

Christian Church in Greater Kansas City

Combined Statement of Financial Position

	As of		
	12/31/2022	12/31/2021	Increase (Decrease)
Assets			
Current Assets			
Cash held by (due to) OGMP	325,800	533,326	(207,527)
CCF Distributions in Transit	39,593	48,780	(9,187)
Accounts Receivable		1,438	(1,438)
Prepaid Expenses		246	(246)
Total Current Assets	365,393	583,791	(218,398)
Investments			
Investments held at Church Extension	186,429	185,353	1,077
Investments held at CCF	2,442,758	3,047,910	(605,152)
Total Investments	2,629,187	3,233,262	(604,075)
Other Assets			
Promissory Notes 7457 Cherokee Dr	249,621	264,119	(14,498)
UCCR Equity Advances	78,003	53,315	24,687
Total Other Assets	327,623	317,434	10,189
Fixed Assets			
Land	78,035	78,035	
Buildings	2,833,660	2,833,660	
Furniture & Equipment	258,504	258,504	
Vehicles	43,211	43,211	
Congregational Properties	456,379	456,379	
Accumulated Depreciation	(2,358,498)	(2,302,549)	(55,950)
Total Fixed Assets	1,311,290	1,367,240	(55,950)
Total Assets	4,633,494	5,501,727	(868,233)
Liabilities and Net Assets			
Liabilities			
Accounts Payable	16,493	49,409	(32,915)
Deferred Revenue	4,112	8,657	(4,545)
Total Liabilities	20,605	58,065	(37,460)
Net Assets			
Net Assets Without Donor Restrictions	2,016,915	2,232,408	(215,494)
Net Assets With Donor Restrictions	2,595,974	3,211,253	(615,279)
Total Net Assets	4,612,889	5,443,662	(830,773)
Total Liabilities and Net Assets	4,633,494	5,501,727	(868,233)

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 12/31/2022	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepaids	Cash	CE	CCF
Net Assets without Donor Restrictions												
Regional Office Operating	1,318,915	224,643	(284,705)	(86,343)	1,162,000	(12,979)	1,174,979	-	267,335	307,505	51,429	548,710
Transfers in From New Church		-	-									
Regional Assembly	-	3,850	(2,555)									
GKC General Camps		29,480	(69,089)									
CYF Summer Camp		14,049	(449)									
CYF Mid-Winter		10,777	(4,006)									
Chi Rho Camps		6,345	(211)									
Chi Rho Events/Mid-Winter		-	-									
Boundary Training		755	(63)									
Anti Racism Event		650	(43)									
Leadership Seminar		-	-									
South Summit CC		-	-									
Tall Oaks Sale Proceeds		-	-									
Total Region	1,318,915	290,549	(361,121)	(86,343)	1,162,000	(12,979)	1,174,979	-	267,335	307,505	51,429	548,710
Tall Oaks												
Operations	(70,941)	62,332	(69,612)		(78,221)	(6,768)	(71,453)		78,785	(150,238)		
Transfers In From (Out to) Other Funds		-	-									
Empowerment Fund		-	-									
Tall Oaks Current Year Reserves	2,424	-	-	-	2,424		2,424			2,424		
Total Tall Oaks Operating	(68,517)	62,332	(69,612)	-	(75,797)	(6,768)	(69,029)	-	78,785	(147,814)	-	-
Tall Oaks Ministry Designated	-	-	-	-	-		-			-		
Tall Oaks Milagro Refurbish	5,491	-	-	-	5,491		5,491			5,491		
Tall Oaks Fixed Assets	976,520	-	(51,299)	-	925,221		925,221	925,221				
Total Tall Oaks	913,494	62,332	(120,911)	-	854,915	(6,768)	861,683	925,221	78,785	(142,323)	-	-
Total Net Assets without Donor Restrictions	2,232,409	352,881	(482,032)	(86,343)	2,016,915	(19,747)	2,036,662	925,221	346,120	165,182	51,429	548,710
Net Assets with Donor Restrictions												
Regional Office Endowment	179,150	6,135	(6,135)	(38,995)	140,155		140,155					140,155
Graham Medical Emergency Fund	2,646	-	-	-	2,646		2,646			2,646		
Christian Ministry Scholarship Fund	23,352	3,337	(2,801)	-	23,888		23,888			23,888		
Clergy Crisis Support Fund	3,528	-	-	-	3,528		3,528			3,528		
Retirement Celebration Fund	50	-	-	-	50		50			50		
Camp Scholarships	4,187	-	-	-	4,187		4,187			4,187		
Youth Events	23,011	180	(2,563)	-	20,628		20,628			20,628		
DMA	3,865	-	-	-	3,865		3,865			3,865		
Reconciliation	18,175	6,921	(4,538)	-	20,558		20,558			20,558		
DWM General Fund	5,066	10,070	(8,957)	-	6,179		6,179			6,179		
DWM Travel Pool	(422)	-	-	-	(422)		(422)			(422)		
DWM Coordinator Expenses	255	-	-	-	255		255			255		
DWM Woman to Woman	210	-	-	-	210		210			210		
DWM Speaker Fund	4,608	-	(1,444)	-	3,164		3,164			3,164		
DWM Interregional Event	910	-	-	-	910		910			910		
DWM Mission Fund	43	-	-	-	43		43			43		
FCC of KC, MO Endowment Fund	116,455	3,570	(3,571)	(19,102)	97,352		97,352			(5,670)		103,022
FCC of KC, MO Empowerment Fund	11,268	3,571	-	-	14,839		14,839			14,839		
Haiti Scholarships for Young Adults	13,745	-	(114)	-	13,631		13,631			13,631		
National Convocation Scholarship	200	-	-	-	200		200			200		
Total Region	410,302	33,784	(30,123)	(58,097)	355,866	-	355,866	-	-	112,689	-	243,177

