

Cedar Valley-Nauvoo USA Mission Center

2024 Special Financial Conference

March 16, 2025

**The meeting will be available to watch via ZOOM,
but online voting will not be available.**

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

1. Welcome
 2. Call to Order
 - Conference called to order by _____ at _____ PM.
 3. Election of Conference Secretary
 - Motion by _____ to elect _____ as conference secretary. Second by _____.
 4. Approval of 2025 Camp Nauvoo Budget (Pages 5-7)
 - *Note: The 2023 Audit/Inspection (Pages 2-4) not yet completed as of 3-12-25*
 5. Acceptance of CVG 2023 Audit/Inspection Reports and Approval of 2025 Budget (Pages 8-11)
 6. Acceptance of Mission Center 2023 Audit/Inspection Reports and Approval of 2025 Budget (Pages 12-18)
 7. New Business & Announcements
 8. Adjournment
 - Motion by _____, second by _____. Time: _____
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Cedar Valley-Nauvoo Mission Center – Standing Rules

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 can 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

The Camp Nauvoo FY2023 Financial Inspection "audit" documents have submitted to the Inspector but the Inspection Process is not yet completed. Therefore, the Inspection report letter that follows is that of 2022 and is a place holder inclusion only.


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 Cedar Valley Grove and the Cedar Valley-Nauvoo Mission Center, included in this brochure are excerpted from the inspected financial inspection report deliverable documents. The one exception is the 2023 Camp Nauvoo which Financial Inspection ("Audit") results development is presently in process and, therefore, yet to be received. The results shown for Camp Nauvoo are extracted from the data submitted for Financial Inspection. Additionally, please further note that overall, the accounting records are recorded on a modified cash accrual basis.

IHQ Inspected Camp Nauvoo Comparative Statement of Financial Position for Years Ended 12/31/2023 & 12/13/2022

Line#	ASSETS	December 31, 2023	December 31, 2022
1	State Bank of Nauvoo -- Operations Checking	276,775.95	94,209.10
2	State Bank of Nauvoo -- Construction (Account Closed -- Nov 2023 -- Close-out Balance Xferred to CN SBN CA)	0.00	5,314.92
3	State Bank of Nauvoo -- Savings*	88,971.31	19,517.77
4	Petty Cash/Other	300.00	300.00
5	RHSA Investment Account - (Source \$ p/o Retreat House Sales Proceeds -- O'Conner/Schwab)	89,876.12	76,751.28
6	Assets Subtotal	455,923.38	196,093.07
7	Accounts Receivable - World Church (\$0.00) -- CV-N MC (\$337.61)	337.61	0.00
8	TOTAL ASSETS	\$456,260.99	\$196,093.07
Line#	LIABILITIES	December 31, 2023	December 31, 2022
9	Rental/Security Deposits	5,600.00	6,173.00
10	Rental Advance Payments	201,050.15	6,144.65
11	TOTAL LIABILITIES	\$206,650.15	\$12,317.65
Line#	NET ASSETS	December 31, 2023	December 31, 2022
12	Lodge Enhancement Project	0.00	(8,858.52)
13	Donor Directed Special Funds	12,386.49	7,248.49
14	Operating Fund	237,224.35	185,385.45
15	TOTAL NET ASSETS	\$249,610.84	\$183,775.42
16	TOTAL LIABILITIES AND NET ASSETS	\$456,260.99	\$196,093.07

***Note Added by CVNMC:** Savings holding account for deferred income money consisting of 1) advance rental payments, 2) reservation/security deposits, 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 12/31/2023
(Pre-Financial Inspection "Audit" Figures)

Line#	INCOME	
1	Rentals	185,525.49
2	Activity Surplus (CN CV-N Reunion & Youth Camps)	4,455.38
3	Individual/Group Contributions	111,428.65
4	Deferred Income Savings Accounts Interest	65.00
5	Washer/Dryer Rental Proceeds	787.00
6	Value Increase/Interest-Retreat House Sales Proceeds Fund	13,124.84
7	Bequests/Memorials	0.00
8	Other	1,371.00
9	TOTAL INCOME	\$316,757.36
Line #		
10	Insurance	24,624.00
11	Hotel/Motel Taxes	19,836.80
12	Credit Card Processing Fees	3,220.60
13	Loan Principal	17,111.76
14	Loan Interest	18,448.08
15	Financial Inspection (Previous Term "Audit")	0.00
16	Miscellaneous	5,035.76
17	TOTAL ADMINISTRATION	\$88,277.00
Line#		
18	Camp Supplies - Consumables/Infrastructure	9,649.04
19	Equipment Repair/Maintenance	14,337.60
20	Equipment Replacement	21,731.17
21	Grounds General (non-building)	12,822.09
22	Building Maintenance/Renovate	30,712.28
23	TOTAL FACILITIES/GROUNDS	\$89,252.18
Line#		
24	Electricity	27,269.75
25	Natural Gas	3,646.50
26	Trash Removal	14,547.45
27	Water/Sewer	8,968.95
28	Telephone/Internet	2,482.71
29	TOTAL UTILITIES	\$45,317.91
30	TOTAL EXPENSES	\$222,847.09
31	NET INCOME (LOSS)	\$93,910.27
32	Operating Fund Balance – January 1	\$143,314.08
33	Operating Fund Balance – December 31	\$237,224.35

