

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

	<u>As of</u>		Increase (Decrease)	As of 12/31/2018
	<u>8/31/2019</u>	<u>8/31/2018</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	(72,037)	114,408	(186,445)	138,148
CCF Distributions in Transit				36,074
Accounts Receivable	219,319	87,277	132,042	2,150
Prepaid Expenses	16,498	884	15,613	2,157
Total Current Assets	<u>163,779</u>	<u>202,569</u>	<u>(38,790)</u>	<u>178,529</u>
Investments				
Investments held at Church Extension	331,287	331,287		331,287
Investments held at CCF	2,217,449	2,193,691	23,758	2,000,159
Total Investments	<u>2,548,735</u>	<u>2,524,978</u>	<u>23,758</u>	<u>2,331,446</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	(2,102,608)	(2,025,979)	(76,629)	(2,102,608)
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>4,551,284</u>	<u>4,642,946</u>	<u>(91,662)</u>	<u>4,348,744</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	14,525	21,369	(6,843)	22,379
Deferred Revenue	43,053	41,325	1,728	24,822
Note Payable	5,745	12,250	(6,505)	10,117
Total Liabilities	<u>63,323</u>	<u>74,943</u>	<u>(11,620)</u>	<u>57,318</u>
Net Assets				
Unrestricted	1,192,298	1,299,632	(107,335)	1,197,761
Temporarily Restricted	3,185,039	3,157,746	27,293	2,983,041
Permanently Restricted	110,624	110,624		110,624
Total Net Assets	<u>4,487,961</u>	<u>4,568,002</u>	<u>(80,042)</u>	<u>4,291,426</u>
Total Liabilities and Net Assets	<u>4,551,284</u>	<u>4,642,946</u>	<u>(91,662)</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 8/31/2019	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepays	Cash	CE	CCF
Unrestricted Net Assets												
Regional Office Operating	64,920	137,482	(175,295)	6,175	33,282	(8,542)	41,824	1,025	2,564	(64,279)	36,326	66,188
GKC General Camps		38,429	(20,329)		18,100		18,100			18,100		
CYF		25,597	(17,082)		8,515		8,515			8,515		
Chi Rho Camps		9,740	(4,679)		5,061		5,061			5,061		
Chi Rho Events/Mid-Winter		2,215	(1,558)		657		657			657		
Boundary Training		265	(306)	-	(41)		(41)			(41)		
Anti Racism Event		10,898	(8,326)		2,572		2,572			2,572		
Leadership Seminar		-	(58)		(58)		(58)			(58)		
CWF Spring Retreat		4,392	(2,937)	-	1,455		1,455			1,455		
Total Region	64,920	229,018	(230,570)	6,175	69,543	(8,542)	78,085	1,025	2,564	(28,018)	36,326	66,188
Tall Oaks Operating	(166,168)	517,928	(539,938)	-	(111,855)	(52,495)	(59,360)		232,000	(291,360)		
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)	594,424	(616,261)	-	(109,431)	(52,495)	(56,936)	-	232,000	(288,936)	-	-
Tall Oaks Ministry Designated	66,113	12,115	-	-	78,228		78,228			78,228		
Tall Oaks Milagro Refurbish	5,113	-	(362)	-	4,751		4,751			4,751		
Tall Oaks Fixed Assets	1,149,207	-	-	-	1,149,207		1,149,207	1,149,207				
Total Tall Oaks	1,132,839	606,539	(616,623)	-	1,122,755	(52,495)	1,175,250	1,149,207	232,000	(205,957)	-	-
Total Unrestricted	1,197,759	835,557	(847,193)	6,175	1,192,298	(61,037)	1,253,335	1,150,232	234,564	(233,975)	36,326	66,188
Temporarily Restricted Net Assets												
Regional Office Endowment	129,150	2,859	(2,768)	14,600	143,841		143,842			25		143,817
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	500	(312)	-	5,210		5,210			5,210		
Youth Events	17,546	-	-	-	17,546		17,546			7,836	9,710	
DMA	3,445	576	(5)	-	4,016		4,016			667	3,349	
Reconciliation	19,462	3,217	(5,650)	-	17,029		17,029			509	16,520	
DWM General Fund	1,639	5,880	(1,197)	-	6,322		6,322			6,322		
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	-	(578)	-	4,321		4,321			(2,047)	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	1,634	(1,578)	8,151	96,949		96,949			795	8,784	87,370
FCC of KC, MO Empowerment Fund	1,457	1,578	-	-	3,035		3,035			3,035		
Haiti Scholarships for Young Adults	13,745	-	-	-	13,745		13,745				13,745	
Cherokee Transition Min. Fund	26,391	-	(12,490)	-	13,901		13,901				13,901	
Family of Faith	448	666	(63)	-	1,051		1,051				1,051	
National Convocation Scholarship	200	-	-	-	200		200			200		
Total Region	340,330	17,206	(25,641)	22,751	354,646	-	354,647	-	-	24,786	98,674	231,187

