

Christian Church in Greater Kansas City Statement of Financial Position

	As of		Increase (Decrease)	As of 12/31/2018
	4/30/2019	4/30/2018		
Assets				
Current Assets				
Cash held by (due to) OGMP	122,549	129,356	(6,807)	138,148
CCF Distributions in Transit		0	0	36,074
Accounts Receivable	39,078	39,656	(578)	2,150
Prepaid Expenses	31,818	884	30,934	2,157
Total Current Assets	193,445	169,896	23,549	178,529
Investments				
Investments held at Church Extension	331,287	331,287		331,287
Investments held at CCF	2,169,473	2,196,612	(27,139)	2,000,159
Total Investments	2,500,760	2,527,899	(27,139)	2,331,446
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	1,838,769	1,915,399	(76,629)	1,838,769
Total Assets	4,532,974	4,613,194	(80,220)	4,348,744
Liabilities and Net Assets				
Liabilities				
Accounts Payable	11,854	12,527	(672)	22,379
Deferred Revenue	100,346	67,997	32,349	24,822
Note Payable	7,946	14,364	(6,418)	10,117
Total Liabilities	120,146	94,887	25,259	57,318
Net Assets				
Unrestricted	1,170,648	1,270,286	(99,638)	1,197,761
Temporarily Restricted	3,131,556	3,137,396	(5,840)	2,983,041
Permanently Restricted	110,624	110,624		110,624
Total Net Assets	4,412,828	4,518,306	(105,478)	4,291,426
Total Liabilities and Net Assets	4,532,974	4,613,194	(80,220)	4,348,744

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 4/30/2019	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepays	Cash	CE	CCF
Unrestricted Net Assets												
Regional Office Operating	64,920	75,491	(87,827)	4,894	100,922	(12,181)	113,103	1,025	3,951	13,722	29,520	64,885
GKC Camps		38,473	(2,614)									
Boundary Training			(293)	-								
Anti Racism Event		8,450	(2,660)									
Clergy Retreat		2,088		-								
Total Region	64,920	124,502	(93,394)	4,894	100,922	(12,181)	113,103	1,025	3,951	13,722	29,520	64,885
Tall Oaks Operating	(166,168)	122,284	(197,428)	-	(165,162)	(107,965)	(57,197)		64,440	(121,637)		
Transfer in from Empowerment		76,150										
Tall Oaks Current Year Reserves	2,424	-	-	-	2,424		2,424			2,424		
Tall Oaks Empowerment Fund	76,150	-		-	-		-					
Transfer out to Operations			(76,150)									
Total Tall Oaks Operating	(87,594)	198,434	(273,578)	-	(162,738)	(107,965)	(54,773)	-	64,440	(119,213)	-	-
Tall Oaks Ministry Designated	66,113	12,115	-	-	78,228		78,228			78,228		
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	210,549	(273,664)	-	1,069,724	(107,965)	1,177,689	1,149,207	64,440	(35,958)	-	-
Total Unrestricted	1,197,759	335,051	(367,058)	4,894	1,170,646	(120,146)	1,290,792	1,150,232	68,391	(22,236)	29,520	64,885
Temporarily Restricted Net Assets												
Regional Office Endowment	129,150	1,403	(1,358)	11,508	140,703		140,702			25		140,677
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	500	-	-	5,522		5,522			5,522		
Youth Events	17,546	2,215	(10,051)	-	9,710		9,710				9,710	
DMA	3,445	130	-	-	3,575		3,575			226	3,349	
Reconciliation	19,462	395	(1,000)	-	18,857		18,857			2,337	16,520	
DWM General Fund	1,639	2,935	(3,039)	-	1,535		1,535			1,535		
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	803	(776)	6,460	95,229		95,229			795	8,784	85,650
FCC of KC, MO Empowerment Fund	1,457	776	-	-	2,233		2,232			2,232		
Haiti Scholarships for Young Adults	13,745	-	-	-	13,745		13,745				13,745	
Cherokee Transition Min. Fund	26,391	-	(6,244)	-	20,147		20,147				20,147	
Family of Faith	448	1,163	-	-	1,611		1,611				1,611	
National Convocation Scholarship	200	-	-	-	200		200			200		
Total Region	340,330	10,616	(23,046)	17,968	345,868	-	345,866	-	-	14,059	105,480	226,327

