

Christian Church in Greater Kansas City
Statement of Financial Position

	<u>As of</u>		Increase (Decrease)	As of 12/31/2019
	9/30/2020	9/30/2019		
Assets				
Current Assets				
Cash held by (due to) OGMP	597,369	(8,311)	605,680	144,894
Cash held by (due to) UCCR	80,000		80,000	
CCF Distributions in Transit	35,523	34,214	1,309	36,830
Accounts Receivable	8,662	166,035	(157,373)	48,468
Prepaid Expenses	347	12,790	(12,443)	
Total Current Assets	<u>721,900</u>	<u>204,727</u>	<u>517,173</u>	<u>230,192</u>
Investments				
Investments held at Church Extension	135,000	331,287	(196,287)	262,369
Investments held at CCF	<u>2,241,530</u>	<u>2,204,253</u>	<u>37,277</u>	<u>2,322,249</u>
Total Investments	<u>2,376,530</u>	<u>2,535,540</u>	<u>(159,010)</u>	<u>2,584,618</u>
Other Assets				
Promissory Notes 7457 Cherokee Dr	<u>285,207</u>		<u>285,207</u>	<u>291,797</u>
Total Other Assets	<u>285,207</u>	<u>0</u>	<u>285,207</u>	<u>291,797</u>
Fixed Assets				
Land	87,727	106,200	(18,473)	106,200
Buildings	2,800,558	2,787,659	12,898	2,787,659
Furniture & Equipment	258,504	258,504		258,504
Vehicles	53,746	47,746	6,000	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>1,765,301</u>	<u>1,838,769</u>	<u>(73,468)</u>	<u>1,764,876</u>
Total Assets	<u>5,148,939</u>	<u>4,579,036</u>	<u>569,902</u>	<u>4,871,484</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	7,387	10,736	(3,349)	22,827
Deferred Revenue	4,354	37,773	(33,419)	54,600
SBA PPP Loan Payable	166,418		166,418	
Notes Payable BCE Loan		5,191	(5,191)	3,511
Total Liabilities	<u>178,158</u>	<u>53,700</u>	<u>124,458</u>	<u>80,938</u>
Net Assets				
Unrestricted	1,663,420	1,235,955	427,465	1,388,446
Temporarily Restricted	3,196,736	3,178,757	17,979	3,291,475
Permanently Restricted	110,624	110,624		110,624
Total Net Assets	<u>4,970,780</u>	<u>4,525,336</u>	<u>445,444</u>	<u>4,790,545</u>
Total Liabilities and Net Assets	<u>5,148,939</u>	<u>4,579,036</u>	<u>569,902</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 9/30/2020	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Regional Office Operating	330,923	179,490	(175,254)	(1,736)	633,142	(34,961)	668,104	768	288,441	311,756		67,139
GKC General Camps		(3,885)	(1,381)									
CYF		3,977	(450)									
CYF Mid-Winter		6,737	-									
Chi Rho Camps		366	(11)									
Chi Rho Events/Mid-Winter		2,083	(473)									
Leadership Seminar		141	-									
South Summitt CC		304,162	(11,547)									
Total Region	330,923	493,071	(189,116)	(1,736)	633,142	(34,961)	668,104	768	288,441	311,756	-	67,139
Tall Oaks Operating	(107,660)	212,856	(294,750)	-	(58,027)	(127,067)	69,040		19,653	49,387		
Sale of Land at Tall Oaks, Net		131,527										
Tall Oaks Current Year Reserves	2,424	-	-	-	2,424		2,424			2,424		
Total Tall Oaks Operating	(105,236)	344,383	(294,750)	-	(55,603)	(127,067)	71,464		19,653	51,811	-	-
Tall Oaks Ministry Designated	78,228	-	(78,228)	-	-							
Tall Oaks Milagro Refurbish	4,566	4,635	(3,710)	-	5,491		5,491			5,491		
Tall Oaks Fixed Assets	1,079,965	18,898	(18,473)	-	1,080,390		1,080,390	1,080,390				
Total Tall Oaks	1,057,523	367,916	(395,161)	-	1,030,278	(127,067)	1,157,345	1,080,390	19,653	57,302	-	-
Total Net Assets without Donor Restrictions	1,388,446	860,987	(584,277)	(1,736)	1,663,420	(162,028)	1,825,449	1,081,158	308,094	369,058	-	67,139
Net Assets with Donor Restrictions												
Regional Office Endowment	151,262	4,183	(4,183)	(7,085)	144,177		144,177					144,177
Graham Medical Emergency Fund	2,646	-	-	-	2,646		2,646			2,646		
Christian Ministry Scholarship Fund	21,214	-	(2,000)	-	19,214		19,214			19,214		
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	17,284	5,190	(669)	-	21,805		21,805			21,805		
DMA	3,865	-	-	-	3,865		3,865			3,865		
Reconciliation	19,081	2,223	(6,935)	-	14,369		14,369			14,369		
DWM General Fund	3,568	1,200	-	-	4,768		4,768			4,768		
DWM Travel Pool	(354)	354	-	-	-							
DWM Coordinator Expenses	255	-	-	-	255		255			255		
DWM Woman to Woman	1,035	-	(825)	-	210		210			210		
DWM Speaker Fund	3,424	-	-	-	3,424		3,424			3,424		
DWM InterRegional Event	910	-	-	-	910		910			910		
DWM Mission Fund	793	50	-	-	843		843			843		
FCC of KC, MO Endowment Fund	100,494	2,407	(2,407)	(2,291)	98,203		98,203			9,579		88,624
FCC of KC, MO Empowerment Fund	4,678	2,407	-	-	7,085		7,085			7,085		
Haiti Scholarships for Young Adults	13,745	-	-	-	13,745		13,745			13,745		
Cherokee Transition Min. Fund	7,029	-	(7,029)	-	-							
Family of Faith	484	-	-	-	484		484			484		
National Convocation Scholarship	200	-	-	-	200		200			200		
Total Region	360,710	18,639	(24,048)	(9,376)	345,925	-	345,925	-	-	113,124	-	232,801

