

Table Four: Summary Balance Sheets-December 31, 2015 and 2016

A summary balance sheet comparing December 31, 2015 and 2016, respectively, is presented in Table Four. At the end of 2016 the assets of the MMSC had increased by a net \$563,849.72. This significant increase from 2015 was due largely to the asset contribution to the Conference by the membership of the St Peter's UCC, Kansas City, which ended its ministry in 2016.

A	B	C	D
1	Date : 05/13/2017		
2	Time : 8:07:35 AM		
3	Comparative Balance Sheet- FY2015 and FY2016	December 31, 2015	December 31,2016
4	Accounts		
5	Assets		
6	Cash Assets		
7	Petty Cash		
8	011111 - Petty Cash-Conference	\$122.34	\$122.34
9	011112 - Contour Cash Card	\$354.09	\$22.56
10	012111 - Petty Cash-Mo Val	\$55.29	\$46.02
11	Total Petty Cash	\$531.72	\$190.92
12	Checking/Savings Bank Accounts		
13	011202 - US Bank Conf.- General Fund	\$387,176.83	\$366,658.94
14	011215 - US Bank Conf. Payroll Acct.	\$27,441.58	\$44,161.41
15	013201 - US Bank-Shannondale-Ck Acct.	\$317.68	\$8,023.68
16	Total Checking/Savings Bank Accounts	\$414,936.09	\$418,844.03
17	Investment Accounts		
18	United Church Funds Accts		
19	011246 - UCF-#3895 0007 Restricted Funds	\$135,399.53	\$44,391.37
20	011248 - UCF-#3895 0008 Conf. Reserve Fund	\$729,046.52	\$1,299,589.23
21	011249 - UCF-#3895 0009 MoVal Reserve Fund	\$134,768.51	\$137,802.93
22	011250 - UCF-#3895 0010 SCC Reserve Fund	\$55,117.23	\$56,359.68
23	011251 - UCF-#3895 0011 Holy Ghost Fund	\$131,440.89	\$134,258.69
24	011252 - UCF-#3895 0012 Western Hills Fund	\$249,539.60	\$255,157.35
25	011253 - UCF-#3895 0013 Unrestricted Funds	\$12,377.43	\$13,185.02
26	011254 - UCF-#3895 0014 Church of Open Door	\$324,236.68	\$331,473.07
27	Total United Church Funds Accts	\$1,771,926.39	\$2,272,217.34
28	Cornerstone Accounts		
29	011261 - Cornerstone-#38-03903804	\$100,000.00	\$101,528.89
30	Total Cornerstone Accounts	\$100,000.00	\$101,528.89
31	Total Investment Accounts	\$1,871,926.39	\$2,373,746.23
32	Total Cash Assets	\$2,187,651.73	\$2,792,781.18
33	Other Current Assets		
34	Accounts Receivable		
35	011315 - Accts. Rec.-Conf.-Other	\$22,189.00	\$22,189.00
36	Total Accounts Receivable	\$22,189.00	\$22,189.00
37	Refundable Deposits		
38	011411 - Deposits-Conf.	\$4,550.00	\$4,550.00
39	Total Refundable Deposits	\$4,550.00	\$4,550.00
40	Prepayments		
41	011501 - Prepaid Ins.-Retirement & Pension	\$20,699.46	\$25,532.04
42	011502 - Prepaid Ins.-Life & Disability	\$1,850.51	\$1,965.06
43	011503 - Prepaid Ins.-Medical & Dental	\$30,744.00	\$34,410.54
44	011521 - Prepaid Ins.-Property/Liability	(\$2,998.91)	\$8,147.42
45	011522 - Prepaid Ins.-Work Comp & Auto	\$9,792.44	\$30,133.12
46	Total Prepayments	\$60,087.50	\$100,188.18
47	Total Other Current Assets	\$86,826.50	\$126,927.18
48	Property Plant & Equipment		
49	Land		
50	012711 - Land-Mo Val	\$122,822.25	\$122,822.25
51	013711 - Land-Shannondale	\$400,000.00	\$400,000.00
52	Total Land	\$522,822.25	\$522,822.25
53	Buildings		