Christian Church of Greater Kansas City

	Detailed Net Asset Activity					Total Liabilities	Assets less Liabilities representing Fund Balances					
	Beginning of Year	Income	Expenses	Unreal. Gain/ (Loss) on Inv	As of 4/30/2019		Total Assets	Fixed Assets	AR/ Prepays	Cash	CE	CCF
Temporarily Restricted Net Assets - Continued												
New Church-General	614,798	22,790	(26,164)		672,604		672,604		2,505	93,004	148,764	428,331
Investment Activity		7,478	(7,244)	60,946								
New Church-Pentecost	19,334	68	(75)	-	19,327		19,327			6,557	12,770	
Congregational Properties	688,537	-	-	-	688,537		688,537	688,537				
Bacon Memorial	853,452	8,993	(8,701)	73,180	926,924		926,924				-	926,924
Bowen	204,000	-	-	-	204,000		204,000					204,000
Miller Trust	44,671	301	(286)	2,420	47,106		47,107				-	47,107
Seed Fund	62,825	424	-	3,408	66,657		66,658					66,658
Vision Fund	101,400	602	-	4,838	106,840		106,840				12,223	94,617
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	40,656	(42,470)	144,792	2,754,525	-	2,754,527	688,537	2,505	99,561	196,287	1,767,637
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	51,272	(65,516)	162,760	3,131,558	-	3,131,558	688,537	2,505	144,785	301,767	1,993,964
Permanently Restricted Net Assets												
Hyde Park CC - New Church	110,624			-	110,624		110,624					110,624
Total Net Assets	4,291,425	386,323	(432,574)	167,654	4,412,828	(120,146)	4,532,974	1,838,769	70,896	122,549	331,287	2,169,473

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

	As of		Increase (Decrease)	As of 12/31/2018
	4/30/2019	4/30/2018		
Assets				
Current Assets				
Cash held by (due to) OGMP	27,780	80,626	(52,846)	(2,342)
CCF Distributions in Transit		0	0	14,311
Prepaid Expenses	3,951	884	3,067	2,157
Total Current Assets	<u>31,731</u>	<u>81,510</u>	<u>(49,779)</u>	<u>14,126</u>
Investments				
Investments held at Church Extension	135,000	135,000		135,000
Investments held at CCF	291,211	295,467	(4,256)	268,258
Total Investments	<u>426,211</u>	<u>430,467</u>	<u>(4,256)</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>458,968</u>	<u>513,437</u>	<u>(54,469)</u>	<u>418,409</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	3,882	5,739	(1,857)	13,160
Deferred Revenue	8,299	37,088	(28,789)	
Total Liabilities	<u>12,181</u>	<u>42,827</u>	<u>(30,646)</u>	<u>13,160</u>
Net Assets				
Unrestricted	100,922	94,431	6,491	64,920
Temporarily Restricted	345,865	376,179	(30,314)	340,329
Total Net Assets	<u>446,787</u>	<u>470,610</u>	<u>(23,824)</u>	<u>405,249</u>
Total Liabilities and Net Assets	<u>458,968</u>	<u>513,437</u>	<u>(54,469)</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 4/30/2019	Budget	Over (Under) Budget		Actual as of 4/30/2018
Income					
Disciples Mission Fund	43,878	32,924	10,954	126,000	34,277
Regional Support Fund/Congregations Annual Fund	11,249	13,500	(2,251)	29,000	16,590
Regional Support Fund\Individual Giving	100		100		
Christmas Offering	1,326	1,000	326	15,000	2,387
DMF Contributions via CCF	9,356	10,138	(782)	19,000	7,425
Total Allocation Income	<u>1,361</u>	<u>1,273</u>	<u>88</u>	<u>16,000</u>	<u>1,360</u>
	<u>67,269</u>	<u>58,835</u>	<u>8,434</u>	<u>205,000</u>	<u>62,038</u>
Interest Income				2,300	651
Distribution from owned CCF Investment	1,966	1,425	541	5,700	1,477
New Church Admin Fee				6,000	
Miscellaneous Income	12	250	(238)	250	
Total Other Income	<u>1,978</u>	<u>1,675</u>	<u>303</u>	<u>14,250</u>	<u>2,128</u>
Total Income	<u>69,247</u>	<u>60,510</u>	<u>8,737</u>	<u>219,250</u>	<u>64,166</u>
Expenses					
Salaries & Benefits	64,850	68,225	(3,374)	216,063	52,570
Staff Relocation/Moving Expenses					
Travel	5,403	6,000	(597)	6,000	1,958
Facilities	952	600	352	1,781	2,007
Telecommunications	970	583	386	1,750	698
Postage	133	333	(201)	1,000	280
Computer & Equipment	2,141	2,000	141	3,000	1,182
Office Expenses	2,896	3,333	(437)	10,000	3,888
Miscellaneous	121		121		(33)
Board & Committee Expenses					
Treasury Services	8,720	8,720		26,160	8,720
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	446
Clergy Oversight				1,000	
Mission Ministries					
Restructure Expenses					
Total	<u>87,826</u>	<u>91,794</u>	<u>(3,968)</u>	<u>278,754</u>	<u>76,894</u>
Total Expenses	<u>87,826</u>	<u>91,794</u>	<u>(3,968)</u>	<u>278,754</u>	<u>76,894</u>
Draw from designated funds					
Transfer from Designated Funds					
Draw from Cherokee Funds for Transit. Min	(6,244)	(7,083)	839	(21,250)	
Total Transfer of Funds	<u>(6,244)</u>	<u>(7,083)</u>	<u>839</u>	<u>(21,250)</u>	<u>0</u>
NET SURPLUS/(DEFICIT)	<u>(12,335)</u>	<u>(24,201)</u>	<u>11,866</u>	<u>(38,254)</u>	<u>(12,728)</u>

