

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

	<u>As of</u>		Increase (Decrease)	As of 12/31/2018
	<u>2/28/2019</u>	<u>2/28/2018</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	73,579	129,535	(55,956)	138,148
CCF Distributions in Transit				36,074
Accounts Receivable	20,212	39,222	(19,010)	2,150
Prepaid Expenses	39,234	5,214	34,019	2,157
Total Current Assets	<u>133,024</u>	<u>173,971</u>	<u>(40,947)</u>	<u>178,529</u>
Investments				
Investments held at Church Extension	331,287	331,287		331,287
Investments held at CCF	2,000,159	2,251,945	(251,786)	2,000,159
Total Investments	<u>2,331,446</u>	<u>2,583,232</u>	<u>(251,786)</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>4,303,240</u>	<u>4,672,602</u>	<u>(369,362)</u>	<u>4,348,744</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	24,244	33,023	(8,779)	22,379
Deferred Revenue	49,163	41,387	7,775	24,822
Note Payable	9,036	15,412	(6,376)	10,117
Total Liabilities	<u>82,443</u>	<u>89,823</u>	<u>(7,380)</u>	<u>57,318</u>
Net Assets				
Unrestricted	1,150,954	1,296,399	(145,445)	1,197,761
Temporarily Restricted	2,959,218	3,175,756	(216,537)	2,983,041
Permanently Restricted	110,624	110,624		110,624
Total Net Assets	<u>4,220,797</u>	<u>4,582,779</u>	<u>(361,982)</u>	<u>4,291,426</u>
Total Liabilities and Net Assets	<u>4,303,240</u>	<u>4,672,602</u>	<u>(369,362)</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 2/28/2019	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepays	Cash	CE	CCF
Unrestricted Net Assets												
Regional Office Operating	64,920	28,524	(38,391)	-	64,986	(13,126)	78,111	1,025	4,400	(16,032)	28,749	59,969
GKC Camps		4,431	(152)									
Boundary Training			(293)	-								
Anti Racism Event		4,046	(84)									
Clergy Retreat		1,985		-								
Total Region	64,920	38,986	(38,920)	-	64,986	(13,126)	78,111	1,025	4,400	(16,032)	28,749	59,969
Tall Oaks Operating	(166,168)	54,087	(100,872)	-	(212,953)	(68,688)	(144,264)		51,914	(196,178)		
Tall Oaks Current Year Reserves	2,424	-	-	-	2,424		2,424			2,424		
Tall Oaks Empowerment Fund	76,150	-	-	-	76,150		76,151			7,233	68,918	
Total Tall Oaks Operating	(87,594)	54,087	(100,872)	-	(134,379)	(68,688)	(65,689)	-	51,914	(186,521)	68,918	-
Tall Oaks Ministry Designated	66,113	-	-	-	66,113		66,112			66,112		
Tall Oaks Milagro Refurbish	5,113	-	(86)	-	5,027		5,027			5,027		
Tall Oaks Fixed Assets	1,149,207	-	-	-	1,149,207		1,149,207	1,149,207				
Total Tall Oaks	1,132,839	54,087	(100,958)	-	1,085,968	(68,688)	1,154,657	1,149,207	51,914	(115,382)	68,918	-
Total Unrestricted	1,197,759	93,073	(139,878)	-	1,150,954	(81,814)	1,232,768	1,150,232	56,314	(131,414)	97,667	59,969
Temporarily Restricted Net Assets												
Regional Office Endowment	129,150	-	-	-	129,150		129,150			25		129,125
Graham Medical Emergency Fund	2,646	-	-	-	2,646		2,646				2,646	
Christian Ministry Scholarship Fund	19,170	-	-	-	19,170		19,170			3,184	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	-	-	-	5,022		5,022			5,022		
Youth Events	17,546	-	(8,853)	-	8,693		8,693				8,693	
DMA	3,445	130	-	-	3,575		3,575			226	3,349	
Reconciliation	19,462	340	-	-	19,802		19,802			3,282	16,520	
DWM General Fund	1,639	2,478	(102)	-	4,015		4,015			4,015		
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	125	-	-	622		622				622	
FCC of KC, MO Endowment Fund	88,742	-	-	-	88,742		88,742			795	8,784	79,163
FCC of KC, MO Empowerment Fund	1,457	-	-	-	1,457		1,457			1,457		
Haiti Scholarships for Young Adults	13,745	-	-	-	13,745		13,745				13,745	
Cherokee Transition Min. Fund	26,391	-	(3,122)	-	23,269		23,269				23,269	
Family of Faith	448	-	-	-	448		448				448	
National Convocation Scholarship	200	-	-	-	200		200			200		
Total Region	340,330	3,073	(12,655)	-	330,748	-	330,748	-	-	16,209	106,251	208,288

