

Christian Church in Greater Kansas City Statement of Financial Position

	As of		Increase (Decrease)	As of 12/31/2017
	11/30/2018	11/30/2017		
Assets				
Current Assets				
Cash held by (due to) OGMP	127,240	166,512	(39,272)	169,875
Accounts Receivable	26,546	104,452	(77,906)	62,488
Prepaid Expenses	1,374	5,775	(4,401)	5,214
Total Current Assets	<u>155,161</u>	<u>276,739</u>	<u>(121,578)</u>	<u>237,578</u>
Investments				
Investments held at Church Extension	331,287	882,112	(550,825)	882,112
Investments held at CCF	2,234,133	1,662,036	572,097	1,701,120
Total Investments	<u>2,565,420</u>	<u>2,544,148</u>	<u>21,272</u>	<u>2,583,232</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	(2,025,979)	(1,941,755)	(84,224)	(2,025,979)
Total Fixed Assets	<u>1,915,399</u>	<u>1,999,622</u>	<u>(84,224)</u>	<u>1,915,399</u>
Total Assets	<u>4,635,979</u>	<u>4,820,510</u>	<u>(184,531)</u>	<u>4,736,208</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	21,234	17,075	4,158	15,089
Deferred Revenue	13,157	6,998	6,159	6,371
Note Payable	10,652	16,967	(6,315)	16,449
Total Liabilities	<u>45,043</u>	<u>41,040</u>	<u>4,003</u>	<u>37,910</u>
Net Assets				
Unrestricted	1,275,906	1,550,712	(274,806)	1,408,566
Temporarily Restricted	3,204,407	3,118,134	86,273	3,179,108
Permanently Restricted	110,624	110,624		110,624
Total Net Assets	<u>4,590,936</u>	<u>4,779,470</u>	<u>(188,533)</u>	<u>4,698,298</u>
Total Liabilities and Net Assets	<u>4,635,979</u>	<u>4,820,510</u>	<u>(184,531)</u>	<u>4,736,208</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 11/30/2018	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepaids	Cash	CE	CCF
Unrestricted Net Assets												
Regional Office Operating	107,226	171,854	(215,335)	(194)	49,158	(4,318)	53,476	1,460	1,374	(19,751)	3,874	66,519
Regional Assembly		3,195	(7,827)									
GKC Camps		98,832	(109,250)									
Other Region Events		1,929	(767)	-								
Leadership Seminar			(252)									
Retreat Income			(253)	-								
Total Region	107,226	275,810	(333,684)	(194)	49,158	(4,318)	53,476	1,460	1,374	(19,751)	3,874	66,519
Tall Oaks Operating	(53,834)	681,106	(772,132)	-	(143,888)	(39,886)	(104,002)		26,546	(130,548)		
Other Events		972								-		
Tall Oaks Current Year Reserves	2,424	-	-	-	2,424		2,424			2,424		
Tall Oaks Empowerment Fund	75,806	172	-	-	75,978		75,978			7,060	68,918	
Total Tall Oaks Operating	24,396	682,250	(772,132)	-	(65,486)	(39,886)	(25,600)	-	26,546	(121,064)	68,918	-
Tall Oaks Ministry Designated	50,336	17,188	(1,412)	-	66,112		66,112			66,112		
Tall Oaks Milagro Refurbish	5,600	-	(486)	-	5,114		5,114			5,114		
Tall Oaks Fixed Assets	1,221,008	-	-	-	1,221,008		1,221,008	1,221,008				
Total Tall Oaks	1,301,340	699,438	(774,030)	-	1,226,748	(39,886)	1,266,634	1,221,008	26,546	(49,838)	68,918	-
Total Unrestricted	1,408,566	975,248	(1,107,714)	(194)	1,275,906	(44,204)	1,320,110	1,222,468	27,920	(69,589)	72,792	66,519
Temporarily Restricted Net Assets												
Regional Office Endowment	145,889	4,537	(4,366)	65	146,125		146,125			25		146,100
Graham Medical Emergency Fund	2,646	-	-	-	2,646		2,646				2,646	
Christian Ministry Scholarship Fund	15,716	470	-	-	16,186		16,186			200	15,986	
Clergy Crisis Support Fund	4,028	-	(500)	-	3,528		3,528			(500)	4,028	
Retirement Celebration Fund	50	-	-	-	50		50			50		
Camp Scholarships	4,872	150	-	-	5,022		5,022			5,022		
Youth Events	22,696	-	(4,963)	-	17,733		17,733			(4,963)	22,696	
Regional Events	401	-	-	-	401		401				401	
DMA	3,480	865	(717)	-	3,628		3,628			279	3,349	
Reconciliation	19,422	4,910	(5,125)	-	19,207		19,209			2,689	16,520	
DWM General Fund	2,105	9,353	(9,859)	-	1,599		1,599			1,599		
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	6,135	3,417	(1,222)	-	8,330		8,330			1,962	6,368	
DWM InterRegional Event	910	-	-	-	910		910				910	
DWM Mission Fund	210	1,353	(1,066)	-	497		497				497	
FCC of KC, MO Endowment Fund	96,760	2,552	(2,465)	(256)	96,591		96,591				8,784	87,807
FCC of KC, MO Empowerment Fund	(158)	2,465	(850)	-	1,457		1,457			1,457		
Haiti Scholarships for Young Adults	13,696	49	-	-	13,745		13,745				13,745	
PRAR Training Event	390	-	-	-	390		390				390	
Cherokee Transition Min. Fund	32,635	-	-	-	32,635		32,635				32,635	
Family of Faith	546	1,250	(1,008)	-	788		788				788	
National Convocation Scholarship	-	200	-	-	200		200			200		
Total Region	373,812	31,571	(32,141)	(191)	373,051	-	373,053	-	-	8,020	131,126	233,907

