

Cedar Valley-Nauvoo USA Mission Center

2020 Financial Conference

December 5, 2020

The business session will be held via ZOOM online conferencing beginning at 1:00 PM.

To connect to the conference via ZOOM Online Conferencing

Via computer visit: <https://zoom.us/j/2714958353>

A meeting ID and password are NOT required when joining.

Via phone call: 1-646-558-8656

If asked for a meeting ID when connecting by phone: 271 495 8353#

If asked for a passcode when connecting by phone: 583349

Community of Christ

Order of Business

Welcome:

- Welcome: Robert Cook, MC President/Financial Officer
 - Hymn of Welcome: *CCS# 339 – In Christ There Is No East or West*
 - Invocation: Pat Reaves, MC Invitation Support Minister
 - Opening Comments and Information: Robert Cook, MC President/Financial Officer
 - Financial Updates from World Church: Denise White, Field Support Minister
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Call to Order: Robert Cook, MC President/Financial Officer

- Call to Order
 - Conference Secretary and Standing Rules:
 - The election of conference secretary and approval of Standing Rules will carryover from the October 24th conference. Gayla Burgess will serve as conference secretary.
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Cedar Valley-Nauvoo Mission Center Standing Rules as approved by the conference body 10/24/2020

1. The mission center president(s) will preside over the mission center conferences and their organization;
 2. The mission center president(s) will formulate and adjust the conference agendas, as required. Therefore, printed and/or electronic agendas are for guidance only and will not be considered either general or specific orders;
 3. Per a vote of the 2019 mission center conference legislative body, the Cedar Valley-Nauvoo USA Mission Center conferences are non-delegate conferences. The legislative body will reflect a vote of common consent by those attendees who are confirmed members of Community of Christ and whose membership is registered in the Cedar Valley-Nauvoo Mission Center, or whose membership is in the process of being transferred to the mission center;
 4. Mission center conferences can be conducted online. Voting during an online conference will be by first asking if there is any objection to recording a unanimous vote. If any voting member objects, then the vote will be conducted by dividing the body into groups of 10. Each group of 10 will have a teller who will count the vote of each individual voter. The group tellers will report their group's vote count to the chair at the end of the vote and all members will return to the main body;
 5. Budgets and/or financial information for the Cedar Valley-Nauvoo USA Mission Center, congregations, and/or campgrounds will be considered in a separate business meeting, with the meeting to be held before the end of the calendar year so as to present a more accurate accounting of all budgets/finances;
 6. The time limit for introduction of new business is set at 8:00 AM the day of the business meeting; by which time all items of new business must be in the hands of the mission center president(s). This time limit does not apply to items introduced by the mission center president(s) or the mission center financial officer;
 7. All items of new business and substantial amendments that arise thereto must be submitted to the mission center president(s) in writing with the name and contact information of the mover included;
 8. Standing rules are adopted by two-thirds (2/3) vote. Any of the standing rules may be suspended by a majority vote of the legislative body without debate. A two-thirds (2/3) vote is required to amend or repeal the standing rules; and
 9. Rules contained in the most current edition of *Robert's Rules of Order* will govern the conferences where they are not in conflict with the standing rules or any other special order adopted by the conferences.
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Approval of Camp Nauvoo 2019 Audit Reports and 2021 Budget: *(Refer to pages 2-6)*

Approval of CVG 2019 Audit Reports and 2021 Budget: *(Refer to pages 7-10)*

Approval of Mission Center 2019 Audit Reports and 2021 Budget: *(Refer to pages 11-17)*

Adjournment:

- Motion to Adjourn
- Hymn of Sending Forth: *CCS# 649 – With a Steadfast Faith*
- Benediction: Brenda Mitchell, Community Leader

Community of Christ
2019 Internal Audit Report – Camp Nauvoo

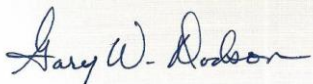
Camp Nauvoo - Community of Christ

The financial statements of Camp Nauvoo for the year ended December 31, 2019 have been reviewed applying certain procedures as described below, the purpose of which is to assist in evaluating the effectiveness of the internal control and in identifying any areas in which the accounting functions might not have captured all the significant financial data. Additionally, these procedures are intended to meet the audit function required by the Presiding Bishopric's policies. This report is intended solely for the use of the members of Camp Nauvoo and the World Church Presiding Bishopric, and it should not be distributed to anyone who is not associated through these bodies.

Among the procedures conducted were the following: 1) Verification of cash balances and investment balances, 2) Review of all asset, liability, and equity accounts as recorded in the general ledger, and 3) Tests of transactions through the year pertaining to cash receipts, disbursements and journal entries including examination on a test basis of paid invoices for appropriate documentation.

Records are maintained on a cash basis with no fixed assets being recorded on the books. A loan balance of \$364,000.00 is due World Church as of December 31, 2019; and loans totaling \$88,000.00 are due Cedar Valley-Nauvoo Mission Center as of December 31, 2019.

In all material respects, receipts, and disbursements have been recorded and administered in accordance with appropriate accounting practices and approved budgets. The accompanying statements present fairly the financial position, the results of its operations, and changes in fund balances of Camp Nauvoo as of December 31, 2019.



Gary W. Dodson
Internal Audit Department
July 1, 2020

International Headquarters 1001 W Walnut Independence, Missouri 64050-3562 USA 816-833-1000 www.cofchrist.org

See the following audited Camp Nauvoo 2019 End of Year Budget Report thru 12/31/19 for financial data.

IHQ Audited Camp Nauvoo 2019 Statement of Activities as of 12/31/2019

Line#	INCOME	
1	Rentals	185,490.57
2	Activity Surplus	5,617.16
3	Contributions	5,712.75
4	Other	0.00
5	TOTAL INCOME	\$196,820.48
Line #	EXPENSES - Administration	
6	Insurance	24,229.00
7	Hotel/Motel Taxes	14,402.44
8	Credit Card Processing Fees	1,684.46
9	Resident Manager	1,050.74
10	Loan Interest	5,743.62
11	Miscellaneous	2,667.67
12	TOTAL ADMINISTRATION	\$49,777.93
Line#	EXPENSES - Facilities/Grounds	
13	Supplies/Tools	5,615.91
14	Equipment Repair/Maintenance	6,026.04
15	Equipment Replacement	1,166.67
16	Grounds General	5,007.84
17	Building Maintenance	11,294.64
18	TOTAL FACILITIES/GROUNDS	\$29,111.10
Line#	EXPENSES - Utilities	
19	Electricity	18,458.17
20	Natural Gas	2,943.56
21	Trash Removal	8,265.42
22	Water/Sewer	6,823.22
23	Telephone	2,613.67
24	TOTAL UTILITIES	\$39,104.04
25	TOTAL EXPENSES	\$117,993.07
26	NET INCOME (LOSS)	\$78,827.41
27	Operating Fund Balance – January 1st	\$47,302.35
28	Transfer to Lodge Construction Phase 1	(\$11,441.92)
29	Transfer to Lodge Construction Phase 2	(\$20,000.00)
30	Operating Fund Balance – December 31st	\$94,687.84

IHQ Audited – Camp Nauvoo Lodging Enhancement Construction Project for the Year Ended December 31, 2019

Line #	Project Phase	Balance (1/1/2019)	Receipts	Disbursements	Balance (12/31/2019)
1	I	0.00	11,441.92	11,441.92	0.00
2	II	6,989.90	147,145.88	134,749.66	19,386.12
3	I + II	\$6,989.90	\$158,587.80	\$146,191.58	\$19,386.12

