

Christian Church in Greater Kansas City
Statement of Financial Position

	As of			
	8/31/2020	8/31/2019	Increase (Decrease)	As of 12/31/2019
Assets				
Current Assets				
Cash held by (due to) OGMP	624,013	(70,589)	694,602	144,894
Cash held by (due to) UCCR	80,000		80,000	
CCF Distributions in Transit				36,830
Accounts Receivable	8,662	218,082	(209,420)	48,468
Prepaid Expenses	347	16,498	(16,151)	
Total Current Assets	713,021	163,990	549,031	230,192
Investments				
Investments held at Church Extension	135,000	331,287	(196,287)	262,369
Investments held at CCF	2,142,150	2,217,449	(75,299)	2,322,249
Total Investments	2,277,150	2,548,735	(271,585)	2,584,618
Other Assets				
Promissory Notes 7457 Cherokee Dr	286,525		286,525	291,797
Total Other Assets	286,525	0	286,525	291,797
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	(2,176,501)	(2,102,608)	(73,893)	(2,176,501)
Total Fixed Assets	1,765,301	1,838,769	(73,468)	1,764,876
Total Assets	5,041,997	4,551,494	490,503	4,871,484
Liabilities and Net Assets				
Liabilities				
Accounts Payable	39,065	13,207	25,857	22,827
Deferred Revenue	4,527	44,371	(39,844)	54,600
SBA PPP Loan Payable	166,418		166,418	
Notes Payable BCE Loan		5,745	(5,745)	3,511
Total Liabilities	210,009	63,323	146,686	80,938
Net Assets				
Unrestricted	1,608,943	1,192,533	416,410	1,388,446
Temporarily Restricted	3,112,421	3,185,014	(72,593)	3,291,475
Permanently Restricted	110,624	110,624		110,624
Total Net Assets	4,831,988	4,488,171	343,817	4,790,545
Total Liabilities and Net Assets	5,041,997	4,551,494	490,503	4,871,484

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 8/31/2020	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Regional Office Operating	330,923	162,630	(155,282)	(4,657)	633,496	(49,902)	683,398	769	286,872	331,541	-	64,216
GKC General Camps		(3,885)	(1,364)									
CYF		3,977	(450)									
CYF Mid-Winter		6,883	-									
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	476,357	(169,127)	(4,657)	633,496	(49,902)	683,398	769	286,872	331,541	-	64,216
Tall Oaks Operating	(107,660)	229,445	(312,871)	-	(191,086)	(159,248)	(31,838)		8,662	(40,500)		
Tall Oaks Current Year Reserves	2,424	-	-	-	2,424		2,424			2,424		
Total Tall Oaks Operating	(105,236)	229,445	(312,871)	-	(188,662)	(159,248)	(29,414)	-	8,662	(38,076)	-	-
Tall Oaks Ministry Designated	78,228	-	-	-	78,228		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	252,978	(335,054)	-	975,447	(159,248)	1,134,695	1,080,390	8,662	45,643	-	-
Total Net Assets without Donor Restrictions	1,388,446	729,335	(504,181)	(4,657)	1,608,943	(209,150)	1,818,093	1,081,159	295,534	377,184	-	64,216
Net Assets with Donor Restrictions												
Regional Office Endowment	151,262	2,750	(2,750)	(13,806)	137,456		137,456					137,456
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	423	(6,335)	-	13,169		13,169			13,169		
DWM General Fund	3,568	1,200	-	-	4,768		4,768			4,768		
DWM Travel Pool	(354)	-	-	-	(354)		(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	1,581	(1,581)	(6,147)	94,347		94,347			9,579		84,768
FCC of KC, MO Empowerment Fund	4,678	1,581	-	-	6,259		6,259			6,259		
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	13,400	(21,189)	(19,953)	332,968	-	332,968	-	-	110,744	-	222,224