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 9/30/2020	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepays	Cash	CE	CCF
Net Assets with Donor Restrictions - Continued												
New Church-General	736,793	75,450	(76,291)		693,895	(16,130)	710,025		21,645	112,598	135,000	440,782
Investment Activity		22,240	(22,240)	(42,057)								
New Church-Pentecost	22,887	1,748	(303)	-	24,332		24,332			24,332		
Congregational Properties	684,143	-	-	-	684,143		684,143	684,143				
Bacon Memorial	990,963	26,888	(26,888)	(36,896)	954,067		954,067					954,067
Bowen	204,000	-	-	-	204,000		204,000					204,000
Miller Trust	49,637	924	(924)	1,384	51,021		51,021					51,021
Seed Fund	71,560	1,341	-	2,042	74,943		74,943					74,943
Vision Fund	113,798	1,903	-	2,675	118,376		118,376			12,223		106,153
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	130,494	(126,646)	(72,852)	2,827,307	(16,130)	2,843,437	684,143	21,645	171,683	135,000	1,830,966
Capital Improvements	11,431	-	(11,431)	-	-		-					-
Mary Margaret Miller Fund	1,560	-	-	-	1,560		1,560			1,560		
Cherokee CC - Clergy Retreat at TO	18,812	3,131	-	-	21,943		21,943			21,943		
Tall Oaks Activity Shelter	2,651	-	(2,651)	-	-		-			-		
Tall Oaks Roof Campaign	17,000	(17,000)	-	-	-		-			-		
Total Tall Oaks	34,454	20,131	(31,082)	-	23,503	-	23,503	-	-	23,503	-	-
Hyde Park CC - New Church	110,624	-	-	-	110,624		110,624					110,624
Total Net Assets with Donor Restrict	3,402,099	169,264	(181,776)	(82,228)	3,307,359	(16,130)	3,323,489	684,143	21,645	308,310	135,000	2,174,391
Total Net Assets	4,790,545	1,030,251	(766,053)	(83,964)	4,970,779	(178,158)	5,148,938	1,765,301	329,739	677,368	135,000	2,241,530

