

Christian Church in Greater Kansas City
Statement of Financial Position

	As of		Increase (Decrease)	As of 12/31/2019
	5/31/2020	5/31/2019		
Assets				
Current Assets				
Cash held by (due to) OGMP	641,131	94,383	546,748	144,894
CCF Distributions in Transit				36,830
Accounts Receivable	10,188	21,724	(11,536)	48,468
Prepaid Expenses	1,162	27,621	(26,459)	
Total Current Assets	652,480	143,727	508,753	230,192
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	2,012,595	2,500,760	(488,165)	2,584,618
Other Assets				
Promissory Notes 7457 Cherokee Dr	287,843		287,843	291,797
Total Other Assets	287,843	0	287,843	291,797
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	1,764,876	1,838,769	(73,893)	1,764,876
Total Assets	4,717,794	4,483,256	234,538	4,871,484
Liabilities and Net Assets				
Liabilities				
Accounts Payable	19,751	13,495	6,256	22,827
Deferred Revenue	45,977	85,907	(39,931)	54,600
SBA PPP Loan Payable	167,089	7,398	159,691	3,511
Total Liabilities	232,817	106,800	126,017	80,938
Net Assets				
Unrestricted	1,524,006	1,127,982	396,024	1,388,446
Temporarily Restricted	2,850,348	3,137,850	(287,502)	3,291,475
Permanently Restricted	110,624	110,624		110,624
Total Net Assets	4,484,978	4,376,456	108,522	4,790,545
Total Liabilities and Net Assets	4,717,794	4,483,256	234,538	4,871,484

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 5/31/2020	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Regional Office Operating	330,922	68,059	(106,755)	(12,069)	578,892	(169,474)	748,366	769	289,005	401,788	-	56,804
GKC General Camps		(6,497)	(241)									
CYF		3,977	(450)									
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	379,033	(118,994)	(12,069)	578,892	(169,474)	748,366	769	289,005	401,788	-	56,804
Tall Oaks Operating	(107,660)	78,972	(196,016)	-	(224,704)	(62,694)	(162,010)		10,188	(172,198)		
Tall Oaks Current Year Reserves	2,424	-	-	-	2,424					2,424		
Total Tall Oaks Operating	(105,236)	78,972	(196,016)	-	(222,280)	(62,694)	(159,586)	-	10,188	(169,774)	-	-
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	83,607	(196,016)	-	945,114	(62,694)	1,007,808	1,079,965	10,188	(82,345)	-	-
Total Net Assets without Donor Restrictions	1,388,445	462,640	(315,010)	(12,069)	1,524,006	(232,168)	1,756,174	1,080,734	299,193	319,443	-	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	(5,500)	-	13,992		13,992			13,992		
DWM General Fund	3,568	915	-	-	4,483		4,483			4,483		
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	-	(7,805)	-	(776)		(776)			(776)		
Family of Faith	484	-	-	-	484		484			484		
National Convocation Scholarship	200	-	-	-	200		200			200		
Total Region	360,709	10,318	(18,000)	(48,128)	304,899	-	304,899	-	-	110,851	-	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 5/31/2020	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepays	Cash	CE	CCF
Net Assets with Donor Restrictions - Continued												
New Church-General	736,793	24,957	(32,181)		557,779	(649)	558,428		-	112,379	135,000	311,049
Investment Activity		7,798	(7,798)	(171,790)								
New Church-Pentecost	22,887	273	-	-	23,160		23,160			23,160		
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	43,776	(49,647)	(385,537)	2,504,903	(649)	2,505,552	684,143	-	170,290	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		6,092	-	-	6,092		6,092			6,092		
Total Tall Oaks	34,454	6,092	-	-	40,546	-	40,546	-	-	40,546	-	-
Hyde Park CC - New Church	110,624	-	-	-	110,624		110,624					110,624
Total Net Assets with Donor Restrict	3,402,098	60,186	(67,647)	(433,665)	2,960,972	(649)	2,961,621	684,143	-	321,687	135,000	1,820,791
Total Net Assets	4,790,543	522,826	(382,657)	(445,734)	4,484,978	(232,817)	4,717,795	1,764,877	299,193	641,130	135,000	1,877,595