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 12/31/2022	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepays	Cash	CE	CCF
Net Assets with Donor Restrictions - Continued												
Ministry Innovation -General	857,470	93,761	(195,610)			(858)	556,945		21,097	(26,723)	135,000	427,571
Investment Activity		32,632	(32,632)	(199,534)	556,087					(168)		168
Ministry Innovation-Pentecost	27,075	2,615	(247)	-	29,443		29,443			29,443		
Congregational Properties	390,464	-	(4,394)	-	386,070		386,070	386,070		-		
Bacon Memorial	1,169,784	39,625	(39,625)	(234,487)	935,297		935,297					935,297
Miller Trust	(298)	-	-	-	(298)		(298)			(298)		
Seed Fund	84,277	1,544	-	(12,576)	73,245		73,245			-		73,245
Vision Fund	131,849	2,192	-	(17,851)	116,190		116,190			12,224		103,966
Builders' Club		100	-	-	100		100			100		
Hispanic Ministries	1,648	-	-	-	1,648		1,648			1,648		
Total Ministerial Innovations	2,662,269	172,469	(272,508)	(464,448)	2,097,782	(858)	2,098,640	386,070	21,097	16,226	135,000	1,540,247
Mary Margaret Miller Fund	1,560	-	-	-	1,560		1,560			1,560		
Cherokee CC - Clergy Retreat at TO	26,499	3,643	-	-	30,142		30,142			30,142		
Capital Improvements		-	-	-	-		-					
Tall Oaks Activity Shelter	-	-	-	-	-		-			-		
Tall Oaks Roof Campaign	-	-	-	-	-		-			-		
Total Tall Oaks	28,059	3,643	-	-	31,702	-	31,702	-	-	31,702	-	-
Hyde Park CC - Ministry Innovation	110,624	-	-	-	110,624		110,624					110,624
Total Net Assets with Donor Restrict	3,211,254	209,896	(302,631)	(522,545)	2,595,974	(858)	2,596,832	386,070	21,097	160,617	135,000	1,894,048
Total Net Assets	5,443,663	562,777	(784,663)	(608,888)	4,612,889	(20,605)	4,633,494	1,311,291	367,217	325,799	186,429	2,442,758

