

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

	<u>As of</u>		Increase (Decrease)	As of 12/31/2019
	<u>3/31/2020</u>	<u>3/31/2019</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	528,966	87,699	441,267	144,894
CCF Distributions in Transit	37,293	35,275	2,018	36,830
Accounts Receivable	22,045	34,483	(12,438)	48,468
Prepaid Expenses	6,354	35,526	(29,172)	
Total Current Assets	<u>594,657</u>	<u>192,983</u>	<u>401,674</u>	<u>230,192</u>
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	<u>2,012,595</u>	<u>2,500,760</u>	<u>(488,165)</u>	<u>2,584,618</u>
Other Assets				
Promissory Notes 7457 Cherokee Dr	289,161		289,161	291,797
Total Other Assets	<u>289,161</u>	<u>0</u>	<u>289,161</u>	<u>291,797</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>(2,176,501)</u>	<u>(2,102,608)</u>	<u>(73,893)</u>	<u>(2,176,501)</u>
Total Fixed Assets	<u>1,764,876</u>	<u>1,838,769</u>	<u>(73,893)</u>	<u>1,764,876</u>
Total Assets	<u>4,661,289</u>	<u>4,532,512</u>	<u>128,777</u>	<u>4,871,484</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	18,092	22,200	(4,108)	22,827
Deferred Revenue	70,120	86,931	(16,810)	54,600
Note Payable	1,814	8,490	(6,677)	3,511
Total Liabilities	<u>90,026</u>	<u>117,621</u>	<u>(27,595)</u>	<u>80,938</u>
Net Assets				
Unrestricted	1,597,937	1,156,451	441,486	1,388,446
Temporarily Restricted	2,862,703	3,147,816	(285,114)	3,291,475
Permanently Restricted	110,624	110,624		110,624
Total Net Assets	<u>4,571,264</u>	<u>4,414,891</u>	<u>156,372</u>	<u>4,790,545</u>
Total Liabilities and Net Assets	<u>4,661,289</u>	<u>4,532,512</u>	<u>128,777</u>	<u>4,871,484</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 3/31/2020	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Regional Office Operating	330,922	44,466	(63,559)	(12,069)	610,906	(9,658)	620,564	769	294,310	268,681	-	56,804
GKC General Camps		4,214	-									
CYF		3,778	(144)									
CYF Mid-Winter		6,882	-									
Chi Rho Camps		366	(11)									
Chi Rho Events/Mid-Winter		1,351	(34)									
South Summitt CC		304,162	(9,418)									
Total Region	330,922	365,219	(73,166)	(12,069)	610,906	(9,658)	620,564	769	294,310	268,681	-	56,804
Tall Oaks Operating	(107,660)	69,000	(144,127)	-	(182,787)	(79,239)	(103,548)		36,734	(140,282)		
Tall Oaks Current Year Reserves	2,424	-	-	-	2,424		2,424			2,424		
Total Tall Oaks Operating	(105,236)	69,000	(144,127)	-	(180,363)	(79,239)	(101,124)	-	36,734	(137,858)	-	-
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	73,635	(144,127)	-	987,031	(79,239)	1,066,270	1,079,965	36,734	(50,429)	-	-
Total Net Assets without Donor Restrictions	1,388,445	438,854	(217,293)	(12,069)	1,597,937	(88,897)	1,686,834	1,080,734	331,044	218,252	-	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	-	-	-	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	5,519	625	-	-	6,144		6,144			6,144		
Youth Events	17,283	4,837	(161)	-	21,959		21,959			21,959		
DMA	3,865	-	-	-	3,865		3,865			3,865		
Reconciliation	19,081	411	(4,500)	-	14,992		14,992			14,992		
DWM General Fund	3,568	825	-	-	4,393		4,393			4,393		
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	-	(4,683)	-	2,346		2,346			2,346		
Family of Faith	484	-	-	-	484		484			484		
National Convocation Scholarship	200	-	-	-	200		200			200		
Total Region	360,709	9,875	(12,865)	(48,128)	309,591	-	309,591	-	-	115,543	-	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 3/31/2020	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepays	Cash	CE	CCF
Net Assets with Donor Restrictions - Continued												
New Church-General	736,793	23,808	(17,252)		571,559	(1,129)	572,688		23,809	102,830	135,000	311,049
Investment Activity		7,798	(7,798)	(171,790)								
New Church-Pentecost	22,887	248	-	-	23,135		23,135			23,135		
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	-	(8,838)	105,593		105,593			12,220		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	42,602	(34,718)	(385,538)	2,518,658	(1,129)	2,519,786	684,143	23,809	160,715	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		-	-	-	-		-					
Total Tall Oaks	34,454	-	-	-	34,454	-	34,454	-	-	34,454	-	-
Hyde Park CC - New Church	110,624	-	-	-	110,624		110,624					110,624
Total Net Assets with Donor Restrict	3,402,098	52,477	(47,583)	(433,666)	2,973,327	(1,129)	2,974,456	684,143	23,809	310,712	135,000	1,820,791
Total Net Assets	4,790,543	491,331	(264,876)	(445,735)	4,571,264	(90,026)	4,661,290	1,764,877	354,853	528,964	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
	3/31/2020	3/31/2019		
Assets				
Current Assets				
Cash held by (due to) OGMP	384,224	13,039	371,185	96,147
CCF Distributions in Transit	2,926	2,721	204	14,305
Prepaid Expenses	2,223	4,176	(1,953)	
Total Current Assets	<u>389,373</u>	<u>19,937</u>	<u>369,436</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	289,161		289,161	291,797
Total Other Assets	<u>289,161</u>	<u>0</u>	<u>289,161</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>930,155</u>	<u>447,173</u>	<u>482,983</u>	<u>714,068</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	9,658	7,491	2,167	15,554
Deferred Revenue		8,299	(8,299)	6,883
Total Liabilities	<u>9,658</u>	<u>15,790</u>	<u>(6,132)</u>	<u>22,437</u>
Net Assets				
Unrestricted	610,907	73,714	537,193	330,922
Temporarily Restricted	309,590	357,669	(48,079)	360,709
Total Net Assets	<u>920,497</u>	<u>431,383</u>	<u>489,114</u>	<u>691,631</u>
Total Liabilities and Net Assets	<u>930,155</u>	<u>447,173</u>	<u>482,983</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 3/31/2020	Budget	Over (Under) Budget		Actual as of 3/31/2019
Income					
Disciples Mission Fund	20,386	19,931	455	110,000	21,139
Regional Support Fund/Congregations	6,840	11,314	(4,474)	26,000	11,074
Regional Support Fund\Individual Giving	1,225	940	285	4,000	965
Christmas Offering	5,787	6,646	(859)	15,000	9,346
DMF Contributions via CCF	1,308	869	439	11,000	1,332
Total Allocation Income	35,545	39,700	(4,155)	166,000	43,857
Interest Income				2,300	
Distribution from owned CCF Investment	2,095	1,562	533	6,500	1,966
New Church Admin Fee				12,000	
Miscellaneous Income	6	6	0	250	12
Total Other Income	2,101	1,568	533	21,050	1,978
Total Income	37,646	41,268	(3,622)	187,050	45,835
Expenses					
Salaries & Benefits	50,575	48,345	2,230	194,167	47,571
Travel	799	2,503	(1,704)	12,000	3,733
Liability Insurance	582	600	(18)	36,747	728
Telecommunications	757	645	112	3,000	496
Postage				800	133
Computer & Equipment	313	502	(189)	3,000	1,854
Office Expenses	1,975	2,383	(408)	10,000	2,300
Miscellaneous		120	(120)	200	121
Treasury Services	6,540	6,540		26,160	6,540
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	
Total	63,505	63,578	(73)	299,514	65,118
Total Expenses	63,505	63,578	(73)	299,514	65,118
Draw from Cherokee Funds for Transit. Min	(4,683)		(4,683)		(4,683)
Total Transfer of Funds	(4,683)	0	(4,683)	0	(4,683)
NET SURPLUS/(DEFICIT)	(21,176)	(22,310)	1,133	(112,464)	(14,600)

