

Jakarta Local Conference
Combined Statement of Financial Position
As Of January 31, 2023 and 2022

	Operating Fund	Plant Fund	Other Funds	2023 Total	2022 Total
ASSETS					
<u>Current Assets</u>					
Cash and Cash Equivalents (Note 3)	8,422,697,983			8,422,697,983	5,749,326,160
Investments (Note 4)					
Accounts Receivable Gross	7,278,364,537		0	7,278,364,537	5,654,109,808
Allowance for Doubtful Accounts	(2,236,243,138)		0	(2,236,243,138)	(3,595,779,325)
Accounts Receivable- Net (Note 5)	5,042,121,400			5,042,121,400	2,058,330,483
Cash Held for Agency (Note 3)	1,270,327,388			1,270,327,388	1,153,717,200
Loans Receivable (Note 6)					
Supplies and Prepaid Expenses (Note 7)	4,002,464,407			4,002,464,407	4,996,513,524
Inter-Fund Receivables - Current					
Total Current Assets	18,737,611,178	0	0	18,737,611,178	13,957,887,367
<u>Fixed Assets - Net (Note 8)</u>					
For Use by JLC, Net (Note 8)		10,811,210,405		10,811,210,405	10,909,471,148
For Use by Affiliated Entities, Net (Note 8)					
Total Fixed Assets	0	10,811,210,405	0	10,811,210,405	10,909,471,148
<u>Other Assets</u>					
Loans Receivable - Non-Current (Note 6)					
Investments in Current Asset Accounts 11xxxxxx		0			0
Cash		0			0
Investments in Non-Current Asset Accounts	0	0	0		0
Cash and Investments - Non-Current (Note 4)					
Other Assets - Non-Current					
Total Other Assets	0	0	0	0	0
Total Assets	18,737,611,178	10,811,210,405	0	29,548,821,582	24,867,358,515
LIABILITIES					
<u>Current Liabilities</u>					
Overdrawn Cash (Note 10)					
Accounts Payable (Note 10)	1,475,402,657			1,475,402,657	7,560,366,417
Offerings and Agency (Note 11)	1,270,327,388			1,270,327,388	1,153,717,200
Loans Payable - Current (Note 12)					
Other Payables - Current (Note 13)					
Inter-Fund Accounts Payable - Current (Note 12)					
Total Current Liabilities	2,745,730,045	0	0	2,745,730,045	8,714,083,617
<u>Other Liabilities</u>					
Loans Payable - Non-Current (Note 12)					
Other Payables - Non-Current	5,320,871,250			5,320,871,250	5,064,593,750
Inter-fund Loans Payable - Non-Current					
Total Other Liabilities	5,320,871,250	0	0	5,320,871,250	5,064,593,750
Total Liabilities	8,066,601,295	0	0	8,066,601,295	13,778,677,367
NET ASSETS					
Unallocated Net Assets - Tithe	6,939,807,150			6,939,807,150	(1,242,207,597)
Unallocated Net Assets - Non-tithe	1,648,120,331			1,648,120,331	(89,382,094)
Allocated Net Assets	1,886,713,446			1,886,713,446	1,510,799,692
Unexpended Plant					
Invested in Plant		10,811,210,405		10,811,210,405	10,909,471,148
Total Net Assets	10,474,640,927	10,811,210,405	0	21,285,851,331	11,088,681,149
Total Liabilities & Net Assets	18,541,242,222	10,811,210,405	0	29,352,452,626	24,867,358,515

Inter-fund borrowing is eliminated in the total column.

The accompanying notes are an important part of these financial statements.

Jakarta Local Conference
Combined Statement of Financial Activity
For Month Ending January 31, 2023 and 2022

