

Cedar Valley-Nauvoo USA Mission Center

2023 Special Financial Conference

December 2, 2023

**The meeting will be held via ZOOM online
conferencing beginning at 3:00 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

12/2/2023

Order of Business

I. Welcome

II. Call to Order

- Conference called to order by _____ at _____ PM.
- *Reminder: The election of conference secretary and Standing Rules carryover from the October conference. Gayla Burgess will serve as conference secretary.*

III. Acceptance of Camp Nauvoo 2022 Audit/Inspection Reports and Approval of 2024 Budget (Pages 2-7)

IV. Acceptance of CVG 2022 Audit/Inspection Reports and Approval of 2024 Budget (Pages 8-11)

V. Acceptance of Mission Center 2022 Audit/Inspection Reports and Approval of 2024 Budget (Pages 12-18)

VI. Adjournment

- Motion to adjourn by _____, second by _____. Time: _____
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Cedar Valley-Nauvoo Mission Center – Standing Rules – 2023

1. The mission center president(s) will preside over the 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 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. The time limit for introduction of new business is set at 8:00 AM the day of the conference, 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.
6. 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
7. Budgets and/or financial information for the Cedar Valley-Nauvoo USA Mission Center, congregations, and/or campgrounds will be considered in a separate financial conference, with the session to be held before the end of the calendar year so as to present a more accurate accounting of all budgets/finances.
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.
9. Rules contained in the most current edition of *Robert's Rules of Order* will govern the conference where they are not in conflict with the Standing Rules, or any other special order adopted by the conference.

Community of Christ

Internal Financial Statement & Procedures Inspection Report – Camp Nauvoo

Mission Center Presidency and Conference
Camp Nauvoo
Community of Christ

The financial records of Camp Nauvoo for the year ended 2022 have been inspected applying certain procedures, as described below, the purpose of which is to assist in evaluating the effectiveness of the internal controls 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 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.

We are required to be independent of Camp Nauvoo and to meet our other ethical responsibilities related to this inspection. Among the procedures conducted were the following: 1) Confirmation of cash balances and investment balances, 2) Inspection of all asset, liability, and equity accounts as recorded in the general ledger, and 3) Traced transactions through the year pertaining to cash receipts, disbursements, and journal entries including examination of appropriate supporting documentation.

In all material respects, receipts and disbursements have been recorded and administered in accordance with appropriate accounting practices and approved budgets with no material misstatements noted. The accompanying statements present fairly the agreed-upon financial procedures inspected and the results of its operations and changes in fund balances of Camp Nauvoo as of 2022.



Ronald Saur
Internal Financial Statement & Procedures Inspection
November 21, 2023
St. Charles, MO

Note: Data shown in the IHQ inspection tables for Camp Nauvoo, Cedar Valley Grove, and the Cedar Valley-Nauvoo Mission Center included in this brochure is excerpted from the financial inspection report deliverable documents. Please further note that the accounting records are kept on a modified cash accrual basis.

IHQ Inspected Camp Nauvoo Comparative Statement of Financial Position for Years Ended 12/31/2022 & 12/13/2021

Line#	ASSETS	December 31, 2022	December 31, 2021
1	State Bank of Nauvoo -- Operations Checking	94,209.10	40,029.04
2	State Bank of Nauvoo – Construction	5,314.92	7,594.92
3	State Bank of Nauvoo – Savings*	19,517.77	24,109.82
4	Petty Cash/Other	300.00	300.00
5	RHSA Investment Account - (Source \$ p/o Retreat House Sales Proceeds - Ameritrade/Schwab)	76,751.28	--
6	Assets Subtotal	196,093.07	72,033.78
7	Accounts Receivable - World Church	0.00	0.00
8	TOTAL ASSETS	\$196,093.07	\$72,033.78
Line#	LIABILITIES	December 31, 2022	December 31, 2021
9	Rental Deposits	6,173.00	3,000.00
10	Rental Advance Payments	6,144.65	14,446.64
11	TOTAL LIABILITIES	\$12,317.65	\$17,446.64
Line#	NET ASSETS	December 31, 2022	December 31, 2021
12	Lodge Enhancement Project	(8,858.52)	(6,578.52)
13	Donor Special Funds	7,248.49	6,648.00
14	Operating Fund	185,385.45	54,517.66
15	TOTAL NET ASSETS	\$183,775.42	\$54,587.14
16	TOTAL LIABILITIES AND NET ASSETS	\$196,093.07	\$72,033.78

***Note Added by CVNMC:** Savings holding account for deferred income money consisting of 1) advance rental, 2) reservation/security deposit, and 3) specifically directed special task receipts. The first two categories are subject to potential refund pending status of rental closeouts.

IHQ Inspected Camp Nauvoo Statement of Activities for Year Ended 12/31/2022

Line#	INCOME	
1	Rentals	175,761.69
2	Activity Surplus	3,880.00
3	Contributions	73,922.92
4	Deferred Income Savings Accounts Interest	18.45
5	Retreat House Property Sales Proceeds	154,485.26
6	Value Increase/Interest-Retreat House Sales Proceeds Fund	1,751.28
7	Bequests/Memorials	2,045.00
8	Other	601.25
9	TOTAL INCOME	\$412,465.85
Line #		
10	Insurance	24,765.01
11	Hotel/Motel Taxes	8,427.04
12	Credit Card Processing Fees	3,279.18
13	Loan Principal	64,000.00
14	Loan Interest	18,527.42
15	Financial Inspection (Previous Term "Audit")	0.00
16	Miscellaneous	2,698.24
17	TOTAL ADMINISTRATION	\$121,696.89
Line#		
18	Camp Supplies - Consumables/Infrastructure	6,977.08
19	Equipment Repair/Maintenance	7,256.29
20	Equipment Replacement	27,487.58
21	Grounds General (non-building)	44,076.45
22	Building Maintenance/Renovate	21,501.12
23	TOTAL FACILITIES/GROUNDS	\$107,298.52
Line#		
24	Electricity	25,306.12
25	Natural Gas	5,136.78
26	Trash Removal	14,547.45
27	Water/Sewer	5,425.98
28	Telephone/Internet	2,186.32
29	TOTAL UTILITIES	\$52,602.65
30	TOTAL EXPENSES	\$281,598.06
31	NET INCOME (LOSS)	\$130,867.79
32	Operating Fund Balance – January 1	\$54,517.66
33	Operating Fund Balance – December 31	\$185,385.45

2022 & 2023 Camp Nauvoo Budget vs. Actuals and 2024 Proposed Budget
Camp Nauvoo Budgeted Financial Statement Format – 2023 Actuals as of 6/30/2023