2023 & 2024 Camp Nauvoo Budget vs. Actuals and 2025 Proposed Budget

Camp Nauvoo Budgeted Financial Statement Format – 2024 Actuals as of 12/31/2024

OPERATING INCOME & RESERVES TRANSFERS		2023 Approved Budget	2023 Actuals	2024 Approved Budget	2024 Actuals	2025 Proposed Budget
Line#	RENTAL/LEASE INCOME RECEIPTS	Jan 1-Dec 31	Jan 1-Dec 31	Jan 1-Dec 31	Jan 1-Dec 31	Jan 1-Dec 31
1	Rentals – CofC MC Outreach Guests-CN	185,000.00	185,525.49	193,220.00	173,692.74	189,000.00
2	Other	0.00	0.00	0.00	0.00	0.00
Line#	ASSETS/RESERVES TRANSFERS	2023 Approved Budget	2023 Actuals	2024 Proposed Budget	2024 Actuals	2025 Proposed Budget
3	Youth Camps/Reunion Surplus	2,000.00	4,455.38	3,000.00	3,260.00	3,000.00
4	Cornerstone Affiliate Investment Pool	0.00	0.00	0.00	0.00	0.00
5	Mission Center Appropriation	1,000.00	0.00	0.00	0.00	0.00
6	Year End Pass Thru (MC CA to CN CA)	0.00	0.00	0.00	0.00	0.00
7	Mission Center Conference Surplus	0.00	0.00	0.00	691.00	0.00
Line#	OTHER INCOME SOURCES	2023 Approved Budget	2023 Actuals	2024 Proposed Budget	2024 Actuals	2025 Proposed Budget
8	Bequests/Memorials	0.00	0.00	0.00	0.00	0.00
9	Individual/Group Contributions	0.00	111,428.65	0.00	0.00	0.00
10	Washing Machine/Dryer Proceeds	100.00	787.00	100.00	0.00	100.00
11	Interest-Restricted Savings Account	0.00	65.00	0.00	0.00	0.00
12	Miscellaneous (Direct Contributions, etc.)	0.00	1,371.00	0.00	0.00	0.00
13	Real Estate Sales Proceeds	0.00	0.00	0.00	0.00	0.00
14	Deposits & Withdrawals/Value Changes – RHSPHA	0.00	13,124.84	0.00	0.00	0.00
15	TOTAL OPERATING INCOME	\$188,100.00	\$316,757.36	\$196,320.00	\$177,643.74	\$192,000.00
Line#	ADMINISTRATION	2023 Approved Budget	2023 Actuals	2024 Approved Budget	2024 Actuals	2025 Proposed Budget
16	Insurance: Officer/Dir, Liability, Real Estate	24,460.00	24,624.00	28,400.00	29,568.00	33,175.00
17	Advertising	0.00	96.63	0.00	104.00	0.00
18	Bank Charges	200.00	45.00	200.00	0.00	200.00
19	Registrations/Licenses	1,000.00	188.10	1,500.00	2,249.37	2,500.00
20	Office Supplies	400.00	835.94	600.00	0.00	0.00
21	Financial Inspection Services	0.00	0.00	500.00	0.00	500.00
22	Website Op's & Domain Renewal Fees	100.00	228.07	100.00	123.24	150.00
23	Hotel/Motel Tax (City of Nauvoo)	9,000.00	9,456.37	11,000.00	5,706.19	7,000.00
24	Illinois Hotel Operator Occupation Tax	7,000.00	10,380.43	9,000.00	5,751.83	7,000.00
25	Nauvoo Chamber of Commerce Dues	150.00	0.00	150.00	280.00	300.00
26	Administration Miscellaneous (Office)	0.00	3,565.77	0.00	15,763.14	15,000.00
27	Postage/Shipping Fees	260.00	10.25	260.00	0.00	0.00
28	Online Reservations System Annual Fees	1,000.00	0.00	2,500.00	5,627.78	6,000.00
29	Credit Card Rental Service Fees	3,000.00	3,220.60	3,000.00	0.00	3,000.00
30	Other	-	66.00	???	0.00	-
ADMINISTRATION (Repayment of Loans)						
31	HOW Loan Payment (Principal)	26,000.00	17,111.76	0.00	0.00	31,360.00
32	HOW Loan Payment (Interest)	16,000.00	14,248.08	31,360.00	0.00	31,360.00
33	Mission Center 55k Loan (Interest)	3,300.00	3,300.00	3,300.00	0.00	3,300.00
34	Mission Center 15K Loan (Interest)	900.00	900.00	900.00	0.00	900.00
FACILITIES/GROUNDS						
35	Camp Supplies & Infrastructure	4,850.00	9,649.04	4,850.00	3,727.05	5,000.00
36	Existing Equipment (Repair/Maintenance)	8,100.00	14,337.60	8,100.00	33,118.67	10,000.00
37	Existing Equipment (Replacement)	7,500.00	21,731.17	17,800.00	0.00	10,000.00
38	Grounds General Non-Bldg (w/vehicle POL)	6,700.00	12,822.09	8,200.00	12,532.18	15,000.00
39	Special Projects	0.00	0.00	0.00	64,645.38	10,000.00
40	Building Structural/Internal Services Maintenance (BS/ISM)	17,900.00	30,712.28	18,700.00	0.00	0.00