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 8/31/2019	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepays	Cash	CE	CCF
Temporarily Restricted Net Assets - Continued												
New Church-General	614,798	47,680	(51,499)		688,308	(2,286)	690,594		1,253	96,095	148,764	444,482
Investment Activity		15,247	(14,763)	76,845								
New Church-Pentecost	19,334	3,872	(665)	-	22,541		22,541			9,771	12,770	
Congregational Properties	688,537	-	-	-	688,537		688,537	688,537				
Bacon Memorial	853,452	18,324	(17,720)	92,632	946,688		946,687				-	946,687
Bowen	204,000	-	-	-	204,000		204,000					204,000
Miller Trust	44,671	612	(581)	3,506	48,208		48,208				-	48,208
Seed Fund	62,825	865	-	4,951	68,641		68,641					68,641
Vision Fund	101,400	1,228	-	7,027	109,655		109,655				12,223	97,432
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	87,828	(85,228)	184,961	2,799,108	(2,286)	2,801,393	688,537	1,253	105,866	196,287	1,809,450
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	-	-	-	15,643		15,643			15,643		
Tall Oaks Activity Shelter	2,651	-	-	-	2,651		2,651			2,651		
Total Tall Oaks	31,165	120	0	-	31,285	-	31,285	-	-	31,285	-	-
Total Temporarily Restricted	2,983,042	105,154	(110,869)	207,712	3,185,039	(2,286)	3,187,325	688,537	1,253	161,937	294,961	2,040,637
Permanently Restricted Net Assets												
Hyde Park CC - New Church	110,624			-	110,624		110,624					110,624
Total Net Assets	4,291,425	940,711	(958,062)	213,887	4,487,961	(63,323)	4,551,284	1,838,769	235,817	(72,038)	331,287	2,217,449