OPERATING INCOME & RESERVES TRANSFERS 129,309.48		2022 Approved Budget	2022 Actuals	2023 Approved Budget	2023 Actuals	2024 Proposed Budget
Line#	RENTAL/LEASE INCOME RECEIPTS	<i>Jan 1-Dec 31</i>	<i>Jan 1-Dec 31</i>	<i>Jan 1-Dec 31</i>	<i>Jan 1-Jun 30</i>	<i>Jan 1-Dec 31</i>
1	Rentals (Non-Affiliated)	\$141,961.00	175,761.69	185,000.00	129,309.48	193,220.00
2	Other	0.00	0.00	0.00	0.00	0.00
Line#	ASSETS/RESERVES TRANSFERS	2022 Approved Budget	2022 Actuals	2023 Approved Budget	2023 Actuals	2024 Proposed Budget
3	Youth Camps/Reunion Surplus	0.00	2,641.00	2,000.00	0.00	3,000.00
4	Cornerstone Affiliate Investment Pool	0.00	0.00	0.00	0.00	0.00
5	Mission Center Appropriation	0.00	0.00	1,000.00	0.00	0.00
6	Year-End Pass Thru MC Contributions	0.00	0.00	0.00	0.00	0.00
7	Mission Center Conference Surplus	0.00	1,239.00	0.00	0.00	0.00
Line#	OTHER INCOME SOURCES	2022 Approved Budget	2022 Actuals	2023 Approved Budget	2023 Actuals	2024 Proposed Budget
8	Bequests/Memorials	0.00	2,045.00	0.00	0.00	0.00
9	Individual/Group Contributions	0.00	73,922.22	0.00	242.15	0.00
10	Washing Machine/Dryer Proceeds	0.00	211.00	100.00	67.00	100.00
11	Interest-Restricted Savings Account	0.00	18.45	0.00	15.70	0.00
12	Miscellaneous (Direct Contributions, etc.)	6,600.00	390.25	0.00	730.00	0.00
13	Real Estate Sales Proceeds	0.00	154,485.26	0.00	109,352.65	0.00
14	Deposits & Withdrawals/Value Changes – RHSPHA	0.00	1,751.28	0.00	7,486.52	0.00
15	TOTAL OPERATING INCOME	\$148,561.00	\$412,465.85	\$188,100.00	\$247,214.50	\$196,320.00
Line#	ADMINISTRATION	2022 Approved Budget	2022 Actuals	2023 Approved Budget	2023 Actuals	2024 Proposed Budget
16	Insurance: Officer/Dir, Liability, Real Estate	26,700.00	24,765.01	24,460.00	10,473.02	28,400.00
17	Advertising	100.00	236.00	0.00	0.00	0.00
18	Bank Charges	350.00	30.00	200.00	45.00	200.00
19	Registrations/Licenses	100.00	1,222.00	1,000.00	188.10	1,500.00
20	Office Supplies	200.00	513.02	400.00	366.14	600.00
21	Financial Inspection Services	350.00	0.00	0.00	0.00	500.00
22	Website Op's & Domain Renewal Fees	80.00	81.19	100.00	0.00	100.00
23	Hotel/Motel Tax (City of Nauvoo)	6,200.00	7,042.16	9,000.00	105.40	11,000.00
24	Illinois Hotel Operator Occupation Tax	1,200.00	1,384.88	7,000.00	5,540.00	9,000.00
25	Nauvoo Chamber of Commerce Dues	150.00	0.00	150.00	0.00	150.00
26	Administration Miscellaneous (Office)	100.00	450.38	0.00	3,550.65	0.00
27	Postage/Shipping Fees	260.00	165.65	260.00	0.00	260.00
28	Online Reservations System Annual Fees	250.00	0.00	1,000.00	0.00	2,500.00
29	Credit Card Rental Service Fees	1,600.00	3,279.18	3,000.00	1,625.63	3,000.00
ADMINISTRATION (Repayment of Loans)						
30	HOW Loan Payment (Principal)	0.00	64,000.00	26,000.00	0.00	0.00
31	HOW Loan Payment (Interest)	24,961.00	14,327.42	16,000.00	15,679.92	31,360.00
32	Mission Center 55k Loan (Interest)	3,300.00	3,300.00	3,300.00	0.00	3,300.00
33	Mission Center 15K Loan (Interest)	900.00	900.00	900.00	0.00	900.00
FACILITIES/GROUNDS						
34	Camp Supplies & Infrastructure	5,490.00	6,977.08	4,850.00	3,126.19	4,850.00
35	Existing Equipment (Repair/Maintenance)	6,100.00	7,256.29	8,100.00	16,492.88	8,100.00
36	Existing Equipment (Replacement)	5,400.00	27,487.58	7,500.00	8253..65	17,800.00
37	Grounds General Non-Bldg (w/vehicle POL)	6,800.00	44,076.45	6,700.00	4,431.52	8,200.00
38	Special Projects – Lodge Kitchen Redesign	0.00	3,000.00	0.00	0.00	0.00
39	Building Structural/Internal Services Maintenance (BS/ISM)	9,500.00	18,501.12	17,900.00	47,696.59	18,700.00
40	UTILITIES <i>(Trash, electric, gas, water/sewer & phone/DSL)</i>	48,820.00	52,602.65	50,280.00	10,451.60	43,900.00

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41	TOTAL OPERATING EXPENSES	\$148,561.00	\$281,598.06	\$188,100.00	\$128,026.29	\$196,320.00
42	NET INCOME/EXPENSE	\$0.00	\$130,867.79	\$0.00	\$119,188.21	\$0.00

Note 1: This budget proposal plan recognizes the 2023 loan principal payback schedule as being TBD.

Note 2: The Camp Nauvoo operations checking account balance of uncommitted funds as of 6/30/2023 was \$138,593.99.

Camp Nauvoo Treasury Cash Assets Summary (Dec 31, 2009 - Jun 30, 2023)

