



THE ROCK

C H U R C H

*... being
fully assured
that what God
had promised,
He was able
to perform.*

Romans 4:21

ANNUAL
REPORT

2013



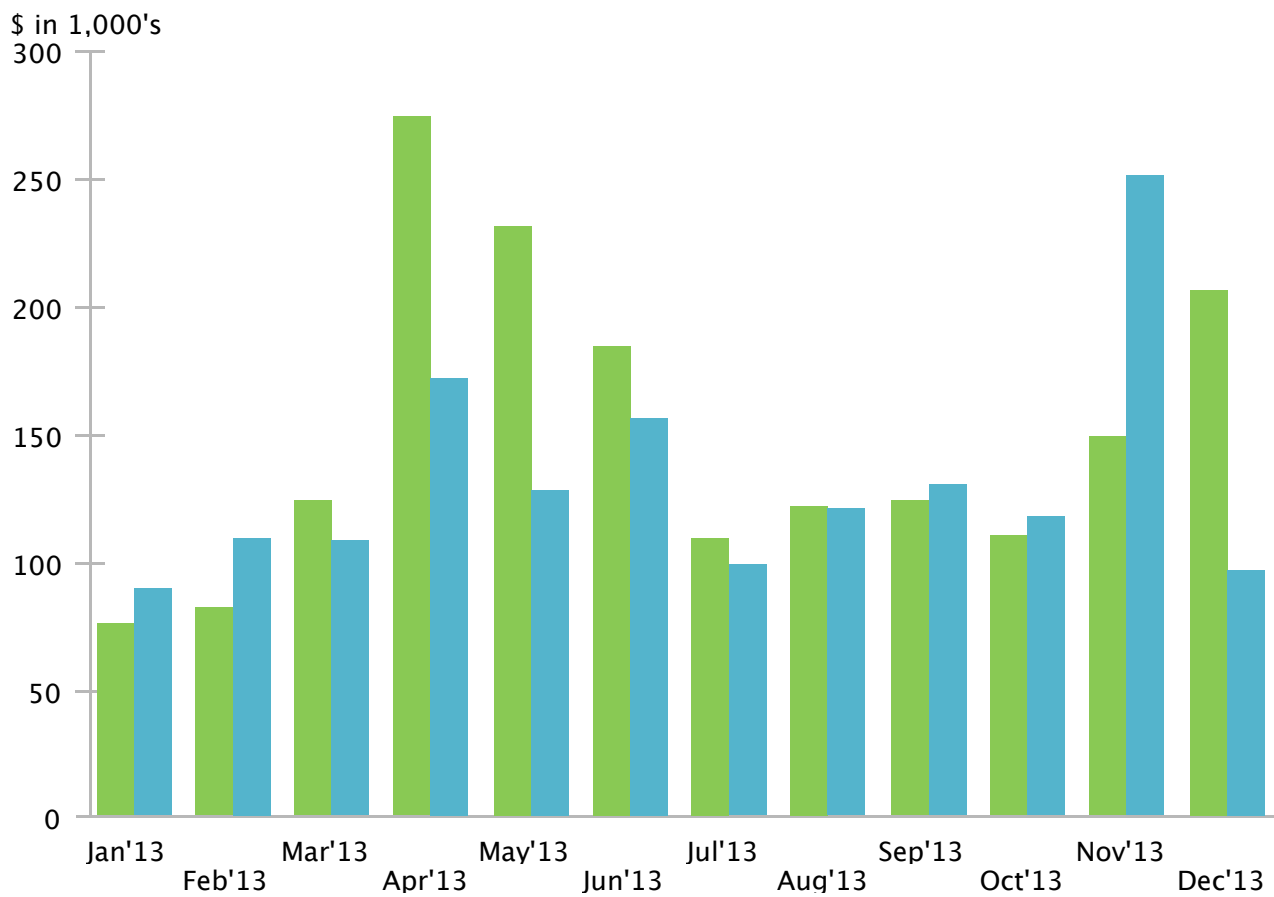
The Rock Church
Consolidated Statements of Operations

