

THE KANSAS-NEBRASKA CONVENTION  
OF SOUTHERN BAPTISTS  
Topeka, Kansas

FINANCIAL STATEMENTS  
For the years ended December 31, 2019 and 2018

THE KANSAS-NEBRASKA CONVENTION OF SOUTHERN BAPTISTS  
Topeka, Kansas

TABLE OF CONTENTS

	<u>Page Number</u>
FINANCIAL STATEMENTS	
Independent Accountant's Review Report	1
Statements of Financial Position	3
Statements of Activities and Changes in Net Assets	4
Statements of Cash Flows	6
Notes to the Financial Statements	7
SUPPLEMENTARY SCHEDULES	
Schedules of Temporarily Restricted Net Assets	13
Schedules of Designated Net Assets	15
Schedules of Functional Expenses	17

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**INDEPENDENT ACCOUNTANT'S REVIEW REPORT**

To the Board of Directors  
The Kansas-Nebraska Convention  
of Southern Baptists  
Topeka, Kansas

We have reviewed the accompanying financial statements of The Kansas-Nebraska Convention of Southern Baptists (a nonprofit organization), which comprise the statements of financial position as of December 31, 2019 and 2018, and the related statements of activities and changes in net assets and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

**Accountant's Responsibility**

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

**Accountant's Conclusion**

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

The Kansas-Nebraska Convention  
of Southern Baptists  
Topeka, Kansas

Page 2

### **Supplementary Information**

The supplementary information included in the schedules is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and, accordingly, do not express an opinion on such information.

*Hay•Rice & Associates, Chartered*

Hay•Rice & Associates, Chartered

February 17, 2020

THE KANSAS-NEBRASKA CONVENTION OF SOUTHERN BAPTISTS  
Topeka, Kansas

Exhibit A

STATEMENTS OF FINANCIAL POSITION

December 31, 2019 and 2018

ASSETS	<u>2019</u>	<u>2018</u>
<u>Current Assets</u>		
Cash	\$ 1,485,261	\$ 1,211,630
Accounts receivable	180,298	153,901
Prepaid expense	<u>3,843</u>	<u>8,193</u>
Total current assets	<u>\$ 1,669,402</u>	<u>\$ 1,373,724</u>
<u>Property and Equipment</u>		
Land	\$ 287,163	\$ 287,163
Buildings and improvements	862,661	862,661
Furniture and equipment	244,682	242,212
Automobiles and trucks	66,998	28,440
Less – Accumulated depreciation	<u>(1,040,220)</u>	<u>(1,013,929)</u>
Total property and equipment	<u>\$ 421,284</u>	<u>\$ 406,547</u>
 Total Assets	 <u>\$ 2,090,686</u>	 <u>\$ 1,780,271</u>
 <u>LIABILITIES AND NET ASSETS</u>		
<u>Current Liabilities</u>		
Accounts payable	\$ 35,267	\$ 30,293
Flex benefit plan payable	4,006	4,888
Accrued vacation payable	<u>40,602</u>	<u>45,554</u>
Total current liabilities	<u>\$ 79,875</u>	<u>\$ 80,735</u>
 <u>Net Assets</u>		
Net Assets Without Donor Restrictions:		
Undesignated	\$ 697,143	\$ 623,031
Designated	<u>890,254</u>	<u>791,559</u>
Total net assets without donor restrictions	\$ 1,587,397	\$ 1,414,590
Net assets with donor restrictions	<u>423,414</u>	<u>284,946</u>
Total net assets	<u>\$ 2,010,811</u>	<u>\$ 1,699,536</u>
 Total Liabilities and Net Assets	 <u>\$ 2,090,686</u>	 <u>\$ 1,780,271</u>

See accompanying notes and independent accountant's review report.