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 11/30/2018	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepays	Cash	CE	CCF
Temporarily Restricted Net Assets - Continued												
New Church-General	660,294	69,975	(42,501)		687,954	(839)	688,792			152,024	79,847	456,921
Investment Activity		24,081	(23,310)	(585)								
New Church-Pentecost	13,297	6,723	(827)	-	19,193		19,193			6,423	12,770	
Congregational Properties	692,931	-	-	-	692,931		692,931	692,931				
Bacon Memorial	976,512	27,137	(26,226)	(20,304)	957,119		957,119				-	957,119
Bowen	204,000	-	-	-	204,000		204,000					204,000
Miller Trust	47,139	925	(878)	(385)	46,801		46,801				-	46,801
Seed Fund	64,653	1,278	-	(527)	65,404		65,404					65,404
Vision Fund	103,994	1,814	-	(748)	105,060		105,060				12,222	92,838
Builders' Club	20,782	100	-	-	20,882		20,882				20,882	
Hispanic Ministries	1,648	-	-	-	1,648		1,648				1,648	
Total New Church	<u>2,785,250</u>	<u>132,033</u>	<u>(93,742)</u>	<u>(22,549)</u>	<u>2,800,992</u>	<u>(839)</u>	<u>2,801,830</u>	<u>692,931</u>	<u>-</u>	<u>158,447</u>	<u>127,369</u>	<u>1,823,083</u>
Capital Improvements	3,561	7,048	-	-	10,609		10,609			10,609		
Mary Margaret Miller Fund	1,560	-	-	-	1,560		1,560			1,560		
Cherokee CC - Clergy Retreat at TO	12,274	3,269	-	-	15,543		15,543			15,543		
Tall Oaks Activity Shelter	2,651	-	-	-	2,651		2,651			2,651		
Total Tall Oaks	<u>20,046</u>	<u>10,317</u>	<u>0</u>	<u>-</u>	<u>30,363</u>	<u>-</u>	<u>30,363</u>	<u>-</u>	<u>-</u>	<u>30,363</u>	<u>-</u>	<u>-</u>
Total Temporarily Restricted	<u>3,179,108</u>	<u>173,921</u>	<u>(125,883)</u>	<u>(22,740)</u>	<u>3,204,406</u>	<u>(839)</u>	<u>3,205,246</u>	<u>692,931</u>	<u>-</u>	<u>196,830</u>	<u>258,495</u>	<u>2,056,990</u>
Permanently Restricted Net Assets												
Hyde Park CC - New Church	110,624			-	110,624		110,624					110,624
Total Net Assets	<u>4,698,298</u>	<u>1,149,169</u>	<u>(1,233,597)</u>	<u>(22,934)</u>	<u>4,590,936</u>	<u>(45,043)</u>	<u>4,635,980</u>	<u>1,915,399</u>	<u>27,920</u>	<u>127,241</u>	<u>331,287</u>	<u>2,234,133</u>