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

	<u>As of</u>		<u>Increase</u>
	<u>12/31/2022</u>	<u>12/31/2021</u>	<u>(Decrease)</u>
Assets			
Current Assets			
Cash held by (due to) OGMP	420,195	481,623	(61,428)
CCF Distributions in Transit	17,714	21,793	(4,080)
Prepaid Expenses		246	(246)
Total Current Assets	<u>437,908</u>	<u>503,663</u>	<u>(65,754)</u>
Investments			
Investments held at Church Extension	51,429	50,353	1,077
Investments held at CCF	<u>791,887</u>	<u>937,803</u>	<u>(145,915)</u>
Total Investments	<u>843,317</u>	<u>988,155</u>	<u>(144,839)</u>
Other Assets			
Promissory Notes 7457 Cherokee Dr	<u>249,621</u>	<u>264,119</u>	<u>(14,498)</u>
Total Other Assets	<u>249,621</u>	<u>264,119</u>	<u>(14,498)</u>
Fixed Assets			
Furniture & Equipment	18,798	18,798	
Accumulated Depreciation	<u>(18,798)</u>	<u>(18,541)</u>	<u>(256)</u>
Total Fixed Assets	<u>0</u>	<u>256</u>	<u>(256)</u>
Total Assets	<u>1,530,846</u>	<u>1,756,193</u>	<u>(225,347)</u>
Liabilities and Net Assets			
Liabilities			
Accounts Payable	12,979	22,432	(9,453)
Deferred Revenue		4,545	(4,545)
Total Liabilities	<u>12,979</u>	<u>26,977</u>	<u>(13,998)</u>
Net Assets			
Net Assets Without Donor Restrictions	1,162,000	1,318,915	(156,915)
Net Assets With Donor Restrictions	<u>355,867</u>	<u>410,302</u>	<u>(54,434)</u>
Total Net Assets	<u>1,517,867</u>	<u>1,729,216</u>	<u>(211,349)</u>
Total Liabilities and Net Assets	<u>1,530,846</u>	<u>1,756,193</u>	<u>(225,347)</u>

Christian Church in Greater Kansas City

Budget Report & Prior Year Comparison - Region

	Year to Date			Prior YTD
	Actual as of 12/31/2022	Budget as of 12/31/2022	Over (Under) Budget	Actual as of 12/31/2021
Income				
Disciples Mission Fund	104,720	110,000	(5,280)	101,999
Regional Support Fund/Congregations	46,224	26,000	20,224	115,500
Regional Support Fund\Individual Giving	8,512	4,000	4,512	4,405
Christmas Offering	7,704	7,500	204	8,165
DMF Contributions via CCF	20,032	11,000	9,032	19,253
Total Allocation Income	187,192	158,500	28,692	249,322
Interest Income	2,552	2,300	252	353
Distribution from owned CCF Investment	16,830	6,500	10,330	15,885
New Church Admin Fee	12,000	12,000		12,000
Facility Parsonage Rental Income				2,300
Miscellaneous Income	3,309	1,600	1,709	73
Total Other Income	34,691	22,400	12,291	30,611
Total Income	221,882	180,900	40,982	279,932
Expenses				
Salaries & Benefits	203,296	205,340	(2,044)	198,903
RM Sabbatical Expenses	9,006		9,006	4,127
Travel	6,553	12,069	(5,516)	1,332
Liability Insurance	13,581	20,000	(6,419)	10,968
Telecommunications	4,153	4,110	43	3,348
Facilities and Equipment	256	494	(238)	256
Postage	1,599	1,110	489	706
Computer & Equipment	3,082	4,591	(1,509)	12,720
Office Expenses	14,497	9,967	4,530	10,542
Miscellaneous		200	(200)	
Board & Committee Expenses				4,000
Treasury Services	19,800	19,800		19,800
Legal Fees	259	1,500	(1,241)	622
College of Regional Ministry Dues	1,529	1,940	(411)	1,641
Promotional Expenses	2,032	2,000	32	2,111
GKC Convencion Hispana Support	2,447	5,000	(2,553)	
Clergy Oversight	750	1,000	(250)	(655)
Camp Expenses				8,826
Total	282,841	289,121	(6,280)	279,248
Total Expenses	282,841	289,121	(6,280)	279,248
NET SURPLUS/(DEFICIT)	(60,959)	(108,221)	47,262	685