Line#	CASH ASSETS (Non-Real Estate)	30-Jun-23	31-Dec-22	30-Jun-22	31-Dec-21
1	Operations Checking Acct Uncommitted \$	138,593.99	94,209.10	77,902.53	40,029.94
2	Imprest Fund – Petty Cash	200.00	200.00	200.00	200.00
3	Imprest Fund – Cash for Change	100.00	100.00	100.00	100.00
4	Construction Checking Acct Uncommitted Funds (Opened 3/31/17)	5,314.92	5,314.92	5,314.92	7,594.92
5	**Camp Nauvoo Cornerstone AIP Fund	*2,471.02	2,263.77	2,263.77	2,584.10
6	Donor/Reservation Deferred Restricted Access Savings Acct–100% Def/Res	***63,662.14	19,517.77	20,403.99	24,109.82
7	Retreat House Sales Proceeds (partial) HA	84,237.80	76,751.28	--	--
8	TOTAL CASH ASSETS (Non-Real Estate)	\$294,579.87	\$198,356.84	\$106,185.21	\$74,617.88
9	<i>***About 75% of this amount is deferred and not available for expenditures until status changes to uncommitted.</i>				
Line#	CASH ASSETS (Non-Real Estate)	30-Jun-21	31-Dec-20	30-Jun-20	31-Dec-19
10	Operations Checking Acct Uncommitted Funds	26,218.31	35,558.59	*92,408.45	99,935.15
11	Imprest Fund – Petty Cash	200.00	200.00	200.00	200.00
12	Imprest Fund – Cash for Change	100.00	100.00	100.00	100.00
13	Construction Checking Acct Uncommitted Funds (Opened 3/31/17)	7,892.22	7,492.22	3,786.94	17,863.81
14	**Camp Nauvoo Cornerstone AIP Fund	2,538.35	2,329.54	1,976.55	2,090.88
15	Restricted Access Savings Acct (Primarily Reservation \$ Subject to Reserve Refund)	20,403.99	18,274.25	N/A	N/A
16	TOTAL CASH ASSETS (Non-Real Estate)	\$57,352.87	\$63,954.60	\$98,471.94	\$120,189.84
17	<i>*\$21,445.53 of this amount transferred to a new restricted savings acct in July 2020</i>				
Line#	CASH ASSETS (Non-Real Estate)	30-Jun-19	31-Dec-18	30-Jun-18	31-Dec-17
18	Operations Checking Acct Uncommitted Funds	66,575.80	49,522.35	9,132.37	36,651.96
19	Imprest Fund – Petty Cash	200.00	----	300.00	300.00
20	Imprest Fund – Cash for Change	100.00	100.00	100.00	100.00
22	Construction Checking Acct Uncommitted Funds (Opened 3/31/17)	9,023.88	7,309.90	20,457.37	51,139.04
22	**Camp Nauvoo Cornerstone AIP Fund	1,985.81	24,952.42	26,441.32	26,200.79
23	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
24	Operations Checking Acct Uncommitted Funds	8,695.09	49,313.62	44,802.34	67,985.97
25	Imprest Fund – Petty Cash	300.00	300.00	300.00	300.00
26	Imprest Fund – Cash for Change	100.00	100.00	100.00	100.00
27	Construction Checking Acct Uncommitted Funds (Opened 3/31/17)	29,219.84	N/A	N/A	N/A
28	**Camp Nauvoo Cornerstone AIP Fund	24,435.65	202,967.18	194,866.04	189,730.60
29	TOTAL CASH ASSETS (Non-Real Estate)	\$62,750.58	\$252,680.80	\$240,068.38	\$258,116.57

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Line#	CASH ASSETS (Non-Real Estate)	30-Jun-15	31-Dec-14	30-Jun-14	31-Dec-13
30	Operations Checking Acct Uncommitted Funds	53,677.58	43,240.28	5,211.95	19,084.26
31	Imprest Fund – Petty Cash	300.00	300.00	300.00	N/A
32	Imprest Fund – Cash for Change	100.00	100.00	100.00	N/A
33	Non-Affiliated Voluntary Contributions	93.00	93.00	93.00	N/A
34	**Camp Nauvoo Cornerstone AIP Fund	253,547.80	245,187.61	246,970.09	237,209.22
35	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
36	Operations Checking Acct Uncommitted Funds	11,339.35	9,936.70	85,028.79	103,986.48
37	**Camp Nauvoo Cornerstone AIP Fund	218,891.41	210,208.52	126,390.54	120,440.01
38	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
39	Operations Checking Acct Uncommitted Funds	62,078.19	66,199.68	38,465.77	501.95
40	**Camp Nauvoo Cornerstone AIP Fund	262,366.32	229,397.02	177,167.05	178,224.57
41	TOTAL CASH ASSETS (Non-Real Estate)	\$324,444.51	\$295,596.70	\$215,632.82	\$178,726.52

*At time of "Bridge of Hope" program maturation, AIP fund value will be less than gross figure at that time.

**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

Internal Financial Statement & Procedures Inspection Report - CVG

Mission Center Presidency and Conference
Cedar Valley Grove Campground
Community of Christ

The financial records of Cedar Valley Grove Campground for the year ended 2022 have been inspected applying certain procedures, as described below, the purpose of which is to assist in evaluating the effectiveness of the internal controls and in identifying any areas in which the accounting functions might not have captured all of 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 members of the 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.

We are required to be independent of Cedar Valley Grove Campground and to meet our other ethical responsibilities related to this inspection. Among the procedures conducted were the following: 1) Confirmation of cash balances and investment balances, 2) Inspection of all asset, liability, and equity accounts as recorded in the general ledger, and 3) Traced transactions through the year pertaining to cash receipts, disbursements, and journal entries including examination of appropriate supporting documentation.

In all material respects, receipts and disbursements have been recorded and administered in accordance with appropriate accounting practices and approved budgets with no material misstatements noted. The accompanying statements present fairly the agreed-upon financial procedures inspected and the results of its operations and changes in fund balances of Cedar Valley Grove Campground as of 2022.



Ronald Saur
Internal Financial Statement & Procedures Inspection
November 16, 2023
St. Charles, MO

**IHQ Inspected CVG Comparative Statement of Financial Position
for the Years Ended 12/31/2022 & 12/31/2021**

Line#	ASSETS	December 31, 2022	December 31, 2021
1	US Bank Checking	81,565.38	119,415.96
2	United Community Bank	0.00	10,096.08
3	TOTAL ASSETS	\$81,565.38	\$129,512.04
Line#	LIABILITIES AND NET ASSETS	December 31, 2022	December 31, 2021
4	Rental Deposits	100.00	100.00
5	Operating Fund	81,465.38	76,361.46
6	Derecho Damage Fund	--	43,017.34
7	Reserve	0.00	10,033.24
8	TOTAL LIABILITIES AND NET ASSETS	\$81,565.38	\$129,512.04

**IHQ Inspected CVG Operating Fund Statement of Activities for the Year
Ended 12/31/2022**

Line#	INCOME	
1	CVG Reserve AIP Fund	0.00
2	Clinton CVG Endowment AIP Fund	0.00
3	Mission Center Support	1,000.00
4	Contributions	4,437.50
5	Rentals	1,460.00
6	Youth Camps/Reunion Surplus	1,285.00
7	Other/Interest	1,112.72
8	TOTAL INCOME	\$9,295.22
Line#	EXPENSE – Administration	
9	Insurance	17,888.00
10	Financial Inspection (Previous Term "Audit")	0.00
11	Registrations/Licenses	0.00
12	Web Domain	155.28
13	Reservations Processing	149.85
14	Other	118.99
15	TOTAL ADMINISTRATION	\$18,312.12
Line#	EXPENSE - Facilities/Grounds	
16	Supplies/Tools	1,634.74
17	Equipment Repair/Maintenance/Replacement	11,306.89
18	Grounds General	1,720.16
19	Special Projects	1,223.37
20	Building Maintenance	5,000.29
21	TOTAL FACILITIES/GROUNDS	\$20,885.45
Line#	EXPENSES - Utilities	
22	Electricity	10,883.44
23	LP Gas	5,500.57
24	Trash Removal	811.10
25	Telephone/Internet	849.20
26	TOTAL UTILITIES	\$18,044.31
27	TOTAL EXPENSES	\$57,241.88
28	NET INCOME (LOSS)	-\$47,946.66
29	Operating Fund Balance January 1	\$119,378.80
30	Operating Fund Balance December 31	81,465.38