	<u>2013</u>	<u>2012</u>
Income		
4000 — Contributions		
4010 — Tithes and Offerings	1,012,080.78	1,177,815.03
4020 — Fundraisers	599,861.25	236,230.78
4030 — Missions	110,481.68	31,606.83
4040 — Benevolence	0.00	2,400.00
Total 4000 — Contributions	<u>1,722,423.71</u>	<u>1,448,052.64</u>
4300 — Noncontributions		
4310 — Storefront	20,007.85	10,825.50
4320 — Church Events/Projects	14,403.92	42,722.54
Total 4300 — Noncontributions	<u>34,411.77</u>	<u>53,548.04</u>
4500 — Investment Income	596.82	445.17
4700 — Rental Income	26,705.78	27,353.49
4900 — Misc Income/Reimbursements	8,488.91	9,075.74
Total Income	<u>1,792,626.99</u>	<u>1,538,475.08</u>
Expense		
5000 — Personnel		
5010 — Salaries/Benefits	457,085.00	535,205.85
5030 — Business Expenses	18,327.76	16,128.40
Total 5000 — Personnel	<u>475,412.76</u>	<u>551,334.25</u>
5100 — Office/Administration	70,112.61	63,026.75
5200 — Buildings/Grounds	613,202.94	294,142.34
5300 — Ministry		
5305 — Children's Ministry	8,927.63	5,015.23
5310 — Youth Ministry	3,046.67	22,558.35
5315 — Women's Ministry	58.68	149.84
5320 — Men's Ministry	453.42	142.82
5325 — Music Ministry	962.94	1,893.37
5330 — Rock U	1,089.69	0.00
5335 — Missions	212,729.08	140,463.30
5340 — Outreach	7,994.87	6,082.21
5345 — Hospitality	9,448.27	17,458.36
5350 — Storefront	15,421.70	4,926.80
5355 — Small Groups	4,399.55	3,208.24
Total 5300 — Ministry	<u>264,532.50</u>	<u>201,898.52</u>
5400 — Church Events/Projects	14,587.90	16,684.88
Total Expense	<u>1,437,848.71</u>	<u>1,127,086.74</u>
Net Income	<u>354,778.28</u>	<u>\$411,388.34</u>

**The Rock Church
Consolidated Balance Sheets**

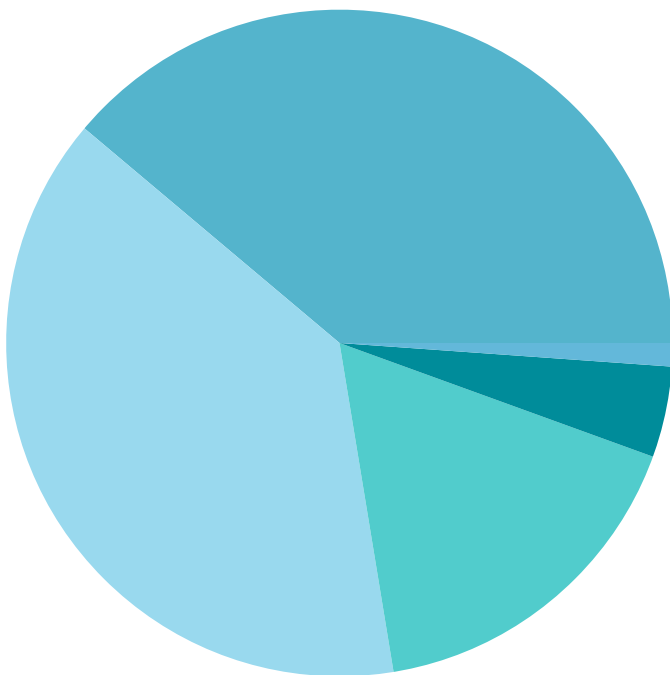
	<u>2013</u>	<u>2012</u>
Assets		
Current Assets		
Checking/Savings		
1000 — KeyBank Checking	190,325.88	18,530.62
1020 — KeyBank Checking/BSA Troop	1,693.47	2,881.16
1030 — KeyBank Checking/Benevolence	1,805.66	2,511.83
1100 — KeyBank Savings	329,090.43	497,889.51
Total Checking/Savings	<u>522,915.44</u>	<u>521,813.12</u>
Total Current Assets	522,915.44	521,813.12
Fixed Assets		
1600 — Buildings	213,501.29	0.00
1500 — Land	1,400,000.00	1,400,000.00
Total Fixed Assets	<u>1,613,501.29</u>	<u>1,400,000.00</u>
Total Assets	<u>2,136,416.73</u>	<u>1,921,813.12</u>
 LIABILITIES & EQUITY		
Equity		
3900 — Retained Earnings	1,921,813.12	1,510,424.78
Net Income	214,603.61	411,388.34
Total Equity	<u>2,136,416.73</u>	<u>1,921,813.12</u>
Total Liabilities & Equity	<u>2,136,416.73</u>	<u>1,921,813.12</u>