THE KANSAS-NEBRASKA CONVENTION OF SOUTHERN BAPTISTS  
Topeka, Kansas

Exhibit B

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS  
For the years ended December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
<u>Net Assets Without Donor Restrictions</u>		
Support:		
Cooperative program	\$ 2,823,398	\$ 2,830,837
North American Missions Board	332,993	611,080
National Student Ministries	9,000	9,000
Lifeway Christian Resources	53,700	53,700
Judea Fund	57,642	60,039
Other support	29,148	437
Affiliate support	106,008	105,684
Designated support	<u>676,907</u>	<u>642,076</u>
Total support	<u>\$ 4,088,796</u>	<u>\$ 4,312,853</u>
Revenues:		
Miscellaneous	\$ -	\$ 911
Interest	<u>11,075</u>	<u>1,775</u>
Total revenues	<u>\$ 11,075</u>	<u>\$ 2,686</u>
Net Assets Released from Restrictions	<u>\$ 3,624,941</u>	<u>\$ 2,957,912</u>
 Total Unrestricted Revenues	 <u>\$ 7,724,812</u>	 <u>\$ 7,273,451</u>
 <u>Expenses</u>		
Program Services:		
Cooperative program	\$ 818,785	\$ 818,148
Foundation	35,766	33,555
NAMB funded ministries	294,085	564,131
Field ministries	292,391	234,840
Designated programs	641,914	611,208
Restricted programs	<u>3,018,101</u>	<u>2,372,270</u>
Total program services	<u>\$ 5,101,042</u>	<u>\$ 4,634,152</u>

See accompanying notes and independent accountant's review report.

THE KANSAS-NEBRASKA CONVENTION OF SOUTHERN BAPTISTS  
Topeka, Kansas

Exhibit B  
(Continued)

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS  
For the years ended December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
<u>Expenses</u> (Continued)		
Supporting Services:		
Webster Conference Center	\$ 9,000	\$ 6,550
Convention meetings and reports	134,679	121,943
Office administration	115,026	126,450
Building operations	124,065	118,924
Staff benefits and travel	684,264	698,005
Salaries	<u>1,383,929</u>	<u>1,352,590</u>
Total supporting services	<u>\$ 2,450,963</u>	<u>\$ 2,424,462</u>
 Total Expenses	 <u>\$ 7,552,005</u>	 <u>\$ 7,058,614</u>
 Increase (Decrease) in Net Assets Without Donor Restrictions	 <u>\$ 172,807</u>	 <u>\$ 214,837</u>
 <u>Net Assets With Donor Restrictions</u>		
Contributions	\$ 3,763,409	\$ 2,872,440
Net assets released from restrictions	<u>(3,624,941)</u>	<u>(2,957,912)</u>
 Increase (Decrease) in Net Assets With Donor Restrictions	 <u>\$ 138,468</u>	 <u>\$ (85,472)</u>
 Increase (Decrease) in Net Assets	 \$ 311,275	 \$ 129,365
 Net Assets – Beginning of Year	 <u>1,699,536</u>	 <u>1,570,171</u>
 Net Assets – End of Year	 <u>\$ 2,010,811</u>	 <u>\$ 1,699,536</u>

See accompanying notes and independent accountant's review report.

THE KANSAS-NEBRASKA CONVENTION OF SOUTHERN BAPTISTS  
Topeka, Kansas

Exhibit C

STATEMENTS OF CASH FLOWS  
For the years ended December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
<u>Cash Flows from Operating Activities</u>		
Cash received from contributions	\$ 7,719,800	\$ 7,068,715
Miscellaneous revenue	-	911
Support from affiliate	106,008	105,684
Interest income	11,075	1,775
Cash paid to employees, suppliers and related organizations	<u>(7,522,224)</u>	<u>(7,033,230)</u>
Cash provided by (used for) operating activities	\$ 314,659	\$ 143,855
 <u>Cash Flows from Investing Activities</u>		
Capital purchases	<u>(41,028)</u>	<u>(19,612)</u>
 Increase (Decrease) in Cash and Cash Equivalents	\$ 273,631	\$ 124,243
 Cash and Cash Equivalents – Beginning of Year	<u>1,211,630</u>	<u>1,087,387</u>
 Cash and Cash Equivalents – End of Year	<u>\$ 1,485,261</u>	<u>\$ 1,211,630</u>

See accompanying notes and independent accountant's review report.