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

	<u>As of</u>		Increase (Decrease)	As of 12/31/2019
	<u>3/31/2020</u>	<u>3/31/2019</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	160,718	152,811	7,907	27,394
CCF Distributions in Transit	21,969	20,439	1,530	21,832
Prepaid Expenses	<u>1,840</u>	<u>2,819</u>	<u>(978)</u>	
Total Current Assets	<u>184,527</u>	<u>176,068</u>	<u>8,459</u>	<u>49,226</u>
Investments				
Investments held at Church Extension	135,000	127,369	7,631	262,369
Investments held at CCF	<u>1,626,742</u>	<u>1,878,262</u>	<u>(251,520)</u>	<u>2,011,199</u>
Total Investments	<u>1,761,742</u>	<u>2,005,630</u>	<u>(243,889)</u>	<u>2,273,568</u>
Fixed Assets				
Congregational Properties	741,269	741,269		741,269
Accumulated Depreciation	<u>(57,126)</u>	<u>(52,732)</u>	<u>(4,394)</u>	<u>(57,126)</u>
Total Fixed Assets	<u>684,143</u>	<u>688,537</u>	<u>(4,394)</u>	<u>684,143</u>
Total Assets	<u>2,630,411</u>	<u>2,870,235</u>	<u>(239,824)</u>	<u>3,006,936</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	<u>1,129</u>	<u>629</u>	<u>500</u>	
Total Liabilities	<u>1,129</u>	<u>629</u>	<u>500</u>	<u>0</u>
Net Assets				
Temporarily Restricted	2,518,658	2,758,982	(240,324)	2,896,312
Permanently Restricted	<u>110,624</u>	<u>110,624</u>		<u>110,624</u>
Total Net Assets	<u>2,629,282</u>	<u>2,869,606</u>	<u>(240,324)</u>	<u>3,006,936</u>
Total Liabilities and Net Assets	<u>2,630,411</u>	<u>2,870,235</u>	<u>(239,824)</u>	<u>3,006,936</u>