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

	<u>As of</u>		<u>Increase (Decrease)</u>	<u>As of 12/31/2017</u>
	<u>11/30/2018</u>	<u>11/30/2017</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	(11,734)	54,058	(65,792)	35,637
Accounts Receivable				15,508
Prepaid Expenses	<u>1,374</u>	<u>1,131</u>	<u>243</u>	<u>951</u>
Total Current Assets	<u>(10,359)</u>	<u>55,189</u>	<u>(65,548)</u>	<u>52,097</u>
Investments				
Investments held at Church Extension	135,000	135,000		135,000
Investments held at CCF	<u>300,426</u>	<u>293,348</u>	<u>7,078</u>	<u>300,512</u>
Total Investments	<u>435,426</u>	<u>428,348</u>	<u>7,078</u>	<u>435,512</u>
Fixed Assets				
Furniture & Equipment	18,798	18,798		18,798
Accumulated Depreciation	<u>(17,338)</u>	<u>(15,701)</u>	<u>(1,637)</u>	<u>(17,338)</u>
Total Fixed Assets	<u>1,460</u>	<u>3,097</u>	<u>(1,637)</u>	<u>1,460</u>
Total Assets	<u>426,526</u>	<u>486,633</u>	<u>(60,107)</u>	<u>489,068</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	3,973	2,626	1,347	8,029
Deferred Revenue	<u>345</u>	<u>740</u>	<u>(395)</u>	
Total Liabilities	<u>4,318</u>	<u>3,366</u>	<u>952</u>	<u>8,029</u>
Net Assets				
Unrestricted	49,158	118,579	(69,421)	107,226
Temporarily Restricted	<u>373,050</u>	<u>364,689</u>	<u>8,362</u>	<u>373,813</u>
Total Net Assets	<u>422,208</u>	<u>483,268</u>	<u>(61,059)</u>	<u>481,039</u>
Total Liabilities and Net Assets	<u>426,526</u>	<u>486,633</u>	<u>(60,107)</u>	<u>489,068</u>

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

	Year to Date			Annual Budget	Prior YTD
	Actual as of 11/30/2018	Budget	Over (Under) Budget		Actual as of 11/30/2017
Income					
Disciples Mission Fund	107,411	114,076	(6,665)	128,687	113,057
Designated Operating Contributions	23,338	21,051	2,287	25,000	30,069
Annual Fund				22,000	
Regional Support Fund\Individual Giving	6,958	15,000	(8,042)	15,000	30,772
Christmas Offering	8,480	12,417	(3,937)	19,000	11,391
DMF Contributions via CCF	11,286	10,881	405	16,500	10,875
Total Allocation Income	157,473	173,425	(15,952)	226,187	196,164
Interest Income	3,152	2,300	852	2,300	2,488
Distribution from owned CCF Investment	4,366	4,625	(259)	7,500	4,114
New Church Admin Fee	6,000	6,000		12,000	6,000
Miscellaneous Income	864	250	614	250	1,100
Total Other Income	14,381	13,175	1,206	22,050	13,702
Total Income	171,854	186,600	(14,746)	248,237	209,866
Expenses					
Salaries & Benefits	147,482	161,854	(14,372)	176,567	168,006
Staff Relocation/Moving Expenses	4,930		4,930		
Travel	7,346	6,413	933	7,000	10,498
Facilities	1,781	2,000	(219)	2,000	12,496
Telecommunications	1,876	1,375	501	1,500	1,522
Postage	713	1,650	(937)	1,800	1,551
Computer & Equipment	2,431	3,841	(1,410)	6,460	1,748
Office Expenses	13,474	10,538	2,936	11,500	10,465
Miscellaneous	16		16		3,049
Board & Committee Expenses		594	(594)	650	208
Treasury Services	23,980	23,980		26,160	23,980
Legal Fees	3,500		3,500		
College of Regional Ministry Dues	1,677	2,000	(323)	2,000	2,128
Promotional Expenses				3,600	
GKC Convencion Hispana Support	6,104	7,337	(1,233)	8,000	
Clergy Oversight	24	924	(900)	1,000	1,322
Restructure Expenses					4,900
Total	215,335	222,506	(7,171)	248,237	241,872
Total Expenses	215,335	222,506	(7,171)	248,237	241,872
Draw from Cherokee Funds for Transit. Min					(14,440)
Total Transfer of Funds	0	0	0	0	(14,440)
NET SURPLUS/(DEFICIT)	(43,481)	(35,906)	(7,575)	0	(17,566)

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

	As of	Over	As of	
	11/30/2018	11/30/2018	11/30/2017	
	Actual	Budget	Actual	
		(Under)		
		Budget		
From Previous Page	(43,481)	(35,906)	(7,575)	(17,566)
	Revenue			
	Expense	(252)		
Leadership Seminar - GKCE4	(252)	-	-	-
	Revenue	3,195	3,195	
	Expense	(7,827)	(7,827)	
Regional Assembly - GKCE6	(4,632)	-	(4,632)	-
	Revenue	1,929	-	1,820
	Expense	(767)	-	(555)
Regional Events - GKCE7	1,162	-	-	1,265
	Revenue	98,832		453
	Expense	(109,250)		(1,686)
Camps - GKCE9	(10,418)	-	-	(1,233)
	Revenue			
	Expense	(253)		
Retreats - GKCE3	(253)	-	-	-
NET SURPLUS/(DEFICIT)	(57,874)	(35,906)	(12,207)	(17,534)