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41	UTILITIES (Trash, electric, gas, water/sewer & phone/DSL)	50,280.00	45,317.91	43,900.00	42,815.15	30,000.00
42	TOTAL OPERATING EXPENSES	\$188,100.00	\$222,847.09	\$196,320.00	\$253,371.82	\$187,385.00
43	NET INCOME/EXPENSE	\$0.00	\$93,910.27	\$0.00	-\$75,728.08	\$0.00

Note 1: The budget proposal plan recognized 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, 2025)

	CASH ASSETS (Non-Real Estate)	30-Jun-25	31-Dec-24	30-Jun-24	31-Dec-23
1	Operations Checking Acct Uncommitted \$				276,775.95
2	Imprest Fund – Petty Cash		200.00	200.00	200.00
3	Imprest Fund – Cash for Change		100.00	100.00	100.00
4	Construction Checking Acct Uncommitted Funds (Opened 3/31/17)		0.00	0.00	0.00
5	*Camp Nauvoo Cornerstone AIP Fund		2,724.00	2,653.90	2,556.81
6	**Donor/Reservation Deferred Restricted Access Savings Acct–100% Def/Res		???	???	88,971.31
7	Retreat House Sales Proceeds (partial) HA		100,607.47	95,633.18	89,876.12
8	Account Receivables - Local		0.00	337.61	337.61
9	TOTAL CASH ASSETS (Non-Real Estate)	\$	\$?.??	\$?.??	\$456,260.99
<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-23	31-Dec-22	30-Jun-22	31-Dec-21
10	Operations Checking Acct Uncommitted \$	138,593.99	94,209.10	77,902.53	40,029.94
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)	5,314.92	5,314.92	5,314.92	7,594.92
14	*Camp Nauvoo Cornerstone AIP Fund	2,471.02	2,263.77	2,263.77	2,584.10
15	**Donor/Reservation Deferred Restricted Access Savings Acct–100% Def/Res	63,662.14	19,517.77	20,403.99	24,109.82
16	Retreat House Sales Proceeds (partial) HA	84,237.80	76,751.28	--	--
17	TOTAL CASH ASSETS (Non-Real Estate)	\$294,579.87	\$198,356.84	\$106,185.21	\$74,617.88
<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
18	Operations Checking Acct Uncommitted Funds	26,218.31	35,558.59	*92,408.45	99,935.15
20	Imprest Fund – Petty Cash	200.00	200.00	200.00	200.00
21	Imprest Fund – Cash for Change	100.00	100.00	100.00	100.00
22	Construction Checking Acct Uncommitted Funds (Opened 3/31/17)	7,892.22	7,492.22	3,786.94	17,863.81
23	*Camp Nauvoo Cornerstone AIP Fund	2,538.35	2,329.54	1,976.55	2,090.88
24	Restricted Access Savings Acct (Primarily Reservation \$ Subject to Reserve Refund)	20,403.99	18,274.25	N/A	N/A
25	TOTAL CASH ASSETS (Non-Real Estate)	\$57,352.87	\$63,954.60	\$98,471.94	\$120,189.84
<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
26	Operations Checking Acct Uncommitted Funds	66,575.80	49,522.35	9,132.37	36,651.96

Continued on next page

28	Imprest Fund – Petty Cash	200.00	----	300.00	300.00
29	Imprest Fund – Cash for Change	100.00	100.00	100.00	100.00
30	Construction Checking Acct Uncommitted Funds (Opened 3/31/17)	9,023.88	7,309.90	20,457.37	51,139.04
31	*Camp Nauvoo Cornerstone AIP Fund	1,985.81	24,952.42	26,441.32	26,200.79
32	TOTAL CASH ASSETS (Non-Real Estate)	\$77,885.49	\$81,884.67	\$56,431.06	\$114,391.79
Line#					
33	CASH ASSETS (Non-Real Estate)	30-Jun-17	31-Dec-16	30-Jun-16	31-Dec-15
34	Operations Checking Acct Uncommitted Funds	8,695.09	49,313.62	44,802.34	67,985.97
35	Imprest Fund – Petty Cash	300.00	300.00	300.00	300.00
36	Imprest Fund – Cash for Change	100.00	100.00	100.00	100.00
37	Construction Checking Acct Uncommitted Funds (Opened 3/31/17)	29,219.84	N/A	N/A	N/A
38	*Camp Nauvoo Cornerstone AIP Fund	24,435.65	202,967.18	194,866.04	189,730.60
39	TOTAL CASH ASSETS (Non-Real Estate)	\$62,750.58	\$252,680.80	\$240,068.38	\$258,116.57
Line#					
40	CASH ASSETS (Non-Real Estate)	30-Jun-15	31-Dec-14	30-Jun-14	31-Dec-13
41	Operations Checking Acct Uncommitted Funds	53,677.58	43,240.28	5,211.95	19,084.26
42	Imprest Fund – Petty Cash	300.00	300.00	300.00	N/A
43	Imprest Fund – Cash for Change	100.00	100.00	100.00	N/A
44	Non-Affiliated Voluntary Contributions	93.00	93.00	93.00	N/A
45	*Camp Nauvoo Cornerstone AIP Fund	253,547.80	245,187.61	246,970.09	237,209.22
46	TOTAL CASH ASSETS (Non-Real Estate)	\$307,718.38	\$288,920.89	\$252,675.04	\$256,293.48
Line#					
47	CASH ASSETS (Non-Real Estate)	30-Jun-13	31-Dec-12	30-Jun-12	31-Dec-11
48	Operations Checking Acct Uncommitted Funds	11,339.35	9,936.70	85,028.79	103,986.48
49	*Camp Nauvoo Cornerstone AIP Fund	218,891.41	210,208.52	126,390.54	120,440.01
50	TOTAL CASH ASSETS (Non-Real Estate)	\$230,230.76	\$220,145.22	\$211,419.33	\$224,426.49
Line#					
51	CASH ASSETS (Non-Real Estate)	30-Jun-11	31-Dec-10	30-Jun-10	31-Dec-09
52	Operations Checking Acct Uncommitted Funds	62,078.19	66,199.68	38,465.77	501.95
53	*Camp Nauvoo Cornerstone AIP Fund	262,366.32	229,397.02	177,167.05	178,224.57
54	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