THE KANSAS-NEBRASKA CONVENTION OF SOUTHERN BAPTISTS  
Topeka, Kansas

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2019 and 2018

Note 1: Summary of Significant Accounting Policies

The Kansas-Nebraska Convention of Southern Baptists provides support services for churches and missions in Kansas and Nebraska. The Convention is supported by churches and related national Southern Baptist organizations.

Depreciation is computed by the straight-line method over estimated useful lives of 33 1/3 to 40 years on buildings and improvements, 5 to 20 years on furniture and equipment, and 3 to 5 years on automobiles and trucks. Depreciation is \$35,043. The Organization has a policy to expense purchases under \$1,000.

The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Contributions received are recorded as unrestricted or restricted support depending on the existence and/or nature of any donor restrictions.

The Convention is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

All of the restrictions on net assets at the end of the year relate to funds received from support of various program services.

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

The Convention maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Convention has not experienced any losses in such accounts. Management believes the Convention is not exposed to any significant credit risk related to cash.

See independent accountant's review report.

THE KANSAS-NEBRASKA CONVENTION OF SOUTHERN BAPTISTS  
Topeka, Kansas

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2019 and 2018

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Under FASB Codification 958-210-45-9, the organization is required to report information regarding its financial position and activities according to two classes of net assets:

With Donor Restrictions – restrictions placed on principal and/or income by the donor.

Without Donor Restrictions – no restrictions or designations placed on principal or income.

The Statements of Functional Expenses allocate costs among program and support functions as required by FASB Codification 958-220-50-1 and 958-270-45-15.

For purposes of the statement of cash flows, the Convention considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Advertising costs are expensed when incurred.

Management has evaluated subsequent events through February 17, 2020, the date the financial statements were available to be issued.

Note 2: Related Party Transactions

The Convention received support from its affiliates in the amount of \$106,008 for 2019 and \$105,684 for 2018. The Convention paid the operating expenses of its affiliate. The Convention provides support to another affiliate of \$9,000 for 2019 and \$6,550 for 2018.

See independent accountant's review report.

THE KANSAS-NEBRASKA CONVENTION OF SOUTHERN BAPTISTS  
Topeka, Kansas

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2019 and 2018

(Continued)

Note 3: Lease Obligations

The Organization has entered into various vehicle leases. These operating lease obligations are summarized as follows:

	<u>Vehicle</u>
2020	\$ 66,376
2021	41,952
2022	19,099
2023	<u>4,071</u>
Total	<u>\$131,498</u>

The Organization has other month to month leases of office equipment with no future noncancelable obligations.

Note 4: Other Postretirement Benefits

The Convention has a policy of providing, at no cost, health and life insurance for all current and former executive staff and managers and their spouses with at least 20 years of service with the Convention after retirement. Premiums in the amount of \$51,921.60 and \$49,922.80 were paid during 2019 and 2018, respectively. An estimate of total long-term cost of this benefit is calculated, including the part unfunded. The calculation was made using the following assumptions and the IRS Single Life Expectancy table:

Percentage increase in cost of insurance over the next 5 years	5%
Subsequent percentage increase of insurance	5%
Assumed discount rate	4%

The estimated unfunded obligation under this plan is \$822,619.

See independent accountant's review report.

THE KANSAS-NEBRASKA CONVENTION OF SOUTHERN BAPTISTS  
Topeka, Kansas

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2019 and 2018

(Continued)

Note 5: Employee Benefit Plan

The Organization has established a 403(b)(9) Retirement Plan covering its employees subject to certain exclusions. The Organization makes non-matching contributions for all eligible participants in an amount equal to 10% of the participants' compensation.

Note 6: Reconciliation of Increase (Decrease) in Net Assets to Net Cash Provided (used) by Operating Activities

	<u>2019</u>	<u>2018</u>
Increase (Decrease) in Net Assets	\$311,275	\$129,365
Adjustments to reconcile net assets to net cash provided (used) by operating activities:		
Depreciation	26,291	20,190
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	(26,397)	(10,894)
Increase (decrease) in prepaid expense	4,350	(5,064)
Increase (decrease) in accounts payable	4,974	9,789
Increase (decrease) in flexible benefit plan payable	(882)	3,227
Increase (decrease) in vacation payable	<u>(4,952)</u>	<u>(2,758)</u>
Net Cash Provided (used) by Operating Activities	<u>\$314,659</u>	<u>\$143,855</u>

Note 7: Availability of Financial Assets and Liquidity

The following reflects the Organization's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date.

