

Christian Church in Greater Kansas City
Statement of Financial Position

	As of			
	9/30/2019	9/30/2018	Increase (Decrease)	As of 12/31/2018
Assets				
Current Assets				
Cash held by (due to) OGMP	(8,028)	43,971	(51,999)	138,148
CCF Distributions in Transit	34,214	34,880	(666)	36,074
Accounts Receivable	166,035	133,467	32,567	2,150
Prepaid Expenses	12,790	884	11,905	2,157
Total Current Assets	205,010	213,202	(8,192)	178,529
Investments				
Investments held at Church Extension	331,287	331,287		331,287
Investments held at CCF	2,204,253	2,234,133	(29,880)	2,000,159
Total Investments	2,535,540	2,565,420	(29,880)	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	<u>4,579,320</u>	<u>4,694,021</u>	<u>(114,701)</u>	<u>4,348,744</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	13,649	25,092	(11,443)	22,379
Deferred Revenue	35,137	10,999	24,138	24,822
Note Payable	5,191	11,724	(6,533)	10,117
Total Liabilities	53,977	47,815	6,162	57,318
Net Assets				
Unrestricted	1,236,052	1,313,505	(77,453)	1,197,761
Temporarily Restricted	3,178,666	3,222,076	(43,410)	2,983,041
Permanently Restricted	110,624	110,624		110,624
Total Net Assets	4,525,343	4,646,206	(120,863)	4,291,426
Total Liabilities and Net Assets	<u>4,579,320</u>	<u>4,694,021</u>	<u>(114,701)</u>	<u>4,348,744</u>

Christian Church of Greater Kansas City

	Detailed Net Asset Activity					Total Liabilities	Assets less Liabilities representing Fund Balances				
	Beginning of Year	Income	Expenses	Unreal. Gain/ (Loss) on Inv	As of 9/30/2019		Total Assets	Fixed Assets	AR/ Prepads	Cash	CE
Unrestricted Net Assets											
Regional Office Operating	64,920	163,517	(195,322)	5,715	38,830	(8,765)	47,595	1,025	5,205	(62,951)	38,567
GKC General Camps		60,167	(20,472)		39,695		39,695			39,695	
CYF		24,676	(15,220)		9,456		9,456			9,456	
Chi Rho Camps		10,662	(4,679)		5,983		5,983			5,983	
Chi Rho Events/Mid-Winter		2,215	(1,634)		581		581			581	
Boundary Training		742	(328)	-	414		414			414	
Anti Racism Event		10,898	(8,326)		2,572		2,572			2,572	
Leadership Seminar		-	(58)		(58)		(58)			(58)	
CWF Spring Retreat		4,392	(3,210)	-	1,182		1,182			1,182	
Total Region	64,920	277,269	(249,249)	5,715	98,655	(8,765)	107,420	1,025	5,205	(3,126)	38,567
Tall Oaks Operating	(166,168)	592,182	(599,365)	-	(97,028)	(43,263)	(53,765)		185,387	(239,152)	
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)	668,678	(675,688)	-	(94,604)	(43,263)	(51,341)	-	185,387	(236,728)	-
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	680,793	(676,235)	-	1,137,397	(43,263)	1,180,660	1,149,207	185,387	(153,934)	-
Total Unrestricted	1,197,759	958,062	(925,484)	5,715	1,236,052	(52,028)	1,288,080	1,150,232	190,592	(157,060)	38,567
Temporarily Restricted Net Assets											
Regional Office Endowment	129,150	4,338	(4,197)	13,427	142,718				25		142,693
Graham Medical Emergency Fund	2,646	-	-	-	2,646		2,646			2,646	
Christian Ministry Scholarship Fund	19,170	-	(1,000)	-	18,170		18,170		2,184		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	809	(312)	-	5,519		5,519			5,519	
Youth Events	17,546	-	(63)	-	17,483		17,483		7,773		9,710
DMA	3,445	796	(30)	-	4,211		4,211		862		3,349
Reconciliation	19,462	3,267	(5,650)	-	17,079		17,079		559		16,520
DWM General Fund	1,639	6,962	(1,213)	-	7,388		7,388		7,388		
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	-	(728)	-	4,171		4,171		(2,197)		6,368
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		795		8,784
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	-	(14,049)	-	12,342		12,342			12,342	
Family of Faith	448	300	(379)	-	369		369			369	
National Convocation Scholarship	200	-	-	-	200		200		200		
Total Region	340,330	21,643	(30,016)	20,971	352,928	-	352,928	-	27,010		96,433
											229,485