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

	As of		Increase (Decrease)	As of 12/31/2019
	5/31/2020	5/31/2019		
Assets				
Current Assets				
Cash held by (due to) OGMP	512,637	34,926	477,711	96,147
CCF Distributions in Transit				14,305
Prepaid Expenses	1,162	3,237	(2,075)	
Total Current Assets	<u>513,799</u>	<u>38,163</u>	<u>475,636</u>	<u>110,452</u>
Investments				
Investments held at Church Extension		135,000	(135,000)	
Investments held at CCF	250,853	291,211	(40,358)	311,050
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	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				
Furniture & Equipment	18,798	18,798		18,798
Accumulated Depreciation	(18,029)	(17,773)	(256)	(18,029)
Total Fixed Assets	<u>769</u>	<u>1,025</u>	<u>(256)</u>	<u>769</u>
Total Assets	<u>1,053,264</u>	<u>465,400</u>	<u>587,864</u>	<u>714,068</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	3,056	4,052	(996)	15,554
Deferred Revenue		2,636	(2,636)	6,883
SBA PPP Loan Payable	166,418		166,418	
Total Liabilities	<u>169,474</u>	<u>6,688</u>	<u>162,786</u>	<u>22,437</u>
Net Assets				
Unrestricted	578,892	101,460	477,432	330,922
Temporarily Restricted	304,898	357,252	(52,354)	360,709
Total Net Assets	<u>883,790</u>	<u>458,712</u>	<u>425,078</u>	<u>691,631</u>
Total Liabilities and Net Assets	<u>1,053,264</u>	<u>465,400</u>	<u>587,864</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 5/31/2020	Budget as of 5/31/2020	Over (Under) Budget		Actual as of 5/31/2019
Income					
Disciples Mission Fund	29,937	48,997	(19,060)	110,000	51,967
Regional Support Fund/Congregations	17,174	15,531	1,643	26,000	15,201
Regional Support Fund\Individual Giving	2,675	1,902	773	4,000	1,954
Christmas Offering	5,787	6,646	(859)	15,000	9,356
DMF Contributions via CCF	1,543	1,003	540	11,000	1,537
Total Allocation Income	57,115	74,079	(16,964)	166,000	80,014
Interest Income				2,300	
Distribution from owned CCF Investment	2,095	2,062	33	6,500	1,966
New Church Admin Fee				12,000	
Miscellaneous Income	636	6	630	250	12
Total Other Income	2,731	2,068	663	21,050	1,978
Total Income	59,846	76,147	(16,301)	187,050	81,992
Expenses					
Salaries & Benefits	85,140	81,226	3,915	194,167	81,563
Travel	1,023	5,610	(4,587)	12,000	6,120
Liability Insurance	2,776	2,970	(194)	36,747	1,177
Telecommunications	1,262	1,064	198	3,000	970
Postage		134	(134)	800	153
Computer & Equipment	862	860	2	3,000	2,323
Office Expenses	2,772	4,062	(1,290)	10,000	4,208
Miscellaneous		120	(120)	200	121
Treasury Services	10,900	10,900		26,160	10,900
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	(33)
Total	106,701	108,886	(2,185)	299,514	109,142
Total Expenses	106,701	108,886	(2,185)	299,514	109,142
Draw from Cherokee Funds for Transit. Min	(7,805)		(7,805)		(7,805)
Total Transfer of Funds	(7,805)	0	(7,805)	0	(7,805)
NET SURPLUS/(DEFICIT)	(39,050)	(32,739)	(6,311)	(112,464)	(19,345)

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

	As of		Increase (Decrease)	As of 12/31/2019
	5/31/2020	5/31/2019		
Assets				
Current Assets				
Cash held by (due to) OGMP	170,293	95,408	74,884	27,394
CCF Distributions in Transit				21,832
Prepaid Expenses		2,192	(2,192)	
Total Current Assets	170,293	97,601	72,692	49,226
Investments				
Investments held at Church Extension	135,000	196,287	(61,287)	262,369
Investments held at CCF	1,626,742	1,878,262	(251,520)	2,011,199
Total Investments	1,761,742	2,074,548	(312,806)	2,273,568
Fixed Assets				
Congregational Properties	741,269	741,269		741,269
Accumulated Depreciation	(57,126)	(52,732)	(4,394)	(57,126)
Total Fixed Assets	684,143	688,537	(4,394)	684,143
Total Assets	2,616,177	2,860,686	(244,509)	3,006,936
Liabilities and Net Assets				
Liabilities				
Accounts Payable	649	629	20	
Total Liabilities	649	629	20	0
Net Assets				
Temporarily Restricted	2,504,904	2,749,432	(244,529)	2,896,312
Permanently Restricted	110,624	110,624		110,624
Total Net Assets	2,615,528	2,860,057	(244,529)	3,006,936
Total Liabilities and Net Assets	2,616,177	2,860,686	(244,509)	3,006,936

