
Salaries & Benefits	185,639	195,826	(10,187)	216,063	152,417
Staff Relocation/Moving Expenses					4,930
Travel	8,719	8,000	719	12,000	8,756
Facilities	2,523	1,781	742	1,781	1,781
Telecommunications	2,513	1,750	763	1,750	1,998
Postage	582	917	(335)	1,000	719
Computer & Equipment	2,973	3,000	(27)	3,000	2,431
Office Expenses	10,032	7,083	2,948	10,000	13,489
Miscellaneous	172		172		(17)
Treasury Services	23,980	23,980		26,160	23,980
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	913	1,000	(87)	8,000	6,104
Clergy Oversight	(45)	50	(95)	1,000	24
Restructure Expenses	1,750		1,750		
Total	241,390	245,387	(3,997)	284,754	221,789
Total Expenses	241,390	245,387	(3,997)	284,754	221,789
Draw from Cherokee Funds for Transit. Min	(17,171)	(19,479)	2,308	(21,250)	(4,683)
Total Transfer of Funds	(17,171)	(19,479)	2,308	(21,250)	(4,683)
NET SURPLUS/(DEFICIT)	(55,534)	(53,778)	(1,755)	(44,254)	(45,252)

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

	As of		Over	As of	
	11/30/2019	11/30/2019	(Under)	11/30/2018	
	Actual	Budget	Budget	Actual	
From Previous Page	(55,534)	(53,778)	(1,755)	(45,252)	
Revenue			-	-	
Expense	(58)		(58)	(252)	
Leadership Seminar - GKCE4	(58)	-	(58)	(252)	
Revenue	742	-	742	1,929	
Expense	(328)	-	(328)	(767)	
Boundary Training - GKCE7	414	-	414	1,162	
Revenue	67,109		67,109	98,832	
Expense	(52,489)		(52,489)	(109,250)	
Camps - GKCE9	14,620	-	14,620	(10,418)	
Revenue	10,898		10,898	-	
Expense	(8,326)		(8,326)	-	
Anti Racism Event - GKCE11	2,572	-	2,572	-	
Revenue	24,676		24,676		
Expense	(29,301)		(29,301)		
CYF	(4,625)	-	(4,625)	-	
Revenue	10,662		10,662		
Expense	(17,225)		(17,225)		
Chi Rho Camps	(6,563)	-	(6,563)	-	
Revenue	2,215		2,215		
Expense	(1,634)		(1,634)		
Chi Rho Events/Mid-Winter	581	-	581	-	
Revenue	4,980		4,980	2,920	
Expense	(3,710)		(3,710)	(3,943)	
CWF Spring Retreat	1,270	-	1,270	(1,023)	
Revenue			-		
Expense	(818)		(818)		
South Summitt CC	(818)	-	(818)	-	
NET SURPLUS/(DEFICIT)	(48,141)	(53,778)	5,638	(55,783)	

2018 Includes CYF & ChiRho from below

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

	<u>As of</u>		Increase (Decrease)	As of 12/31/2018
	<u>11/30/2019</u>	<u>11/30/2018</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	32,139	162,240	(130,101)	154,287
CCF Distributions in Transit	0		0	21,060
Prepaid Expenses	313		313	
Total Current Assets	<u>32,452</u>	<u>162,240</u>	<u>(129,788)</u>	<u>175,347</u>
Investments				
Investments held at Church Extension	262,369	127,369	135,000	127,369
Investments held at CCF	1,909,020	1,933,707	(24,688)	1,731,901
Total Investments	<u>2,171,388</u>	<u>2,061,076</u>	<u>110,312</u>	<u>1,859,270</u>
Fixed Assets				
Congregational Properties	741,269	741,269		741,269
Accumulated Depreciation	(52,732)	(48,338)	(4,394)	(52,732)
Total Fixed Assets	<u>688,537</u>	<u>692,931</u>	<u>(4,394)</u>	<u>688,537</u>
Total Assets	<u>2,892,377</u>	<u>2,916,247</u>	<u>(23,870)</u>	<u>2,723,154</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	1,851		1,851	983
Total Liabilities	<u>1,851</u>	<u>0</u>	<u>1,851</u>	<u>983</u>
Net Assets				
Temporarily Restricted	2,779,902	2,805,623	(25,721)	2,611,547
Permanently Restricted	110,624	110,624		110,624
Total Net Assets	<u>2,890,526</u>	<u>2,916,247</u>	<u>(25,721)</u>	<u>2,722,171</u>
Total Liabilities and Net Assets	<u>2,892,377</u>	<u>2,916,247</u>	<u>(23,870)</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 11/30/2019	Budget	Over (Under) Budget		Actual as of 11/30/2018
Income					
Interest Income	1,574	1,000	574	1,000	(2,414)
Designated Operating Contributions	6,415	8,250	(1,835)	9,000	8,589
Distrib. from non-own. endow.Caldwell	12,991	11,250	1,741	15,000	13,387
Total Income	20,980	20,500	480	25,000	19,562
Expenses					
Salaries & Benefits	58,613	58,443	170	63,750	17,558
Travel	4,588	2,500	2,088	2,500	109
General Liability Insurance	3,611		3,611		3,679
Mission Insite				3,320	
Background Checks				500	
New Church Training	1,054	1,100	(46)	11,000	6,369
Church Empowerment Grants	3,320	4,000	(680)	4,000	4,104
Administrative Expense	12,021	12,000	21	12,000	6,053
Hospitality				1,000	
Total Expenses	83,206	78,043	5,163	98,070	37,872
Distribution from New Ch Endowments	(50,145)	(54,804)	4,659	(73,070)	(50,413)
Transfer from Designated Funds	(50,145)	(54,804)	4,659	(73,070)	(50,413)
NET SURPLUS/(DEFICIT)	(12,080)	(2,739)	(9,341)	0	32,104