2022 & 2023 CVG Budget vs. Actuals / 2024 CVG Proposed Budget

CVG Budgeted Financial Statement Format – 2023 Actuals as of 8/31/2023

OPERATING INCOME & RESERVES TRANSFERS		2022 Approved Budget	2022 Actuals	2023 Approved Budget	2023 Actuals	2024 Proposed Budget
Line#	INCOME PROCEEDS	<i>Jan 1 - Dec 31</i>	<i>Jan 1 - Dec 31</i>	<i>Jan 1 - Dec 31</i>	<i>Jan 1 - Aug 31</i>	<i>Jan 1 - Dec 31</i>
1	Rentals (Affiliated)	3,000.00	0.00	3,000.00	0.00	3,000.00
2	Rentals (Non-Affiliated Multi-Family/Large Grps)	5,000.00	1,460.00	5,000.00	2,360.00	5,000.00
3	Camper Spaces	1,050.00	0.00	1,050.00	0.00	1,050.00
4	Campgrounds Rentals (Individuals/Families)	6,000.00	0.00	6,000.00	810.00	6,000.00
5	Cedars Rentals	2,000.00	0.00	2,000.00	0.00	2,000.00
6	Other	0.00	0.00	0.00	0.00	0.00
Line#	ASSETS/RESERVES TRANSFERS	2022 Budget	2022 Actuals	2023 Budget	2023 Actuals	2024 Budget
7	Youth Camps/Reunion Surplus	0.00	1,285.00	0.00	0.00	0.00
8	CVG Reserves (Affiliate Investment Pool)	0.00	0.00	0.00	0.00	0.00
9	Mission Center Appropriation	1,000.00	1,000.00	5,000.00	5,000.00	5,000.00
10	Clinton CVG AIP Endowment	0.00	0.00	0.00	22,949.00	5,000.00
11	Savings Account	0.00	0.00	0.00	0.00	0.00
12	Year-End Pass Thru MC Contributions	300.00	0.00	300.00	0.00	300.00
13	Other	0.00	1,000.00	0.00	0.00	1,000.00
Line#	OTHER SOURCES	2022 Budget	2022 Actuals	2023 Budget	2023 Actuals	2024 Budget
14	Bequests/Memorials	0.00	100.00	0.00	0.00	0.00
15	United Community Bank Savings (Interest)	0.00	11.72	0.00	0.00	0.00
16	Individual and Group Contributions	5,000.00	4,437.50	5,000.00	14,083.42	5,000.00
17	Other (For 2023 non-rental income projects)	0.00	1.00	0.00	4,725.27	100.00
18	GRAND TOTAL OPERATING INCOME	\$23,350.00	\$9,295.25	\$27,350.00	\$49,927.69	\$33,450.00
OPERATING EXPENSE		2022 Budget	2022 Actuals	2023 Budget	2023 Actuals	2024 Budget
Line#	ADMINISTRATION	<i>Jan 1 - Dec 31</i>	<i>Jan 1 - Dec 31</i>	<i>Jan 1 - Dec 31</i>	<i>Jan 1 - Aug 31</i>	<i>Jan 1 - Dec 31</i>
19	Insurance-Officer/Dir, Liability, Real Estate, etc.	18,000.00	17,888.00	18,000.00	21,137.00	22,000.00
20	Advertising/Marketing	1,000.00	0.00	1,000.00	0.00	1,000.00
21	Bank Charges	25.00	0.00	25.00	0.00	0.00
22	Registrations/Licenses/Memberships	0.00	0.00	0.00	0.00	0.00
23	Office Supplies	0.00	0.00	0.00	0.00	0.00
24	Financial Inspection Services	250.00	0.00	250.00	0.00	250.00
25	Reservations Processing	100.00	149.85	100.00	660.98	0.00
26	Buying Club Renewal	45.00	45.00	45.00	50.00	45.00
27	Administration Miscellaneous	155.00	73.99	155.00	769.16	150.00
28	Web Domain	0.00	155.28	0.00	0.00	0.00
Line#	FACILITIES/GROUNDS (Routine Ops)	2022 Budget	2022 Actuals	2023 Budget	2023 Actuals	2024 Budget
29	Camp Supplies/Consumables & Infrastructure	900.00	1,634.74	900.00	330.56	1,175.00
30	Existing Equipment (Repair/Maintenance)	11,100.00	8,300.33	11,100.00	0.00	3,300.00
31	Existing Equipment (Replacement)	4,000.00	3,006.56	4,000.00	15,302.99	950.00
32	Grounds General-Non-Building (w/vehicle POL)	3,200.00	1,720.16	3,200.00	11,934.97	3,600.00
33	Building Structural & Internal Services Main.	3,500.00	5,000.29	5,500.00	1,694.75	5,200.00
FACILITIES/GROUNDS (Special Projects)						
34	Enclose Shelters	2,000.00	1,223.37	2,000.00	0.00	15,000.00
35	Electrical System Upgrade	0.00	0.00	0.00	0.00	0.00
36	Cedars Kitchen Upgrade	600.00	0.00	600.00	0.00	0.00
37	Shelter Roofing	6,000.00	0.00	6,000.00	0.00	6,000.00
38	UTILITIES: (Trash/electric/LP gas/DSL)	\$14,500.00	\$18,044.31	\$14,500.00	\$12,411.38	\$16,275.00
39	GRAND TOTAL OPERATING EXPENSES	\$67,375.00	\$57,241.88	\$67,375.00	\$64,291.79	\$74,945.00
40	NET INCOME & EXPENSES	*-\$44,025.00	*-\$47,946.66	*-\$40,025.00	*-\$14,364.10	*-\$41,495.00

*The asterisks of Line #40 for the CVG budget summaries denote deficit budget figures for these columns. To cover these income receipt shortfalls, \$41,495.00 of the proposed 2024 budget will be covered by a portion of the checking account reserve (carryover from 2023) to achieve a net zero balanced operational income/expense financial plan. The CVG operations checking account balance of uncommitted funds as of 8/31/2023 was \$67,201.28.

Cedar Valley Grove Treasury Cash Assets Summary (Dec 31, 2009 - Jun 30, 2023)