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

	<u>As of</u>		Increase (Decrease)	As of 12/31/2018
	<u>8/31/2019</u>	<u>8/31/2018</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	(3,233)	17,471	(20,703)	(2,342)
CCF Distributions in Transit				14,311
Prepaid Expenses	<u>2,564</u>	<u>884</u>	<u>1,680</u>	<u>2,157</u>
Total Current Assets	<u>(668)</u>	<u>18,355</u>	<u>(19,024)</u>	<u>14,126</u>
Investments				
Investments held at Church Extension	135,000	135,000		135,000
Investments held at CCF	<u>297,375</u>	<u>295,123</u>	<u>2,251</u>	<u>268,258</u>
Total Investments	<u>432,375</u>	<u>430,123</u>	<u>2,251</u>	<u>403,258</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>432,731</u>	<u>449,938</u>	<u>(17,207)</u>	<u>418,409</u>
 Liabilities and Net Assets				
Liabilities				
Accounts Payable	5,906	2,838	3,068	13,160
Deferred Revenue	<u>2,636</u>	<u>18,339</u>	<u>(15,703)</u>	
Total Liabilities	<u>8,542</u>	<u>21,178</u>	<u>(12,635)</u>	<u>13,160</u>
Net Assets				
Unrestricted	69,543	51,083	18,459	64,920
Temporarily Restricted	<u>354,647</u>	<u>377,678</u>	<u>(23,031)</u>	<u>340,329</u>
Total Net Assets	<u>424,189</u>	<u>428,761</u>	<u>(4,572)</u>	<u>405,249</u>
Total Liabilities and Net Assets	<u>432,731</u>	<u>449,938</u>	<u>(17,207)</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 8/31/2019	Budget	Over (Under) Budget		Actual as of 8/31/2018
Income					
Disciples Mission Fund	76,247	75,189	1,058	126,000	82,666
Regional Support Fund/Congregations	21,190	21,000	190	29,000	19,395
Annual Fund	100		100		
Regional Support Fund\Individual Giving	2,579	3,452	(873)	15,000	6,127
Christmas Offering	9,719	10,055	(336)	19,000	8,480
DMF Contributions via CCF	9,620	8,923	697	16,000	9,740
Total Allocation Income	119,455	118,619	836	205,000	126,408
Interest Income	1,521	2,300	(779)	2,300	2,508
Distribution from owned CCF Investment	4,006	4,000	6	5,700	2,912
New Church Admin Fee				6,000	6,000
Miscellaneous Income	12	250	(238)	250	857
Total Other Income	5,539	6,550	(1,011)	14,250	12,277
Total Income	124,994	125,169	(175)	219,250	138,684
Expenses					
Salaries & Benefits	132,433	135,667	(3,234)	216,063	107,803
Staff Relocation/Moving Expenses					2,711
Travel	8,348	10,000	(1,652)	12,000	5,929
Facilities	1,850	1,781	69	1,781	1,781
Telecommunications	1,837	1,167	670	1,750	1,368
Postage	437	667	(230)	1,000	696
Computer & Equipment	2,373	2,000	373	3,000	1,548
Office Expenses	7,072	6,667	405	10,000	8,943
Miscellaneous	161		161		(33)
Board & Committee Expenses					
Treasury Services	17,440	17,440		26,160	17,440
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)	336	(381)	1,000	
Mission Ministries					
Restructure Expenses	1,750		1,750		
Total	175,295	177,724	(2,429)	284,754	159,466
Total Expenses	175,295	177,724	(2,429)	284,754	159,466
Draw from designated funds					
Transfer from Designated Funds					
Draw from Cherokee Funds for Transit. Min	(12,488)	(14,167)	1,678	(21,250)	
Total Transfer of Funds	(12,488)	(14,167)	1,678	(21,250)	0
NET SURPLUS/(DEFICIT)	(37,813)	(38,388)	575	(44,254)	(20,782)

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

	As of		Over	As of	
	8/31/2019	8/31/2019	(Under)	8/31/2018	
	Actual	Budget	Budget	Actual	
From Previous Page	(37,813)	(38,388)	575	(20,782)	
	Revenue		-		
	Expense	(58)	(58)		
Leadership Seminar - GKCE4	(58)	-	(58)	-	
	Revenue	265	-	265	
	Expense	(306)	-	(306)	
Boundary Training - GKCE7	(41)	-	(41)	-	
	Revenue	38,429	38,429		
	Expense	(20,329)	(20,329)		
Camps - GKCE9	18,100	-	18,100	-	
	Revenue	10,898	10,898		
	Expense	(8,326)	(8,326)		
Anti Racism Event - GKCE11	2,572	-	2,572	-	
	Revenue	25,597	25,597		
	Expense	(17,082)	(17,082)		
CYF	8,515	-	8,515	-	
	Revenue	9,740	9,740		
	Expense	(4,679)	(4,679)		
Chi Rho Camps	5,061	-	5,061	-	
	Revenue	2,215	2,215		
	Expense	(1,558)	(1,558)		
Chi Rho Events/Mid-Winter	657	-	657	-	
	Revenue	4,392	4,392		
	Expense	(2,937)	(2,937)		
CWF Spring Retreat	1,455	-	1,455	-	
NET SURPLUS/(DEFICIT)	(1,552)	(38,388)	36,836	(20,782)	