Christian Church in Greater Kansas City
Statement of Financial Position - Ministry Innovation

	As of		Increase (Decrease)
	12/31/2022	12/31/2021	
Assets			
Current Assets			
Cash held by (due to) OGMP	16,224	113,085	(96,861)
CCF Distributions in Transit	21,097	26,118	(5,020)
Accounts Receivable		1,438	(1,438)
Total Current Assets	<u>37,322</u>	<u>140,641</u>	<u>(103,319)</u>
Investments			
Investments held at Church Extension	135,000	135,000	
Investments held at CCF	<u>1,650,871</u>	<u>2,110,107</u>	<u>(459,236)</u>
Total Investments	<u>1,785,871</u>	<u>2,245,107</u>	<u>(459,236)</u>
Fixed Assets			
Congregational Properties	456,379	456,379	
Accumulated Depreciation	<u>(70,309)</u>	<u>(65,915)</u>	<u>(4,394)</u>
Total Fixed Assets	<u>386,070</u>	<u>390,464</u>	<u>(4,394)</u>
Total Assets	<u>2,209,262</u>	<u>2,776,212</u>	<u>(566,950)</u>
Liabilities and Net Assets			
Liabilities			
Accounts Payable	<u>858</u>	<u>3,320</u>	<u>(2,462)</u>
Total Liabilities	<u>858</u>	<u>3,320</u>	<u>(2,462)</u>
Net Assets			
Net Assets With Donor Restrictions	<u>2,208,404</u>	<u>2,772,892</u>	<u>(564,488)</u>
Total Net Assets	<u>2,208,404</u>	<u>2,772,892</u>	<u>(564,488)</u>
Total Liabilities and Net Assets	<u>2,209,262</u>	<u>2,776,212</u>	<u>(566,950)</u>

Christian Church in Greater Kansas City
Budget Report & Prior Yr Comparison - Ministry Innovation

	Year to Date			Prior YTD
	Actual as of 12/31/2022	Budget as of 12/31/2022	Over (Under) Budget	Actual as of 12/31/2021
Income				
Interest Income		1,000	(1,000)	
Interest Income				3,023
Designated Operating Contributions	600	9,000	(8,400)	733
Regional Capital	639		639	312
Distrib from Nonowned Endowment.Caldwe	19,253	10,000	9,253	20,722
Total Income	20,492	20,000	492	24,790
Expenses				
Salaries & Benefits	90,236	90,176	60	87,539
Travel	1,800	2,500	(700)	299
Background Checks		500	(500)	
New Church Training		12,000	(12,000)	
Transformation/Innovation Grants	5,000	30,000	(25,000)	12,745
New Church Grants	52,380	58,000	(5,620)	26,400
Administrative Expense	15,544	12,000	3,544	12,219
Hospitality		1,000	(1,000)	
Total Expenses	164,960	206,176	(41,216)	139,201
Transfers To/From Other Funds				
Distribution from New Ch Endowments	(73,269)	(60,500)	(12,770)	(81,316)
Transfer from Reserves				(33,095)
Transfer from Designated Funds	(73,269)	(60,500)	(12,770)	(114,411)
NET SURPLUS/(DEFICIT)	(71,199)	(125,676)	54,478	0

