

Christian Church in Greater Kansas City
Statement of Financial Position

	As of		Increase (Decrease)	As of 12/31/2019
	6/30/2020	6/30/2019		
Assets				
Current Assets				
Cash held by (due to) OGMP	607,114	52,721	554,393	144,894
CCF Distributions in Transit	22,349	24,130	(1,781)	36,830
Accounts Receivable	10,188	83,756	(73,568)	48,468
Prepaid Expenses	1,162	24,460	(23,298)	
Total Current Assets	640,812	185,067	455,746	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	287,843		287,843	291,797
Total Other Assets	287,843	0	287,843	291,797
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	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	1,770,876	1,838,769	(67,893)	1,764,876
Total Assets	4,976,681	4,572,571	404,110	4,871,484
Liabilities and Net Assets				
Liabilities				
Accounts Payable	13,766	15,878	(2,112)	22,827
Deferred Revenue	45,204	103,779	(58,575)	54,600
SBA PPP Loan Payable	166,418		166,418	
Notes Payable BCE Loan	96	6,851	(6,755)	3,511
Total Liabilities	225,484	126,508	98,977	80,938
Net Assets				
Unrestricted	1,519,701	1,135,631	384,071	1,388,446
Temporarily Restricted	3,120,872	3,199,809	(78,937)	3,291,475
Permanently Restricted	110,624	110,624		110,624
Total Net Assets	4,751,197	4,446,063	305,134	4,790,545
Total Liabilities and Net Assets	4,976,681	4,572,571	404,110	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 6/30/2020	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepaids	Cash	CE	CCF
Net Assets without Donor Restrictions												
Regional Office Operating	330,922	105,377	(122,890)	(4,657)	609,050	(168,483)	777,533	769	291,607	420,941	-	64,216
GKC General Camps		(4,293)	(835)									
CYF		3,977	(450)									
CYF Mid-Winter		6,883	-									
Chi Rho Camps		366	(11)									
Chi Rho Events/Mid-Winter		2,083	(473)									
South Summitt CC		304,162	(11,111)									
Total Region	330,922	418,555	(135,770)	(4,657)	609,050	(168,483)	777,533	769	291,607	420,941	-	64,216
Tall Oaks Operating	(107,660)	79,299	(233,096)	-	(261,457)	(56,981)	(204,476)		10,460	(214,936)		
Tall Oaks Current Year Reserves	2,424	-	-	-	2,424					2,424		
Total Tall Oaks Operating	(105,236)	79,299	(233,096)	-	(259,033)	(56,981)	(202,052)	-	10,460	(212,512)	-	-
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	6,000	-	-	1,085,965		1,085,965	1,085,965				
Total Tall Oaks	1,057,523	89,934	(236,806)	-	910,651	(56,981)	967,632	1,085,965	10,460	(128,793)	-	-
Total Net Assets without Donor Restrictions	1,388,445	508,489	(372,576)	(4,657)	1,519,701	(225,464)	1,745,165	1,086,734	302,067	292,148	-	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	17,283	5,190	(524)	-	21,949		21,949			21,949		
DMA	3,865	-	-	-	3,865		3,865			3,865		
Reconciliation	19,081	423	(5,650)	-	13,854		13,854			13,854		
DWM General Fund	3,568	950	-	-	4,518		4,518			4,518		
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	-	(400)	-	3,024		3,024			3,024		
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	-	(7,805)	-	(776)		(776)			(776)		
Family of Faith	484	-	-	-	484		484			484		
National Convocation Scholarship	200	-	-	-	200		200			200		
Total Region	360,709	13,150	(21,535)	(19,953)	332,371	-	332,371	-	-	110,147	-	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 6/30/2020	Total Liabilities	Total Assets	Fixed Assets	AR/ Prepays	Cash	CE	CCF
Net Assets with Donor Restrictions - Continued												
New Church-General	736,793	44,569	(38,425)		666,181	(20)	666,201		19,474	105,644	135,000	406,083
Investment Activity		14,609	(14,609)	(76,756)								
New Church-Pentecost	22,887	583	(303)	-	23,167		23,167			23,167		
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	80,154	(71,609)	(157,611)	2,747,245	(20)	2,747,265	684,143	19,474	163,563	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		6,800	-	-	6,800		6,800			6,800		
Total Tall Oaks	34,454	6,800	-	-	41,254	-	41,254	-	-	41,254	-	-
Hyde Park CC - New Church	110,624	-	-	-	110,624		110,624					110,624
Total Net Assets with Donor Restrict	3,402,098	100,104	(93,144)	(177,564)	3,231,494	(20)	3,231,514	684,143	19,474	314,964	135,000	2,077,933
Total Net Assets	4,790,543	608,593	(465,720)	(182,221)	4,751,195	(225,484)	4,976,679	1,770,877	321,541	607,112	135,000	2,142,149