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

	<u>As of</u>			
	<u>11/30/2018</u>	<u>11/30/2017</u>	<u>Increase (Decrease)</u>	<u>As of 12/31/2017</u>
Assets				
Current Assets				
Cash held by (due to) OGMP	158,449	100,622	57,827	108,164
Accounts Receivable				16,326
Prepaid Expenses		288	(288)	
Total Current Assets	<u>158,449</u>	<u>100,910</u>	<u>57,539</u>	<u>124,490</u>
Investments				
Investments held at Church Extension	127,369	678,194	(550,825)	678,194
Investments held at CCF	1,933,707	1,368,689	565,019	1,400,608
Total Investments	<u>2,061,076</u>	<u>2,046,883</u>	<u>14,194</u>	<u>2,078,802</u>
Fixed Assets				
Congregational Properties	741,269	741,269		741,269
Accumulated Depreciation	(48,338)	(43,943)	(4,394)	(48,338)
Total Fixed Assets	<u>692,931</u>	<u>697,325</u>	<u>(4,394)</u>	<u>692,931</u>
Total Assets	<u>2,912,457</u>	<u>2,845,118</u>	<u>67,339</u>	<u>2,896,223</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	839	408	432	350
Total Liabilities	<u>839</u>	<u>408</u>	<u>432</u>	<u>350</u>
Net Assets				
Temporarily Restricted	2,800,993	2,734,086	66,907	2,785,249
Permanently Restricted	110,624	110,624		110,624
Total Net Assets	<u>2,911,617</u>	<u>2,844,710</u>	<u>66,907</u>	<u>2,895,873</u>
Total Liabilities and Net Assets	<u>2,912,457</u>	<u>2,845,118</u>	<u>67,339</u>	<u>2,896,223</u>

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

	Year to Date			Annual Budget	Prior YTD
	Actual as of 11/30/2018	Budget	Over (Under) Budget		Actual as of 11/30/2017
Income					
Interest Income	(2,414)	9,000	(11,414)	18,000	11,653
Designated Operating Contributions	8,589	7,090	1,499	8,000	6,441
Distrib. from non-own. endow.Caldwell	13,387	12,638	749	16,850	12,736
Rental Income					132
Total Income	<u>19,562</u>	<u>28,728</u>	<u>(9,166)</u>	<u>42,850</u>	<u>30,962</u>
Total Income	<u>19,562</u>	<u>28,728</u>	<u>(9,166)</u>	<u>42,850</u>	<u>30,962</u>
Expenses					
Salaries & Benefits	22,241	82,600	(60,359)	82,600	19,911
Travel	109	2,288	(2,179)	2,500	3,059
General Liability Insurance	3,679	3,000	679	3,000	3,109
Translation Services		462	(462)	500	200
Congregation Education		1,000	(1,000)	1,000	28
Background Checks		1,000	(1,000)	1,000	160
New Church Training	6,369	8,000	(1,631)	8,000	3,341
Church Empowerment Grants	4,104	5,000	(896)	6,000	9,251
Administrative Expense	6,000	6,000		12,000	6,000
Hospitality		500	(500)	1,000	152
Total	<u>42,502</u>	<u>109,850</u>	<u>(67,348)</u>	<u>117,600</u>	<u>45,210</u>
Total Expenses	<u>42,502</u>	<u>109,850</u>	<u>(67,348)</u>	<u>117,600</u>	<u>45,210</u>
Distribution from New Ch Endowments	<u>(50,413)</u>	<u>(56,063)</u>	<u>5,649</u>	<u>(74,750)</u>	<u>(32,743)</u>
Transfer from Designated Funds	<u>(50,413)</u>	<u>(56,063)</u>	<u>5,649</u>	<u>(74,750)</u>	<u>(32,743)</u>
NET SURPLUS/(DEFICIT)	<u>27,474</u>	<u>(25,060)</u>	<u>52,533</u>	<u>0</u>	<u>18,495</u>