IHQ Audited Camp Nauvoo Statement of Financial Position as of 12/31/2019

Line#	ASSETS	December 31, 2019
1	State Bank of Nauvoo Checking	99,935.15
2	State Bank of Nauvoo – Construction	17,863.81
3	Petty Cash/Other	300.00
4	Assets Subtotal	\$118,098.98
5	Accounts Receivable – World Church	750.00
6	TOTAL ASSETS	\$118,848.96
Line#	LIABILITIES	December 31, 2019
7	Rental Deposits	4,775.00
8	TOTAL LIABILITIES	\$4,775.00
Line#	NET ASSETS	December 31, 2019
9	Lodge Enhancement Project (Sch 1)	19,386.12
10	Operating Fund	94,687.84
11	TOTAL NET ASSETS	\$114,073.96
12	TOTAL LIABILITIES AND NET ASSETS	\$118,848.96

2019 & 2020 Camp Nauvoo Budget vs. Actuals / 2021 Proposed Budget
CV-N Camp Nauvoo Budgeted Financial Statement Format – 2020 Actuals as of 10/31/20

OPERATING INCOME & RESERVES TRANSFERS LINE # & ITEM NAME		2019 Budget	2019 Actuals	2020 Approved Budget	2020 Actuals	2020 Crisis Budget	2021 Budget
Line#	RNETAL/LEASE INCOME RECEIPTS	Jan 1-Dec 31	Jan 1-Dec 31	Jan 1-Dec 31	Jan 1-Oct 31	Jan 1-Dec 31	Jan 1 - Dec 31
1	Rentals – Non-Affiliated	139,635.00	185,490.57	185,610.00	13,243.14	9,000.00	140,500.00
2	Other	0.00	0.00	0.00	0.00	0.00	0.00
Line#	ASSETS/RESERVES TRANSFERS	2019 Budget	2019 Actuals	2020 Approved Budget	2020 Actuals	2020 Crisis Budget	2021 Budget
3	Youth Camps/Reunion Surplus	2,000.00	5,617.16	2,000.00	0.00	0.00	4,000.00
4	Cornerstone Affiliate Investment Pool	0.00	0.00	0.00	0.00	0.00	0.00
5	Mission Center Appropriation	0.00	0.00	0.00	0.00	0.00	0.00
6	Year-End Pass Thru MC Contributions	500.00	0.00	500.00	0.00	500.00	300.00
Line#	OTHER INCOME SOURCES	2019 Budget	2019 Actuals	2020 Approved Budget	2020 Actuals	2020 Crisis Budget	2021 Budget
7	Bequests/Memorials	0.00	0.00	0.00	20.00	0.00	0.00
8	Tables Contributions	N/A	N/A	235.11	0.00	N/A	N/A
9	Washing Machine/Dryer Proceeds	300.00	- 22.06	300.00	0.00	100.00	250.00
10	Interest-Restricted Savings Account	N/A	N/A	N/A	1.84	0.00	0.00
11	Miscellaneous (Direct Contributions, etc.)	7,000.00	5,712.75	7,000.00	4,389.05	5,400.00	5,400.00
12	TOTAL OPERATING INCOME	\$149,435.00	\$196,798.42	\$195,410.00	\$17,654.03	\$15,000.00	\$150,450.00
OPERATING EXPENSES		2019 Budget	2019 Actuals	2020 Approved Budget	2020 Actuals	2020 Crisis Budget	2021 Budget
Line#	ADMINISTRATION (Non-Office Items)						
13	Insurance-Officer/Dir, Liability, Real Estate	20,400.00	24,229.00	30,400.00	20,687.20	26,000.00	30,000.00
14	Advertising	500.00	0.00	1,000.00	0.00	100.00	300.00
15	Bank Charges	100.00	28.92	100.00	0.00	50.00	50.00
16	Registrations/Licenses	100.00	0.00	100.00	51.27	100.00	160.00
17	Office Supplies	300.00	955.45	300.00	377.69	750.00	600.00
18	Audit Services	250.00	234.60	275.00	355.36	275.00	350.00

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Line#	ADMINISTRATION (Non-Office Items) Continued						
19	Website Op's & Domain Renewal Fees	100.00	61.00	100.00	0.00	100.00	100.00
20	Hotel/Motel Tax (City of Nauvoo)	7,000.00	8,399.79	7,000.00	392.45	500.00	9,000.00
21	Illinois Hotel Operator Occupation Tax	6,000.00	6,002.65	6,000.00	280.97	400.00	6,500.00
22	Nauvoo Chamber of Commerce Dues	100.00	150.00	100.00	0.00	100.00	150.00
23	Administration (Non-Office) Miscellaneous	100.00	21,237.70	100.00	425.69	500.00	100.00
	ADMINISTRATION (Office Items)						
24	Postage/Shipping Fees	0.00	79.90	0.00	235.68	125.00	150.00
25	Online Reservations System Annual Fees	0.00	240.00	0.00	0.00	250.00	250.00
26	Credit Card Rental Service Fees	3,000.00	1,684.46	3,000.00	466.11	450.00	2,000.00
27	Mileage/Fuel Reimbursement	300.00	0.00	300.00	0.00	250.00	N/A
28	Cell Phone (20/21 p/o Line 38)	360.00	730.84	360.00	N/A	N/A	N/A
	ADMINISTRATION (Repayment of Loan)						
29	HOW Loan Payment – Principal	33,050.00	0.00	33,050.00	0.00	0.00	9,500.00
30	HOW Loan Payment – Interest	5,000.00	4,093.62	5,000.00	6,263.46	17,654.00	17,654.00
31	Mission Center 55k Loan – Interest	0.00	1,650.00	2,300.00	0.00	0.00	3,300.00
32	Mission Center 15K Loan – Interest	N/A	N/A	1,000.00	0.00	0.00	900.00
	FACILITIES/GROUNDS						
33	Camp Supplies & Infrastructure	4,875.00	5,593.85	5,175.00	952.08	2,250.00	6,500.00
34	Existing Equipment – Repair/Maintenance	3,000.00	6,026.04	5,350.00	3,326.18	1,541.00	9,036.00
35	Existing Equipment - Replacement	5,500.00	1,166.67	4,000.00	364.25	1,500.00	1,800.00
36	Grounds General-Non-Bldg (w/vehicle POL)	2,500.00	5,007.84	3,500.00	4,427.45	7,000.00	5,700.00
37	Building Structural/Internal Services Maintenance (BS/ISM)	13,600.00	10,544.64	43,600.00	4,270.38	6,900.00	8,150.00
38	UTILITIES (Trash, electric, gas, water/sewer & phone/DSL)	43,300.00	39,104.04	43,300.00	16,333.69	21,782.00	38,200.00
39	TOTAL OPERATING EXPENSES	\$149,435.00	\$137,971.01	\$195,410.00	\$59,209.91	\$88,577.00	\$150,450.00
40	NET INCOME/EXPENSE	\$0.00	\$58,827.41	\$0.00	-\$41,555.88	-\$73,577.00	\$0.00

- This budget proposal plans for loan principal payback to begin sometime mid-year 2021 and, due to COVID-19, this date is a “soft start” and may be subject to change. Therefore, the budgeted principal figure is also subject to change.
- The Camp Nauvoo operations checking account balance of uncommitted funds as of 10/31/20 is \$53,207.28.