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 2023 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, 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 2023.



Ronald Saur
Internal Financial Statement & Procedures Inspection
November 21, 2024
St. Charles, M

**IHQ Inspected CVG Comparative Statement of Financial Position
for the Years Ended 12/31/2023 & 12/31/2022**

Line#	ASSETS	December 31, 2023	December 31, 2022
1	US Bank Checking	59,723.50	81,565.38
2	United Community Bank	0.00	0.00
3	TOTAL ASSETS	\$59,712.50	\$129,512.04
Line#	LIABILITIES AND NET ASSETS	December 31, 2023	December 31, 2022
4	Rental Deposits	100.00	100.00
5	Operating Fund	59,623.50	81,465.38
6	Derecho Damage Fund	--	--
7	Reserve	0.00	0.00
8	TOTAL LIABILITIES AND NET ASSETS	\$59,723.50	\$81,565.38

**IHQ Inspected CVG Operating Fund Statement of Activities for the Year
Ended 12/31/2023**

Line#	INCOME	
1	CVG Reserve AIP Fund	0.00
2	Clinton CVG Endowment AIP Fund	22,949.00
3	Mission Center Appropriation	5,000.00
4	Individual/Group Contributions	17,342.52
5	Rentals	3,485.00
6	Youth Camps/Reunion Surplus	1,414.00
7	Special Revenue Generating Projects (non-rental)	3,189.97
8	TOTAL INCOME	\$53,380.49
Line#	EXPENSE – Administration	
9	Insurance	21,137.00
10	Financial Inspection (Previous Term "Audit")	0.00
11	Registrations/Licenses	0.00
12	Advertising	306.68
13	Reservations Processing	909.25
14	Administration Miscellaneous	870.48
15	TOTAL ADMINISTRATION	\$23,223.41
Line#	EXPENSE - Facilities/Grounds	
16	Supplies/Tools	577.48
17	Equipment Repair/Maintenance/Replacement	17,887.95
18	Grounds General	13,629.39
19	Special Projects	0.00
20	Building Maintenance	3,358.36
21	TOTAL FACILITIES/GROUNDS	\$35,453.18
Line#	EXPENSES - Utilities	
22	Electricity	12,418.82
23	LP Gas	2,112.61
24	Trash Removal	663.83
25	Telephone/Internet	1,350.52
26	TOTAL UTILITIES	\$16,545.78
27	TOTAL EXPENSES	\$75,222.37
28	NET INCOME (LOSS)	-\$21,841.88
29	Operating Fund Balance January 1	\$81,465.38
30	Operating Fund Balance December 31	\$59,623.50