Line#	CASH ASSETS (Non-Real Estate)	30-June-23	31-Dec-22	30-Jun-22	31-Dec-21
1	Checking Account Uncommitted Funds	68,516.67	81,565.38	85,994.55	119,415.98
2	UCB Savings Account	0.00	0.00 <i>(Acct Closed)</i>	10,102.63	10,096.08
3	**Cedar Valley Grove AIP Fund	39,076.54	35,879.82	35,799.36	30,117.68
4	**Clinton CVG Endowment Fund	124,240.77	136,947.28	136,621.44	131,947.06
5	TOTAL CASH ASSETS (Non-Real Estate)	*\$231,833.98	*\$254,392.48	\$268,517.98	\$291,576.80
Line#	CASH ASSETS (Non-Real Estate)	30-Jun-21	31-Dec-20	30-Jun-20	31-Dec-19
6	Checking Account Uncommitted Funds	74,332.42	8,978.13	8,301.19	40,083.44
7	UCB Savings Account	10,092.52	10,089.02	10,084.40	30,000.16
8	**Cedar Valley Grove AIP Fund	40,141.18	36,838.88	31,256.43	30,117.68
9	**Clinton CVG Endowment Fund	153,139.27	140,519.16	129,644.93	131,947.06
10	TOTAL CASH ASSETS (Non-Real Estate)	\$277,705.39	\$196,425.19	\$179,286.95	\$232,148.34
Line#	CASH ASSETS (Non-Real Estate)	30-Jun-19	31-Dec-18	30-Jun-18	31-Dec-17
11	Checking Account Uncommitted Funds	13,022.08	55,918.30	9,694.02	40,083.44
12	UCB Savings Accounts	10,048.01	10,033.24	20,017.42	30,000.16
13	**Cedar Valley Grove AIP Fund	31,403.20	28,473.21	30,206.89	30,117.68
14	**Clinton CVG Endowment Fund	137,629.59	132,354.30	132,354.30	131,947.06
15	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
16	Checking Account Uncommitted Funds	72,457.03	3,114.22	6,145.29	1,500.09
17	Visa BUXX Account (Closed Out)	N/A	N/A	N/A	N/A
18	**Cedar Valley Grove AIP Fund	40,635.81	37,864.86	36,362.58	35,412.60
19	**Clinton CVG Endowment Fund	123,044.97	138,517.67	N/A	N/A
20	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
21	Checking Account Uncommitted Funds	14,421.93	9,004.85	11,655.26	26,354.03
22	Visa BUXX Account	0.00	0.00	585.68	585.68
23	**Cedar Valley Grove AIP Fund	36,963.49	35,755.37	36,026.05	34,612.18
24	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
25	Checking Account Uncommitted Funds	3,126.49	7,652.66	1,777.62	19,220.12
26	Visa BUXX Account	591.58	466.25	960.34	0.00
27	**Cedar Valley Grove AIP Fund	33,948.16	30,689.09	36,731.52	35,005.71
28	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
29	Checking Account Uncommitted Funds	15,728.66	24,788.50	1,463.96	2,226.94
30	Visa BUXX Account	0.00	0.00	0.00	0.00
31	**Cedar Valley Grove AIP Fund	36,291.05	34,797.96	43,722.48	43,993.28
32	TOTAL CASH ASSETS (Non-Real Estate)	\$52,019.71	\$59,586.46	\$45,186.44	\$46,220.22

*At time of "Bridge of Hope" program maturation, AIP Fund value will be less than gross figure at that time.

**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

Internal Financial Statement & Procedures Inspection 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 2022 have been inspected applying certain procedures, as described below, the purpose of which is to assist in evaluating the effectiveness of the internal controls and in identifying any areas in which the accounting functions might not have captured all of 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 members of the 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

We are required to be independent of the Cedar Valley-Nauvoo Mission Center and to meet our other ethical responsibilities related to this inspection. Among the procedures conducted were the following: 1) Confirmation of cash balances and investment balances, 2) Inspection of all asset, liability, and equity accounts as recorded in the general ledger, and 3) Traced transactions through the year pertaining to cash receipts, disbursements, and journal entries including examination of appropriate supporting documentation.

In all material respects, receipts and disbursements have been recorded and administered in accordance with appropriate accounting practices and approved budgets with no material misstatements noted. The accompanying statements present fairly the agreed-upon financial procedures inspected and the results of its operations and changes in fund balances of the Cedar Valley-Nauvoo Mission Center as of 2022.



Ronald Saur
Internal Financial Statement & Procedures Inspection
November 16, 2023
St. Charles, MO

IHQ Inspected - Cedar Valley-Nauvoo USA Mission Center
Statement of Comparative Financial Position for Years Ended
December 31, 2022 & December 31, 2021

ASSETS		2022	2021
Line#	Current Assets		
1	Cash and In Banks	41,136.12	23,669.33
2	World Church Investment Pool (Schedule 1)	379,104.48	431,711.16
3	TOTAL CURRENT ASSETS	\$420,240.60	\$455,380.49
Line#	Accounts/Notes Receivable		
4	Congregations	697.68	5,545.27
5	Camp Nauvoo	70,000.00	70,000.00
6	TOTAL ACCOUNTS/NOTES RECEIVABLE	\$70,697.68	\$75,545.27
Line#	Fixed Assets		
7	Furniture	0.00	0.00
8	Office Equipment	0.00	0.00
9	TOTAL FIXED ASSETS	\$0.00	\$0.00
10	GRAND TOTAL OF ASSETS	\$490,938.28	\$530,925.76
Line#	NET ASSETS	2022	2021
11	Accounts Payable	-393.36	1,220.00
12	Reserves and Activity Accounts (Schedule 2)	387,140.89	437,579.57
13	Operating Fund	31,737.75	19,673.19
14	Equity in Notes Receivable	70,000.00	70,000.00
15	GRAND TOTAL OF NET ASSETS	\$488,485.28	\$530,925.76

IHQ Inspected Cedar Valley-Nauvoo USA Mission Center
Operating Fund Statement of Activities for Year Ended December 31, 2022

Line#	INCOME	
1	Assessments from Congregations	29,565.50
2	Interest Income	4,200.36
3	Transfer from Operating Reserve	0.00
4	Other Income	1,063.57
5	TOTAL INCOME	\$34,829.43
Line#	EXPENSES	
6	Personnel	9,057.69
7	Campground Allocations	2,000.00
8	Joseph Smith Historical Site	4,000.00
9	Youth Ministries	2,158.64
10	Outreach Ministries	299.00
11	Operating/Administrative	5,249.54
12	TOTAL EXPENSES	\$22,764.87
13	Net Income (Expenses)	\$12,064.56
14	Operating Fund Beginning Balance January 1	\$19,673.19
15	Operating Fund Ending Balance December 31	\$31,737.75

IHQ Inspected Cedar Valley-Nauvoo USA Mission Center
Summary of Affiliate Investment Pool Accounts for Year Ended December 31, 2022
(Schedule 1)

Line#	BALANCE	
1	Camp Nauvoo Cornerstone Fund	2,268.87
2	Cedar Valley Grove Reserve	35,879.82
3	Cedar Valley-Nauvoo Mission Center	110,622.90
4	Cedar Valley-Nauvoo Mission Center – Outreach	9,074.26
5	Cedar Valley-Nauvoo Mission Center – Youth Camps	24,431.87
6	Clinton – Cedar Valley Grove	136,947.28
7	Oelwein Sale Proceeds	59,879.48
8	BALANCE TOTAL	\$379,104.48

IHQ Inspected Cedar Valley-Nauvoo USA Mission Center
Summary of Reserves and Activity Accounts for Year Ending Dec 31, 2022
(Schedule 2)

Line#	Reserves/Accounts	Balance 1/1/2022	Received	Expended	Balance 12/31/2022
1	Camp Nauvoo Cornerstone Fund	2,584.10	-315.23	--	2,268.87
2	Camp Nauvoo Memorial Fund	175.00	--	--	175.00
3	Cedar Valley Grove Reserve	40,864.78	-4,984.96	--	35,879.82
4	Clinton – Cedar Valley Grove	155,926.80	-18,979.52	--	136,947.28
5	Equipment Reserve	60.00	--	--	60.00
6	IYF Reserve	300.93	--	--	300.93
7	MC Campgrounds Annual Res	--	--	--	--
8	MC Youth Camp Reserve	27,826.33	-3,394.46	--	24,431.87
9	Mission Center Conference	694.55	--	--	694.55
10	Missionary Ministries Reserve	10,335.00	-1,260.74	--	9,074.26
11	Oelwein Sale Proceeds	68,198.81	-8,319.33	--	59,879.48
12	Operating Reserve (MC)	125,975.34	-15,352.44	--	110,622.90
13	Spectacular Equipment Fund	200.00	--	--	200.00
14	Spectacular Reserve Fund	2,908.40	--	--	2,908.40
15	Young Adult Ministries	1,342.78	--	--	1,342.78
16	Youth Ministries Reserves	186.75	--	--	186.75
17	Bridge of Hope	0.00	23,017.50	20,849.50	2,168.00
18	Campgrounds Fund Drive	1220.00	0.00	1,220.00	0.00
19	TOTALS	\$438,799.57	-\$29,589.18	\$22,069.50	\$387,140.89