Camp Nauvoo Operations Treasury Cash Assets Summary

Line#	CASH ASSETS (Non-Real Estate)	30-Jun-21	31-Dec-20	30-Jun-20	31-Dec-19
1	Operations Checking Acct Uncommitted Funds			* 92,408.45	99,935.15
2	Imprest Fund – Petty Cash			200.00	200.00
3	Imprest Fund – Cash for Change			100.00	100.00
4	Construction Checking Acct Uncommitted Funds (Opened 3/31/17)			3,786.94	17,863.81
5	**Camp Nauvoo Cornerstone AIP Fund			1,976.55	2,090.88
6	TOTAL CASH ASSETS (Non-Real Estate)			\$98,471.94	\$120,189.84
7	* \$21,445.53 of this amount transferred to a new restricted savings acct in July 2020.				
Line#	CASH ASSETS (Non-Real Estate)	30-Jun-17	31-Dec-16	30-Jun-16	31-Dec-15
8	Operations Checking Acct Uncommitted Funds	66,575.80	49,522.35	9,132.37	36,651.96
9	Imprest Fund – Petty Cash	200.00	----	300.00	300.00
10	Imprest Fund – Cash for Change	100.00	100.00	100.00	100.00
11	Construction Checking Acct Uncommitted Funds (Opened 3/31/17)	9,023.88	7,309.90	20,457.37	51,139.04
12	**Camp Nauvoo Cornerstone AIP Fund	1,985.81	24,952.42	26,441.32	26,200.79
13	TOTAL CASH ASSETS (Non-Real Estate)	\$77,885.49	\$81,884.67	\$56,431.06	\$114,391.79
Line#	CASH ASSETS (Non-Real Estate)	30-Jun-17	31-Dec-16	30-Jun-16	31-Dec-15
14	Operations Checking Acct Uncommitted Funds	8,695.09	49,313.62	44,802.34	67,985.97
15	Imprest Fund – Petty Cash	300.00	300.00	300.00	300.00
16	Imprest Fund – Cash for Change	100.00	100.00	100.00	100.00
17	Construction Checking Acct Uncommitted Funds (Opened 3/31/17)	29,219.84	N/A	N/A	0.00
18	**Camp Nauvoo Cornerstone AIP Fund	24,435.65	202,967.18	194,866.04	189,730.60
19	TOTAL CASH ASSETS (Non-Real Estate)	\$62,750.58	\$252,680.80	\$240,068.38	\$258,116.57
Line#	CASH ASSETS (Non-Real Estate)	30-Jun-15	31-Dec-14	30-Jun-14	31-Dec-13
20	Operations Checking Acct Uncommitted Funds	53,677.58	43,240.28	5,211.95	19,084.26
21	Imprest Fund – Petty Cash	300.00	300.00	300.00	N/A
22	Imprest Fund – Cash for Change	100.00	100.00	100.00	N/A
23	Non-Affiliated Voluntary Contributions	93.00	93.00	93.00	N/A
24	**Camp Nauvoo Cornerstone AIP Fund	253,547.80	245,187.61	246,970.09	237,209.22
25	TOTAL CASH ASSETS (Non-Real Estate)	\$307,718.38	\$288,920.89	\$252,675.04	\$256,293.48
Line#	CASH ASSETS (Non-Real Estate)	30-Jun-13	31-Dec-12	30-Jun-12	31-Dec-11
26	Operations Checking Acct Uncommitted Funds	11,339.35	9,936.70	85,028.79	103,986.48
27	**Camp Nauvoo Cornerstone AIP Fund	218,891.41	210,208.52	126,390.54	120,440.01
28	TOTAL CASH ASSETS (Non-Real Estate)	\$230,230.76	\$220,145.22	\$211,419.33	\$224,426.49
Line#	CASH ASSETS (Non-Real Estate)	30-Jun-11	31-Dec-10	30-Jun-10	31-Dec-09
29	Operations Checking Acct Uncommitted Funds	62,078.19	66,199.68	38,465.77	501.95
30	**Camp Nauvoo Cornerstone AIP Fund	262,366.32	229,397.02	177,167.05	178,224.57
31	TOTAL CASH ASSETS (Non-Real Estate)	\$324,444.51	\$295,596.70	\$215,632.82	\$178,726.52

**Shown here to communicate its availability effect on the TOTAL CASH ASSETS value, although the dollar value is formally/officially accounted for at the mission center level.

Community of Christ

2019 Internal Audit Report – Cedar Valley Grove Campground

Cedar Valley Grove Campground
Community of Christ

The financial statements of Cedar Valley Grove Campground for the year ended December 31, 2019 have been reviewed applying certain procedures as described below, the purpose of which is to assist in evaluating the effectiveness of the internal control and in identifying any areas in which the accounting functions might not have captured all the significant financial data. Additionally, these procedures are intended to meet the audit function required by the Presiding Bishopric's policies. This report is intended solely for the use of the members of Cedar Valley Grove Campground and the World Church Presiding Bishopric and it should not be distributed to anyone who is not associated through these bodies.

Among the procedures conducted were the following: 1) Verification of cash balances and investment balances, 2) Review of all asset, liability, and equity accounts as recorded in the general ledger, and 3) Tests of transactions through the year pertaining to cash receipts, disbursements, and journal entries including examination on a test basis of paid invoices for appropriate documentation.

In all material respects, receipts, and disbursements have been recorded and administered in accordance with appropriate accounting practices and approved budgets. The accompanying statements present fairly the financial position, the results of its operations, and changes in fund balances of Cedar Valley Grove Campground as of December 31, 2019.



Gary W. Dodson
Internal Audit Department
March 4, 2020

See the following audited CVG 2019 End of Year Budget Report thru 12/31/19 for financial data.

IHQ Audited CVG 2019 Statement of Financial Position as of 12/31/2019 & 12/31/2018

Line#	ASSETS	December 31, 2019	December 31, 2018
1	US Bank Checking	9,011.77	55,918.30
2	United Community Savings Bank	10,063.37	10,033.24
3	TOTAL ASSETS	\$19,075.14	\$65,951.54
Line#	LIABILITIES AND NET ASSETS	December 31, 2019	December 31, 2018
4	Rental Deposits	100.00	100.00
5	Operating Fund	8,941.90	55,818.30
6	Reserve	10,033.24	10,033.24
7	TOTAL LIABILITIES AND NET ASSETS	\$19,075.14	\$65,951.54

IHQ Audited CVG 2019 Statement of Activities as of 12/31/2019

Line#	INCOME	
1	Rentals	4,495.00
2	Mission Center Support	10,000.00
3	Contributions	4,069.75
4	Interest/Other	32.84
5	TOTAL INCOME	\$18,597.59
Line#	EXPENSES - Administration	
6	Insurance	16,488.00
7	Audit	159.59
8	Registrations/Licenses	202.70
9	Office Supplies	149.76
10	Advertising	145.87
11	Other	191.74
12	TOTAL ADMINISTRATION	\$17,337.66
Line#	EXPENSES - Facilities/Grounds	
13	Supplies/Tools	1,470.36
14	Equipment Repair/Maintenance	2,114.59
15	Equipment Replacement	2,178.88
16	Grounds General	418.57
17	Special Projects	25,266.50
18	Building Maintenance	6,738.71
19	TOTAL FACILITIES/GROUNDS	\$38,187.61
Line#	EXPENSES - Utilities	
20	Electricity	7,395.18
21	LP Gas	1,207.13
22	Trash Removal	713.49
23	Telephone	632.92
24	TOTAL UTILITIES	\$9,948.72
25	TOTAL EXPENSES	\$65,473.99
26	NET INCOME (LOSS)	(\$46,876.40)
27	Operating Fund Balance as of January 1st	\$55,818.30
28	TRANSFER FROM RESERVE	\$0.00
29	Operating Fund Balance as of December 31st	\$8,941.90

2019 & 2020 CVG Budget vs. Actuals / 2021 CVG Proposed Budget
CV-N CVG Budgeted Financial Statement Format – 2020 Actuals as of 10/31/20