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

	<u>As of</u>		<u>Increase (Decrease)</u>	<u>As of 12/31/2019</u>
	<u>9/30/2020</u>	<u>9/30/2019</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	424,878	23,662	401,216	96,147
CCF Distributions in Transit	2,886	2,865	22	14,305
Prepaid Expenses	347	2,340	(1,993)	
Total Current Assets	<u>428,111</u>	<u>28,866</u>	<u>399,245</u>	<u>110,452</u>
Investments				
Investments held at Church Extension		135,000	(135,000)	
Investments held at CCF	299,939	295,234	4,705	311,050
Total Investments	<u>299,939</u>	<u>430,234</u>	<u>(130,295)</u>	<u>311,050</u>
Other Assets				
Promissory Notes 7457 Cherokee Dr	285,207		285,207	291,797
Total Other Assets	<u>285,207</u>	<u>0</u>	<u>285,207</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>1,014,026</u>	<u>460,125</u>	<u>553,901</u>	<u>714,068</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	2,949	3,267	(318)	15,554
Deferred Revenue		5,272	(5,272)	6,883
SBA PPP Loan Payable	32,012		32,012	
Total Liabilities	<u>34,961</u>	<u>8,539</u>	<u>26,421</u>	<u>22,437</u>
Net Assets				
Unrestricted	633,142	98,571	534,571	330,922
Temporarily Restricted	345,924	353,015	(7,091)	360,709
Total Net Assets	<u>979,066</u>	<u>451,586</u>	<u>527,480</u>	<u>691,631</u>
Total Liabilities and Net Assets	<u>1,014,026</u>	<u>460,125</u>	<u>553,901</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 9/30/2020	Budget as of 9/30/2020	Over (Under) Budget		
Income					
Disciples Mission Fund	78,052	79,411	(1,359)	110,000	84,225
Regional Support Fund/Congregations	68,599	26,000	42,599	26,000	21,832
Regional Support Fund\Individual Giving	3,982	3,529	453	4,000	3,054
Christmas Offering	5,882	6,981	(1,099)	15,000	9,719
DMF Contributions via CCF	<u>11,054</u>	<u>11,000</u>	<u>54</u>	<u>11,000</u>	<u>11,029</u>
Total Allocation Income	<u>167,569</u>	<u>126,921</u>	<u>40,648</u>	<u>166,000</u>	<u>129,858</u>
Interest Income	1,574	433	1,141	2,300	1,521
Distribution from owned CCF Investment	6,007	5,964	43	6,500	6,076
New Church Admin Fee	6,000	12,000	(6,000)	12,000	12,000
Facility Parsonage Rental Income	1,000		1,000		
Miscellaneous Income	<u>742</u>	<u>250</u>	<u>492</u>	<u>250</u>	<u>12</u>
Total Other Income	<u>15,323</u>	<u>18,647</u>	<u>(3,324)</u>	<u>21,050</u>	<u>19,609</u>
Total Income	<u>182,892</u>	<u>145,568</u>	<u>37,324</u>	<u>187,050</u>	<u>149,467</u>
Expenses					
Salaries & Benefits	135,767	146,123	(10,356)	194,167	149,297
Travel	873	9,280	(8,407)	10,000	8,324
Liability Insurance	6,694	7,000	(306)	10,000	2,074
Telecommunications	2,466	2,514	(48)	3,000	1,837
Postage	330	496	(166)	800	547
Computer & Equipment	1,193	1,945	(752)	3,000	2,610
Office Expenses	5,415	6,971	(1,556)	10,000	7,602
Miscellaneous		120	(120)	200	172
Treasury Services	19,620	19,620		26,160	19,620
Legal Fees	25	1,500	(1,475)	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	522		522	1,000	(45)
Restructure Expenses					1,750
Total	<u>174,846</u>	<u>197,509</u>	<u>(22,663)</u>	<u>270,767</u>	<u>195,429</u>
Total Expenses	<u>174,846</u>	<u>197,509</u>	<u>(22,663)</u>	<u>270,767</u>	<u>195,429</u>
Draw from Cherokee Funds for Transit. Min					(14,049)
Total Transfer of Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(14,049)</u>
NET SURPLUS/(DEFICIT)	<u>8,046</u>	<u>(51,941)</u>	<u>59,987</u>	<u>(83,717)</u>	<u>(31,913)</u>