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

	As of		Increase (Decrease)	As of 12/31/2019
	6/30/2020	6/30/2019		
Assets				
Current Assets				
Cash held by (due to) OGMP	531,087	12,158	518,929	96,147
CCF Distributions in Transit	2,602	2,820	(218)	14,305
Prepaid Expenses	1,162	3,013	(1,851)	
Total Current Assets	<u>534,851</u>	<u>17,991</u>	<u>516,860</u>	<u>110,452</u>
Investments				
Investments held at Church Extension		135,000	(135,000)	
Investments held at CCF	286,440	297,375	(10,934)	311,050
Total Investments	<u>286,440</u>	<u>432,375</u>	<u>(145,934)</u>	<u>311,050</u>
Other Assets				
Promissory Notes 7457 Cherokee Dr	287,843		287,843	291,797
Total Other Assets	<u>287,843</u>	<u>0</u>	<u>287,843</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>1,109,903</u>	<u>451,391</u>	<u>658,512</u>	<u>714,068</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	2,065	3,830	(1,765)	15,554
Deferred Revenue		2,636	(2,636)	6,883
SBA PPP Loan Payable	166,418		166,418	
Total Liabilities	<u>168,483</u>	<u>6,466</u>	<u>162,017</u>	<u>22,437</u>
Net Assets				
Unrestricted	609,050	85,249	523,801	330,922
Temporarily Restricted	332,370	359,676	(27,306)	360,709
Total Net Assets	<u>941,420</u>	<u>444,925</u>	<u>496,495</u>	<u>691,631</u>
Total Liabilities and Net Assets	<u>1,109,903</u>	<u>451,391</u>	<u>658,512</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 6/30/2020	Budget as of 6/30/2020	Over (Under) Budget		Actual as of 6/30/2019
Income					
Disciples Mission Fund	54,460	54,326	134	110,000	57,619
Regional Support Fund/Congregations	17,674	19,080	(1,406)	26,000	18,675
Regional Support Fund\Individual Giving	3,430	2,145	1,285	4,000	2,204
Christmas Offering	5,882	6,646	(764)	15,000	9,356
DMF Contributions via CCF	9,560	6,220	3,340	11,000	9,533
Total Allocation Income	91,006	88,417	2,589	166,000	97,387
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	
Miscellaneous Income	636	6	630	250	12
Total Other Income	6,158	3,922	2,236	21,050	5,539
Total Income	97,164	92,339	4,825	187,050	102,926
Expenses					
Salaries & Benefits	98,412	97,299	1,112	194,167	98,609
Travel	1,023	6,371	(5,348)	12,000	6,345
Liability Insurance	2,776	3,370	(594)	36,747	1,401
Telecommunications	1,514	1,538	(24)	3,000	1,402
Postage		134	(134)	800	153
Computer & Equipment	875	1,764	(889)	3,000	2,324
Office Expenses	3,191	4,557	(1,366)	10,000	4,677
Miscellaneous		120	(120)	200	161
Treasury Services	13,080	13,080		26,160	13,080
Legal Fees	25		25	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				1,000	(33)
Total	122,836	130,173	(7,338)	299,514	129,759
Total Expenses	122,836	130,173	(7,338)	299,514	129,759
Draw from Cherokee Funds for Transit. Min	(7,805)		(7,805)		(9,366)
Total Transfer of Funds	(7,805)	0	(7,805)	0	(9,366)
NET SURPLUS/(DEFICIT)	(17,867)	(37,834)	19,968	(112,464)	(17,467)

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

	As of		Increase (Decrease)	As of 12/31/2019
	6/30/2020	6/30/2019		
Assets				
Current Assets				
Cash held by (due to) OGMP	163,565	91,506	72,058	27,394
CCF Distributions in Transit	19,474	21,189	(1,715)	21,832
Prepaid Expenses		2,426	(2,426)	
Total Current Assets	<u>183,039</u>	<u>115,121</u>	<u>67,918</u>	<u>49,226</u>
Investments				
Investments held at Church Extension	135,000	196,287	(61,287)	262,369
Investments held at CCF	1,855,709	1,920,074	(64,364)	2,011,199
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	(57,126)	(52,732)	(4,394)	(57,126)
Total Fixed Assets	<u>684,143</u>	<u>688,537</u>	<u>(4,394)</u>	<u>684,143</u>
Total Assets	<u>2,857,891</u>	<u>2,920,018</u>	<u>(62,127)</u>	<u>3,006,936</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	20	547	(527)	
Total Liabilities	<u>20</u>	<u>547</u>	<u>(527)</u>	<u>0</u>
Net Assets				
Temporarily Restricted	2,747,246	2,808,847	(61,601)	2,896,312
Permanently Restricted	110,624	110,624		110,624
Total Net Assets	<u>2,857,871</u>	<u>2,919,471</u>	<u>(61,601)</u>	<u>3,006,936</u>
Total Liabilities and Net Assets	<u>2,857,891</u>	<u>2,920,018</u>	<u>(62,127)</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 6/30/2020	Budget	Over (Under) Budget		Actual as of 6/30/2019
Income					
Interest Income	234	500	(266)	1,000	1,435
Designated Operating Contributions	2,892	4,455	(1,563)	9,000	3,513
Distrib from Nonowned Endowment.Caldwe	8,562	7,353	1,209	15,000	8,563
Total Income	11,688	12,308	(620)	25,000	13,511
Expenses					
Salaries & Benefits	32,997	42,514	(9,517)	85,000	31,978
Travel	1,906	969	937	2,500	
Liability Insurance					2,118
Mission Insite		1,000	(1,000)	4,104	
Background Checks		500	(500)	500	
New Church Training				11,000	
Church Empowerment Grants	3,320	4,000	(680)	4,000	3,320
Administrative Expense	203		203	12,000	
Hospitality		500	(500)	1,000	
Total Expenses	38,425	49,483	(11,058)	120,104	37,416
Distribution from New Ch Endowments	(32,881)	(46,586)	13,705	(95,104)	(33,065)
Transfer from Designated Funds	(32,881)	(46,586)	13,705	(95,104)	(33,065)
NET SURPLUS/(DEFICIT)	6,144	9,411	(3,267)	0	9,160