OPERATING INCOME & RESERVES TRANSFERS		2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget
LINE # & ITEM NAME						
Line#	INCOME PROCEEDS	<i>Jan 1 - Dec 31</i>	<i>Jan 1 - Dec 31</i>	<i>Jan 1 - Dec 31</i>	<i>Jan 1 - Oct 31</i>	<i>Jan 1 - Dec 31</i>
1	Rentals – Affiliated	3,000.00	1,000.00	0.00	0.00	0.00
2	Rentals – Non-Affiliated	4,000.00	3,495.00	1,000.00	0.00	1,000.00
3	Camper Spaces	N/A	N/A	2,000.00	0.00	2,000.00
4	Campgrounds Rentals	N/A	N/A	6,000.00	0.00	6,000.00
5	Other	N/A	N/A	0.00	0.00	0.00
Line#	ASSETS/RESERVES TRANSFERS	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget
6	Youth Camps/Reunion Surplus	4,000.00	2,200.00	2,000.00	0.00	2,000.00
7	CVG Reserves – Affiliate Investment Pool	14,000.00	0.00	10,000.00	0.00	10,000.00
8	Mission Center Appropriation	20,000.00	10,000.00	10,000.00	20,000.00	10,000.00
9	Clinton CVG AIP Endowment	15,000.00	0.00	15,000.00	10,330.60	15,000.00
10	Savings Account	16,275.00	0.00	10,000.00	0.00	10,000.00
11	Year-End Pass Thru MC Contributions	300.00	1,669.75	300.00	0.00	300.00
12	Other	0.00	1,317.71	0.00	0.00	0.00
Line#	OTHER SOURCES	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget
13	Bequests/Memorials	0.00	0.00	0.00	1,400.00	0.00
14	Interest – United Community Bank Savings	0.00	30.13	0.00	13.57	0.00
15	Individual and Group Contributions	N/A	N/A	10,775.00	2,290.00	10,775.00
16	Miscellaneous	0.00	100.00	0.00	0.00	0.00
17	GRAND TOTAL OPERATING INCOME	\$76,575.00	\$19,812.59	\$67,075.00	\$34,074.17	\$67,075.00
OPERATING EXPENSE		2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget
Line#	ADMINISTRATION	<i>Jan 1 - Dec 31</i>	<i>Jan 1 - Dec 31</i>	<i>Jan 1 - Dec 31</i>	<i>Jan 1 - Oct 31</i>	<i>Jan 1 - Dec 31</i>
18	Insurance-Officer/Dir, Liability, Real Estate, etc	16,000.00	17,703.00	17,800.00	* 10,770.60	17,800.00
19	Advertising/Marketing	500.00	145.87	1,000.00	0.00	1,000.00
20	Bank Charges	25.00	0.00	25.00	0.00	25.00
21	Registrations/Licenses/Memberships	0.00	202.70	0.00	40.00	0.00
22	Office Supplies	0.00	149.76	0.00	0.00	0.00
23	Audit Services	250.00	159.59	250.00	225.00	250.00
24	Reservations Processing	N/A	N/A	100.00	0.00	100.00
25	Buying Club Renewal	45.00	45.00	45.00	45.00	45.00
26	Administration Miscellaneous	55.00	146.74	155.00	570.08	155.00
27	Other	0.00	0.00	0.00	0.00	0.00
Line#	FACILITIES/GROUNDS (Routine Ops)	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget
28	Camp Supplies/Consumables & Infrastructure	1,300.00	1,470.36	900.00	262.33	900.00
29	Pest Control (p/o BS&ISM Line 34 for '19,'20,'21)	----	----	----	----	----
30	Existing Equipment – Repair/Maintenance	2,000.00	2,114.59	4,000.00	0.00	4,000.00
31	Existing Equipment - Replacement	2,000.00	2,178.88	4,000.00	0.00	4,000.00
32	Grounds General-Non-Building (w/vehicle POL)	2,200.00	418.57	3,200.00	81.27	3,200.00
33	Building Structural & Internal Services Main.	2,700.00	6,738.71	3,500.00	918.70	3,500.00
Line#	FACILITIES/GROUNDS (Special Projects)					
34	Enclose Shelters (1 & 4)	N/A	N/A	6,000.00	0.00	6,000.00
35	Playground Equipment	1,000.00	0.00	N/A	N/A	N/A
36	Electrical System Upgrade (Ph2 '19, 3 '20, '21)	7,500.00	13,345.50	5,000.00	0.00	5,000.00
37	Cedars Kitchen Upgrade	3,000.00	0.00	600.00	0.00	600.00
38	New Metal Roof on Cedars	15,000.00	8,873.61	N/A	0.00	N/A
39	Shelter 3 Rehab	5,000.00	1,047.39	N/A	0.00	N/A
40	Finish Cabin 6 Rehab	1,000.00	2,000.00	N/A	0.00	N/A
41	Shelter Roofing	0.00	0.00	6,000.00	4,623.66	6,000.00
42	UTILITIES: (Trash/electric/LP gas/DSL)	17,000.00	13,597.60	14,500.00	9,948.36	14,500.00
43	GRAND TOTAL OPERATING EXPENSES	\$76,575.00	\$48,534.94	\$67,075.00	\$27,485.00	\$67,075.00
44	NET INCOME & EXPENSES	\$0.00	\$15,867.94	\$0.00	\$6,589.17	\$0.00

* Not inclusive of September and October.

Note: The CVG operations checking account balance of uncommitted funds as of 10/30/20 is \$15,507.86.

Cedar Valley Grove Cash Assets Summary

Line#	CASH ASSETS (Non-Real Estate)	30-Jun-21	31-Dec-20	30-Jun-20	31-Dec-19
1	Checking Account Uncommitted Funds			8,301.19	40,083.44
2	UCB Savings Accounts			10,084.40	30,000.16
3	**Cedar Valley Grove AIP Fund			31,256.43	30,117.68
4	**Clinton CVG Endowment Fund			129,644.93	131,947.06
5	TOTAL CASH ASSETS (Non-Real Estate)			\$179,286.95	\$232,148.34
Line#	CASH ASSETS (Non-Real Estate)	30-Jun-19	31-Dec-18	30-Jun-18	31-Dec-17
6	Checking Account Uncommitted Funds	13,022.08	55,918.30	9,694.02	40,083.44
7	UCB Savings Accounts	10,048.01	10,033.24	20,017.42	30,000.16
8	**Cedar Valley Grove AIP Fund	31,403.20	28,473.21	30,206.89	30,117.68
9	**Clinton CVG Endowment Fund	137,629.59	132,354.30	132,354.30	131,947.06
10	TOTAL CASH ASSETS (Non-Real Estate)	\$192,102.88	\$226,779.05	\$192,272.63	\$232,148.34
Line#	CASH ASSETS (Non-Real Estate)	30-Jun-17	31-Dec-16	30-Jun-16	31-Dec-15
11	Checking Account Uncommitted Funds	72,457.03	3,114.22	6,145.29	1,500.09
12	Visa BUXX Account (Closed Out)	N/A	N/A	N/A	N/A
13	**Cedar Valley Grove AIP Fund	40,635.81	37,864.86	36,362.58	35,412.60
14	**Clinton CVG Endowment Fund	123,044.97	138,517.67	N/A	N/A
15	TOTAL CASH ASSETS (Non-Real Estate)	\$236,137.81	\$179,496.75	\$42,507.87	\$36,912.69
Line#	CASH ASSETS (Non-Real Estate)	30-Jun-15	31-Dec-14	30-Jun-14	31-Dec-13
16	Checking Account Uncommitted Funds	14,421.93	9,004.85	11,655.26	26,354.03
17	Visa BUXX Account	0.00	0.00	585.68	585.68
18	**Cedar Valley Grove AIP Fund	36,963.49	35,755.37	36,026.05	34,612.18
19	TOTAL CASH ASSETS (Non-Real Estate)	\$51,385.42	\$44,760.22	\$48,266.99	\$61,551.89
Line#	CASH ASSETS (Non-Real Estate)	30-Jun-13	31-Dec-12	30-Jun-12	31-Dec-11
20	Checking Account Uncommitted Funds	3,126.49	7,652.66	1,777.62	19,220.12
21	Visa BUXX Account	591.58	466.25	960.34	0.00
22	**Cedar Valley Grove AIP Fund	33,948.16	30,689.09	36,731.52	35,005.71
23	TOTAL CASH ASSETS (Non-Real Estate)	\$37,666.33	\$38,808.00	\$39,469.48	\$54,225.83
Line#	CASH ASSETS (Non-Real Estate)	30-Jun-11	31-Dec-10	30-Jun-10	31-Dec-09
24	Checking Account Uncommitted Funds	15,728.66	24,788.50	1,463.96	2,226.94
25	Visa BUXX Account	0.00	0.00	0.00	0.00
26	**Cedar Valley Grove AIP Fund	36,291.05	34,797.96	43,722.48	43,993.28
27	TOTAL CASH ASSETS (Non-Real Estate)	\$52,019.71	\$59,586.46	\$45,186.44	\$46,220.22

**Shown here to communicate its availability effect on the TOTAL CASH ASSESTS value, although the dollar value is formally/officially accounted for at the mission center level.