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

	<u>As of</u>		Increase (Decrease)	As of 12/31/2017
	<u>11/30/2018</u>	<u>11/30/2017</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	(19,475)	11,832	(31,307)	26,074
Accounts Receivable	26,546	104,452	(77,906)	30,654
Prepaid Expenses	<u>4,357</u>	<u>4,357</u>	<u>(4,357)</u>	<u>4,263</u>
Total Current Assets	<u>7,071</u>	<u>120,640</u>	<u>(113,569)</u>	<u>60,991</u>
Investments				
Investments held at Church Extension	68,918	68,918		68,918
Total Investments	<u>68,918</u>	<u>68,918</u>	<u>0</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	<u>(1,960,303)</u>	<u>(1,882,111)</u>	<u>(78,193)</u>	<u>(1,960,303)</u>
Total Fixed Assets	<u>1,221,008</u>	<u>1,299,200</u>	<u>(78,193)</u>	<u>1,221,008</u>
Total Assets	<u>1,296,997</u>	<u>1,488,759</u>	<u>(191,762)</u>	<u>1,350,917</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	16,421	14,042	2,380	6,710
Deferred Revenue	12,812	6,258	6,554	6,371
Note Payable	<u>10,652</u>	<u>16,967</u>	<u>(6,315)</u>	<u>16,449</u>
Total Liabilities	<u>39,886</u>	<u>37,267</u>	<u>2,619</u>	<u>29,531</u>
Net Assets				
Unrestricted	1,226,748	1,432,133	(205,385)	1,301,340
Temporarily Restricted	<u>30,363</u>	<u>19,359</u>	<u>11,004</u>	<u>20,046</u>
Total Net Assets	<u>1,257,111</u>	<u>1,451,492</u>	<u>(194,381)</u>	<u>1,321,386</u>
Total Liabilities and Net Assets	<u>1,296,997</u>	<u>1,488,759</u>	<u>(191,762)</u>	<u>1,350,917</u>

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

	Year to Date			Annual Budget	Prior YTD
	Actual as of 11/30/2018	Budget as of 11/30/2018	Over (Under) Budget		Actual as of 11/30/2017
Income					
LLC Lodge Base Income	180,662	193,229	(12,567)	205,000	177,765
Cottage Base Income	121,869	189,240	(67,371)	197,000	187,366
Camp & Conference Base Income	65,320	55,000	10,320	55,000	54,655
Camp Offerings		1,500	(1,500)	1,500	515
Limited Use Groups Income	50,186	60,211	(10,025)	61,000	66,952
General Income	3,514	24,375	(20,861)	28,500	24,325
Food Service Income	203,734	201,667	2,067	220,000	213,926
Other Sales Income		5,000	(5,000)	5,000	
Donation Income	55,821	74,211	(18,390)	75,000	85,321
Total Operational Income	<u>681,106</u>	<u>804,433</u>	<u>(123,326)</u>	<u>848,000</u>	<u>810,825</u>
Total Income	<u>681,106</u>	<u>804,433</u>	<u>(123,326)</u>	<u>848,000</u>	<u>810,825</u>
Expenses					
Salaries & Benefits	405,826	394,167	11,660	430,000	442,241
Staff Reimbursement Expense	1,466	2,025	(559)	4,100	1,962
Insurance Expense	28,287	26,000	2,287	26,000	23,948
Maintenance Expense	27,804	23,283	4,521	33,500	40,614
Office Expenses	12,731	10,321	2,410	11,050	13,501
Committee Expenses	15,600	15,917	(317)	16,000	18,060
Site Promotion Expenses	2,979	3,517	(538)	3,700	181
Utilities	102,162	88,000	14,162	89,000	95,405
General Operating Expense	8,135	5,683	2,452	6,200	6,556
Housekeeping Expense	9,402	10,750	(1,348)	11,500	8,811
Food Service Expense	118,524	121,183	(2,659)	132,400	112,021
Staff Expenses	996	1,925	(929)	2,100	579
Camp & Conference Expense	10,150	10,266	(117)	11,200	12,042
Equestrian Program Expense	19,556	15,000	4,556	15,000	15,987
Challenge Course Expense	1,890	1,650	240	3,050	1,202
Other Program Expense	2,223	2,300	(77)	5,600	5,995
Total	<u>767,729</u>	<u>731,986</u>	<u>35,744</u>	<u>800,400</u>	<u>799,106</u>
Total Expenses	<u>767,729</u>	<u>731,986</u>	<u>35,744</u>	<u>800,400</u>	<u>799,106</u>
Other					
BCE Interest Payments	550	1,250	(700)	2,500	781
Total Other	<u>550</u>	<u>1,250</u>	<u>(700)</u>	<u>2,500</u>	<u>781</u>
NET SURPLUS/(DEFICIT)	<u>(87,173)</u>	<u>71,197</u>	<u>(158,370)</u>	<u>45,100</u>	<u>10,938</u>