		Operating	Plant	Other	Total 2023	Budget 2023	Total 2022
OPERATING ACTIVITY							
Operating Income							
Tithe Income, Net (Note 14)	S-15	8,850,114,250			8,850,114,250	7,263,486,417	5,607,564,212
Offering Income & Specific Donations	S-16	405,593,563			405,593,563	375,000,000	250,143,657
Investment Income (Note 4)		9,693,936			9,693,936	8,333,333	7,604,228
Gain/Loss From Investments							
Other Operating Income	S-17	31,038,498			31,038,498	54,166,667	2,645,473,886
Exchange Gain and (Loss) - General Tithe/Non-tithe Exchange							
Total Earned Operating Income		9,296,440,248	0		9,296,440,248	7,700,986,417	8,510,785,983
Operating Expenses							
Employee Related Expenses (Note 19)	S-18a	4,502,741,690			4,502,741,690	4,566,587,083	4,104,855,635
Travel Expenses	S-18b						
Program Specific Expenses	S-18c						
Administrative Expenses	S-19	134,884,718			134,884,718	167,083,333	55,410,600
Office Expenses	S-20a	63,169,688			63,169,688	199,916,667	115,756,632
General Expenses	S-20b	2,082,070,520			2,082,070,520	2,528,107,917	1,550,135,878
Plant Operation Expenses	S-21	6,773,000	18,648,619		25,421,619	50,500,000	1,741,792,122
Investment Expense							
Other Prop Expense							
Total Operating Expense		6,789,639,616	18,648,619		6,808,288,235	7,512,194,999	7,567,950,867
Increase (Decrease) Before Approp		2,506,800,632	(18,648,619)		2,488,152,013	188,791,418	942,835,116
Operating Appropriations							
Tithe Appropriation Received	S-22						
Tithe Appropriation Disbursed	S-23						
Non-tithe Appropriation Received	S-24						
Non-tithe Appropriation Disbursed	S-25						
Exchange Gain/Loss - Appropriation							
Net Appropriation Retained		0	0		0	0	0
Increase (Decrease) from Operations		2,506,800,632	(18,648,619)		2,488,152,013	188,791,418	942,835,116
CAPITAL ACTIVITY							
Capital Appropriations Received							
Exchange Gain/Loss - Capital Appropriation							
Operating Fund Capital Income		0		0	0	0	0
Plant Fund Capital Income			0		0	0	0
Other Capital Income (Note 17)							
Capital Appropriations Disbursed							
Other Capital Expenses							
Net Capital Increase (Decrease)		0	0	0	0	0	0
Increase (Decrease) from Operations & Plant		2,506,800,632	(18,648,619)	0	2,488,152,013	188,791,418	942,835,116
OTHER FUND							
Non-Operating Income							
Tithe Income, Net (Note 14)	S-15						
Offering Income & Specific Donations	S-16						
Investment Income (Note 4)							
Gain/Loss From Investments							
Other Operating Income	S-17						
Exchange Gain and (Loss) - General Tithe/Non-tithe Exchange							
Total Earned Operating Income				0	0	0	0
Non-Operating Expenses							
Employee Related Expenses (Note 19)	S-18						
Travel Expenses							
Program Specific Expenses							
Administrative Expenses	S-19						
Office Expenses	S-20a						
General Expenses	S-20b						
Plant Operation Expenses	S-21						
Investment Expense							
Other Prop Expense							
Total Operating Expense				0	0	0	0
Net Other Funds Increase (Decrease)				0	0	0	0
Increase (Decrease) Before Transfers		2,506,800,632	(18,648,619)	0	2,488,152,013	188,791,418	942,835,116
TRANSFERS							
Transfers Between FUNCTIONS/RESOURCES							
Transfers Between FUNDS							
Net Assets Increase (Decrease) for the Year		2,506,800,632	(18,648,619)	0	2,488,152,013	188,791,418	942,835,116
Net Assets, January 1, 2023		8,164,209,251	10,829,859,024	0	18,994,068,274		10,145,846,033
Net Assets, January 31, 2023		10,671,009,883	10,811,210,405	0	21,482,220,287		11,088,681,149
From the Financial Position		10,671,009,883	10,811,210,405	0			11,088,681,149
Difference from SFP		0	0	0			0
		OK	OK	OK			OK

Jakarta Local Conference
Statement of Cash Flows
For Month Ending January 31, 2023