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 8/31/2020	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepays	Cash	CE	CCF
Net Assets with Donor Restrictions - Continued												
New Church-General	736,793	53,228	(62,495)		650,770	(859)	651,629			110,546	135,000	406,083
Investment Activity		14,609	(14,609)	(76,756)								
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	17,666	(17,666)	(80,040)	910,923		910,923					910,923
Bowen	204,000	-	-	-	204,000		204,000					204,000
Miller Trust	49,637	606	(606)	(193)	49,444		49,444					49,444
Seed Fund	71,560	877	-	(257)	72,180		72,180					72,180
Vision Fund	113,798	1,244	-	(365)	114,677		114,677			12,222		102,455
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	89,978	(95,679)	(157,611)	2,732,999	(859)	2,733,858	684,143	-	169,630	135,000	1,745,085
Capital Improvements	11,431	-	-	-	11,431		11,431			11,431		
Mary Margaret Miller Fund	1,560	-	-	-	1,560		1,560			1,560		
Cherokee CC - Clergy Retreat at TO	18,812	-	-	-	18,812		18,812			18,812		
Tall Oaks Activity Shelter	2,651	-	-	-	2,651		2,651			2,651		
Tall Oaks Roof Campaign		12,000	-	-	12,000		12,000			12,000		
Total Tall Oaks	34,454	12,000	-	-	46,454	-	46,454	-	-	46,454	-	-
Hyde Park CC - New Church	110,624	-	-	-	110,624		110,624					110,624
Total Net Assets with Donor Restrict	3,402,099	115,378	(116,868)	(177,564)	3,223,045	(859)	3,223,904	684,143	-	326,828	135,000	2,077,933
Total Net Assets	4,790,545	844,713	(621,049)	(182,221)	4,831,988	(210,009)	5,041,997	1,765,302	295,534	704,012	135,000	2,142,149

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

	<u>As of</u>		<u>Increase</u>	<u>As of</u>
	<u>8/31/2020</u>	<u>8/31/2019</u>	<u>(Decrease)</u>	<u>12/31/2019</u>
Assets				
Current Assets				
Cash held by (due to) OGMP	442,285	(3,008)	445,293	96,147
CCF Distributions in Transit				14,305
Prepaid Expenses	347	2,564	(2,217)	
Total Current Assets	442,632	(443)	443,076	110,452
Investments				
Investments held at Church Extension		135,000	(135,000)	
Investments held at CCF	286,440	297,375	(10,934)	311,050
Total Investments	286,440	432,375	(145,934)	311,050
Other Assets				
Promissory Notes 7457 Cherokee Dr	286,525		286,525	291,797
Total Other Assets	286,525	0	286,525	291,797
Fixed Assets				
Furniture & Equipment	18,798	18,798		18,798
Accumulated Depreciation	(18,029)	(17,773)	(256)	(18,029)
Total Fixed Assets	769	1,025	(256)	769
Total Assets	1,016,367	432,956	583,410	714,068
Liabilities and Net Assets				
Liabilities				
Accounts Payable	2,280	4,588	(2,308)	15,554
Deferred Revenue		3,954	(3,954)	6,883
SBA PPP Loan Payable	47,622		47,622	
Total Liabilities	49,902	8,542	41,360	22,437
Net Assets				
Unrestricted	633,499	69,793	563,706	330,922
Temporarily Restricted	332,966	354,622	(21,656)	360,709
Total Net Assets	966,464	424,414	542,050	691,631
Total Liabilities and Net Assets	1,016,367	432,956	583,410	714,068