2023 & 2024 CVG Budget vs. Actuals/2025 CVG Proposed Budget

CVG Budgeted Financial Statement Format – 2024 Actuals as of 8/31/2024

OPERATING INCOME & RESERVES TRANSFERS		2023 Approved Budget	2023 Actuals	2024 Approved Budget	2024 Actuals	2025 Proposed Budget
Line#	INCOME PROCEEDS	Jan 1 - Dec 31	Jan 1 - Dec 31	Jan 1 - Dec 31	Jan 1 - Aug 31	Jan 1 - Dec 31
1	Rentals (Affiliated)	3,000.00	0.00	3,000.00	0.00	3,000.00
2	Rentals (Non-Affiliated Multi-Family/Large Grp) - (2024 Actuals are Lines 1-6 Totalled as Compared to Budgeted Total of \$17,050.00)	5,000.00	3,485.00	5,000.00	3,976.00	200.00
3	Camper Spaces	1,050.00	0.00	1,050.00	0.00	1,000.00
4	Campgrounds Rentals (Individuals/Families)	6,000.00	0.00	6,000.00	0.00	100.00
5	Cedars Rentals	2,000.00	0.00	2,000.00	0.00	1,300.00
6	Other	0.00	0.00	0.00	0.00	0.00
Line#	ASSETS/RESERVES TRANSFERS	2023 Budget	2023 Actuals	2024 Budget	2024 Actuals	2025 Budget
7	Youth Camps/Reunion Surplus	0.00	1,414.00	0.00	0.00	0.00
8	CVG Reserves (Affiliate Investment Pool)	0.00	0.00	0.00	0.00	40,000.00
9	Mission Center Appropriation	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
10	Clinton CVG AIP Endowment	0.00	22,949.00	5,000.00	5,000.00	5,000.00
11	TBD	-	-	-	-	-
12	Year End Pass Thru (MC CA to CVG CA)	300.00	0.00	300.00	0.00	0.00
13	Other/Miscellaneous	0.00	0.00	1,000.00	0.00	0.00
Line#	OTHER SOURCES	2023 Budget	2023 Actuals	2024 Budget	2024 Actuals	2025 Budget
14	Bequests/Memorials	0.00	0.00	0.00	0.00	0.00
15	Individual and Group Contributions	0.00	17,302.52	5,000.00	705.00	0.00
16	Non-rental Revenue Generating Projects	5,000.00	3,696.44	100.00	32,222.72	0.00
17	Other/Miscellaneous	0.00	40.00	0.00	1,000.00	0.00
18	GRAND TOTAL OPERATING INCOME	\$27,350.00	\$53,886.96	\$33,450.00	\$47,903.72	\$55,600.00
OPERATING EXPENSE		2023 Budget	2023 Actuals	2024 Budget	2024 Actuals	2025 Budget
Line#	ADMINISTRATION	Jan 1 - Dec 31	Jan 1 - Dec 31	Jan 1 - Dec 31	Jan 1 - Aug 31	Jan 1 - Dec 31
19	Insurance-Officer/Dir, Liability, R Estate, etc.	18,000.00	21,137.00	22,000.00	15,363.80	26,950.00
20	Advertising/Marketing	1,000.00	256.68	1,000.00	0.00	1,500.00
21	Bank Charges	25.00	0.00	0.00	4.24	50.00
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 (previous term audit)	250.00	0.00	250.00	0.00	250.00
25	Reservations Processing	100.00	909.25	150.00	265.63	250.00
26	Buying Club Renewal	45.00	50.00	45.00	50.00	60.00
27	Administration Miscellaneous	155.00	771.28	0.00	18.16	10.00
28	Web Domain Renewal	0.00	0.00	0.00	0.00	0.00
Line#	FACILITIES/GROUNDS (Routine Ops)	2023 Budget	2023 Actuals	2024 Budget	2024 Actuals	2025 Budget
29	Consumable Camp Supplies + Infrastructure	900.00	395.97	1,175.00	526.23	1,275.00
30	Existing Equipment (Repair/Maintenance)	11,100.00	0.00	3,300.00	617.23	7,100.00
31	Existing Equipment (Replacement)	4,000.00	15,302.99	950.00	391.76	800.00
32	Grounds General - Non-Bldg (w/vehicle POL)	3,200.00	13,094.43	3,600.00	1,786.22	4,100.00
33	Bldg Structural & Internal Services Maint.	5,500.00	2,355.42	5,200.00	2,217.59	14,085.51
Line#	FACILITIES/GROUNDS (Special Projects)					
34	Enclose Shelters	2,000.00	0.00	15,000.00	0.00	8,000.00
35	Guest Ministry Bldg	-	-	-	-	4,500.00
36	Cedars Kitchen Upgrade	600.00	0.00	0.00	0.00	-
37	Pump House	-	-	-	-	150.00
38	Shelter Roofing	6,000.00	0.00	6,000.00	0.00	1,900.00
39	UTILITIES: (Trash/electric/LP gas/DSL)	\$14,500.00	\$16,018.86	\$16,275.00	\$9,431.35	\$13,180.84
40	GRAND TOTAL OPERATING EXPENSES	\$67,375.00	\$70,291.88	\$74,945.00	\$30,672.21	\$84,161.35
41	NET INCOME & EXPENSES	*-\$40,025.00	*-\$16,404.92	*-\$41,495.00	\$17,231.51	*-\$28,561.35

*The asterisks of Line #41 for the CVG budget summaries denote deficit budget figures for these columns. To cover these income receipt shortfalls, \$28,561.35 of the proposed 2025 budget will be covered by a portion of the checking account reserve (carryover from 2024) 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 \$17,231.51 with known deposits for the remainder of 2024 to exceed the net sum of expenses and deposits by more than that needed.