	Operating	Plant	Other	Total 2023	Total 2022
Cash Flows from Operating Activities:					
Increase (Decrease) in Net Assets	2,506,800,632	(18,648,619)		2,488,152,013	942,835,116
Adjustments to eliminate non-cash items and reclassify non-operating items:					
Depreciation Expense		18,648,619		18,648,619	1,717,285,441
Allowance for Doubtful Accounts					
Asset Disposal or Retirement					
Proceeds from Sale of Plant Assets					
Gain or Loss in Fair Value of Investments					
Current AR (Row Hidden When Extracted)	7,278,364,537	0	0		5,654,109,808
Beginning AR At Start of Year (Row Hidden When Extracted)	6,412,598,980	0	0		5,403,742,582
Decrease (Increase) in Accounts Receivable	(865,765,558)			(865,765,558)	(250,367,226)
Decrease (Increase) in Notes Receivable					
Decrease (Increase) in Inventories					
Decrease (Increase) in Prepayments and Other Current Assets	(1,368,675,612)			(1,368,675,612)	(1,585,448,006)
Current AP (Row Hidden When Extracted)	1,475,402,657	0	0		7,560,366,417
Beginning AP At Start of Year (Row Hidden When Extracted)	920,807,071	0	0		5,807,979,903
Increase (Decrease) in Accounts Payable	554,595,587			554,595,587	1,752,386,514
Increase (Decrease) in Notes Payable					
Increase (Decrease) in Other Current Liabilities	(36,510,734)			(36,510,734)	62,300,000
Net Cash Provided (Used) by Operating Activities	790,444,315	0	0	790,444,315	2,638,991,839
Cash Flows from Investing Activities:					
All Credits to Investment Account This Year	0	0	0		0
Changes in Valuation Account During Year	0	0	0		0
Unrealized Gain or Loss	0	0	0		0
Realized Gain or Loss on Investments	0	0	0		0
Proceeds from Maturity of Investments					
Purchase of Investments (Net)					
Proceeds from Sale of Plant Assets					
Increase in Plant Fund Cash					
Purchase of Plant Assets					(15,100,000)
Purchase of Plant WIP					(1,736,250,393)
Purchase of Other Long-term Assets					
Notes Receivable Issued					
Net Cash Provided (Used) by Investing Activities	0	0	0	0	(1,751,350,393)
Cash Flows from Financing Activities					
Principal Payments made on Long-term Debt	(215,000,000)			(215,000,000)	
Proceeds from Long-term Debt					
Proceeds (Payments) from Interfund Borrowing					
Net Cash provided (used) by Financing Activities	(215,000,000)	0	0	(215,000,000)	0
Net Increase (Decrease) in Cash and Cash Equivalents	575,444,315			575,444,315	887,641,446
Beginning Cash and Cash Equivalents - Includes Agency Cash (Overdraft)	9,117,581,056	0	0	9,117,581,056	6,015,401,914
Ending Cash and Cash Equivalents - Includes Agency Cash (Overdraft)	9,693,025,371	0	0	9,693,025,371	6,903,043,360
	9,693,025,371				6,903,043,360
	1,270,327,388				1,153,717,200
Less Cash Held for Agency	1,270,327,388			1,270,327,388	1,153,717,200
Cash and Cash Equivalents (Note 3)	8,422,697,983	0	0	8,422,697,983	5,749,326,160
Overdrawn Cash (Note 10)	0	0	0	0	0

NOTE 22 - WORKING CAPITAL & LIQUIDITY [FORMER CALCULATION]

WORKING CAPITAL

Current Assets	18,737,611,178	13,957,887,367
Current Liabilities	2,745,730,045	8,714,083,617
Actual Working Capital	<u>15,991,881,133</u>	<u>5,243,803,751</u>

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Operating Expenses for the Past 12 Months	83,547,123,229	82,028,730,521
Total All Appropriations	0	0

Recommended Working Capital

Percentage of Operating Appropriations to Organizations	0.00%	
Percentage of Operating Expenses	20.00%	
Allocated Net Assets	1,886,713,446	1,510,799,692
Recommended Working Capital	<u>18,596,138,092</u>	<u>17,916,545,796</u>
Excess (Deficiency) of Actual over Recommended	<u>(2,604,256,959)</u>	<u>12,672,742,046</u>

Percentage of Actual to Recommended Working Capital 86.00% 29.27%

Current Ratio 6.82 1.60

LIQUIDITY STATEMENT

Cash and Cash Equivalents	9,693,025,371	6,903,043,360
Investments		
Receivable From WIUM	624,385,627	
Total Liquid Assets	<u>10,317,410,998</u>	<u>6,903,043,360</u>

Less Commitments:

Current Liabilities	2,745,730,045	8,714,083,617
Allocated Net Assets	1,886,713,446	1,510,799,692
Total Commitments	<u>4,632,443,491</u>	<u>10,224,883,309</u>

Net Liquid Assets 5,684,967,507 (3,321,839,949)

Percentage Liquid Assets to Commitments 222,72% 67,51%