Christian Church in Greater Kansas City

Budget Report & Prior Year Comparison

	Year to Date				Prior YTD
	Actual as of 8/31/2020	Budget as of 8/31/2020	Over (Under) Budget	Annual Budget	Actual as of 8/31/2019
Income					
Disciples Mission Fund	71,741	71,890	(149)	110,000	76,247
Regional Support Fund/Congregations	67,949	21,752	46,197	26,000	21,290
Regional Support Fund\Individual Giving	3,680	3,067	613	4,000	2,579
Christmas Offering	5,882	6,981	(1,099)	15,000	9,719
DMF Contributions via CCF	9,617	9,724	(107)	11,000	9,620
Total Allocation Income	158,869	113,414	45,455	166,000	119,455
Interest Income	1,574	433	1,141	2,300	1,521
Distribution from owned CCF Investment	3,947	3,483	464	6,500	4,006
New Church Admin Fee				12,000	
Facility Parsonage Rental Income	1,000		1,000		
Miscellaneous Income	642	6	636	250	12
Total Other Income	7,163	3,922	3,241	21,050	5,539
Total Income	166,032	117,336	48,696	187,050	124,994
Expenses					
Salaries & Benefits	119,638	129,586	(9,948)	194,167	132,333
Travel	873	8,992	(8,119)	10,000	8,111
Liability Insurance	6,694	6,700	(6)	10,000	1,850
Telecommunications	1,955	2,016	(61)	3,000	1,837
Postage	330	395	(65)	800	437
Computer & Equipment	971	1,840	(869)	3,000	2,472
Office Expenses	4,838	6,623	(1,785)	10,000	7,072
Miscellaneous		120	(120)	200	172
Treasury Services	17,440	17,440		26,160	17,440
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	155,225	177,152	(21,927)	270,767	175,070
Total Expenses	155,225	177,152	(21,927)	270,767	175,070
Draw from Cherokee Funds for Transit. Min					(12,488)
Total Transfer of Funds	0	0	0	0	(12,488)
NET SURPLUS/(DEFICIT)	10,807	(59,816)	70,624	(83,717)	(37,588)

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

	<u>As of</u>			
	<u>8/31/2020</u>	<u>8/31/2019</u>	<u>Increase (Decrease)</u>	<u>As of 12/31/2019</u>
Assets				
Current Assets				
Cash held by (due to) OGMP	169,632	105,866	63,766	27,394
CCF Distributions in Transit				21,832
Prepaid Expenses		1,253	(1,253)	
Total Current Assets	<u>169,632</u>	<u>107,119</u>	<u>62,513</u>	<u>49,226</u>
Investments				
Investments held at Church Extension	135,000	196,287	(61,287)	262,369
Investments held at CCF	<u>1,855,709</u>	<u>1,920,074</u>	<u>(64,364)</u>	<u>2,011,199</u>
Total Investments	<u>1,990,709</u>	<u>2,116,360</u>	<u>(125,651)</u>	<u>2,273,568</u>
Fixed Assets				
Congregational Properties	741,269	741,269		741,269
Accumulated Depreciation	<u>(57,126)</u>	<u>(52,732)</u>	<u>(4,394)</u>	<u>(57,126)</u>
Total Fixed Assets	<u>684,143</u>	<u>688,537</u>	<u>(4,394)</u>	<u>684,143</u>
Total Assets	<u>2,844,484</u>	<u>2,912,016</u>	<u>(67,532)</u>	<u>3,006,936</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	<u>859</u>	<u>2,286</u>	<u>(1,427)</u>	
Total Liabilities	<u>859</u>	<u>2,286</u>	<u>(1,427)</u>	<u>0</u>
Net Assets				
Temporarily Restricted	2,733,001	2,799,106	(66,106)	2,896,312
Permanently Restricted	<u>110,624</u>	<u>110,624</u>		<u>110,624</u>
Total Net Assets	<u>2,843,625</u>	<u>2,909,730</u>	<u>(66,106)</u>	<u>3,006,936</u>
Total Liabilities and Net Assets	<u>2,844,484</u>	<u>2,912,016</u>	<u>(67,532)</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 8/31/2020	Budget	Over (Under) Budget		Actual as of 8/31/2019
Income					
Interest Income	234	500	(266)	1,000	1,435
Designated Operating Contributions	4,522	5,855	(1,333)	9,000	4,617
Distrib from Nonowned Endowment.Caldwe	8,562	7,353	1,209	15,000	8,563
Total Income	13,318	13,708	(390)	25,000	14,615
Expenses					
Salaries & Benefits	57,066	56,678	388	85,000	42,632
Travel	1,906	969	937	2,500	1,779
Liability Insurance					2,715
Mission Insite		2,000	(2,000)	4,104	
Background Checks		500	(500)	500	
New Church Training		11,000	(11,000)	11,000	1,054
Church Empowerment Grants	3,320	4,000	(680)	4,000	3,320
Administrative Expense	203		203	12,000	
Hospitality		1,000	(1,000)	1,000	
Total Expenses	62,495	76,147	(13,652)	120,104	51,499
Distribution from New Ch Endowments	(39,910)	(46,586)	6,676	(95,104)	(33,065)
Transfer from Designated Funds	(39,910)	(46,586)	6,676	(95,104)	(33,065)
NET SURPLUS/(DEFICIT)	(9,266)	(15,853)	6,587	0	(3,820)