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

	Year to Date			Annual Budget	Prior YTD
	Actual as of 5/31/2020	Budget	Over (Under) Budget		Actual as of 5/31/2019
Income					
Interest Income	234	250	(16)	1,000	
Designated Operating Contributions	2,753	3,657	(904)	9,000	2,884
Distrib from Nonowned Endowment.Caldwe	4,503	3,613	890	15,000	4,208
Total Income	7,491	7,520	(29)	25,000	7,092
Expenses					
Salaries & Benefits	26,752	35,432	(8,680)	85,000	26,651
Travel	1,906	969	937	2,500	
Liability Insurance					1,819
Mission Insite		1,000	(1,000)	4,104	
Background Checks		500	(500)	500	
New Church Training				11,000	
Church Empowerment Grants	3,320	4,000	(680)	4,000	3,320
Administrative Expense	203		203	12,000	
Hospitality		500	(500)	1,000	
Total Expenses	32,181	42,401	(10,220)	120,104	31,790
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)	(7,224)	(12,013)	4,789	0	(8,467)

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

	As of		Increase (Decrease)	As of 12/31/2019
	5/31/2020	5/31/2019		
Assets				
Current Assets				
Cash held by (due to) OGMP	(41,799)	(35,952)	(5,847)	21,354
CCF Distributions in Transit				693
Accounts Receivable	10,188	21,724	(11,536)	48,468
Prepaid Expenses		22,191	(22,191)	
Total Current Assets	(31,611)	7,963	(39,575)	70,515
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	1,079,965	1,149,207	(69,243)	1,079,965
Total Assets	1,048,354	1,157,171	(108,817)	1,150,480
Liabilities and Net Assets				
Liabilities				
Accounts Payable	16,046	8,814	7,233	7,273
Deferred Revenue	45,977	83,271	(37,295)	47,717
SBA PPP Loan Payable	671	7,398	(6,727)	3,511
Total Liabilities	62,694	99,483	(36,789)	58,501
Net Assets				
Unrestricted	945,114	1,026,522	(81,408)	1,057,523
Temporarily Restricted	40,546	31,166	9,381	34,455
Total Net Assets	985,660	1,057,688	(72,028)	1,091,978
Total Liabilities and Net Assets	1,048,354	1,157,171	(108,817)	1,150,480

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

	Year to Date			Annual Budget	Prior YTD
	Actual as of 5/31/2020	Budget as of 5/31/2020	Over (Under) Budget		Actual as of 5/31/2019
Income					
LLC Lodge Base Income	20,097	69,754	(49,657)	190,000	59,722
Cottage Base Income	11,633	29,914	(18,281)	182,000	29,814
Limited Use Groups Income	8,500	14,375	(5,875)	82,125	12,901
General Income	721	2,245	(1,524)	7,000	1,989
Sales Income	13,993	44,035	(30,042)	215,000	44,124
Total Operational Income	54,944	160,323	(105,379)	676,125	148,549
Allocation Income					
Donation Income	23,778	4,215	19,563	91,950	5,320
Total Allocation Income	23,778	4,215	19,563	91,950	5,320
Total Income	78,722	164,538	(85,816)	768,075	153,869
Expenses					
Salaries & Benefits	108,522	162,565	(54,043)	447,375	161,420
Staff Reimbursement Expense	180	750	(570)	1,700	1,602
Insurance Expense	14,951	12,492	2,459	27,500	13,130
Maintenance Expense	7,142	9,276	(2,134)	26,300	6,787
Office Expenses	5,090	5,410	(320)	11,250	4,635
Committee Expenses		484	(484)	16,500	595
Site Promotion Expenses		800	(800)	1,050	1,210
Utilities	32,848	44,701	(11,853)	100,700	42,968
General Operating Expense	4,175	2,566	1,609	7,500	3,659
Housekeeping Expense	1,641	4,163	(2,522)	8,000	2,536
Food Service Expense	10,520	26,009	(15,489)	107,500	25,215
Staff Expenses		600	(600)	600	235
Equestrian Program Expense	9,658	7,327	2,331	21,350	5,525
Challenge Course Expense	184	1,300	(1,116)	1,800	1,287
Other Program Expense	709	1,424	(715)	2,800	1,248
Total Expenses	195,622	279,867	(84,245)	781,925	272,051
Other					
DCEF Interest Payments	44		44		166
Total Other	44	0	44	0	166
NET SURPLUS/(DEFICIT)	(116,945)	(115,329)	(1,616)	(13,850)	(118,348)