Christian Church of Greater Kansas City

	Detailed Net Asset Activity					Total Liabilities	Assets less Liabilities representing Fund Balances					
	Beginning of Year	Income	Expenses	Unreal. Gain/ (Loss) on Inv	As of 9/30/2019		Total Assets	Fixed Assets	AR/ Prepaids	Cash	CE	CCF
Temporarily Restricted Net Assets - Continued												
New Church-General	614,798	69,773	(70,444)		685,017	(1,948)	686,965		22,448	77,714	148,764	438,039
Investment Activity		23,122	(22,381)	70,149								
New Church-Pentecost	19,334	3,958	(665)	-	22,627		22,627			9,857	12,770	
Congregational Properties	688,537	-	-	-	688,537		688,537	688,537				
Bacon Memorial	853,452	27,798	(26,879)	85,416	939,787		939,793				-	939,793
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	2,611,547	128,776	(121,253)	172,214	2,791,284	(1,948)	2,793,238	688,537	22,448	87,571	196,287	1,798,395
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	31,165	3,289	0	-	34,454		34,454			34,454	-	-
Total Temporarily Restricted	2,983,042	153,708	(151,269)	193,185	3,178,666	(1,948)	3,180,620	688,537	22,448	149,035	292,720	2,027,880
Permanently Restricted Net Assets												
Hyde Park CC - New Church	110,624		-	110,624			110,624				110,624	
Total Net Assets	4,291,425	1,111,770	(1,076,753)	198,900	4,525,342	(53,976)	4,579,324	1,838,769	213,040	(8,025)	331,287	2,204,253

Christian Church in Greater Kansas City

Statement of Financial Position - Region

	As of			
	9/30/2019	9/30/2018	Increase (Decrease)	As of 12/31/2018
Assets				
Current Assets				
Cash held by (due to) OGMP	23,879	11,714	12,166	(2,342)
CCF Distributions in Transit	2,865	2,896	(31)	14,311
Prepaid Expenses	2,340	884	1,455	2,157
Total Current Assets	29,084	15,494	13,590	14,126
Investments				
Investments held at Church Extension	135,000	135,000		135,000
Investments held at CCF	295,234	300,426	(5,192)	268,258
Total Investments	430,234	435,426	(5,192)	403,258
Fixed Assets				
Furniture & Equipment	18,798	18,798		18,798
Accumulated Depreciation	(17,773)	(17,338)	(435)	(17,773)
Total Fixed Assets	1,025	1,460	(435)	1,025
Total Assets	<u>460,343</u>	<u>452,379</u>	<u>7,963</u>	<u>418,409</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	6,129	7,717	(1,588)	13,160
Deferred Revenue	2,636		2,636	
Total Liabilities	8,765	7,717	1,048	13,160
Net Assets				
Unrestricted	98,653	64,970	33,683	64,920
Temporarily Restricted	352,924	379,692	(26,768)	340,329
Total Net Assets	451,577	444,662	6,915	405,249
Total Liabilities and Net Assets	<u>460,343</u>	<u>452,379</u>	<u>7,963</u>	<u>418,409</u>

Christian Church in Greater Kansas City

Budget Report & Prior Year Comparison

	Year to Date			Prior YTD	
	Actual as of 9/30/2019	Budget	Over (Under) Budget	Annual Budget	Actual as of 9/30/2018
Income					
Disciples Mission Fund	84,225	84,630	(405)	126,000	91,392
Regional Support Fund/Congregations	21,732	21,000	732	29,000	20,037
Annual Fund	100		100		
Regional Support Fund\Individual Giving	3,054	3,082	(28)	15,000	6,433
Christmas Offering	9,719	9,856	(137)	19,000	8,480
DMF Contributions via CCF	11,029	10,323	706	16,000	11,228
Total Allocation Income	129,858	128,891	967	205,000	137,570
Interest Income	1,521	2,300	(779)	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	857
Total Other Income	19,609	14,250	5,359	14,250	14,375
Total Income	149,467	143,141	6,326	219,250	151,945
Expenses					
Salaries & Benefits	149,396	150,061	(665)	216,063	122,460
Staff Relocation/Moving Expenses					4,930
Travel	8,324	8,000	324	12,000	6,423
Facilities	2,074	1,781	293	1,781	1,781
Telecommunications	1,837	1,750	87	1,750	1,694
Postage	437	750	(313)	1,000	703
Computer & Equipment	2,511	2,250	261	3,000	2,002
Office Expenses	7,596	7,450	146	10,000	10,340
Miscellaneous	180		180		(33)
Treasury Services	19,620	19,620		26,160	19,620
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				8,000	6,104
Clergy Oversight	(45)	378	(423)	1,000	
Restructure Expenses	1,750		1,750		
Total	195,322	194,040	1,282	284,754	181,201
Total Expenses	195,322	194,040	1,282	284,754	181,201
Draw from Cherokee Funds for Transit. Min	(14,049)	(15,938)	1,888	(21,250)	(1,561)
Total Transfer of Funds	(14,049)	(15,938)	1,888	(21,250)	(1,561)
NET SURPLUS/(DEFICIT)	(31,805)	(34,962)	3,157	(44,254)	(27,695)