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

	As of	As of	Over	As of
	4/30/2019	4/30/2019	(Under)	4/30/2018
	Actual	Budget	Budget	Actual
From Previous Page	(12,335)	(24,201)	11,866	(12,728)
Revenue			-	
Expense			-	
Leadership Seminar - GKCE4	-	-	-	-
Revenue			-	
Expense			-	
Regional Assembly - GKCE6	-	-	-	-
Revenue			-	
Expense	(293)		(293)	
Boundary Training - GKCE7	(293)		(293)	-
Revenue	38,473		38,473	
Expense	(2,614)		(2,614)	
Camps - GKCE9	35,859	-	35,859	-
Revenue	8,450		8,450	
Expense	(2,660)		(2,660)	
Anti Racism Event - GKCE11	5,790	-	5,790	-
Revenue	2,088		2,088	
Expense			-	
Clergy Retreat - GKCE2	2,088	-	2,088	-
NET SURPLUS/(DEFICIT)	31,109	(24,201)	55,310	(12,728)

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

	<u>As of</u>		Increase (Decrease)	As of 12/31/2018
	<u>4/30/2019</u>	<u>4/30/2018</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	99,559	130,250	(30,691)	154,287
CCF Distributions in Transit				21,060
Prepaid Expenses	<u>2,505</u>		<u>2,505</u>	
Total Current Assets	<u>102,064</u>	<u>130,250</u>	<u>(28,186)</u>	<u>175,347</u>
Investments				
Investments held at Church Extension	196,287	127,369	68,918	127,369
Investments held at CCF	<u>1,878,262</u>	<u>1,901,146</u>	<u>(22,884)</u>	<u>1,731,901</u>
Total Investments	<u>2,074,548</u>	<u>2,028,514</u>	<u>46,034</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>2,865,149</u>	<u>2,851,695</u>	<u>13,454</u>	<u>2,723,154</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable				983
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>983</u>
Net Assets				
Temporarily Restricted	2,754,525	2,741,071	13,454	2,611,547
Permanently Restricted	<u>110,624</u>	<u>110,624</u>		<u>110,624</u>
Total Net Assets	<u>2,865,149</u>	<u>2,851,695</u>	<u>13,454</u>	<u>2,722,171</u>
Total Liabilities and Net Assets	<u>2,865,149</u>	<u>2,851,695</u>	<u>13,454</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 4/30/2019	Budget	Over (Under) Budget		Actual as of 4/30/2018
Income					
Interest Income				1,000	(3,563)
Designated Operating Contributions	2,351	1,200	1,151	9,000	1,846
Distribution from non-owned endowment					
Distrib. from non-own. endow.Caldwell	4,208	5,000	(792)	15,000	4,518
Rental Income					
Event Income					
Insurance claim for Living Water CC					
Total Income	<u>6,559</u>	<u>6,200</u>	<u>359</u>	<u>25,000</u>	<u>2,801</u>
Total Income	<u>6,559</u>	<u>6,200</u>	<u>359</u>	<u>25,000</u>	<u>2,801</u>
Expenses					
Salaries & Benefits	21,324	21,252	72	63,750	991
Travel				2,500	109
General Liability Insurance	1,520		1,520		3,679
Translation Services					
Mission Insite				3,320	
Congregation Education					
Foundations Class					
Background Checks				500	
New Church Training				11,000	4,060
Demographics Studies					
Church Empowerment Grants	3,320	3,500	(180)	4,000	4,104
Taxes					
Administrative Expense				12,000	
Hospitality				1,000	
Total	<u>26,164</u>	<u>24,752</u>	<u>1,412</u>	<u>98,070</u>	<u>12,943</u>