Cedar Valley Grove Treasury Cash Assets Summary (Dec 31, 2009 - Jun 30, 2025)

Line#	CASH ASSETS (Non-Real Estate)	30-June-25	31-Dec-24	30-Jun-24	31-Dec-23
1	Checking Account Uncommitted Funds	-	81,565.38	71,922.51	65,160.46
2	Savings Account	0.00	0.00	0.00	0.00
3	*Cedar Valley Grove AIP Fund	-	35,879.82	41,968.59	40,433.48
4	*Clinton CVG Endowment Fund	-	136,947.28	128,340.69	128,566.99
5	TOTAL CASH ASSETS (Non-Real Estate)	\$	\$254,392.48	\$242,231.79	\$265,309.74
Line#	CASH ASSETS (Non-Real Estate)	30-June-23	31-Dec-22	30-Jun-22	31-Dec-21
6	Checking Account Uncommitted Funds	68,516.67	81,565.38	85,994.55	119,415.98
7	UCB Savings Account	0.00	0.00 (Acct Closed)	10,102.63	10,096.08
8	*Cedar Valley Grove AIP Fund	39,076.54	35,879.82	35,799.36	30,117.68
9	*Clinton CVG Endowment Fund	124,240.77	136,947.28	136,621.44	131,947.06
10	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
11	Checking Account Uncommitted Funds	74,332.42	8,978.13	8,301.19	40,083.44
12	UCB Savings Account	10,092.52	10,089.02	10,084.40	30,000.16
13	*Cedar Valley Grove AIP Fund	40,141.18	36,838.88	31,256.43	30,117.68
14	*Clinton CVG Endowment Fund	153,139.27	140,519.16	129,644.93	131,947.06
15	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
16	Checking Account Uncommitted Funds	13,022.08	55,918.30	9,694.02	40,083.44
17	UCB Savings Accounts	10,048.01	10,033.24	20,017.42	30,000.16
18	*Cedar Valley Grove AIP Fund	31,403.20	28,473.21	30,206.89	30,117.68
19	*Clinton CVG Endowment Fund	137,629.59	132,354.30	132,354.30	131,947.06
20	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
21	Checking Account Uncommitted Funds	72,457.03	3,114.22	6,145.29	1,500.09
22	Visa BUXX Account (Closed Out)	N/A	N/A	N/A	N/A
23	*Cedar Valley Grove AIP Fund	40,635.81	37,864.86	36,362.58	35,412.60
24	*Clinton CVG Endowment Fund	123,044.97	138,517.67	N/A	N/A
25	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
26	Checking Account Uncommitted Funds	14,421.93	9,004.85	11,655.26	26,354.03
27	Visa BUXX Account	0.00	0.00	585.68	585.68
28	*Cedar Valley Grove AIP Fund	36,963.49	35,755.37	36,026.05	34,612.18
29	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
30	Checking Account Uncommitted Funds	3,126.49	7,652.66	1,777.62	19,220.12
31	Visa BUXX Account	591.58	466.25	960.34	0.00
32	*Cedar Valley Grove AIP Fund	33,948.16	30,689.09	36,731.52	35,005.71
33	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
34	Checking Account Uncommitted Funds	15,728.66	24,788.50	1,463.96	2,226.94
35	Visa BUXX Account	0.00	0.00	0.00	0.00
36	*Cedar Valley Grove AIP Fund	36,291.05	34,797.96	43,722.48	43,993.28
37	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 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 2023 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, 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 2023.



Ronald Saur
Internal Financial Statement & Procedures Inspection
November 29, 2024
St. Charles, MO

IHQ Inspected - Cedar Valley-Nauvoo USA Mission Center
Statement of Comparative Financial Position for Years Ended
December 31, 2023 & December 31, 2022

ASSETS		2023	2022
Line#	Current Assets		
1	Cash and In Banks	47,924.96	23,669.33
2	World Church Investment Pool (Schedule 1)	391,321.72	431,711.16
3	TOTAL CURRENT ASSETS	\$439,246.68	\$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	2023	2022
11	Accounts Payable	0.00	1,220.00
12	Reserves and Activity Accounts (Schedule 2)	\$403,011.62	437,579.57
13	Operating Fund	37,630.43	19,673.19
14	Equity in Notes Receivable	70,000.00	70,000.00
15	GRAND TOTAL OF NET ASSETS	\$510,642.05	\$530,925.76

IHQ Inspected Cedar Valley-Nauvoo USA Mission Center
Operating Fund Statement of Activities for Year Ended December 31, 2023

Line#	INCOME	
1	Assessments from Congregations	16,333.00
2	Interest Income	4,200.10
3	Transfer from Operating Reserve	9,808.00
4	Other Income	869.00
5	TOTAL INCOME	\$31,212.07
Line#	EXPENSES	
6	Personnel	9,062.19
7	Campground Allocations	6,000.00
8	Joseph Smith Historical Site	4,000.00
9	Youth Ministries	0.00
10	Outreach Ministries	3.49
11	Operating/Administrative	6,253.71
12	TOTAL EXPENSES	\$25,319.39
13	Net Income (Expenses)	\$5,892.68
14	Operating Fund Beginning Balance January 1	\$31,737.75
15	Operating Fund Ending Balance December 31	\$37,630.43

IHQ Inspected Cedar Valley-Nauvoo USA Mission Center
Summary of Affiliate Investment Pool Accounts for Year Ended December 31, 2023
(Schedule 1)