Community of Christ

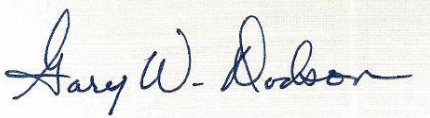
2019 Internal Audit Report Cedar Valley-Nauvoo Mission Center

Mission Center Presidency and Conference
Cedar Valley-Nauvoo USA Mission Center
Community of Christ

The financial records of the Cedar Valley-Nauvoo Mission Center for the year ended December 31, 2019 have been reviewed applying certain procedures as described below. The purpose of which is to assist in evaluating the effectiveness of the internal control and in identifying any areas in which the accounting functions might not have captured all the significant financial data. Additionally, these procedures are intended to meet the audit function required by the Presiding Bishopric's policies. This report is intended solely for the use of the members of Cedar Valley-Nauvoo Mission Center and the World Church Presiding Bishopric and it should not be distributed to anyone who is not associated through these bodies

Among the procedures conducted were the following: 1) Verification of cash balances and investment balances, 2) Review of all asset, liability, and equity accounts as recorded in the general ledger, and 3) Tests of transactions through the year pertaining to cash receipts, disbursements, and journal entries including examination of paid invoices for appropriate documentation.

In all material respects, receipts and disbursements have been recorded and administered in accordance with appropriate accounting practices and approved budgets. The accompanying statements present fairly the financial position, the results of its operations, and changes in fund balances of the Cedar Valley-Nauvoo Mission Center as of December 31, 2019.



Gary W. Dodson
Internal Audit Department
March 4, 2020

See the following audited Mission Center 2019 End of Year Budget Report thru 12/31/19 for financial data.

**IHQ Audited - Cedar Valley-Nauvoo USA Mission Center
Statement of Financial Position as of December 31, 2019 and 2018**

ASSETS		2019	2018
Line#	Current Assets		
1	Cash and In Banks	6,752.75	30,008.45
2	World Church Investment Pool	376,839.35	398,561.28
3	TOTAL CURRENT ASSETS	\$383,592.10	\$428,569.73
Line#	Accounts Receivable		
4	World Church	0.00	0.00
5	Camp Nauvoo	88,000.00	15,000.00
6	TOTAL ACCOUNTS RECEIVABLE	\$88,000.00	\$15,000.00
Line#	Fixed Assets		
7	Furniture	0.00	0.00
8	Office Equipment	0.00	542.75
9	TOTAL FIXED ASSETS	\$0.00	\$542.75
10	GRAND TOTAL OF ASSETS	\$471,592.10	\$444,112.48
Line#	NET ASSETS	2019	2018
11	Accounts Payable	0.00	2,075.00
12	Reserves and Activity Accounts	367,410.26	421,942.19
13	Operating Fund	16,181.84	19,552.54
14	Equity in Notes Receivable	88,000.00	0.00
15	Equity in Fixed Assets	0.00	542.75
16	GRAND TOTAL OF NET ASSETS	\$471,592.10	\$444,112.48

**IHQ Audited - Cedar Valley-Nauvoo USA Mission Center
Operating Fund Statement of Activities for Year Ended December 31, 2019**

Line#	INCOME	
1	Assessments from Congregations	27,107.82
2	Other Income	3,240.96
3	TOTAL INCOME	\$30,348.78
Line#	EXPENSES	
4	Personnel	9,679.64
5	Youth Ministries	2,900.00
6	Mission Center Ministries	2,133.26
7	Campground Allocations	10,000.00
8	Joseph Smith Historical Site	4,000.00
9	Operating/Administrative	4,792.08
10	TOTAL EXPENSES	\$33,504.98
11	Net Income (Expenses)	(\$3,156.20)
12	Operating Fund Beginning Balance	\$19,552.54
13	Prior Year Adjustment	\$214.50
14	Operating Fund Ending Balance	\$16,181.84

IHQ Audited - Cedar Valley-Nauvoo USA Mission Center
Summary of Affiliate Investment Pool Accounts for Year Ended December 31, 2019
(Schedule 1)

Line#	INCOME	
1	Camp Nauvoo Cornerstone Fund	2,090.88
2	Cedar Valley Grove Reserve	33,064.59
3	Cedar Valley-Nauvoo Mission Center	110,694.87
4	Cedar Valley-Nauvoo Mission Center – Outreach	8,362.28
5	Cedar Valley-Nauvoo Mission Center – Youth Camp	22,514.87
6	Clinton – Cedar Valley Grove	144,930.75
7	Oelwein Sale Proceeds	55,181.11
8	TOTAL INCOME	\$376,839.35

IHQ Audited - Cedar Valley-Nauvoo USA Mission Center
Summary of Reserves and Activity Accounts for Year Ending Dec 31, 2019

Line#	Reserves/Accounts	Balance 1/1/2019	Received	Expended	Balance 12/31/2019
1	Camp Nauvoo Cornerstone Fund	24,952.42	2,138.46	25,000.00	2,090.88
2	Camp Nauvoo Memorial Fund	175.00	0.00	0.00	175.00
3	Cedar Valley Grove Reserve	28,638.21	4,591.38	0.00	33,229.59
4	Clinton – Cedar Valley Grove	124,773.40	20,157.35	0.00	144,930.75
5	Equipment Reserve	60.00	0.00	0.00	60.00
6	IYF Reserve	300.93	0.00	0.00	300.93
7	MC Campgrounds Annual Res	199.50	150.00	0.00	349.50
8	MC Youth Camp Reserve	21,618.38	3,126.46	0.00	24,774.84
9	Mission Center Conference	694.55	0.00	0.00	694.55
10	Missionary Ministries Reserve	7,201.09	1,161.19	0.00	8,362.28
11	Oelwein Sale Proceeds	98,452.47	11,728.64	55,000.00	55,181.11
12	Operating Reserve (MC)	110,378.31	15,374.59	33,000.00	92,752.90
13	Spectacular Equipment Fund	200.00	0.00	0.00	200.00
14	Spectacular Reserve Fund	2,908.40	0.00	0.00	2,908.40
15	Young Adult Ministries	1,342.78	0.00	0.00	1,342.78
16	Youth Ministries Reserves	46.75	40.00	0.00	86.75
17	TOTALS	\$421,942.19	\$58,468.07	\$113,000.00	\$367,410.26

2019 & 2020 Mission Center Budget vs. Actuals / 2021 Mission Center Proposed Budget