Income and Expense by Month Jan - Dec '13



Expense Summary Jan - Dec '13

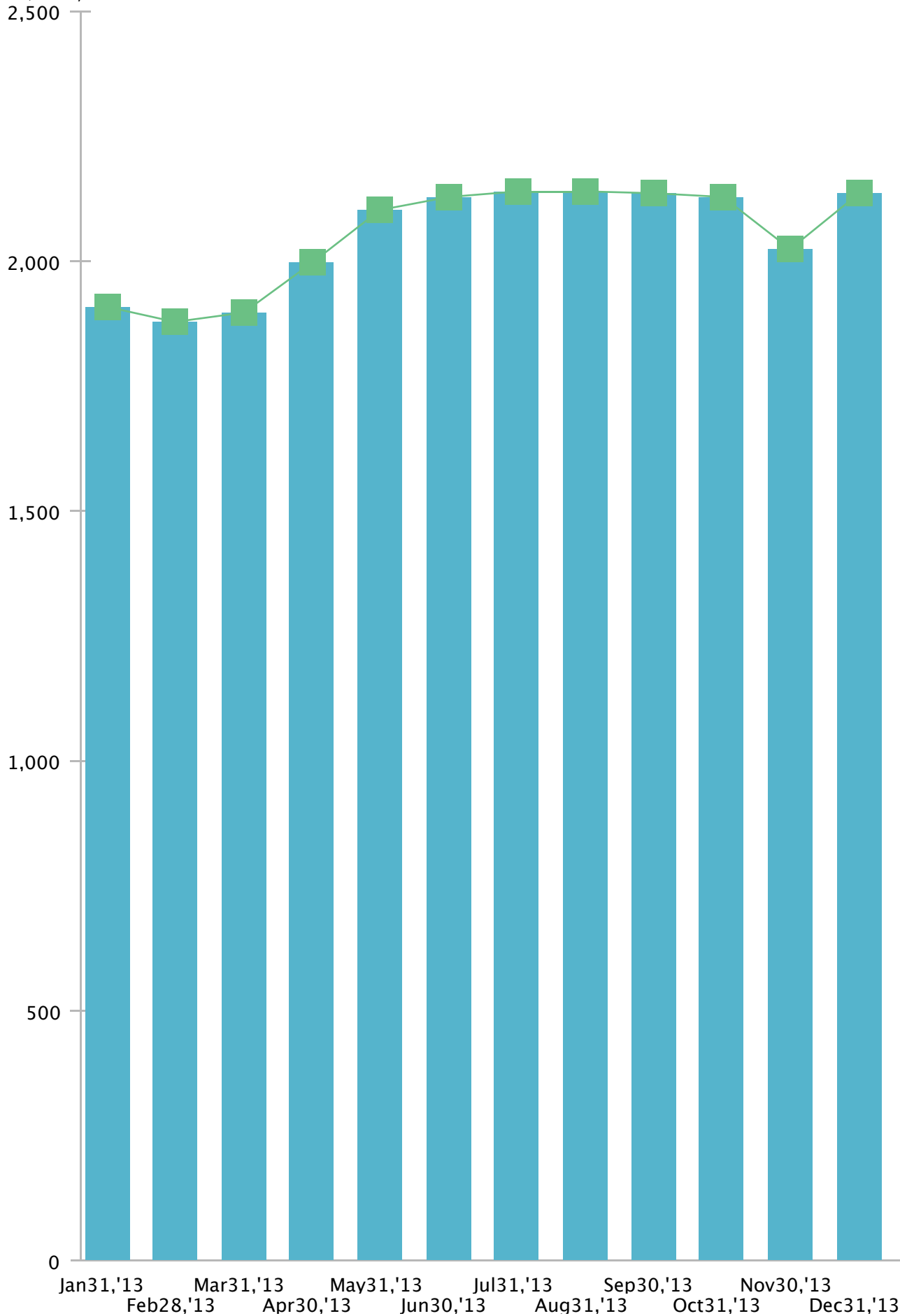
5000 — Personnel	%38.99
5200 — Buildings/Grounds	38.86
5300 — Ministry	16.79
5100 — Office/Administration	4.44
5400 — Church Events/Projects	0.92
Total	\$1,578,023.38



Net Worth by Month
As of December 31, 2013



\$ in 1,000's



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THE ROCK CHURCH

To the Board of Elders
The Rock Church

I have audited the accompanying consolidated financial statements of The Rock Church, which comprise the consolidated statement of financial position as of December 31, 2013 and the related consolidated statements of activities and cash flows for the year then ended, and related disclosures to the Consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements. This includes implementation and maintenance of internal controls that are relevant to the preparation and fair presentation of the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the accuracy of these consolidated financial statements based on my audit. My review was conducted in accordance with generally accepted accounting rules within the United States of America. These standards require that I obtain reasonable assurance that the financial statements are free from material misstatements.

My review includes examining, on a sample basis, evidence supporting the amounts and disclosures recorded on these financial statements, assessing the accounting principles used and significant estimates made by management. This also includes evaluating the overall financial statement presentation.

Opinion

Based on my review, I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for an opinion. My opinion, for the 2013 consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Rock Church as of December 31, 2013, and the changes in their net assets and their cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Respectfully,



Chris W. Burt, CIA
Member, IIA