	<u>2019</u>	<u>2018</u>
Financial assets at year end:		
Cash	\$1,485,261	\$1,211,630
Accounts receivable	180,298	153,901
Prepaid expense	<u>3,843</u>	<u>8,193</u>
Total	<u>\$1,669,402</u>	<u>\$1,373,724</u>

See independent accountant's review report.

THE KANSAS-NEBRASKA CONVENTION OF SOUTHERN BAPTISTS  
Topeka, Kansas

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2019 and 2018

(Continued)

Note 7: Availability of Financial Assets and Liquidity (Continued)

None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date. The accounts receivable and prepaid expenses are subject to implied time restrictions but are expected to be collected or realized within one year.

The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due.

In addition, as part of its liquidity management, the Organization invests cash in excess of daily requirements in various short-term investments, including certificate of deposits.

See independent accountant's review report.

SUPPLEMENTARY SCHEDULES

THE KANSAS-NEBRASKA CONVENTION OF SOUTHERN BAPTISTS  
Topeka, Kansas

Schedule 1

SCHEDULE OF TEMPORARILY RESTRICTED NET ASSETS

For the year ended December 31, 2019

	<u>Beginning</u> <u>Balance</u>	<u>Receipts</u>	<u>Transfers</u> <u>In</u>	<u>Transfers</u> <u>Out</u>	<u>Disbursements</u>	<u>Ending</u> <u>Balance</u>
North American Missions	\$ 4,863	\$ 320,525	\$ -	\$ -	\$ 314,359	\$ 11,029
International Missions	12,060	647,393	-	-	608,237	51,216
World Hunger	150	13,177	-	-	12,335	992
Foundation Mission Support	-	52,900	-	-	54,900	(2,000)
NAMB Funding	-	104,182	-	-	105,667	(1,485)
Collegiate Ministries Support	223,414	1,793,283	9,600	577,886	1,156,645	291,766
El Dorado Property	-	18,780	-	-	4,508	14,272
Emporia Hispanic Property	846	-	-	-	-	846
First Korean Baptist Church	(1,668)	447,709	-	-	446,041	-
I-29 HIS Funds	1,330	-	4	-	1,334	-
IMB Funds-Sapp	4,074	-	-	-	220	3,854
Iola Grace Property	6,822	-	-	-	-	6,822
Laotian School of Ministry	1,005	300	-	-	572	733
Miscellaneous Fund-Lipperts	596	-	-	-	-	596
Scottsbluff Jeremiah House	-	31,127	-	-	31,127	-
Synergos Hispanic Fellowship	350	-	-	-	-	350
Moving Assistance	851	-	-	-	-	851
WMM	4,964	55,030	-	-	60,825	(831)
Student Missions	500	-	-	-	-	500
Relief Funds	27,205	171,898	-	38,558	120,282	40,263
Baptist Builders	(1,608)	7,069	-	-	1,013	4,448
Campers on Mission	-	8,510	-	-	8,510	-
WCC	-	87,630	-	-	87,630	-
Leadership Conferences	919	-	-	-	-	919
Missionary Travel	3,546	-	-	-	-	3,546
Historical Society	217	-	-	-	-	217
Noble Trust	(6,025)	-	-	-	-	(6,025)
State Music Directors	481	-	-	-	-	481
Miscellaneous Restricted	54	3,896	-	-	3,896	54
Total	<u>\$284,946</u>	<u>\$3,763,409</u>	<u>\$ 9,604</u>	<u>\$616,444</u>	<u>\$3,018,101</u>	<u>\$423,414</u>

THE KANSAS-NEBRASKA CONVENTION OF SOUTHERN BAPTISTS  
Topeka, Kansas

Schedule 1  
(Continued)