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

	As of 9/30/2019 Actual	As of 9/30/2019 Budget	Over (Under) Budget	As of 9/30/2018 Actual
From Previous Page	(31,805)	(34,962)	3,157	(27,695)
Leadership Seminar - GKCE4	Revenue Expense	(58)	-	(58) (252)
		(58)	-	(58) (252)
Boundary Training - GKCE7	Revenue Expense	742 (328)	- (328)	729 (30)
		414	-	414 699
Camps - GKCE9	Revenue Expense	60,167 (20,472)	60,167 (20,472)	86,945 (109,250)
		39,695	-	39,695 (22,305)
Anti Racism Event - GKCE11	Revenue Expense	10,898 (8,326)	10,898 (8,326)	- -
		2,572	-	2,572 -
CYF	Revenue Expense	24,676 (15,220)	24,676 (15,220)	- -
		9,456	-	9,456 -
Chi Rho Camps	Revenue Expense	10,662 (4,679)	10,662 (4,679)	- -
		5,983	-	5,983 -
Chi Rho Events/Mid-Winter	Revenue Expense	2,215 (1,634)	2,215 (1,634)	- -
		581	-	581 -
CWF Spring Retreat	Revenue Expense	4,392 (3,210)	4,392 (3,210)	2,920 (3,943)
		1,182	-	1,182 (1,023)
NET SURPLUS/(DEFICIT)	28,020	(34,962)	62,982	(50,577)

2018 Includes CYF &
ChiRho from below

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

	As of		
	9/30/2019	9/30/2018	Increase (Decrease)
			As of 12/31/2018
Assets			
Current Assets			
Cash held by (due to) OGMP	87,568	147,606	(60,037)
CCF Distributions in Transit	21,508	21,772	(263)
Prepaid Expenses	940	940	940
Total Current Assets	<u>110,016</u>	<u>169,377</u>	<u>(59,361)</u>
Investments			
Investments held at Church Extension	196,287	127,369	68,918
Investments held at CCF	<u>1,909,020</u>	<u>1,933,707</u>	<u>(24,688)</u>
Total Investments	<u>2,105,306</u>	<u>2,061,076</u>	<u>44,230</u>
Fixed Assets			
Congregational Properties	741,269	741,269	741,269
Accumulated Depreciation	(52,732)	(48,338)	(4,394)
Total Fixed Assets	<u>688,537</u>	<u>692,931</u>	<u>(4,394)</u>
Total Assets	<u>2,903,859</u>	<u>2,923,385</u>	<u>(19,525)</u>
Liabilities and Net Assets			
Liabilities			
Accounts Payable	1,948	839	1,109
Total Liabilities	<u>1,948</u>	<u>839</u>	<u>1,109</u>
Net Assets			
Temporarily Restricted	2,791,287	2,811,921	(20,634)
Permanently Restricted	110,624	110,624	110,624
Total Net Assets	<u>2,901,911</u>	<u>2,922,545</u>	<u>(20,634)</u>
Total Liabilities and Net Assets	<u>2,903,859</u>	<u>2,923,385</u>	<u>(19,525)</u>

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

	Year to Date			Prior YTD	
	Actual as of 9/30/2019	Budget	Over (Under) Budget	Annual Budget	Actual as of 9/30/2018
Income					
Interest Income	1,435	500	935	1,000	(2,414)
Designated Operating Contributions	5,202	6,700	(1,498)	9,000	5,164
Distribution from non-owned endowment					
Distrib. from non-own. endow.Caldwell	12,991	15,000	(2,009)	15,000	13,387
Rental Income					
Event Income					
Insurance claim for Living Water CC					
Total Income	<u>19,628</u>	<u>22,200</u>	<u>(2,572)</u>	<u>25,000</u>	<u>16,137</u>
Total Income	<u>19,628</u>	<u>22,200</u>	<u>(2,572)</u>	<u>25,000</u>	<u>16,137</u>
Expenses					
Salaries & Benefits	47,959	47,817	142	63,750	6,513
Travel	3,098	2,500	598	2,500	109
General Liability Insurance	3,014		3,014		3,679
Translation Services					
Mission Insite				3,320	
Congregation Education					
Foundations Class					
Background Checks				500	
New Church Training	1,054	2,000	(946)	11,000	6,369
Demographics Studies					
Church Empowerment Grants	3,320	4,000	(680)	4,000	4,104
Taxes					
Administrative Expense	12,000	12,000		12,000	6,053
Hospitality				1,000	
Total	<u>70,444</u>	<u>68,317</u>	<u>2,127</u>	<u>98,070</u>	<u>26,827</u>
Total Expenses	<u>70,444</u>	<u>68,317</u>	<u>2,127</u>	<u>98,070</u>	<u>26,827</u>
Distribution from New Ch Endowments	(50,145)	(54,804)	4,659	(73,070)	(50,413)
Transfer from Designated Funds	<u>(50,145)</u>	<u>(54,804)</u>	<u>4,659</u>	<u>(73,070)</u>	<u>(50,413)</u>
NET SURPLUS/(DEFICIT)	<u>(671)</u>	<u>8,687</u>	<u>(9,358)</u>	<u>0</u>	<u>39,723</u>