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

	As of		
	9/30/2020	9/30/2019	Increase (Decrease)
Assets			
Current Assets			
Cash held by (due to) OGMP	171,684	87,568	84,116
CCF Distributions in Transit	21,645	21,508	137
Prepaid Expenses	940	(940)	
Total Current Assets	<u>193,329</u>	<u>110,016</u>	<u>83,313</u>
Investments			
Investments held at Church Extension	135,000	196,287	(61,287)
Investments held at CCF	<u>1,941,591</u>	<u>1,909,020</u>	<u>32,572</u>
Total Investments	<u>2,076,591</u>	<u>2,105,306</u>	<u>(28,715)</u>
Fixed Assets			
Congregational Properties	741,269	741,269	741,269
Accumulated Depreciation	(57,126)	(52,732)	(4,394)
Total Fixed Assets	<u>684,143</u>	<u>688,537</u>	<u>(4,394)</u>
Total Assets	<u>2,954,063</u>	<u>2,903,859</u>	<u>50,203</u>
Liabilities and Net Assets			
Liabilities			
Accounts Payable	520	1,948	(1,428)
SBA PPP Loan Payable	<u>15,610</u>	<u>15,610</u>	
Total Liabilities	<u>16,130</u>	<u>1,948</u>	<u>14,182</u>
Net Assets			
Temporarily Restricted	2,827,308	2,791,287	36,021
Permanently Restricted	<u>110,624</u>	<u>110,624</u>	
Total Net Assets	<u>2,937,933</u>	<u>2,901,911</u>	<u>36,021</u>
Total Liabilities and Net Assets	<u>2,954,063</u>	<u>2,903,859</u>	<u>50,203</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 9/30/2020	Budget	Over (Under) Budget		
Income					
Interest Income	234	750	(516)	1,000	1,435
Designated Operating Contributions	5,098	6,597	(1,499)	9,000	5,202
Distrib from Nonowned Endowment.Caldwe	<u>13,036</u>	<u>12,655</u>	381	<u>15,000</u>	<u>12,991</u>
Total Income	<u>18,368</u>	<u>20,002</u>	(1,634)	<u>25,000</u>	<u>19,628</u>
Expenses					
Salaries & Benefits	64,362	63,760	602	85,000	47,959
Travel	2,406	1,688	718	2,500	3,098
Liability Insurance					3,014
Mission Insite		2,000	(2,000)	4,104	
Background Checks		500	(500)	500	
New Church Training				11,000	1,054
Church Empowerment Grants	3,320	4,000	(680)	4,000	3,320
Administrative Expense	6,203	11,979	(5,776)	12,000	12,000
Hospitality				1,000	
Total Expenses	<u>76,290</u>	<u>83,927</u>	(7,637)	<u>120,104</u>	<u>70,444</u>
Distribution from New Ch Endowments	<u>(57,082)</u>	<u>(70,652)</u>	13,570	<u>(95,104)</u>	<u>(50,145)</u>
Transfer from Designated Funds	<u>(57,082)</u>	<u>(70,652)</u>	13,570	<u>(95,104)</u>	<u>(50,145)</u>
NET SURPLUS/(DEFICIT)	<u>(840)</u>	<u>6,727</u>	(7,567)	<u>0</u>	<u>(671)</u>