SCHEDULE OF TEMPORARILY RESTRICTED NET ASSETS

For the year ended December 31, 2018

	<u>Beginning</u> <u>Balance</u>	<u>Receipts</u>	<u>Transfers</u> <u>In</u>	<u>Transfers</u> <u>Out</u>	<u>Disbursements</u>	<u>Ending</u> <u>Balance</u>
North American Missions	\$ 15,721	\$ 288,330	\$ -	\$ -	\$ 299,188	\$ 4,863
International Missions	30,581	582,552	-	-	601,073	12,060
World Hunger	117	11,124	-	-	11,091	150
Foundation Mission Support	1,500	26,832	-	-	28,332	-
Collegiate Ministries Support	177,388	1,688,949	6,037	575,660	1,068,630	228,084
Cottonwood Falls Property	-	31,578	-	-	31,578	-
Emporia Hispanic Property	846	-	-	-	-	846
First Korean Baptist Church	-	50	-	-	1,718	(1,668)
I-29 HIS Funds	18,750	14,000	-	-	31,420	1,330
Iola Grace Property	13,642	-	-	-	6,820	6,822
Laotian School of Ministry	1,614	300	-	-	909	1,005
Sedgwick Property	49,794	-	-	-	49,794	-
Synergos Hispanic Fellowship	225	125	-	-	-	350
Western NE CPC Travel	50	-	-	-	50	-
Moving Assistance	851	-	-	-	-	851
WMM	2,166	62,406	-	-	59,608	4,964
Student Missions	500	-	-	-	-	500
Relief Funds	56,591	39,438	-	15,996	52,828	27,205
Baptist Builders	867	40,806	-	-	43,281	(1,608)
WCC	-	81,957	-	-	81,957	-
Associational Assistance	23	-	-	23	-	-
Leadership Conferences	919	-	-	-	-	919
Missionary Travel	3,546	-	-	-	-	3,546
Historical Society	217	-	-	-	-	217
Noble Trust	(6,025)	-	-	-	-	(6,025)
State Music Directors	481	-	-	-	-	481
Miscellaneous Restricted	54	3,993	-	-	3,993	54
Total	<u>\$370,418</u>	<u>\$2,872,440</u>	<u>\$ 6,037</u>	<u>\$591,679</u>	<u>\$2,372,270</u>	<u>\$284,946</u>



THE KANSAS-NEBRASKA CONVENTION OF SOUTHERN BAPTISTS  
Topeka, Kansas

Schedule 2

SCHEDULE OF DESIGNATED NET ASSETS

For the year ended December 31, 2019

	<u>Beginning</u> <u>Balance</u>	<u>Receipts</u>	<u>Transfers</u> <u>In</u>	<u>Transfers</u> <u>Out</u>	<u>Disbursements</u>	<u>Ending</u> <u>Balance</u>
State Missions	\$ 69,767	\$157,958	\$ -	\$ 64,636	\$ 57,547	\$105,542
Nebraska Missions Fund	11,770	-	4,636	-	10,000	6,406
Wind of the Spirit	19,199	-	23,143	4	-	42,338
Nebraska Church Planting	20,000	-	-	-	-	20,000
Men's Ministries	19,756	25,030	75	-	22,395	22,466
Chaplain's Ministries	1,139	-	-	-	-	1,139
Missions Mobilization	822	-	-	-	-	822
Family Ministry	11,780	-	-	-	-	11,780
Partnership Missions	12,483	4,705	-	-	11,541	5,647
Eagle Retreat	11,956	1,151	-	-	1,712	11,395
Women's Leadership	29,126	3,100	-	-	1,606	30,620
Prayer & Spiritual Formation	1,451	-	2,100	-	732	2,819
Evangelism Leadership	7,585	-	-	-	1,552	6,033
Evangelism Projects	11,500	-	-	-	4,500	7,000
Teaching and Discipling	24,967	3,852	6,205	-	100	34,924
LifeWay Christian Resources Field Operations	53,383	1,296	-	-	-	54,679
Church Worship Promotion	14,794	1,811	-	-	6,578	10,027
Broadcast Communication Projects	20,140	-	-	-	-	20,140
Youth Evangelism	209,240	438,211	37,750	-	437,051	248,150
Coaching and Consulting Ministry	23,243	17,548	-	-	13,523	27,268
Minister's Support Fund	120	-	-	-	-	120
Church Support Fund	3,400	-	-	-	-	3,400
Church Library	803	-	-	-	-	803
Associational Assistance	18,039	-	22,284	-	668	39,655
KNCSB Special Needs	28,065	4,525	38	2,470	8,258	21,900
Cooperative Program Reserve	41,369	-	-	-	3,200	38,169
Alliance Defending Freedom	-	-	2,877	-	-	2,877
Annuity Reserve	33,314	-	-	-	-	33,314
Automobile Reserve	4,594	-	-	-	-	4,594
Automobile Gift Reserve	18,619	-	-	-	7,382	11,237
Building Reserve	15,566	17,720	5,004	-	-	38,290
Foundation Support	<u>53,569</u>	<u>-</u>	<u>26,700</u>	<u>-</u>	<u>53,569</u>	<u>26,700</u>
Total	<u>\$791,559</u>	<u>\$676,907</u>	<u>\$130,812</u>	<u>\$ 67,110</u>	<u>\$641,914</u>	<u>\$890,254</u>