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

	As of		Increase (Decrease)	As of 12/31/2019
	6/30/2020	6/30/2019		
Assets				
Current Assets				
Cash held by (due to) OGMP	(87,538)	(50,943)	(36,595)	21,354
CCF Distributions in Transit	272	120	152	693
Accounts Receivable	10,188	83,756	(73,568)	48,468
Prepaid Expenses		19,021	(19,021)	
Total Current Assets	(77,077)	51,954	(129,032)	70,515
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	53,746	47,746	6,000	47,746
Accumulated Depreciation	(2,101,346)	(2,032,104)	(69,243)	(2,101,346)
Total Fixed Assets	1,085,965	1,149,207	(63,243)	1,079,965
Total Assets	1,008,887	1,201,162	(192,274)	1,150,480
Liabilities and Net Assets				
Liabilities				
Accounts Payable	11,680	11,500	180	7,273
Deferred Revenue	45,204	101,143	(55,939)	47,717
Notes Payable BCE Loan	96	6,851	(6,755)	3,511
Total Liabilities	56,981	119,494	(62,514)	58,501
Net Assets				
Unrestricted	910,651	1,050,381	(139,730)	1,057,523
Temporarily Restricted	41,255	31,286	9,969	34,455
Total Net Assets	951,907	1,081,667	(129,761)	1,091,978
Total Liabilities and Net Assets	1,008,887	1,201,162	(192,274)	1,150,480

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

	Year to Date			Annual Budget	Prior YTD
	Actual as of 6/30/2020	Budget as of 6/30/2020	Over (Under) Budget		Actual as of 6/30/2019
Income					
LLC Lodge Base Income	20,097	82,692	(62,595)	190,000	70,343
Cottage Base Income	11,633	73,997	(62,364)	182,000	73,747
Limited Use Groups Income	8,550	27,398	(18,848)	82,125	26,948
General Income	721	3,537	(2,816)	7,000	2,571
Sales Income	13,993	89,201	(75,208)	215,000	89,383
Total Operational Income	54,994	276,825	(221,831)	676,125	262,992
Allocation Income					
Donation Income	24,055	5,298	18,757	91,950	6,689
Total Allocation Income	24,055	5,298	18,757	91,950	6,689
Total Income	79,049	282,123	(203,074)	768,075	269,682
Expenses					
Salaries & Benefits	135,240	213,125	(77,885)	447,375	211,542
Staff Reimbursement Expense	180	1,250	(1,070)	1,700	2,135
Insurance Expense	14,951	14,636	315	27,500	15,384
Maintenance Expense	8,219	14,140	(5,921)	26,300	10,456
Office Expenses	5,424	6,507	(1,083)	11,250	5,527
Committee Expenses		484	(484)	16,500	595
Site Promotion Expenses		800	(800)	1,050	1,210
Utilities	35,439	50,855	(15,416)	100,700	49,317
General Operating Expense	4,532	3,785	747	7,500	4,193
Housekeeping Expense	1,641	4,830	(3,189)	8,000	4,513
Food Service Expense	10,520	49,445	(38,925)	107,500	47,992
Staff Expenses		600	(600)	600	235
Equestrian Program Expense	9,658	9,654	4	21,350	7,739
Challenge Course Expense	184	1,300	(1,116)	1,800	1,294
Other Program Expense	709	2,186	(1,477)	2,800	2,016
Total Expenses	226,699	373,597	(146,898)	781,925	364,147
Other					
DCEF Interest Payments	47		47		196
Total Other	47	0	47	0	196
NET SURPLUS/(DEFICIT)	(147,697)	(91,474)	(56,223)	(13,850)	(94,661)