CV-N Mission Center Budgeted Financial Statement Format – Actuals as of 10/31/20

OPERATING INCOME & RESERVES TRANSFERS		2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget
Line#	ITEM NAME	<i>Jan 1 - Dec 31</i>	<i>Jan 1 - Dec 31</i>	<i>Jan 1 - Dec 31</i>	<i>Jan 1 - Oct 31</i>	<i>Jan 1 - Dec 31</i>
1	Congregational Assessments	32,554.35	27,107.82	30,270.00	14,742.58	26,824.00
2	Budgeted Income from Investment Pool	20,201.65	0.00	8,501.54	8,501.54	20,000.00
3	Interest-Checking Account	10.00	0.70	10.00	0.20	10.00
4	Interest Bearing Checking Account Xfer	500.00	0.00	500.00	0.00	500.00
5	Youth Camps (Not Retreats)	0.00	205.00	0.00	0.00	0.00
6	MC Missionary Fund	500.00	0.00	500.00	0.00	500.00
7	MC SPEC/Mini-SPEC Income	0.00	0.00	0.00	0.00	0.00
8	Carryover Previous FY	0.00	0.00	0.00	0.00	0.00
9	Campgrounds	0.00	0.00	0.00	0.00	0.00
10	Interest – Camp Nauvoo \$55k Loan	0.00	1,650.00	0.00	0.00	3,300.00
11	Interest – Camp Nauvoo \$15k Loan	0.00	0.00	0.00	0.00	900.00
12	Mission Center Conference Offerings	0.00	1,340.26	0.00	0.00	0.00
13	Other Offerings	1,000.00	0.00	1,000.00	0.00	1,000.00
14	Other	0.00	45.00	0.00	2,000.00	0.00
15	GRAND TOTAL INCOME	\$54,766.00	\$30,348.78	\$40,781.54	\$25,244.32	\$53,034.00
EXPENSES		2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget
Line#	MISSION	<i>Jan 1 - Dec 31</i>	<i>Jan 1 - Dec 31</i>	<i>Jan 1 - Dec 31</i>	<i>Jan 1 - Oct 31</i>	<i>Jan 1 - Dec 31</i>
16	Temple School Classes	200.00	295.31	200.00	- 209.65	200.00
17	Leadership Development	500.00	0.00	500.00	0.00	500.00
18	Missionary Resources	500.00	0.00	300.00	0.00	300.00
19	Aaronic Ministries	450.00	0.00	100.00	0.00	100.00
20	Melchisedec Ministries	450.00	0.00	100.00	0.00	100.00
21	Mission Center Support Ministries - Undefined	0.00	0.00	0.00	0.00	0.00
22	Youth Ministries Council	3,000.00	2,900.00	2,500.00	0.00	2,500.00
23	Camps Medical Support (Epi-Pens)	100.00	837.95	500.00	0.00	500.00
24	Campground Ministries-CN Covid Contingency	----	----	----	----	* 10,000.00
25	Campground Ministries – CVG Operations	20,000.00	10,000.00	10,000.00	20,000.00	10,000.00
26	Campgrounds Board of Directors	250.00	0.00	100.00	0.00	100.00
27	Visiting Ministry Support	300.00	0.00	300.00	0.00	300.00
28	DGR/Generosity Ministries	100.00	0.00	100.00	0.00	100.00
29	Joseph Smith Historic Site	4,000.00	4,000.00	4,000.00	0.00	4,000.00
30	Children’s Ministries	200.00	0.00	100.00	0.00	100.00
31	MC SPEC/Mini-SPEC/IYF Ministries	2,000.00	0.00	1,500.00	0.00	1,500.00
32	Young Adult Ministries	500.00	0.00	500.00	0.00	500.00
33	Web Ministries	500.00	0.00	500.00	0.00	2,000.00
34	Communications	300.00	0.00	50.00	0.00	50.00
35	Youth Camp Ministries (Not retreats)	0.00	0.00	0.00	0.00	0.00
36	New Ministries Support	1,000.00	0.00	1,000.00	0.00	1,000.00
37	Miscellaneous Mission	200.00	1,000.00	200.00	0.00	508.00
38	MISSION TOTAL	\$34,550.00	\$19,033.26	\$22,550.00	\$19,790.35	\$34,358.00
Line#	EXPENSES – PASTORAL					
39	Cards/Memorials	100.00	0.00	100.00	0.00	100.00
40	Recognitions and Gifts	200.00	0.00	200.00	0.00	200.00
41	Miscellaneous	100.00	0.00	100.00	0.00	100.00
42	PASTORAL TOTAL	\$400.00	\$0.00	\$400.00	\$0.00	\$400.00
Line#	EXPENSES – ADMINISTRATION					
43	Administrative Assistant Salary	7,200.00	7,186.38	7,200.00	5,044.15	7,200.00
44	Administrative Assistant FICA/Medicare	550.00	1,318.05	550.00	1,307.20	550.00
45	Vendor Processing of Admin Asst Payroll	916.00	1,006.43	916.00	453.47	1,000.00
46	Administrative Assistant Travel	250.00	168.78	250.00	0.00	250.00
47	“One License” Audio/Video	700.00	195.00	700.00	202.00	700.00
48	Cell Phones	800.00	652.12	800.00	758.39	800.00
49	Internet Services	700.00	759.42	700.00	730.40	700.00
50	Postage	200.00	55.00	200.00	222.64	200.00
51	Office Supplies	300.00	68.04	300.00	53.47	300.00
52	Equipment Maintenance	200.00	0.00	200.00	0.00	200.00
53	Equipment Purchases	300.00	0.00	300.00	128.40	300.00
54	Computer Supplies	200.00	115.96	200.00	113.99	200.00

Continued on Next Page

Line#	EXPENSES – ADMINISTRATION					
55	Audits/Insurance/Real Estate	2,000.00	1,385.07	2,000.00	1,276.05	2,000.00
56	Copier/Copies and MC Directories	100.00	0.00	100.00	0.00	100.00
57	Bank Charges	100.00	0.00	100.00	0.00	100.00
58	Extra Mileage and Expenses	200.00	0.00	200.00	0.00	200.00
59	Conferences and Retreats	200.00	304.95	200.00	0.00	200.00
60	Contribution Envelopes	700.00	787.12	715.54	8.16	716.00
61	ZOOM Online Conferencing Fees	N/A	N/A	0.00	299.80	360.00
62	Community Leader Support	4,000.00	469.40	2,000.00	166.00	2,000.00
63	Miscellaneous	200.00	0.00	200.00	0.00	200.00
64	ADMINISTRATION TOTAL	\$19,816.00	\$14,471.72	\$17,831.54	\$10,755.96	\$18,276.00
65	GRAND TOTAL EXPENSES	\$54,766.00	\$33,504.98	\$40,781.54	\$30,546.31	\$53,034.00
66	NET INCOME & EXPENSES	\$0.00	(\$3,156.20)	\$0.00	(\$5,301.00)	\$0.00

* If not used in 2021, the \$10,000 will become seed dollars for a Camp Nauvoo emergency reserve fund in 2022.

Note: The mission center checking account balance as of 10/31/20 is \$20,965.58; of which \$4,240 is the 2020 virtual reunion net income dollars, resulting in \$16,725.58 of uncommitted checking account dollars. The \$4,240 is to be shared equally by both campgrounds.