THE KANSAS-NEBRASKA CONVENTION OF SOUTHERN BAPTISTS  
Topeka, Kansas

Schedule 2  
(Continued)

SCHEDULE OF DESIGNATED NET ASSETS

For the year ended December 31, 2018

	<u>Beginning</u> <u>Balance</u>	<u>Receipts</u>	<u>Transfers</u> <u>In</u>	<u>Transfers</u> <u>Out</u>	<u>Disbursements</u>	<u>Ending</u> <u>Balance</u>
State Missions	\$ 83,729	\$124,070	\$ -	\$ 80,573	\$ 57,459	\$ 69,767
Nebraska Missions Fund	18,989	-	10,781	-	18,000	11,770
Wind of the Spirit	12,899	-	6,300	-	-	19,199
Nebraska Church Planting	-	-	40,000	-	20,000	20,000
Men's Ministries	14,889	17,150	-	-	12,283	19,756
Chaplain's Ministries	1,139	154	154	-	308	1,139
Missions Mobilization	822	-	-	-	-	822
Family Ministry	11,780	-	-	-	-	11,780
Partnership Missions	8,286	3,000	4,997	-	3,800	12,483
Eagle Retreat	11,944	1,230	-	-	1,218	11,956
Women's Leadership	28,826	300	-	-	-	29,126
Prayer & Spiritual Formation	1,451	-	-	-	-	1,451
Evangelism Leadership	6,429	4,250	-	-	3,094	7,585
Evangelism Projects	12,000	-	-	-	500	11,500
Teaching and Discipling	21,910	4,680	-	-	1,623	24,967
LifeWay Christian Resources Field Operations	49,587	3,796	-	-	-	53,383
Church Worship Promotion	5,388	640	11,039	-	2,273	14,794
Broadcast Communication Projects	20,140	-	-	-	-	20,140
Youth Evangelism	148,862	461,019	56,240	16,078	440,803	209,240
Coaching and Consulting Ministry	23,760	8,182	-	-	8,699	23,243
Minister's Support Fund	120	-	-	-	-	120
Church Support Fund	3,400	-	-	-	-	3,400
Church Library	803	-	-	-	-	803
Associational Assistance	27,225	-	9,814	-	19,000	18,039
KNCSB Special Needs	29,097	13,500	-	765	13,767	28,065
Cooperative Program Reserve	7,750	8,200	26,419	-	1,000	41,369
Annuity Reserve	33,314	-	-	-	-	33,314
Automobile Reserve	4,594	-	-	-	-	4,594
Automobile Gift Reserve	26,000	-	-	-	7,381	18,619
Building Reserve	10,457	105	5,004	-	-	15,566
Foundation Support	<u>26,569</u>	<u>-</u>	<u>27,000</u>	<u>-</u>	<u>-</u>	<u>53,569</u>
Total	<u>\$652,159</u>	<u>\$650,276</u>	<u>\$197,748</u>	<u>\$ 97,416</u>	<u>\$611,208</u>	<u>\$791,559</u>