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

	As of			As of
	8/31/2020	8/31/2019	Increase (Decrease)	12/31/2019
Assets				
Current Assets				
Cash held by (due to) OGMP	12,095	(173,448)	185,543	21,354
Cash held by (due to) UCCR	80,000		80,000	
CCF Distributions in Transit				693
Accounts Receivable	8,662	218,082	(209,420)	48,468
Prepaid Expenses		12,681	(12,681)	
Total Current Assets	100,757	57,314	43,442	70,515
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	1,080,390	1,149,207	(68,817)	1,079,965
Total Assets	1,181,147	1,206,522	(25,375)	1,150,480
Liabilities and Net Assets				
Liabilities				
Accounts Payable	35,925	6,333	29,592	7,273
Deferred Revenue	4,527	40,417	(35,890)	47,717
SBA PPP Loan Payable	118,796		118,796	
Notes Payable BCE Loan		5,745	(5,745)	3,511
Total Liabilities	159,248	52,495	106,753	58,501
Net Assets				
Unrestricted	975,444	1,122,741	(147,296)	1,057,523
Temporarily Restricted	46,455	31,286	15,169	34,455
Total Net Assets	1,021,899	1,154,026	(132,128)	1,091,978
Total Liabilities and Net Assets	1,181,147	1,206,522	(25,375)	1,150,480

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

	Year to Date				Prior YTD
	Actual as of 8/31/2020	Budget as of 8/31/2020	Over (Under) Budget	Annual Budget	Actual as of 8/31/2019
Income					
LLC Lodge Base Income	20,097	130,038	(109,941)	190,000	109,209
Cottage Base Income	11,917	149,661	(137,744)	182,000	149,153
Limited Use Groups Income	9,236	51,382	(42,146)	82,125	51,312
General Income	721	5,495	(4,774)	7,000	4,319
Sales Income	13,993	180,825	(166,832)	215,000	181,195
Total Operational Income	55,963	517,401	(461,438)	676,125	495,188
Allocation Income					
Donation Income	23,232	18,864	4,368	91,950	22,740
Total Allocation Income	23,232	18,864	4,368	91,950	22,740
Total Income	79,195	536,265	(457,070)	768,075	517,928
Expenses					
Salaries & Benefits	155,944	311,368	(155,424)	447,375	308,913
Staff Reimbursement Expense	180	1,650	(1,470)	1,700	2,135
Insurance Expense	20,119	18,924	1,195	27,500	19,891
Maintenance Expense	37,599	20,226	17,373	26,300	16,606
Office Expenses	5,811	8,046	(2,235)	11,250	7,303
Committee Expenses		3,455	(3,455)	16,500	4,246
Site Promotion Expenses		800	(800)	1,050	1,210
Utilities	44,924	68,047	(23,123)	99,850	67,400
General Operating Expense	6,126	6,330	(204)	7,500	6,693
Housekeeping Expense	1,800	5,834	(4,034)	8,000	6,459
Food Service Expense	10,520	78,808	(68,288)	96,500	84,822
Staff Expenses		600	(600)	600	235
Equestrian Program Expense	9,658	11,956	(2,298)	19,350	10,348
Challenge Course Expense	184	1,800	(1,616)	1,800	1,357
Other Program Expense	709	2,509	(1,800)	2,800	2,187
Total Expenses	293,575	540,353	(246,778)	768,075	539,803
Transfers					
Transfer to Reserve Savings	(5,575)		(5,575)		
Total	(5,575)	0	(5,575)	0	0
Total Transfers	(5,575)	0	(5,575)	0	0
Other					
DCEF Interest Payments	47		47		244
Total Other	47	0	47	0	244
NET SURPLUS/(DEFICIT)	(208,853)	(4,088)	(204,765)	0	(22,119)