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

	Year to Date			Annual Budget	Prior YTD
	Actual as of 3/31/2020	Budget as of 3/31/2020	Over (Under) Budget		Actual as of 3/31/2019
Income					
Interest Income	234	250	(16)	1,000	
Designated Operating Contributions	1,604	1,598	6	9,000	1,182
Distrib from Nonowned Endowment.Cald	4,503	3,613	890	15,000	4,208
Total Income	6,342	5,461	881	25,000	5,390
Expenses					
Salaries & Benefits	15,937	21,268	(5,331)	85,000	15,997
Travel	959	969	(10)	2,500	
Liability Insurance	356		356		1,222
Mission Insite				4,104	
Background Checks		250	(250)	500	
New Church Training				11,000	
Church Empowerment Grants				4,000	3,320
Administrative Expense				12,000	
Hospitality				1,000	
Total Expenses	17,252	22,487	(5,235)	120,104	20,539
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)	6,556	5,842	714	0	1,082

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

	<u>As of</u>		Increase (Decrease)	As of 12/31/2019
	<u>3/31/2020</u>	<u>3/31/2019</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	(15,976)	(78,151)	62,175	21,354
CCF Distributions in Transit	12,398	12,115	283	693
Accounts Receivable	22,045	34,483	(12,438)	48,468
Prepaid Expenses	2,291	28,532	(26,241)	
Total Current Assets	<u>20,758</u>	<u>(3,022)</u>	<u>23,779</u>	<u>70,515</u>
Investments				
Investments held at Church Extension		68,918	(68,918)	
Total Investments	<u>0</u>	<u>68,918</u>	<u>(68,918)</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	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	<u>1,079,965</u>	<u>1,149,207</u>	<u>(69,243)</u>	<u>1,079,965</u>
Total Assets	<u>1,100,723</u>	<u>1,215,104</u>	<u>(114,381)</u>	<u>1,150,480</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	7,304	14,080	(6,775)	7,273
Deferred Revenue	70,120	78,632	(8,511)	47,717
Note Payable	1,814	8,490	(6,677)	3,511
Total Liabilities	<u>79,238</u>	<u>101,201</u>	<u>(21,963)</u>	<u>58,501</u>
Net Assets				
Unrestricted	987,029	1,082,737	(95,707)	1,057,523
Temporarily Restricted	34,455	31,166	3,289	34,455
Total Net Assets	<u>1,021,484</u>	<u>1,113,902</u>	<u>(92,418)</u>	<u>1,091,978</u>
Total Liabilities and Net Assets	<u>1,100,723</u>	<u>1,215,104</u>	<u>(114,381)</u>	<u>1,150,480</u>

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

	Year to Date			Annual Budget	Prior YTD
	Actual as of 3/31/2020	Budget as of 3/31/2020	Over (Under) Budget		Actual as of 3/31/2019
Income					
LLC Lodge Base Income	20,097	37,535	(17,438)	190,000	35,737
Cottage Base Income	11,633	17,321	(5,688)	182,000	20,253
Limited Use Groups Income	6,814	5,475	1,339	82,125	2,392
General Income	246	546	(300)	7,000	1,109
Sales Income	13,908	24,900	(10,992)	215,000	27,956
Total Operational Income	52,698	85,777	(33,079)	676,125	87,446
Allocation Income					
Donation Income	16,052	3,131	12,921	91,950	3,844
Total Allocation Income	16,052	3,131	12,921	91,950	3,844
Total Income	68,750	88,908	(20,158)	768,075	91,290
Expenses					
Salaries & Benefits	71,934	81,733	(9,799)	447,375	81,226
Staff Reimbursement Expense	180	200	(20)	1,700	1,477
Insurance Expense	11,048	6,771	4,277	27,500	9,219
Maintenance Expense	5,221	3,653	1,568	26,300	4,314
Office Expenses	4,102	3,530	572	11,250	3,359
Committee Expenses				16,500	
Site Promotion Expenses		436	(436)	1,050	648
Utilities	27,598	28,560	(962)	100,700	30,697
General Operating Expense	3,034	2,232	802	7,500	3,659
Housekeeping Expense	1,641	1,393	248	8,000	2,040
Food Service Expense	10,320	11,086	(766)	107,500	13,659
Staff Expenses				600	
Equestrian Program Expense	7,773	3,790	3,983	21,350	2,149
Challenge Course Expense	184		184	1,800	
Other Program Expense	709	872	(163)	2,800	872
Total Expenses	143,746	144,256	(510)	781,925	153,319
Other					
DCEF Interest Payments	33		33		104
Total Other	33	0	33	0	104
NET SURPLUS/(DEFICIT)	(75,029)	(55,348)	(19,681)	(13,850)	(62,134)