THE KANSAS-NEBRASKA CONVENTION OF SOUTHERN BAPTISTS  
Topeka, Kansas

Schedule 3

SCHEDULE OF FUNCTIONAL EXPENSES

For the year ended December 31, 2019

	<u>Program Services</u>						<u>Supporting Services</u>		
	<u>Cooperative Program</u>	<u>Foundation</u>	<u>NAMB Funded Ministries</u>	<u>Field Ministries</u>	<u>Designated Programs</u>	<u>Restricted Programs</u>	<u>Total Program Services</u>	<u>Management and General</u>	<u>Total</u>
<u>Expenses</u>									
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,383,929	\$1,383,929
Payroll tax	-	-	-	-	-	-	-	59,001	59,001
Employee benefits	-	-	-	-	-	-	-	463,428	463,428
Meeting expense	-	-	-	-	-	-	-	41,524	41,524
Professional fees	-	27,892	-	-	-	-	27,892	13,669	41,561
Insurance	-	-	-	-	-	-	-	106,504	106,504
Supplies	-	-	-	-	-	-	-	53,418	53,418
Maintenance	-	-	-	-	-	-	-	36,021	36,021
Utilities	-	-	-	-	-	-	-	73,545	73,545
Equipment rental	-	-	-	-	-	-	-	8,103	8,103
Travel	-	7,874	-	-	-	-	7,874	155,220	163,094
Depreciation	-	-	-	-	-	-	-	26,291	26,291
Contingency	-	-	-	-	-	-	-	21,310	21,310
Church development	-	-	294,085	-	-	-	294,085	-	294,085
Support and giving	<u>818,785</u>	<u>-</u>	<u>-</u>	<u>292,391</u>	<u>641,914</u>	<u>3,018,101</u>	<u>4,771,191</u>	<u>9,000</u>	<u>4,780,191</u>
Total expenses	<u>\$818,785</u>	<u>\$ 35,766</u>	<u>\$294,085</u>	<u>\$292,391</u>	<u>\$641,914</u>	<u>\$3,018,101</u>	<u>\$5,101,042</u>	<u>\$2,450,963</u>	<u>\$7,552,005</u>

THE KANSAS-NEBRASKA CONVENTION OF SOUTHERN BAPTISTS  
Topeka, Kansas

Schedule 3  
(Continued)

SCHEDULE OF FUNCTIONAL EXPENSES  
For the year ended December 31, 2018

<u>Expenses</u>	<u>Program Services</u>						<u>Supporting Services</u>		
	<u>Cooperative Program</u>	<u>Foundation</u>	<u>NAMB Funded Ministries</u>	<u>Field Ministries</u>	<u>Designated Programs</u>	<u>Restricted Programs</u>	<u>Total Program Services</u>	<u>Management and General</u>	<u>Total</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,352,590	\$1,352,590
Payroll tax	-	-	-	-	-	-	-	62,673	62,673
Employee benefits	-	-	-	-	-	-	-	471,999	471,999
Meeting expense	-	-	-	-	-	-	-	37,929	37,929
Professional fees	-	25,118	-	-	-	-	25,118	10,913	36,031
Insurance	-	-	-	-	-	-	-	98,259	98,259
Supplies	-	-	-	-	-	-	-	37,226	37,226
Maintenance	-	-	-	-	-	-	-	54,618	54,618
Utilities	-	-	-	-	-	-	-	83,529	83,529
Equipment rental	-	-	-	-	-	-	-	8,088	8,088
Travel	-	8,437	-	-	-	-	8,437	158,565	167,002
Depreciation	-	-	-	-	-	-	-	20,190	20,190
Contingency	-	-	-	-	-	-	-	21,333	21,333
Church development	-	-	564,131	-	-	-	564,131	-	564,131
Support and giving	<u>818,148</u>	<u>-</u>	<u>-</u>	<u>234,840</u>	<u>611,208</u>	<u>2,372,270</u>	<u>4,036,466</u>	<u>6,550</u>	<u>4,043,016</u>
Total expenses	<u>\$818,148</u>	<u>\$ 33,555</u>	<u>\$564,131</u>	<u>\$234,840</u>	<u>\$611,208</u>	<u>\$2,372,270</u>	<u>\$4,634,152</u>	<u>\$2,424,462</u>	<u>\$7,058,614</u>