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 2/28/2019	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepays	Cash	CE	CCF
Temporarily Restricted Net Assets - Continued												
New Church-General	614,798	(31,163)	15,886		600,540	(629)	601,169		3,132	151,038	79,846	367,153
Investment Activity		31,818	(30,799)	-								
New Church-Pentecost	19,334	17	-	-	19,351		19,352			6,582	12,770	
Congregational Properties	688,537	-	-	-	688,537		688,537	688,537				
Bacon Memorial	853,452	-	-	-	853,452		853,451				-	853,451
Bowen	204,000	-	-	-	204,000		204,000					204,000
Miller Trust	44,671	-	-	-	44,671		44,671				-	44,671
Seed Fund	62,825	-	-	-	62,825		62,826					62,826
Vision Fund	101,400	-	-	-	101,400		101,400				12,223	89,177
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	672	(14,913)	0	2,597,306	(629)	2,597,936	688,537	3,132	157,620	127,369	1,621,278
Capital Improvements	11,311	-	-	-	11,311		11,311			11,311		
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	0	0	-	31,165	-	31,165	-	-	31,165	-	-
Total Temporarily Restricted	2,983,042	3,745	(27,568)	-	2,959,219	(629)	2,959,849	688,537	3,132	204,994	233,620	1,829,566
Permanently Restricted Net Assets												
Hyde Park CC - New Church	110,624			-	110,624		110,624					110,624
Total Net Assets	4,291,425	96,818	(167,446)	-	4,220,797	(82,443)	4,303,241	1,838,769	59,446	73,580	331,287	2,000,159

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

	As of		Increase (Decrease)	As of 12/31/2018
	2/28/2019	2/28/2018		
Assets				
Current Assets				
Cash held by (due to) OGMP	173	55,680	(55,507)	(2,342)
CCF Distributions in Transit				14,311
Prepaid Expenses	4,400	951	3,449	2,157
Total Current Assets	<u>4,573</u>	<u>56,631</u>	<u>(52,058)</u>	<u>14,126</u>
Investments				
Investments held at Church Extension	135,000	135,000		135,000
Investments held at CCF	268,258	300,512	(32,254)	268,258
Total Investments	<u>403,258</u>	<u>435,512</u>	<u>(32,254)</u>	<u>403,258</u>
Fixed Assets				
Furniture & Equipment	18,798	18,798		18,798
Accumulated Depreciation	(17,773)	(17,338)	(435)	(17,773)
Total Fixed Assets	<u>1,025</u>	<u>1,460</u>	<u>(435)</u>	<u>1,025</u>
Total Assets	<u>408,856</u>	<u>493,603</u>	<u>(84,747)</u>	<u>418,409</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	5,296	7,457	(2,161)	13,160
Deferred Revenue	7,830	7,192	638	
Total Liabilities	<u>13,126</u>	<u>14,649</u>	<u>(1,523)</u>	<u>13,160</u>
Net Assets				
Unrestricted	64,983	92,875	(27,891)	64,920
Temporarily Restricted	330,747	386,079	(55,333)	340,329
Total Net Assets	<u>395,730</u>	<u>478,954</u>	<u>(83,224)</u>	<u>405,249</u>
Total Liabilities and Net Assets	<u>408,856</u>	<u>493,603</u>	<u>(84,747)</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 2/28/2019	Budget	Over (Under) Budget		Actual as of 2/28/2018
Income					
Disciples Mission Fund	13,539	15,000	(1,461)	126,000	14,318
Regional Support Fund/Congregations	1,850	6,000	(4,150)	29,000	4,295
Annual Fund	100		100		
Regional Support Fund\Individual Giving	605		605	15,000	1,280
Christmas Offering	9,236	10,138	(902)	19,000	7,000
DMF Contributions via CCF	58	58	0	16,000	58
Total Allocation Income	25,387	31,196	(5,809)	205,000	26,950
Interest Income				2,300	
Distribution from owned CCF Investment				5,700	
New Church Admin Fee				6,000	
Miscellaneous Income	12		12	250	
Total Other Income	12	0	12	14,250	0
Total Income	25,399	31,196	(5,797)	219,250	26,950
Expenses					
Salaries & Benefits	29,229	34,012	(4,783)	216,063	26,426
Staff Relocation/Moving Expenses					
Travel	1,876	100	1,776	6,000	851
Facilities	504	1,781	(1,277)	1,781	2,007
Telecommunications	425	292	133	1,750	555
Postage	100	167	(67)	1,000	201
Computer & Equipment	1,041	500	541	3,000	778
Office Expenses	824	1,667	(843)	10,000	1,480
Miscellaneous	33		33		
Board & Committee Expenses					
Treasury Services	4,360	4,360		26,160	4,360
Legal Fees					3,500
College of Regional Ministry Dues		2,000	(2,000)	2,000	1,677
Promotional Expenses				2,000	
GKC Convencion Hispana Support				8,000	
Clergy Oversight				1,000	
Mission Ministries					
Restructure Expenses					
Total	38,392	44,878	(6,487)	278,754	41,836
Total Expenses	38,392	44,878	(6,487)	278,754	41,836
Draw from designated funds					
Transfer from Designated Funds					
Draw from Cherokee Funds for Transit. Min	(3,122)	(3,542)	420	(21,250)	
Total Transfer of Funds	(3,122)	(3,542)	420	(21,250)	0
NET SURPLUS/(DEFICIT)	(9,870)	(10,141)	270	(38,254)	(14,885)