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

	As of			
	9/30/2019	9/30/2018	Increase (Decrease)	As of 12/31/2018
Assets				
Current Assets				
Cash held by (due to) OGMP	(119,476)	(115,349)	(4,127)	(13,797)
CCF Distributions in Transit	9,841	10,213	(372)	703
Accounts Receivable	166,035	133,467	32,567	2,150
Prepaid Expenses	9,511		9,511	
Total Current Assets	<u>65,910</u>	<u>28,331</u>	<u>37,579</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>1,215,117</u>	<u>1,318,257</u>	<u>(103,140)</u>	<u>1,207,181</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	5,571	16,536	(10,964)	8,235
Deferred Revenue	32,501	10,999	21,502	24,822
Note Payable	5,191	11,724	(6,533)	10,117
Total Liabilities	<u>43,263</u>	<u>39,259</u>	<u>4,005</u>	<u>43,175</u>
Net Assets				
Unrestricted	1,137,399	1,248,535	(111,136)	1,132,841
Temporarily Restricted	34,455	30,463	3,992	31,166
Total Net Assets	<u>1,171,854</u>	<u>1,278,998</u>	<u>(107,144)</u>	<u>1,164,007</u>
Total Liabilities and Net Assets	<u>1,215,117</u>	<u>1,318,257</u>	<u>(103,140)</u>	<u>1,207,181</u>

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

	Year to Date			Prior YTD	
	Actual as of 9/30/2019	Budget as of 9/30/2019	Over (Under) Budget	Annual Budget	Actual as of 9/30/2018
Income					
LLC Lodge Base Income	124,560	145,000	(20,440)	185,000	163,882
Cottage Base Income	159,649	125,000	34,649	125,000	102,243
Camp & Conference Base Income		14,000	(14,000)	68,000	65,320
Camp Offerings			500		
Limited Use Groups Income	66,563	52,830	13,733	53,100	40,383
General Income	20	100	(80)	850	477
Food Service Income	195,216	180,000	15,216	210,000	185,147
Donation Income	41,394	33,900	7,494	63,200	20,755
Miscellaneous Income	4,780	3,000	1,780	3,000	2,242
Total Operational Income	<u>592,182</u>	<u>553,830</u>	<u>38,352</u>	<u>708,650</u>	<u>580,450</u>
Total Income	<u>592,182</u>	<u>553,830</u>	<u>38,352</u>	<u>708,650</u>	<u>580,450</u>
Expenses					
Salaries & Benefits	343,146	333,772	9,374	426,000	340,919
Staff Reimbursement Expense	2,135	2,050	85	2,500	1,745
Insurance Expense	22,144	20,500	1,644	27,500	28,287
Office Expenses	26,889	29,790	(2,901)	36,150	32,138
Committee Expenses	4,543	6,610	(2,067)	16,000	3,951
Site Promotion Expenses	1,701	2,300	(599)	2,500	2,871
Utilities	76,523	73,420	3,103	98,800	87,529
General Operating Expense	7,068	3,400	3,668	7,700	6,819
Housekeeping Expense	6,808	7,498	(690)	9,200	7,542
Food Service Expense	91,825	100,830	(9,005)	120,700	105,867
Resale Items Expense	547		547		
Staff Expenses	235	2,000	(1,765)	2,050	2,064
Camp & Conference Expense	(95)		(95)		9,900
Equestrian Program Expense	12,021	16,050	(4,029)	18,050	14,697
Challenge Course Expense	1,357	1,800	(443)	1,800	1,883
Other Program Expense	2,250	4,000	(1,750)	4,000	2,039
Total	<u>599,097</u>	<u>604,020</u>	<u>(4,923)</u>	<u>772,950</u>	<u>648,249</u>
Total Expenses	<u>599,097</u>	<u>604,020</u>	<u>(4,923)</u>	<u>772,950</u>	<u>648,249</u>
Other					
BCE Interest Payments	267		267		468
Total Other	<u>267</u>	<u>0</u>	<u>267</u>	<u>0</u>	<u>468</u>
NET SURPLUS/(DEFICIT)	<u>(7,182)</u>	<u>(50,190)</u>	<u>43,008</u>	<u>(64,300)</u>	<u>(68,267)</u>