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1	Date : 05/13/2017		
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3	Comparative Balance Sheet- FY2015 and FY2016	December 31, 2015	December 31,2016
54	012721 - Buildings & Improvements-Mo Val	\$397,694.31	\$397,694.31
55	012722 - Build & Imp.-Mo Val-Cap. Campaign	\$1,103,977.27	\$1,103,977.27
56	013721 - Buildings & Improvements-Shannondale	\$193,693.43	\$193,693.43
57	Total Buildings	\$1,695,365.01	\$1,695,365.01
58	Furniture & Office Equipment		
59	011731 - Furniture/Office Equipment-Conf.	\$69,163.99	\$69,163.99
60	012731 - Furniture/Office Equipment-Mo Val	\$11,714.06	\$11,714.06
61	013731 - Furniture/Office Equip.-Shannondale	\$2,639.00	\$2,639.00
62	Total Furniture & Office Equipment	\$83,517.05	\$83,517.05
63	Operating Equipment		
64	011741 - Operating Equipment-Conf.	\$4,685.80	\$4,685.80
65	012741 - Operating Equipment-Mo Val	\$94,366.99	\$94,366.99
66	013741 - Operating Equipment-Shannondale	\$47,585.22	\$47,585.22
67	Total Operating Equipment	\$146,638.01	\$146,638.01
68	Vehicles		
69	012751 - Vehicles-Mo Val	\$40,468.97	\$57,468.97
70	013751 - Vehicles-Shannondale	\$124,197.35	\$124,197.35
71	Total Vehicles	\$164,666.32	\$181,666.32
72	Construction Work In Progress		
73	011783 - CWIP-Retreat Ctr Design & Planning	\$32,922.00	\$32,922.00
74	011787 - CWIP-Goat Barn	\$5,914.00	\$5,914.00
75	Total Construction Work In Progress	\$38,836.00	\$38,836.00
76	Total Property Plant & Equipment	\$2,651,844.64	\$2,668,844.64
77	Depreciation		
78	Buildings		
79	012821 - Accum. Deprec.-Bldg.-Mo Val	(\$440,038.54)	(\$453,604.10)
80	012822 - Accum. Dep.-Bldg-MoVal-Cap Campaign	(\$380,845.21)	(\$449,944.68)
81	013821 - Accum. Deprec. Bldg.-Shannondale	(\$144,653.74)	(\$148,516.05)
82	Total Buildings	(\$965,537.49)	(\$1,052,064.83)
83	Furniture/Office Equipment		
84	011831 - Accum. Deprec.-Furn/Of Equip.-Conf	(\$72,049.22)	(\$73,148.22)
85	012831 - Accum. Deprec.-Furn Of Equip-Mo Val	(\$15,361.60)	(\$15,828.27)
86	013831 - Accum. Deprec.-Furn/Offc Equip-SCC	(\$18,090.02)	(\$18,090.02)
87	Total Furniture/Office Equipment	(\$105,500.84)	(\$107,066.51)
88	Operating Equipment		
89	011841 - Accum. Deprec.-Oper. Equip.-Conf.	(\$4,686.15)	(\$4,686.15)
90	012841 - Accum. Deprec.-Oper. Equip-Mo Val	(\$99,657.43)	(\$100,217.43)
91	013841 - Accum. Deprec.-Oper Equip.-SCC	(\$46,079.84)	(\$46,079.84)
92	Total Operating Equipment	(\$150,423.42)	(\$150,983.42)
93	Vehicles		
94	012851 - Accum. Deprec.-Vehicles-Mo Val	(\$29,437.77)	(\$30,437.77)
95	013851 - Accum. Deprec.-Vehicles-SCC	(\$78,281.70)	(\$87,009.10)
96	Total Vehicles	(\$107,719.47)	(\$117,446.87)
97	Total Depreciation	(\$1,329,181.22)	(\$1,427,561.63)
98	Total Assets	\$3,597,141.65	\$4,160,991.37
99			
100	Liabilities, Unrestricted Net Assets, & Restricted Funds		
101	Liabilities		
102	Current Liabilities		
103	Notes Payable		
104	021202 - Notes Payable Auto Loan US Bank	\$39,516.94	\$30,297.83
105	Total Notes Payable	\$39,516.94	\$30,297.83

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3	Comparative Balance Sheet- FY2015 and FY2016	December 31, 2015	December 31,2016
106	Accrued Taxes/Insurance Payable		
107	021016 - Taxes Payable-Timber Sales	\$31,219.84	\$31,219.84
108	Total Accrued Taxes/Insurance Payable	\$31,219.84	\$31,219.84
109	Employee Payroll Taxes Payable		
110	021310 - Social Security Withholding	(\$689.22)	(\$689.22)
111	021320 - Medicare Withholding	(\$173.00)	(\$173.00)
112	021330 - Federal Withholding	(\$364.59)	(\$364.59)
113	021340 - State Withholding	\$986.90	\$1,275.27
114	021360 - St. Louis City Withholding		\$112.84
115	Total Employee Payroll Taxes Payable	(\$239.91)	\$161.30
116	Employee Withholdings		
117	021443 - Cafeteria Plan-D P	\$1,547.02	\$1,360.92
118	Sabbatical Accruals		
119	021462 - Sabbatical Payable-D P	\$4,567.53	\$453.45
120	021465 - Sabbatical Payable-J Fulk	\$3,456.31	\$3,814.15
121	021468 - Sabbatical Payable - J Force	\$1,320.45	\$1,710.57
122	021469 - Sabbatical Payable - GBD		\$1,200.00
123	Total Sabbatical Accruals	\$9,344.29	\$7,178.17
124	Total Employee Withholdings	\$10,891.31	\$8,539.09
125	Total Current Liabilities	\$81,388.18	\$70,218.06
126	Total Liabilities	\$81,388.18	\$70,218.06
127	Unrestricted Net Assets		
128	029900 - Conference General Operating Fund	\$2,026,213.55	\$2,067,231.03
129	029901 - MoVal Capital Account	(\$169,378.82)	(\$291,818.53)
130	029902 - Shannondale Capital Account	\$366.51	\$28,852.08
131	029998 - Transfer to Board Designated	(\$1,251,351.35)	(\$1,251,351.35)
132	029999 - Board Designated Released	\$866,801.59	\$866,801.59
133	Excess Cash Received	(\$137,679.13)	(\$80,558.00)
134	Total Unrestricted Net Assets and Excess Cash Received	\$1,334,972.35	\$1,339,156.82
135	Restricted Funds		
136	Total TEMPORARY RESTRICTED	\$1,723,517.17	\$2,294,352.54
137	Total PERMANENT RESTRICTED	\$457,263.95	\$457,263.95
138	Total Restricted Funds	\$2,180,781.12	\$2,751,616.49
139	Total Liabilities, Unrestricted Net Assets, & Restricted Funds	\$3,597,141.65	\$4,160,991.37