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

	<u>As of</u>			
	<u>9/30/2020</u>	<u>9/30/2019</u>	<u>Increase (Decrease)</u>	<u>As of 12/31/2019</u>
Assets				
Current Assets				
Cash held by (due to) OGMP	807	(119,541)	120,348	21,354
Cash held by (due to) UCCR	80,000		80,000	
CCF Distributions in Transit	10,991	9,841	1,150	693
Accounts Receivable	8,662	166,035	(157,373)	48,468
Prepaid Expenses		9,511	(9,511)	
Total Current Assets	<u>100,459</u>	<u>65,845</u>	<u>34,615</u>	<u>70,515</u>
Fixed Assets				
Land	87,727	106,200	(18,473)	106,200
Buildings	2,800,558	2,787,659	12,898	2,787,659
Furniture & Equipment	239,706	239,706		239,706
Vehicles	53,746	47,746	6,000	47,746
Accumulated Depreciation	(2,101,346)	(2,032,104)	(69,243)	(2,101,346)
Total Fixed Assets	<u>1,080,390</u>	<u>1,149,207</u>	<u>(68,817)</u>	<u>1,079,965</u>
Total Assets	<u>1,180,849</u>	<u>1,215,052</u>	<u>(34,203)</u>	<u>1,150,480</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	3,918	5,521	(1,603)	7,273
Deferred Revenue	4,354	32,501	(28,147)	47,717
SBA PPP Loan Payable	118,796		118,796	
Notes Payable BCE Loan		5,191	(5,191)	3,511
Total Liabilities	<u>127,067</u>	<u>43,213</u>	<u>83,855</u>	<u>58,501</u>
Net Assets				
Unrestricted	1,030,278	1,137,384	(107,106)	1,057,523
Temporarily Restricted	23,504	34,455	(10,951)	34,455
Total Net Assets	<u>1,053,782</u>	<u>1,171,839</u>	<u>(118,057)</u>	<u>1,091,978</u>
Total Liabilities and Net Assets	<u>1,180,849</u>	<u>1,215,052</u>	<u>(34,203)</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 9/30/2019
	Actual as of 9/30/2020	Budget as of 9/30/2020	Over (Under) Budget		
Income					
LLC Lodge Base Income	20,097	148,738	(128,641)	190,000	124,560
Cottage Base Income	11,917	160,193	(148,276)	182,000	159,649
Limited Use Groups Income	9,236	62,428	(53,192)	82,125	66,563
General Income	721	5,959	(5,238)	7,000	4,800
Sales Income	13,993	194,817	(180,824)	215,000	195,216
Total Operational Income	55,963	572,135	(516,172)	676,125	550,788
Allocation Income					
Donation Income	47,757	33,665	14,092	91,950	41,394
Total Allocation Income	47,757	33,665	14,092	91,950	41,394
Total Income	103,720	605,800	(502,080)	768,075	592,182
Expenses					
Salaries & Benefits	155,944	345,859	(189,915)	447,375	343,146
Staff Reimbursement Expense	180	1,650	(1,470)	1,700	2,135
Insurance Expense	20,119	21,068	(949)	27,500	22,144
Maintenance Expense	38,055	22,457	15,598	26,300	18,958
Office Expenses	5,815	8,584	(2,769)	11,250	7,946
Committee Expenses		3,697	(3,697)	16,500	4,543
Site Promotion Expenses		1,050	(1,050)	1,050	1,595
Utilities	45,028	77,141	(32,113)	99,850	76,523
General Operating Expense	6,126	6,659	(533)	7,500	7,068
Housekeeping Expense	1,800	6,293	(4,493)	8,000	6,808
Food Service Expense	10,730	84,979	(74,249)	96,500	91,825
Resale Items Expense					547
Staff Expenses		600	(600)	600	235
Equestrian Program Expense	9,658	12,614	(2,956)	19,350	12,021
Challenge Course Expense	184	1,800	(1,616)	1,800	1,357
Other Program Expense	709	2,767	(2,058)	2,800	2,250
Total Expenses	294,349	597,218	(302,869)	768,075	599,101
Transfers					
Transfer from Designated Funds		(103,311)	(103,311)		
Transfer from Other funds		(5,575)	(5,575)		
Total		(108,885)	0	(108,885)	0
Total Transfers	(108,885)	0	(108,885)	0	0
Other					
DCEF Interest Payments		47	47		267
Total Other	47	0	47	0	267
NET SURPLUS/(DEFICIT)	(81,790)	8,582	(90,372)	0	(7,186)