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

	As of		Over	As of
	2/28/2019	2/28/2019	(Under)	2/28/2018
	Actual	Budget	Budget	Actual
From Previous Page	(9,870)	(10,141)	270	(14,885)
Revenue			-	
Expense			-	
Leadership Seminar - GKCE4	-	-	-	-
Revenue			-	
Expense			-	
Regional Assembly - GKCE6	-	-	-	-
Revenue			-	
Expense	(293)		(293)	
Boundary Training - GKCE7	(293)	-	(293)	-
Revenue	4,431		4,431	
Expense	(152)		(152)	
Camps - GKCE9	4,279	-	4,279	-
Revenue	4,046		4,046	
Expense	(84)		(84)	
Anti Racism Event - GKCE11	3,962	-	3,962	-
Revenue	1,985		1,985	
Expense			-	
Clergy Retreat - GKCE2	1,985	-	1,985	-
NET SURPLUS/(DEFICIT)	63	(10,141)	10,203	(14,885)

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

	<u>As of</u>		Increase (Decrease)	As of 12/31/2018
	<u>2/28/2019</u>	<u>2/28/2018</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	157,621	112,481	45,140	154,287
CCF Distributions in Transit				21,060
Prepaid Expenses	<u>3,132</u>		<u>3,132</u>	
Total Current Assets	<u>160,753</u>	<u>112,481</u>	<u>48,272</u>	<u>175,347</u>
Investments				
Investments held at Church Extension	127,369	127,369		127,369
Investments held at CCF	<u>1,731,901</u>	<u>1,951,433</u>	<u>(219,532)</u>	<u>1,731,901</u>
Total Investments	<u>1,859,270</u>	<u>2,078,802</u>	<u>(219,532)</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>2,708,559</u>	<u>2,884,214</u>	<u>(175,654)</u>	<u>2,723,154</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	<u>629</u>	<u>4,060</u>	<u>(3,430)</u>	<u>983</u>
Total Liabilities	<u>629</u>	<u>4,060</u>	<u>(3,430)</u>	<u>983</u>
Net Assets				
Temporarily Restricted	2,597,306	2,769,530	(172,224)	2,611,547
Permanently Restricted	<u>110,624</u>	<u>110,624</u>		<u>110,624</u>
Total Net Assets	<u>2,707,930</u>	<u>2,880,154</u>	<u>(172,224)</u>	<u>2,722,171</u>
Total Liabilities and Net Assets	<u>2,708,559</u>	<u>2,884,214</u>	<u>(175,654)</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 2/28/2019	Budget	Over (Under) Budget		Actual as of 2/28/2018
Income					
Interest Income					(3,563)
Designated Operating Contributions	655		655		664
Distribution from non-owned endowment					
Distrib. from non-own. endow.Caldwell					
Rental Income					
Event Income					
Insurance claim for Living Water CC					
Total Income	<u>655</u>	<u>0</u>	<u>655</u>	<u>0</u>	<u>(2,900)</u>
Total Income	<u>655</u>	<u>0</u>	<u>655</u>	<u>0</u>	<u>(2,900)</u>
Expenses					
Salaries & Benefits	10,670		10,670		991
Travel					109
General Liability Insurance	923		923		3,679
Translation Services					
Upkeep					
Congregation Education					
Foundations Class					
Background Checks					
New Church Training					4,060
Demographics Studies					
Church Empowerment Grants	3,320		3,320		4,104
Taxes					
Administrative Expense					
Hospitality					
Total	<u>14,913</u>	<u>0</u>	<u>14,913</u>	<u>0</u>	<u>12,943</u>