2022 & 2023 Mission Center Budget vs. Actuals / 2024 Mission Center Proposed Budget

Mission Center Budgeted Financial Statement Format – 2023 Actuals as of 8/31/22

OPERATING INCOME & RESERVES TRANSFERS		2022 Budget	2022 Actuals	2023 Budget	2023 Actuals	Proposed 2024 Budget
Line#	ITEM NAME	Jan 1 - Dec 31	Jan 1 - Dec 31	Jan 1 - Dec 31	Jan 1 - Aug 31	Jan 1 - Dec 31
1	Congregational Assessments	26,516.00	29,565.50	19,383.00	11,898.50	18,942.00
2	Budgeted Income from Investment Pool	9,808.00	0.00	9,808.00	0.00	21,524.00
3	Interest-Checking Account	10.00	0.36	10.00	0.70	10.00
4	Interest Bearing Checking Account Xfer	500.00	0.00	0.00	0.00	0.00
5	Youth Camps (Not Retreats)	0.00	10.00	0.00	0.00	0.00
6	MC Missionary Fund	500.00	0.00	0.00	0.00	0.00
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	Camp Nauvoo \$55k Loan (Interest)	3,300.00	3,300.00	3,300.00	0.00	3,300.00
11	Camp Nauvoo \$15k Loan (Interest)	900.00	900.00	900.00	0.00	900.00
12	Mission Center Conference Offerings	0.00	519.00	0.00	0.00	0.00
13	Other Offerings	1,000.00	0.00	0.00	0.00	0.00
14	Other	0.00	544.57	0.00	400.00	0.00
15	GRAND TOTAL INCOME	\$42,534.00	\$34,829.43	\$33,401.00	\$12,299.20	\$44,676.00
EXPENSES		2022 Budget	2022 Actuals	2023 Budget	2023 Actuals	2024 Budget
Line#	MISSION	Jan 1 - Dec 31	Jan 1 - Dec 31	Jan 1 - Dec 31	Jan 1 - Aug 31	Jan 1 - Dec 31
16	Temple School Classes	200.00	0.00	200.00	3.49	0.00
17	Leadership Development	500.00	299.00	1,000.00	0.00	1,000.00
18	Missionary Resources	300.00	0.00	300.00	0.00	0.00
19	Aaronic Ministries	100.00	0.00	100.00	0.00	0.00
20	Melchisedec Ministries	100.00	0.00	100.00	0.00	0.00
21	Mission Center Support Ministries Undefined	0.00	0.00	0.00	0.00	0.00
22	Youth Ministries Council	5,000.00	2,000.00	5,000.00	15,000.00	5,000.00
23	Camps Medical Support (Epi-Pens)	500.00	0.00	0.00	0.00	0.00
24	Campground Ministries-CN MC Ministries	1,000.00	N/A	1,000.00	0.00	0.00
25	Campground Ministries-CVG MC Ministries	1,000.00	2,000.00	5,000.00	5,000.00	5,000.00
26	Campground Ministries-COVID Emergency \$	5,000.00	0.00	0.00	0.00	0.00
27	Campground Board of Directors	100.00	0.00	100.00	0.00	0.00
28	Visiting Ministry Support	300.00	0.00	300.00	0.00	0.00
29	DGR/Generosity Ministries	100.00	0.00	0.00	0.00	0.00
30	Joseph Smith Historic Site	4,000.00	4,000.00	4,000.00	0.00	2,000.00
31	Children's Ministries	100.00	0.00	100.00	0.00	0.00
32	MC SPEC/Mini-SPEC/IYF Ministries	1,500.00	0.00	1,500.00	0.00	1,500.00
33	Young Adult Ministries	500.00	0.00	500.00	0.00	0.00
34	Web Ministries	2,000.00	0.00	2,000.00	0.00	2,000.00
35	Communications	50.00	0.00	0.00	0.00	0.00
36	Youth Camp Ministries (Not retreats) 2022, 2023; New Youth & Adult Ministries 2024	0.00	158.64	0.00	0.00	10,000.00
37	New Ministries Support	1,000.00	0.00	1,000.00	0.00	1,000.00
38	Miscellaneous Mission	508.00	0.00	0.00	0.00	1,000.00
39	MISSION TOTAL	\$23,858.00	\$8,457.64	\$22,200.00	\$20,003.49	\$28,500.00
Line#	EXPENSES – PASTORAL					
40	Cards/Memorials	100.00	0.00	100.00	0.00	0.00
41	Recognitions and Gifts	200.00	0.00	200.00	0.00	0.00
42	Miscellaneous	100.00	0.00	100.00	0.00	200.00
43	PASTORAL TOTAL	\$400.00	\$0.00	\$400.00	\$0.00	\$200.00
Line#	EXPENSES – ADMINISTRATION					
44	Administrative Assistant Salary	7,200.00	6,577.75	7,200.00	4,238.64	7,200.00
45	Administrative Assistant FICA/Medicare	550.00	1,711.30	550.00	928.56	550.00
46	Vendor Processing of Admin Asst Payroll	1,000.00	603.01	1,000.00	508.71	1,000.00
47	Administrative Assistant Travel	250.00	165.63	250.00	0.00	250.00
48	"One License" Audio/Video	700.00	206.06	700.00	212.10	700.00
49	Cell Phones	800.00	1,008.54	800.00	486.55	800.00
50	Internet Services	700.00	1,072.00	700.00	546.80	700.00
51	Postage	200.00	88.63	200.00	73.08	200.00
52	Office Supplies	300.00	213.74	300.00	164.74	300.00
53	Equipment Maintenance	200.00	0.00	200.00	0.00	200.00

Continued on next page

54	Equipment Purchases	300.00	0.00	300.00	0.00	300.00
55	Computer Supplies	200.00	84.79	200.00	141.79	200.00
56	Audits/Insurance/Real Estate	2,000.00	1,962.38	2,000.00	1,437.00	2,000.00
57	Copier/Copies and MC Directories	100.00	0.00	100.00	0.00	0.00
58	Bank Charges	100.00	0.00	100.00	0.00	100.00
59	Extra Mileage and Expenses	200.00	0.00	200.00	0.00	200.00
60	Conferences and Retreats	200.00	0.00	200.00	0.00	200.00
61	Contribution Envelopes	716.00	613.40	716.00	0.00	716.00
62	ZOOM Online Conferencing Fees	360.00	0.00	360.00	0.00	360.00
63	Community Leader Support	2,000.00	0.00	0.00	0.00	0.00
64	Miscellaneous	200.00	0.00	0.00	0.00	0.00
65	ADMINISTRATION TOTAL	\$18,276.00	\$14,307.23	\$16,076.00	\$8,737.97	\$15,976.00
66	GRAND TOTAL EXPENSES	\$42,534.00	\$22,764.87	\$38,676.00	\$28,741.46	\$44,676.00
67	NET INCOME & EXPENSES	\$0.00	\$12,064.56	**-\$5,275.00	*-\$16,442.26	0.00

**The double asterisk of Line #67 of the MC budget summary denotes a deficit budget for the 2023 column. The income receipt shortfall (\$5,275.00) of the 2023 budget will be covered by a portion of the MC checking account reserve (carryover from 2022) to achieve a net zero balanced operational income/expense financial plan. The MC operations checking account balance of uncommitted funds as of 12/31/2022 was \$38,652.24.