CV-N Mission Center Affiliate Investment Pool IHQ Mid-Year Financial Status

Line#		Affiliate Investment Pool <i>As of June 30, 2020</i>	Affiliate Investment Pool <i>As of June 30, 2021</i>	Affiliate Investment Pool <i>As of June 30, 2022</i>
1	CV-N Mission Center Reserves	96,337.73		
2	Camp Nauvoo Cornerstone	1,976.55		
3	Cedar Valley Grove Reserves	31,256.43		
4	Missionary Ministries Fund	7,904.98		
5	Mission Center Youth Camp Fund	21,283.63		
6	Oelwein Property Sales Fund	52,163.52		
7	Clinton CVG Endowment	129,644.93		
8	Total AIP Accounts Value	\$340,567.77		
Line#		Affiliate Investment Pool <i>As of June 30, 2017</i>	Affiliate Investment Pool <i>As of June 30, 2018</i>	Affiliate Investment Pool <i>As of June 30, 2019</i>
9	CV-N Mission Center Reserves	125,535.61	135,035.40	105,130.09
10	Camp Nauvoo Cornerstone	24,435.65	26,471.74	1,985.81
11	Cedar Valley Grove Reserves	40,635.81	30,206.89	31,403.20
12	Missionary Ministries Fund	7,103.83	7,639.55	7,942.11
13	Mission Center Youth Camp Fund	19,126.57	20,568.95	21,383.56
14	Oelwein Property Sales Fund	97,118.00	104,444.82	52,408.43
15	Clinton CVG Endowment	123,044.97	132,354.30	137,629.59
16	Total AIP Accounts Value	\$437,000.44	\$456,721.65	\$357,882.79
Line#		Affiliate Investment Pool <i>As of June 30, 2014</i>	Affiliate Investment Pool <i>As of June 30, 2015</i>	Affiliate Investment Pool <i>As of June 30, 2016</i>
17	CV-N Mission Center Reserves	200,147.24	174,414.98	141,174.36
18	Camp Nauvoo Cornerstone	246,970.09	253,547.80	194,866.04
19	Cedar Valley Grove Reserves	36,026.05	36,963.49	36,362.58
20	Missionary Ministries Fund	6,297.92	6,461.82	6,356.80
21	Mission Center Youth Camp Fund	16,956.83	17,398.06	17,115.22
22	Farmington Property Sales Fund	14,017.03	14,381.75	14,147.94
23	Canton Property Sales Fund	37,063.80	38,028.26	37,410.03
24	Oelwein Property Sales Fund	86,100.85	88,341.31	86,905.14
25	Pleasant Hill Property Sales Fund	10,245.32	10,511.91	10,341.01
26	Total AIP Accounts Value	\$653,825.13	\$640,049.38	\$544,679.12
Line#		Affiliate Investment Pool <i>As of June 30, 2011</i>	Affiliate Investment Pool <i>As of June 30, 2012</i>	Affiliate Investment Pool <i>As of June 30, 2013</i>
27	CV-N Mission Center Reserves	221,310.22	192,532.92	211,727.92
28	Camp Nauvoo Cornerstone	262,366.32	126,390.54	218,891.41
29	Cedar Valley Grove Reserves	36,291.05	36,731.52	31,948.16
30	Missionary Ministries Fund	5,020.36	5,081.29	5,585.04
31	Mission Center Youth Camp Fund	13,517.03	13,681.09	15,037.44

Continued on Next Page

Line#		Affiliate Investment Pool <i>As of June 30, 2011</i>	Affiliate Investment Pool <i>As of June 30, 2012</i>	Affiliate Investment Pool <i>As of June 30, 2013</i>
32	Farmington Property Sales Fund	39,572.79	40,053.11	12,430.37
33	Canton Property Sales Fund	28,715.59	29,903.73	32,868.45
34	Oelwein Property Sales Fund	68,634.65	69,467.72	76,354.85
35	Pleasant hill Property Sales Fund	8,167.03	8,266.15	9,085.66
36	Total AIP Accounts Value	\$683,595.00	\$522,108.07	\$613,929.30
Line#		Affiliate Investment Pool <i>As of June 30, 2008</i>	Affiliate Investment Pool <i>As of June 30, 2009</i>	Affiliate Investment Pool <i>As of June 30, 2010</i>
37	CV-N Mission Center Reserves	229,652.84	168,276.57	185,529.80
38	Camp Nauvoo Cornerstone	200,879.21	158,139.39	177,167.05
39	Cedar Valley Grove Reserves	53,018.62	41,721.23	43,722.48
40	Missionary Ministries Fund	4,778.37	3,760.17	4,210.82
41	Mission Center Youth Camp Fund	12,865.48	10,124.07	11,337.44
42	Total AIP Accounts Value	\$501,194.52	\$382,021.43	\$421,967.59
Line#		Affiliate Investment Pool <i>As of June 30, 2005</i>	Affiliate Investment Pool <i>As of June 30, 2006</i>	Affiliate Investment Pool <i>As of June 30, 2007</i>
43	CV-N Mission Center Reserves	218,929.89	245,691.15	266,138.85
44	Camp Nauvoo Cornerstone	161,748.40	181,466.07	212,526.47
45	Cedar Valley Grove Reserves	60,572.19	67,695.50	79,244.31
46	Missionary Ministries Fund	3,904.95	4,377.45	5,124.24
47	Mission Center Youth Camp Fund	10,513.80	11,786.03	13,796.73
48	Total AIP Accounts Value	\$455,669.23	\$511,016.20	\$576,830.60

Congregational Assessment Data for 2021 (as of November 14, 2020)

Line#	Congregation	2019 Membership	2020 Assessments
1	Burlington, IA	51	1,428.00
2	Carthage, IL	20	560.00
3	Cedar Rapids, IA	117	3,276.00
4	City Center, IA	38	1,064.00
5	Davenport, IA	43	1,204.00
6	Followers of the Way	6	168.00
7	Ft Madison, IA	38	1,064.00
8	Galesburg, IL	98	2,744.00
9	Hannibal, MO	35	980.00
10	Iowa City, IA	65	1,820.00
11	Keokuk, IA	31	868.00
12	Maquoketa, IA	24	672.00
13	Moline, IL	55	1,540.00
14	Mt Pleasant, IA	22	616.00
15	Muscatine, IA	74	2,072.00
16	Nauvoo, IL	61	1,708.00
17	New Canton, IL	24	672.00
18	Pekin, IL	51	1,428.00
19	Rock Falls/Sterling, IL	25	700.00
20	Waterloo/Cedar Falls, IA	54	1,512.00
21	Willow Grove, IA	26	728.00
22	Totals	958	\$26,824.00

2021 Assessment Rate Per Active Member \$28.00.

For historical comparison, the rate was \$34.00 for 2011-2014, \$30.00 for 2015-2018, \$32.85 for 2019, and \$30.00 for 2020.