Total Expenses	<u>26,164</u>	<u>24,752</u>	<u>1,412</u>	<u>98,070</u>	<u>12,943</u>
Distribution from New Ch Endowments	(16,231)	(24,356)	8,125	(73,070)	(15,978)
Transfer from Designated Funds	<u>(16,231)</u>	<u>(24,356)</u>	<u>8,125</u>	<u>(73,070)</u>	<u>(15,978)</u>
NET SURPLUS/(DEFICIT)	<u>(3,375)</u>	<u>5,804</u>	<u>(9,179)</u>	<u>0</u>	<u>5,837</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>4/30/2019</u>	<u>4/30/2018</u>		
Assets				
Current Assets				
Cash held by (due to) OGMP	(4,790)	(81,519)	76,730	(13,797)
CCF Distributions in Transit				703
Accounts Receivable	39,078	39,656	(578)	2,150
Prepaid Expenses	25,362		25,362	
Total Current Assets	<u>59,650</u>	<u>(41,864)</u>	<u>101,514</u>	<u>(10,944)</u>
Investments				
Investments held at Church Extension	0	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>1,208,857</u>	<u>1,248,062</u>	<u>(39,204)</u>	<u>1,207,181</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	7,972	6,788	1,185	8,235
Deferred Revenue	92,047	30,909	61,138	24,822
Note Payable	7,946	14,364	(6,418)	10,117
Total Liabilities	<u>107,965</u>	<u>52,061</u>	<u>55,904</u>	<u>43,175</u>
Net Assets				
Unrestricted	1,069,726	1,175,855	(106,129)	1,132,841
Temporarily Restricted	31,166	20,146	11,020	31,166
Total Net Assets	<u>1,100,892</u>	<u>1,196,001</u>	<u>(95,109)</u>	<u>1,164,007</u>
Total Liabilities and Net Assets	<u>1,208,857</u>	<u>1,248,062</u>	<u>(39,204)</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 4/30/2019	Budget as of 4/30/2019	Over (Under) Budget		Actual as of 4/30/2018
Income					
LLC Lodge Base Income	51,392		51,392		40,742
Cottage Base Income	24,110		24,110		20,154
Camp & Conference Base Income					150
Camp Offerings					
Limited Use Groups Income	4,307		4,307		4,230
General Income	1,824		1,824		765
Food Service Income	36,003		36,003		26,731
Other Sales Income					
Donation Income	4,648		4,648		6,722
Total Operational Income	122,284	0	122,284	0	99,494
Total Income	122,284	0	122,284	0	99,494
Expenses					
Salaries & Benefits	112,126		112,126		120,917
Staff Reimbursement Expense	1,477		1,477		66
Insurance Expense	11,473		11,473		28,287
Maintenance Expense	4,907		4,907		6,402
Office Expenses	4,095		4,095		4,884
Committee Expenses					2,559
Site Promotion Expenses	1,188		1,188		2,330
Utilities	32,016		32,016		40,228
General Operating Expense	3,659		3,659		4,226
Housekeeping Expense	1,968		1,968		1,715
Food Service Expense	18,707		18,707		15,407
Resale Items Expense					
Staff Expenses	230		230		595
Camp & Conference Expense					421
Equestrian Program Expense	3,187		3,187		6,820
Challenge Course Expense	1,287		1,287		450
Other Program Expense	972		972		
Total	197,291	0	197,291	0	235,307
Total Expenses	197,291	0	197,291	0	235,307
Transfers					
Transfer In					
Transfer to Fixed Assets Fund					
Transfer from Transition Fund					
Total Transfers	0	0	0	0	0
Other					
BCE Interest Payments	136		136		223
Total Other	136	0	136	0	223
NET SURPLUS/(DEFICIT)	(75,144)	0	(75,144)	0	(136,036)