Line#	BALANCE	
1	Camp Nauvoo Cornerstone Fund	2,556.81
2	Cedar Valley Grove Reserve	40,433.48
3	Cedar Valley-Nauvoo Mission Center	114,526.83
4	Cedar Valley-Nauvoo Mission Center – Outreach	10,225.93
5	Cedar Valley-Nauvoo Mission Center – Youth Camps	27,532.63
6	Clinton – Cedar Valley Grove	128,566.99
7	Oelwein Sale Proceeds	67,479.05
8	BALANCE TOTAL	\$391,321.72

IHQ Inspected Cedar Valley-Nauvoo USA Mission Center
Summary of Reserves and Activity Accounts for Year Ending Dec 31, 2023
(Schedule 2)

Line#	Reserves/Accounts	Balance 1/1/2023	Received	Expended	Balance 12/31/2023
1	Camp Nauvoo Cornerstone Fund	2,268.87	+287.94	--	2,556.81
2	Camp Nauvoo Memorial Fund	175.00	--	--	175.00
3	Cedar Valley Grove Reserve	36,044.83	+4,553.66	--	40,598.49
4	Clinton – Cedar Valley Grove	136,947.28	-8,380.29	--	128,566.99
5	Equipment Reserve	60.00	--	--	60.00
6	IYF Reserve	300.93	--	--	300.93
7	MC Campgrounds Annual Res	--	--	--	--
8	MC Youth Camp Reserve	26,661.84	+3,100.76	--	29,762.60
9	Mission Center Conference	694.55	--	--	694.55
10	Missionary Ministries Reserve	9,074.26	+1,151.67	--	10,225.93
11	Oelwein Sale Proceeds	59,879.48	+7,599.57	--	67,479.05
12	Operating Reserve (MC)	110,680.93	+3,903.93	--	114,584.86
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	2,168.00	+502.80	--	2,670.80
18	Maquoketa IA Expense Payback	697.68	0.00	0.00	697.68
19	TOTALS	\$390,291.58	\$12,720.04	\$0.00	\$403,011.62

2023 & 2024 Mission Center Budget vs. Actuals / 2025 Mission Center Proposed Budget

Mission Center Budgeted Financial Statement Format – 2024 Actuals as of 8/31/24

OPERATING INCOME & RESERVES TRANSFERS		2023 Budget	2023 Actuals	2024 Budget	2024 Actuals	Proposed 2025 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	19,383.00	16,333.00	18,942.00	12,192.00	21,875.00
2	Budgeted Income from Investment Pool	9,808.00	9,808.00	21,524.00	0.00	61,000.00
3	Interest-Checking Account	10.00	2.07	10.00	1.81	10.00
4	Interest Bearing Checking Account Xfer	0.00	0.00	0.00	0.00	0.00
5	Youth Camps (Not Retreats)	0.00	0.00	0.00	0.00	0.00
6	MC Missionary Fund	0.00	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	-	-	-	-	-
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	6,600.00
11	Camp Nauvoo \$15k Loan (Interest)	900.00	900.00	900.00	0.00	1,800.00
12	Mission Center Conference Offerings	0.00	869.00	0.00	0.00	0.00
13	Other Offerings	0.00	0.00	0.00	0.00	0.00
14	Other	0.00	0.00	0.00	6,000.00	0.00
15	GRAND TOTAL INCOME	\$33,401.00	\$31,212.07	\$44,676.00	\$18,193.81	\$91,285.00
EXPENSES		2023 Budget	2023 Actuals	2024 Budget	2024 Actuals	2025 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	3.49	0.00	0.00	0.00
17	Leadership Development	1,000.00	0.00	1,000.00	0.00	1,000.00
18	Missionary Resources	300.00	0.00	0.00	0.00	0.00
19	Aaronic Ministries	100.00	0.00	0.00	0.00	0.00
20	Melchisedec Ministries	100.00	0.00	0.00	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	0.00	5,000.00	15,000.00	5,000.00
23	Camps Medical Support (Epi-Pens)	0.00	0.00	0.00	0.00	0.00
24	Campground Ministries-CN MC Ministries	1,000.00	1,000.00	0.00	0.00	0.00
25	Campground Ministries-CVG MC Ministries	5,000.00	5,000.00	5,000.00	5,000.00	47,000.00
26	Campground Ministries-COVID Emergency \$	0.00	0.00	0.00	0.00	0.00
27	Campground Board of Directors	100.00	0.00	0.00	0.00	0.00
28	Visiting Ministry Support	300.00	0.00	0.00	0.00	0.00
29	DGR/Generosity Ministries	0.00	0.00	0.00	0.00	0.00
30	Quick Books Subscription	-	-	-	-	1,000.00
31	Joseph Smith Historic Site	4,000.00	4,000.00	2,000.00	0.00	-
32	Children's Ministries	100.00	0.00	0.00	0.00	1,500.00
33	MC SPEC/Mini-SPEC/IYF Ministries	1,500.00	0.00	1,500.00	0.00	1,500.00
34	Young Adult Ministries	500.00	0.00	0.00	0.00	1,000.00
35	Web Ministries	2,000.00	0.00	2,000.00	0.00	1,000.00
36	Communications	0.00	0.00	0.00	0.00	0.00
37	Youth Camp Ministries (Not retreats) 2022, 2023; New Youth & Young Adult Ministries 2024	0.00	0.00	10,000.00	5,000.00	0.00
38	New Ministries Support	1,000.00	0.00	1,000.00	0.00	1,500.00
39	Miscellaneous Mission	0.00	0.00	1,000.00	0.00	5,000.00
40	MISSION TOTAL	\$22,200.00	\$10,003.49	\$28,500.00	\$25,000.00	\$65,500.00
Line#	EXPENSES – PASTORAL					
41	Cards/Memorials	100.00	0.00	0.00	0.00	0.00
42	Recognitions and Gifts	200.00	0.00	0.00	0.00	0.00
43	Miscellaneous	100.00	0.00	200.00	0.00	400.00
44	PASTORAL TOTAL	\$400.00	\$0.00	\$200.00	\$0.00	\$400.00
Line#	EXPENSES – ADMINISTRATION					
45	Administrative Assistant Salary	7,200.00	6,739.52	7,200.00	4,269.76	7,200.00
46	Administrative Assistant FICA/Medicare	550.00	1,549.53	550.00	897.44	550.00
47	Vendor Processing of Admin Asst Payroll	1,000.00	737.11	1,000.00	518.86	1,300.00
48	Administrative Assistant Travel	250.00	36.03	250.00	0.00	250.00
49	"One License" Audio/Video	700.00	212.10	700.00	214.22	700.00
50	Cell Phones	800.00	931.96	800.00	894.75	1,500.00
51	Internet Services	700.00	1,026.65	700.00	809.76	1,500.00
52	Postage	200.00	207.13	200.00	68.00	200.00