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

	<u>As of</u>		Increase (Decrease)	As of 12/31/2018
	8/31/2019	8/31/2018		
Assets				
Current Assets				
Cash held by (due to) OGMP	105,866	151,575	(45,708)	154,287
CCF Distributions in Transit				21,060
Prepaid Expenses	<u>1,253</u>		<u>1,253</u>	
Total Current Assets	<u>107,119</u>	<u>151,575</u>	<u>(44,456)</u>	<u>175,347</u>
Investments				
Investments held at Church Extension	196,287	127,369	68,918	127,369
Investments held at CCF	<u>1,920,074</u>	<u>1,898,568</u>	<u>21,506</u>	<u>1,731,901</u>
Total Investments	<u>2,116,360</u>	<u>2,025,936</u>	<u>90,424</u>	<u>1,859,270</u>
Fixed Assets				
Congregational Properties	741,269	741,269		741,269
Accumulated Depreciation	<u>(52,732)</u>	<u>(48,338)</u>	<u>(4,394)</u>	<u>(52,732)</u>
Total Fixed Assets	<u>688,537</u>	<u>692,931</u>	<u>(4,394)</u>	<u>688,537</u>
Total Assets	<u>2,912,016</u>	<u>2,870,442</u>	<u>41,574</u>	<u>2,723,154</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	<u>2,286</u>		<u>2,286</u>	<u>983</u>
Total Liabilities	<u>2,286</u>	<u>0</u>	<u>2,286</u>	<u>983</u>
Net Assets				
Temporarily Restricted	2,799,106	2,759,818	39,288	2,611,547
Permanently Restricted	<u>110,624</u>	<u>110,624</u>		<u>110,624</u>
Total Net Assets	<u>2,909,730</u>	<u>2,870,442</u>	<u>39,288</u>	<u>2,722,171</u>
Total Liabilities and Net Assets	<u>2,912,016</u>	<u>2,870,442</u>	<u>41,574</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 8/31/2019	Budget	Over (Under) Budget		Actual as of 8/31/2018
Income					
Interest Income	1,435	500	935	1,000	(2,414)
Designated Operating Contributions	4,617	5,700	(1,083)	9,000	4,632
Distribution from non-owned endowment					
Distrib. from non-own. endow.Caldwell	8,563	8,500	63	15,000	8,932
Rental Income					
Event Income					
Insurance claim for Living Water CC					
Total Income	<u>14,615</u>	<u>14,700</u>	<u>(85)</u>	<u>25,000</u>	<u>11,150</u>
Total Income	<u>14,615</u>	<u>14,700</u>	<u>(85)</u>	<u>25,000</u>	<u>11,150</u>
Expenses					
Salaries & Benefits	42,632	42,504	128	63,750	991
Travel	1,492	500	992	2,500	109
General Liability Insurance	2,715		2,715		3,679
Translation Services					
Mission Insite		1,320	(1,320)	3,320	
Congregation Education					
Foundations Class					
Background Checks		250	(250)	500	
New Church Training	944	2,000	(1,056)	11,000	6,369
Demographics Studies					
Church Empowerment Grants	3,320	4,000	(680)	4,000	4,104
Taxes					
Administrative Expense	397	3,000	(2,603)	12,000	6,053
Hospitality				1,000	
Total	<u>51,499</u>	<u>53,574</u>	<u>(2,075)</u>	<u>98,070</u>	<u>21,305</u>
Total Expenses	<u>51,499</u>	<u>53,574</u>	<u>(2,075)</u>	<u>98,070</u>	<u>21,305</u>
Distribution from New Ch Endowments	(33,065)	(36,536)	3,472	(73,070)	(33,097)
Transfer from Designated Funds	<u>(33,065)</u>	<u>(36,536)</u>	<u>3,472</u>	<u>(73,070)</u>	<u>(33,097)</u>
NET SURPLUS/(DEFICIT)	<u>(3,820)</u>	<u>(2,338)</u>	<u>(1,482)</u>	<u>0</u>	<u>22,942</u>