Total Expenses	<u>14,913</u>	<u>0</u>	<u>14,913</u>	<u>0</u>	<u>12,943</u>
Distribution from New Ch Endowments					
Transfer from Designated Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET SURPLUS/(DEFICIT)	<u>(14,258)</u>	<u>0</u>	<u>(14,258)</u>	<u>0</u>	<u>(15,842)</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>2/28/2019</u>	<u>2/28/2018</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	(84,215)	(38,625)	(45,590)	(13,797)
CCF Distributions in Transit				703
Accounts Receivable	20,212	39,222	(19,010)	2,150
Prepaid Expenses	31,702	4,263	27,439	
Total Current Assets	<u>(32,301)</u>	<u>4,860</u>	<u>(37,161)</u>	<u>(10,944)</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	(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>1,185,824</u>	<u>1,294,785</u>	<u>(108,961)</u>	<u>1,207,181</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	18,319	21,507	(3,188)	8,235
Deferred Revenue	41,333	34,195	7,137	24,822
Note Payable	9,036	15,412	(6,376)	10,117
Total Liabilities	<u>68,688</u>	<u>71,115</u>	<u>(2,427)</u>	<u>43,175</u>
Net Assets				
Unrestricted	1,085,971	1,203,524	(117,554)	1,132,841
Temporarily Restricted	31,166	20,146	11,020	31,166
Total Net Assets	<u>1,117,137</u>	<u>1,223,670</u>	<u>(106,534)</u>	<u>1,164,007</u>
Total Liabilities and Net Assets	<u>1,185,824</u>	<u>1,294,785</u>	<u>(108,961)</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 2/28/2019	Budget as of 2/28/2019	Over (Under) Budget		Actual as of 2/28/2018
Income					
LLC Lodge Base Income	19,540		19,540		20,532
Cottage Base Income	13,961		13,961		6,762
Camp & Conference Base Income					
Camp Offerings					
Limited Use Groups Income	816		816		733
General Income	854		854		331
Food Service Income	16,068		16,068		11,371
Other Sales Income					
Donation Income	2,849		2,849		2,327
Total Operational Income	54,087	0	54,087	0	42,055
Total Income	54,087	0	54,087	0	42,055
Expenses					
Salaries & Benefits	49,291		49,291		62,837
Staff Reimbursement Expense					45
Insurance Expense	6,965		6,965		28,287
Maintenance Expense	3,363		3,363		3,946
Office Expenses	2,556		2,556		3,543
Committee Expenses					2,559
Site Promotion Expenses	108		108		1,505
Utilities	21,062		21,062		21,218
General Operating Expense	3,659		3,659		2,105
Housekeeping Expense	1,333		1,333		964
Food Service Expense	11,048		11,048		8,231
Resale Items Expense					
Staff Expenses					
Camp & Conference Expense					(10)
Equestrian Program Expense	1,414		1,414		3,960
Challenge Course Expense					450
Other Program Expense					
Total	100,799	0	100,799	0	139,640
Total Expenses	100,799	0	100,799	0	139,640
Transfers					
Transfer from Transition Fund					
Transfer to Fixed Assets Fund					
Transfer from Transition Fund					
Total Transfers	0	0	0	0	0
Other					
BCE Interest Payments	73		73		117
Total Other	73	0	73	0	117
NET SURPLUS/(DEFICIT)	(46,784)	0	(46,784)	0	(97,702)