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

	<u>As of</u>		<u>Increase (Decrease)</u>	<u>As of 12/31/2018</u>
	<u>11/30/2019</u>	<u>11/30/2018</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	(14,884)	(20,056)	5,172	(13,797)
CCF Distributions in Transit				703
Accounts Receivable	61,888	26,546	35,341	2,150
Prepaid Expenses	3,170		3,170	
Total Current Assets	<u>50,174</u>	<u>6,490</u>	<u>43,684</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>1,199,381</u>	<u>1,296,416</u>	<u>(97,034)</u>	<u>1,207,181</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	6,416	17,436	(11,019)	8,235
Deferred Revenue	18,150	12,812	5,338	24,822
Note Payable	4,073	10,652	(6,579)	10,117
Total Liabilities	<u>28,639</u>	<u>40,900</u>	<u>(12,261)</u>	<u>43,175</u>
Net Assets				
Unrestricted	1,136,288	1,225,053	(88,765)	1,132,841
Temporarily Restricted	34,455	30,463	3,992	31,166
Total Net Assets	<u>1,170,743</u>	<u>1,255,516</u>	<u>(84,773)</u>	<u>1,164,007</u>
Total Liabilities and Net Assets	<u>1,199,381</u>	<u>1,296,416</u>	<u>(97,034)</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 11/30/2019	Budget as of 11/30/2019	Over (Under) Budget		Actual as of 11/30/2018
Income					
LLC Lodge Base Income	153,125	185,000	(31,875)	185,000	180,662
Cottage Base Income	177,534	125,000	52,534	125,000	121,869
Camp & Conference Base Income		68,000	(68,000)	68,000	65,320
Camp Offerings				500	
Limited Use Groups Income	86,766	53,100	33,666	53,100	50,186
General Income	20	50	(30)	850	477
Food Service Income	214,156	210,000	4,156	210,000	203,734
Donation Income	88,005	63,200	24,805	63,200	55,821
Miscellaneous Income	5,566	3,000	2,566	3,000	3,037
Total Operational Income	725,172	707,350	17,822	708,650	681,106
Total Income	725,172	707,350	17,822	708,650	681,106
Expenses					
Salaries & Benefits	420,272	393,364	26,908	426,000	405,826
Staff Reimbursement Expense	2,177	2,500	(323)	2,500	1,745
Insurance Expense	26,651	27,500	(849)	27,500	28,287
Office Expenses	32,415	33,400	(985)	36,150	41,731
Committee Expenses	16,241	16,000	241	16,000	15,600
Site Promotion Expenses	1,701	2,500	(799)	2,500	2,979
Utilities	91,248	86,670	4,578	98,800	104,729
General Operating Expense	7,791	7,700	91	7,700	8,135
Housekeeping Expense	7,748	9,200	(1,452)	9,200	9,744
Food Service Expense	102,619	114,700	(12,081)	120,700	118,554
Resale Items Expense	547		547		
Staff Expenses	235	250	(15)	2,050	2,140
Camp & Conference Expense	100		100		10,140
Equestrian Program Expense	19,771	17,400	2,371	18,050	19,556
Challenge Course Expense	1,357	1,800	(443)	1,800	1,890
Other Program Expense	2,289	4,000	(1,711)	4,000	2,223
Total	733,163	716,984	16,179	772,950	773,278
Total Expenses	733,163	716,984	16,179	772,950	773,278
Other					
BCE Interest Payments	303		303		550
Total Other	303	0	303	0	550
NET SURPLUS/(DEFICIT)	(8,294)	(9,634)	1,340	(64,300)	(92,721)