*The single asterisk cell of Line #67 indicates the net 2023 status as of 8/31/2023.

CV-N Mission Center Treasury Cash Assets Summary Less AIP Accounts (December 31, 2015 - June 30, 2023)

Line#	CASH ASSETS (Non-Real Estate)	30-June-23	31-Dec-22	30-Jun-22	31-Dec-21
1	Checking Account Uncommitted Funds-UCB	38,858.36	38,310.29	48,722.66	20,843.86
2	Checking Account Unc. Funds – CRB&T	2,726.53	2,725.83	2,725.59	2,725.47
3	Checking Account Unc. Funds - BotW	100.00	100.00	100.00	100.00
4	TOTAL CASH ASSETS (Non-Real Estate)	\$41,684.89	\$41,136.12	\$51,548.25	\$23,669.33
Line#	CASH ASSETS (Non-Real Estate)	30-Jun-21	31-Dec-20	30-Jun-20	31-Dec-19
5	Checking Account Uncommitted Funds-UCB	29,984.71	24,698.86	23,492.66	3,927.77
6	Checking Account Unc. Funds – CRB&T	2,725.35	2,725.23	2,725.10	2,724.98
7	Checking Account Unc. Funds - BotW	100.00	100.00	100.00	100.00
8	TOTAL CASH ASSETS (Non-Real Estate)	\$32,810.06	\$27,524.09	\$26,317.76	\$6,752.75
Line#	CASH ASSETS (Non-Real Estate)	30-Jun-19	31-Dec-18	30-Jun-18	31-Dec-17
9	Checking Account Uncommitted Funds-UCB	13,343.96	27,184.17	19,033.04	25,201.45
10	Checking Account Unc. Funds – CRB&T	2,724.86	2,724.28	2,723.60	2,722.91
11	Checking Account Unc. Funds - BotW	100.00	100.00	100.00	6,404.81
12	TOTAL CASH ASSETS (Non-Real Estate)	\$16,168.82	\$30,008.45	\$21,856.64	\$34,329.17
Line#	CASH ASSETS (Non-Real Estate)	30-Jun-17	31-Dec-16	30-Jun-16	31-Dec-15
13	Checking Account Uncommitted Funds-UCB	-	-	-	-
14	Checking Account Unc. Funds – CRB&T	2,722.24	2,721.56	2,720.88	2,719.96
15	Checking Account Unc. Funds - BotW	37,534.24	1,434.18	16,938.36	17,350.35
16	Bank of the West Money Market Fund	1,008.96	1,008.81	1,008.58	1,009.29
17	TOTAL CASH ASSETS (Non-Real Estate)	\$41,265.44	\$5,164.55	\$20,667.82	\$21,079.60

Mission Center Affiliate Investment Pool IHQ Mid-Year Financial Status

Line#		Affiliate Investment Pool <i>As of June 30, 2023</i>	Affiliate Investment Pool <i>As of June 30, 2024</i>	Affiliate Investment Pool <i>As of June 30, 2025</i>
1	CV-N Mission Center Reserves	*120,486.76		
2	Camp Nauvoo Cornerstone	*2,471.02		
3	Cedar Valley Grove Reserves	*39,076.54		
4	Missionary Ministries Fund	*9,882.75		
5	Mission Center Youth Camp Fund	*26,608.65		
6	Oelwein Property Sales Fund	*65,214.47		
7	Clinton CVG Endowment	*124,240.77		
8	Total AIP Accounts Value	\$387,980.96	\$	\$
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>
9	CV-N Mission Center Reserves	96,337.73	123,732.84	110,369.24
10	Camp Nauvoo Cornerstone	1,976.55	2,538.35	2,263.77
11	Cedar Valley Grove Reserves	31,256.43	40,141.18	35,799.36
12	Missionary Ministries Fund	7,904.98	10,152.00	9,053.91
13	Mission Center Youth Camp Fund	21,283.63	27,333.60	24,377.09
14	Oelwein Property Sales Fund	52,163.52	66,991.22	59,745.19
15	Clinton CVG Endowment	129,644.93	153,139.27	136,621.44
16	Total AIP Accounts Value	\$340,567.77	\$424,028.46	*\$241,608.56
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>
17	CV-N Mission Center Reserves	125,535.61	135,035.40	105,130.09
18	Camp Nauvoo Cornerstone	24,435.65	26,471.74	1,985.81
19	Cedar Valley Grove Reserves	40,635.81	30,206.89	31,403.20
20	Missionary Ministries Fund	7,103.83	7,639.55	7,942.11
21	Mission Center Youth Camp Fund	19,126.57	20,568.95	21,383.56
22	Oelwein Property Sales Fund	97,118.00	104,444.82	52,408.43
23	Clinton CVG Endowment	123,044.97	132,354.30	137,629.59
24	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>
25	CV-N Mission Center Reserves	200,147.24	174,414.98	141,174.36
26	Camp Nauvoo Cornerstone	246,970.09	253,547.80	194,866.04
27	Cedar Valley Grove Reserves	36,026.05	36,963.49	36,362.58
28	Missionary Ministries Fund	6,297.92	6,461.82	6,356.80
29	Mission Center Youth Camp Fund	16,956.83	17,398.06	17,115.22
30	Farmington Property Sales Fund	14,017.03	14,381.75	14,147.94
31	Canton Property Sales Fund	37,063.80	38,028.26	37,410.03
32	Oelwein Property Sales Fund	86,100.85	88,341.31	86,905.14
33	Pleasant Hill Property Sales Fund	10,245.32	10,511.91	10,341.01
34	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>
35	CV-N Mission Center Reserves	221,310.22	192,532.92	211,727.92
36	Camp Nauvoo Cornerstone	262,366.32	126,390.54	218,891.41
37	Cedar Valley Grove Reserves	36,291.05	36,731.52	31,948.16
38	Missionary Ministries Fund	5,020.36	5,081.29	5,585.04
39	Mission Center Youth Camp Fund	13,517.03	13,681.09	15,037.44
40	Farmington Property Sales Fund	39,572.79	40,053.11	12,430.37
41	Canton Property Sales Fund	28,715.59	29,903.73	32,868.45
42	Oelwein Property Sales Fund	68,634.65	69,467.72	76,354.85
43	Pleasant hill Property Sales Fund	8,167.03	8,266.15	9,085.66
44	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>
45	CV-N Mission Center Reserves	229,652.84	168,276.57	185,529.80
46	Camp Nauvoo Cornerstone	200,879.21	158,139.39	177,167.05