Camp Nauvoo Lodging Enhancement Project Overall Financial Summary

Line #	INCOME (By Category)	1/1-10/31, 2020	1/1-12/31, 2019	1/1-12/31, 2018	1/1-12/31, 2017	1/1-12/31, 2016	1/1-12/31, 2015
1	Xfers from Cornerstone AIP Fund to Op's CA	--	0.00	0.00	0.00	0.00	55,000.00
2	Xfers from Cornerstone AIP Fund to LCP CA	--	25,000.00	0.00	100,000.00	--	--
3	Xfers from Cornerstone AIP Fund to Vendor	--	0.00	0.00	91,057.50	--	--
4	Xfers from Other CV-N AIP Funds to LCP CA	--	0.00	0.00	67,351.20	0.00	0.00
5	HOWR Loan Payments to Vendor from IHQ	--	109,807.38	61,675.34	176,959.26	0.00	0.00
6	HOWR Loan Xfer from IHQ to LCP CA	--	15,558.02	--	--	--	--
7	Individual/Group Contributions to Op's CA	--	0.00	0.00	49.97	0.00	0.00
8	Individual/Group Contributions to LCP CA	1,447.60	1,648.17	74,044.10	44,034.43	85.53	--
9	GALA Event Gross Proceeds	--	11,839.58	--	--	--	--
10	Individual Contributions (2014)	--	--	--	--	--	1,000.00
11	Lodge Construction (LCP) CA Seed Dollars	--	--	--	100.00	--	--
12	Temp Loan Funds Xfer from CVG CA	--	--	**20,000. Repaid in Full	--	--	--
13	# Temp Loan Funds Xfer from CN Ops	--	# \$20k	--	--	--	--
14	Temp Loan Funds Xfer from MC CA	^ \$18,000. Repd & inc 1/19	^\$20k. Repd 2k 12/19,18k 1/20	***25,000. 10,000. Repd	--	--	--
15	Temp Loan Funds Xfer from LCP CA to CN CA	--	--	****(15,000.) Repd 11/2018	--	--	--
16	Loan from MC CA to CN LCP CA	--	^^ 55,000.00	--	--	--	--
17	* LCP CA '17,'18,'19,'20 (this line item already integrated as p/o net income total-not added separately here)	*1,401.05 (LCP CA)	*3,416.79 (LCP CA)	*3,657.30 (LCP CA)	*27,807.78 (LCP CA)	37,938.60 (Op's CA)	30,521.62 (Op's CA)
18	Grand Total NET Project Income	^ \$1,447.60	^\$238,853.15	\$150,575.45	\$479,552.36	\$85.53	\$56,000.00
Line #	EXPENSES	1/1-10/31, 2020	1/1-12/31, 2019	1/1-12/31, 2018	1/1-12/31, 2017	1/1-12/31, 2016	1/1-12/31, 2015
19	Project Phase I Expense	0.00	11,441.92	71,207.33	27,807.78	38,024.13	5,508.62
20	Duke Property Purchase	--	--	--	--	++	81,013.00
21	Kettlekamp Architect	--	--	--	+ 16,330.12	++	++
22	Sullivan Construction	+	+	+	+ 273,246.00	++	++
23	Danny Bice Plumbing	+	+	+	+ 9,500.00	++	++
24	J&M Metal Buildings-Tiny House Buy-3ea	+	+	+	+ 43,650.00	++	++
25	Miscellaneous	+	+	+	+ 10.74	++	++
26	Project Phase II Expenses	5,610.51	134,749.66	132,032.88	429,523.71	++	++
27	Grand Total Project Expenses	\$5,610.51	\$146,191.58	\$203,240.21	\$457,331.49	\$38,024.13	\$86,521.62
28	Project Net Income & Expenses	- \$4,162.91	\$92,661.57	-\$52,664.76	\$22,220.87	-\$37,938.60	-\$30,521.62

Note 1: CA in the above table stands for "Checking Account".

Note 2: LCP in the above table stands for "Lodge Construction Project".

Note 3: HOWR in the above table stands for "Houses of Worship Revolving" loan fund.

Note 4: The single [+] notated items are included in the Project Phase II expense total of Line 26 of the 2017, 2018, 2019 & 2020 columns. These firms are not an inclusive list of project vendors, suppliers, contractors, etc.

** Note 5: Planned to be returned to CVG CA by year-end 2018. Repaid in full Nov 2018.

*** Note 6: Planned to be returned to MC CA by year-end 2020. \$10,000.00 repaid November 2018. Ten-year loan payback plus interest arrangement for the remaining \$15,000 established 2019.

**** Note 7: Planned to be returned by CN Ops to LCP by year end 2018. Repaid in full Nov 2018.

++ Note 8: Any expenses in these categories are integrated into the Project Phase I expense total - Line 19.

Note 9: As of December 31, 2019, \$364,000.00 has been drawn from the LCP project loan amount of \$364,000.00 leaving zero dollars available for further withdrawal.

Note 10: As of October 31, 2019, the total of LCP project expenditures was \$936,919.54, inclusive of all Project Phase I and Phase II expenses, as well as the Duke property purchase and other expenses. Dollar completeness dependent upon receipt of all billings/receipts data.

^^ Note 11: MC CA loan of \$55,000.00 to LCP. A ten-year loan payback plus interest arrangement established 2019.

^ Note 12: Temporary loan of \$20,000.00 from MC CA to LCP in 2019. \$2,000.00 repaid Dec 2019. \$18,000.00 repaid loan close-out Jan 2020 but included in this record as having occurred in Dec 2019 for ease of calculation with no change to the overall monetary algebraic calculation.

Note 13: As of October 31, 2020, the total LCP project net income (sum of AIP withdrawals, loan net dollars, & contributions) was \$926,514.09, of which \$364,000 is the HOWR loan & \$70,000.00 are MC loans for all which no principal payments have yet begun. Dollar completeness dependent upon receipt of all deposits and income source receipts data.

Note 14: As of April 30, 2020, the HOWR "interest bearing loan" amount principal dollars repayment is presently expected to begin mid-year 2021; actual start date likely being COVID-19 pandemic status impacted.

Note 15: Interest payments on the dollars already drawn from the HOWR loan are ongoing, having begun in June 2017. Since interest payment inception July 2017, through October 31, 2020, \$16,456.27 has been paid, with \$6,263.46 having been paid in 2020.

Note 16: Originally a 2019 \$20,000.00 temporary loan to LCP was subsequently changed to being a contribution.

Informational Items

Letter of Appointment from World Church for MC Invitation Support Minister:



October 7, 2020

Dear Friends,

I am pleased to present to you for your support, Pat Reaves as the Cedar Valley-Nauvoo Mission Center Invitation Support Minister. In this position Pat will support, encourage, and equip congregations, disciples, and priesthood for ministries of invitation, hospitality, and witness as a way of life.

We recognize the many ways Pat leads mission through developing disciples to serve, identifying and empowering emerging leadership, experimenting with innovative ministry, and integrating the ministry and leadership of mission center Seventy to support congregational life. I encourage your support for her appointment.

Blessings,

Robin K. Linkhart
Apostle, North Central USA Mission Field

cc: John S. Wight, President of Seventy

Letter of Appointment from World Church for MC Financial Officer:



October 24, 2020

Dear Saints,

It is with joy that the First Presidency and Presiding Bishopric offer our support and recommendation for Robert Cook to serve as your Mission Center Financial Officer. The financial officer upholds the principles of generosity and whole-life stewardship that help each of us respond to the mission of the church in meaningful and authentic ways. We are deeply grateful for those who offer their skills and ministry in this essential position as a partner with the mission center president.

Today, we ask for your support of Robert to serve as the appointed Mission Center Financial Officer. May you hold Robert in your prayers.

In the Spirit of Peace,
THE FIRST PRESIDENCY,

K. Scott Murphy

THE PRESIDING BISHOPRIC,

Stassi D. Cramm

cc: Robin Linkhart, Apostle
Denise White, Field Support Minister

Letter of Appointment from World Church for MC President Team:



October 24, 2020

Dear Saints of the Cedar Valley-Nauvoo Mission Center,

As you gather for your mission center conference to engage in the business and mission you are called to fulfill, the Presidency is pleased to recommend for your consideration Kent LeVan and Evelyn Dustin to serve as your Mission Center President Team. To serve in this leadership position is both a blessing and a challenge as these leaders seek to support your congregations to fully live into the mission of the church. Through your support, you join with this team of leaders to be a living expression of the church wherever you are found. The Mission Center Team will be chaired by Kent LeVan.

Today, the Presidency wants to express our profound appreciation for this group of disciples who offer their service and ministry to serve as the Mission Center President Team. As they extend their support for you and the mission center, we now ask for your prayerful consideration to sustain Kent and Evelyn to serve as the appointed Mission Center President Team. May you hold each of these individuals in your prayers.

In the Spirit of Peace,
THE FIRST PRESIDENCY,

K. Scott Murphy

cc: Robin Linkhart, Apostle

2021 Mission Center Events

Please note that these events and/or dates may change depending on COVID-related issues.

Date	Event	Location
Sr High Camp	June 13-19, 2021	Cedar Valley Grove
Reunion #1	June 19-25, 2021	Camp Nauvoo
Jr Camp	June 26-29, 2021	Camp Nauvoo
Jr Camp	June 26-29, 2021	Cedar Valley Grove
Reunion #2	July 10-15, 2021	Cedar Valley Grove
Jr High Camp	July 18-24, 2021	Cedar Valley Grove
Spectacular	July 24-31, 2021	Graceland University
MC Priesthood Gathering	October 23, 2021	TBD
MC Conference	October 24, 2021	TBD