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

	<u>As of</u>		Increase (Decrease)	As of 12/31/2018
	<u>8/31/2019</u>	<u>8/31/2018</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	(174,671)	(54,638)	(120,033)	(13,797)
CCF Distributions in Transit				703
Accounts Receivable	219,319	87,277	132,042	2,150
Prepaid Expenses	12,681		12,681	
Total Current Assets	<u>57,329</u>	<u>32,640</u>	<u>24,689</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>1,206,536</u>	<u>1,322,565</u>	<u>(116,029)</u>	<u>1,207,181</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	6,333	18,530	(12,197)	8,235
Deferred Revenue	40,417	22,985	17,432	24,822
Note Payable	5,745	12,250	(6,505)	10,117
Total Liabilities	<u>52,495</u>	<u>53,766</u>	<u>(1,270)</u>	<u>43,175</u>
Net Assets				
Unrestricted	1,122,755	1,248,549	(125,794)	1,132,841
Temporarily Restricted	31,286	20,250	11,036	31,166
Total Net Assets	<u>1,154,041</u>	<u>1,268,799</u>	<u>(114,758)</u>	<u>1,164,007</u>
Total Liabilities and Net Assets	<u>1,206,536</u>	<u>1,322,565</u>	<u>(116,029)</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 8/31/2019	Budget as of 8/31/2019	Over (Under) Budget		Actual as of 8/31/2018
Income					
LLC Lodge Base Income	109,209	114,000	(4,791)	185,000	146,114
Cottage Base Income	149,153	125,000	24,153	125,000	86,403
Camp & Conference Base Income				68,000	65,320
Camp Offerings				500	
Limited Use Groups Income	51,312	44,464	6,848	53,100	32,723
General Income	20	50	(30)	850	477
Food Service Income	181,195	180,000	1,195	210,000	165,874
Donation Income	22,740	16,275	6,465	63,200	19,770
Miscellaneous Income	4,299	3,000	1,299	3,000	1,667
Total Operational Income	517,928	482,789	35,139	708,650	518,349
Total Income	517,928	482,789	35,139	708,650	518,349
Expenses					
Salaries & Benefits	308,913	308,775	138	426,000	309,545
Staff Reimbursement Expense	2,135	1,825	310	2,500	544
Insurance Expense	19,891	20,500	(609)	27,500	28,287
Office Expenses	23,894	24,090	(196)	36,150	27,742
Committee Expenses	4,246	3,730	516	16,000	3,451
Site Promotion Expenses	1,210	2,250	(1,040)	2,500	2,655
Utilities	67,400	67,295	105	98,800	79,268
General Operating Expense	6,693	3,400	3,293	7,700	4,657
Housekeeping Expense	6,459	6,211	248	9,200	6,613
Food Service Expense	84,822	82,060	2,762	120,700	94,963
Staff Expenses	235	1,650	(1,415)	2,050	2,064
Camp & Conference Expense	(95)		(95)		9,765
Equestrian Program Expense	10,348	13,414	(3,066)	18,050	12,710
Challenge Course Expense	1,357	1,250	107	1,800	1,883
Other Program Expense	2,187	3,145	(958)	4,000	2,039
Total	539,694	539,595	99	772,950	586,185
Total Expenses	539,694	539,595	99	772,950	586,185
Other					
BCE Interest Payments	244		244		417
Total Other	244	0	244	0	417
NET SURPLUS/(DEFICIT)	(22,009)	(56,806)	34,797	(64,300)	(68,253)