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47	Cedar Valley Grove Reserves	53,018.62	41,721.23	43,722.48
48	Missionary Ministries Fund	4,778.37	3,760.17	4,210.82
49	Mission Center Youth Camp Fund	12,865.48	10,124.07	11,337.44
50	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>
51	CV-N Mission Center Reserves	218,929.89	245,691.15	266,138.85
52	Camp Nauvoo Cornerstone	161,748.40	181,466.07	212,526.47
53	Cedar Valley Grove Reserves	60,572.19	67,695.50	79,244.31
54	Missionary Ministries Fund	3,904.95	4,377.45	5,124.24
55	Mission Center Youth Camp Fund	10,513.80	11,786.03	13,796.73
56	Total AIP Accounts Value	\$455,669.23	\$511,016.20	\$576,830.60

*As of 6/30/23, the Bridge of Hope frozen dollars factor drops the monetary value of the MC AIP accounts net each respectively (top to bottom) to \$108,141.00; \$1,707.90; \$27,009.00; \$6,830.69; \$18,391.22; \$45,074.57; and \$71,354.82.

Congregational Assessment Data per World Church as of October 18, 2023

2024 Assessment Rate Per Active Member \$21.00 (Was 21.00 in 2023 and \$28.00 in 2021 & 2022)

Line#	Congregation	Active Membership	2024 Assessments
1	Burlington, IA	48	1,008.00
2	Carthage, IL	23	483.00
3	Cedar Rapids, IA	113	2,373.00
4	Followers of the Way	7	147.00
5	Ft Madison, IA	36	756.00
6	Galesburg, IL	99	2,079.00
7	Hannibal, MO	35	735.00
8	Iowa City, IA	58	1,218.00
9	Keokuk, IA	30	630.00
10	Moline, IL	51	1,071.00
11	Mt Pleasant, IA	21	441.00
12	Muscatine, IA	70	1,470.00
13	Nauvoo, IL	57	1,197.00
14	New Canton, IL	25	525.00
15	Pekin, IL	51	1,071.00
16	Quad City Connection	110	2,310.00
17	Rock Falls/Sterling, IL	21	441.00
18	Waterloo/Cedar Falls, IA	47	987.00
19	Totals	902	\$18,942.00

Camp Nauvoo Lodging Enhancement Project Overall Financial Summary

Line#	INCOME (By Category)	1/1-6/30, 2023	1/1-12/31, 2022	1/1-10/31, 2021	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 LCP CA	--	--	433.27	1,802.62	1,944.17	74,044.10	44,034.43	85.53	--
8	GALA Event Net Proceeds	--	--	--	1,447.60	11,643.69	--	--	--	--
9	Individual Contributions to Op's CA for LCP	--	--	--	--	--	--	549.97	--	1,000.00
10	Lodge Construction (LCP) CA Seed Dollars	--	--	--	--	--	--	100.00	--	--
11	Temp Loan Funds Xfer from CVG CA	--	--	--	--	--	--	--	--	--
12	Temp Loan Funds Xfer from CN Op's	--	--	--	--	--	--	--	--	--
13	Temp Loan Funds Xfer from MC CA	--	--	--	--	--	--	--	--	--
					^\$18K (Repay of remaining \$18K) Repaid 1/20	^\$20K Repaid \$2K As of 12/19	***25K \$10K repaid			
14	Temp Loan Funds Xfer from LCP CA to CN CA	--	--	--	--	--	--	--	--	--
15	Loan from MC CA to CN LCP CA	--	--	--	--	--	--	--	--	--
16	Xfer from Op's Income Equity to 2018 Income to Net Phase I Year End Income/Expense to Zero	--	--	--	--	11,441.92	71,207.33	--	--	--
17	*LCP CA Year End 2017-21 (This line item already integrated as p/o net income total, not added separately here.)	--	--	*7,594.92 (LCP CA)	*7,492.22 (LCP CA)	*17,863.81 (LCP CA)	*7,309.90 (LCP CA)	*51,139.04 (LCP CA)	37,938.60 (Op's CA)	30,521.62 (Op's CA)
18	Grand Total NET Project Income	\$0.00	\$0.00	\$433.27	-\$16,197.38	^\$268,395.18	\$221,926.77	\$480,052.36	\$85.53	\$56,000.00
Line #	EXPENSES	1/1-6/30, 2023	1/1-10/31, 2022	1/1-10/31, 2021	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	0.00	11,441.92	3,657.30	27,807.78	38,024.13	86,521.62
20	Duke Property Purchase	--	--	--	--	--	--	--	--	81,013.00
21	Kettlekamp Architect	--	--	--	--	--	--	+ 16,330.12	++	++
22	Sullivan Construction	--	--	--	+	+	43,007.74	+336,757.26	++	++
23	Danny Bice Plumbing	--	--	--	+	+	+	+ 9,500.00	++	++
24	J&M Metal Buildings-Tiny House Buy-3ea	--	--	--	+	+	+	+ 43,650.00	++	++
25	Other	--	--	--	--	109,807.38	18,667.60	--	--	--
26	Miscellaneous	--	--	--	+	+	+	+ 10.74	++	5,508.62
27	Project Phase II Expenses	--	2,280.00	330.57	9,869.96	134,749.66	132,032.88	429,523.71	0.00	0.00
28	Grand Total Project Expenses <i>(Sum of Lines 20 & 21)</i>	\$0.00	\$2,280.00	\$330.57	\$9,869.96	\$255,998.96	\$197,365.52	\$457,331.49	\$38,024.13	\$86,521.62
29	Project Net Income & Expenses	\$0.00	-\$2,280.00	\$102.70	-\$26,067.34	\$12,396.22	\$24,561.25	\$22,720.87	-\$37,938.60	-\$30,521.62

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

Note 2: LCP in the above table stands for "Lodging 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 2017-2021 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 Op's 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 Dec 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 Dec 31, 2022, the total of LCP project expenditures was \$1,047,772.25; 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. Subsequently, in 2022 the former Duke property was sold but those sales proceeds figures are not included in this summary.

^^Note 11: MC CA loan of \$55,000.00 to LCP. A 10-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.

Note 13: As of Dec 31, 2022, the total LCP project net income (sum of AIP withdrawals, loan net dollars, and contributions) was \$1,010,695.73, of which \$364,000 is the HOWR loan and \$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: The first HOWR "interest bearing loan" amount principal dollars repayment occurred Dec 2022 in the amount of \$64,000. The next loan principal payment is to be scheduled.

Note 15: Interest payments on the dollars already drawn from the HOWR loan are ongoing, having begun in June 2017. Since interest payment inception Jun 2017 through Dec 31, 2022, \$46,373.92 has been paid with \$14,327.42 having been paid in 2022.

#Note 16: The original 2019 temporary loan to LCP was subsequently changed to being a contribution.