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

	<u>As of</u>		<u>Increase (Decrease)</u>
	<u>12/31/2022</u>	<u>12/31/2021</u>	
Assets			
Current Assets			
Cash held by (due to) OGMP	(110,620)	(61,382)	(49,237)
CCF Distributions in Transit	<u>782</u>	<u>869</u>	<u>(87)</u>
Total Current Assets	<u>(109,837)</u>	<u>(60,513)</u>	<u>(49,324)</u>
Other Assets			
UCCR Equity Advances	<u>78,003</u>	<u>53,315</u>	<u>24,687</u>
Total Other Assets	<u>78,003</u>	<u>53,315</u>	<u>24,687</u>
Fixed Assets			
Land	78,035	78,035	
Buildings	2,833,660	2,833,660	
Furniture & Equipment	239,706	239,706	
Vehicles	43,211	43,211	
Accumulated Depreciation	<u>(2,269,392)</u>	<u>(2,218,093)</u>	<u>(51,299)</u>
Total Fixed Assets	<u>925,221</u>	<u>976,520</u>	<u>(51,299)</u>
Total Assets	<u>893,386</u>	<u>969,322</u>	<u>(75,936)</u>
Liabilities and Net Assets			
Liabilities			
Accounts Payable	2,657	23,657	(21,000)
Deferred Revenue	<u>4,112</u>	<u>4,112</u>	
Total Liabilities	<u>6,768</u>	<u>27,768</u>	<u>(21,000)</u>
Net Assets			
Net Assets Without Donor Restrictions	854,915	913,494	(58,579)
Net Assets With Donor Restrictions	<u>31,703</u>	<u>28,060</u>	<u>3,643</u>
Total Net Assets	<u>886,618</u>	<u>941,554</u>	<u>(54,936)</u>
Total Liabilities and Net Assets	<u>893,386</u>	<u>969,322</u>	<u>(75,936)</u>

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

	<u>Year to Date</u>	<u>Prior YTD</u>
	<u>Actual as of</u>	<u>Actual as of</u>
	<u>12/31/2022</u>	<u>12/31/2021</u>
Income		
LLC Lodge Base Income		
Cottage Base Income		
Limited Use Groups Income		
General Income		
Sales Income		
Miscellaneous Income	31	523
Total Operational Income	<u>31</u>	<u>523</u>
Allocation Income		
Designated Offering Contributions	61,065	53,217
Contributions - Groups	190	756
Annual fund	1,006	364
Regional Support		
Contributions PR and Auctions	<u>40</u>	<u>33,102</u>
Total Allocation Income	<u>62,301</u>	<u>87,439</u>
Total Income	<u>62,332</u>	<u>87,962</u>
Expenses		
Salaries & Benefits	1,650	(3,434)
Staff Reimbursement Expense		
Insurance Expense	1,274	1,274
Maintenance Expense	8,066	3,400
Office Expenses	573	737
Committee Expenses	995	8,188
Site Promotion Expenses		
Utilities		85
General Operating Expense	1,642	1,984
Housekeeping Expense		
Food Service Expense		
Staff Expenses		
Equestrian Program Expense		
Challenge Course Expense		
Other Program Expense		2,099
Miscellaneous Expenses	<u>100</u>	
Total Expenses	<u>14,300</u>	<u>14,333</u>
Transfers		
Transfer from Designated Funds		(125)
Transfer from Other funds		<u>(9,692)</u>
Total	<u>0</u>	<u>(9,817)</u>
Total Transfers	<u>0</u>	<u>(9,817)</u>
UCCR Tall Oaks Profit/(Loss)		
UCCR Profit/(Loss)	<u>(55,313)</u>	<u>(115,193)</u>
Total	<u>(55,313)</u>	<u>(115,193)</u>
NET SURPLUS/(DEFICIT)	<u>(7,280)</u>	<u>(31,748)</u>