Continued on next page

53	Office Supplies	300.00	269.40	300.00	187.88	300.00
54	Equipment Maintenance	200.00	0.00	200.00	30.73	200.00
55	Equipment Purchases	300.00	0.00	300.00	0.00	300.00
56	Computer Supplies	200.00	141.79	200.00	84.79	250.00
57	Audits/Insurance/Real Estate	2,000.00	1,942.00	2,000.00	1,544.00	2,000.00
58	Copier/Copies and MC Directories	100.00	0.00	0.00	0.00	200.00
59	Bank Charges	100.00	0.00	100.00	0.00	100.00
60	Extra Mileage and Expenses	200.00	0.00	200.00	0.00	200.00
61	Conferences and Retreats	200.00	849.92	200.00	300.00	1,000.00
62	Contribution Envelopes	716.00	672.76	716.00	0.00	750.00
63	ZOOM Online Conferencing Fees	360.00	0.00	360.00	0.00	400.00
64	Community Leader Support	0.00	0.00	0.00	0.00	0.00
65	Miscellaneous	0.00	0.00	0.00	24.27	400.00
66	ADMINISTRATION TOTAL	\$7,076.00	\$6,253.71	\$15,976.00	\$9,844.46	\$19,300.00
67	GRAND TOTAL EXPENSES	\$38,676.00	\$25,319.39	\$44,676.00	\$28,844.46	\$85,200.00
68	NET INCOME & EXPENSES	**-\$5,275.00	\$5,892.68	0.00	*-\$10,650.65	\$6,085.00

**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 was 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 #68 indicates the net 2024 status as of 8/31/2024.

CV-N Mission Center Treasury Cash Assets Summary Less AIP Accounts (December 31, 2015 - June 30, 2025)

Line#	CASH ASSETS (Non-Real Estate)	30-June-25	31-Dec-24	30-Jun-24	31-Dec-23
1	Checking Account Uncommitted Funds-UCB		45,097.06	48,722.66	20,843.86
2	Checking Account Unc. Funds – CRB&T		2,727.90	2,725.59	2,725.47
3	Checking Account Unc. Funds - BotW		100.00	100.00	100.00
4	TOTAL CASH ASSETS (Non-Real Estate)		\$47,924.96	\$51,548.25	\$23,669.33
Line#	CASH ASSETS (Non-Real Estate)	30-June-23	31-Dec-22	30-Jun-22	31-Dec-21
5	Checking Account Uncommitted Funds-UCB	38,858.36	38,310.29	48,722.66	20,843.86
6	Checking Account Unc. Funds – CRB&T	2,726.53	2,725.83	2,725.59	2,725.47
7	Checking Account Unc. Funds - BotW	100.00	100.00	100.00	100.00
8	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
9	Checking Account Uncommitted Funds-UCB	29,984.71	24,698.86	23,492.66	3,927.77
10	Checking Account Unc. Funds – CRB&T	2,725.35	2,725.23	2,725.10	2,724.98
11	Checking Account Unc. Funds - BotW	100.00	100.00	100.00	100.00
12	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
13	Checking Account Uncommitted Funds-UCB	13,343.96	27,184.17	19,033.04	25,201.45
14	Checking Account Unc. Funds – CRB&T	2,724.86	2,724.28	2,723.60	2,722.91
15	Checking Account Unc. Funds - BotW	100.00	100.00	100.00	6,404.81
16	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
17	Checking Account Uncommitted Funds-UCB	-	-	-	-
18	Checking Account Unc. Funds – CRB&T	2,722.24	2,721.56	2,720.88	2,719.96
19	Checking Account Unc. Funds - BotW	37,534.24	1,434.18	16,938.36	17,350.35
20	Bank of the West Money Market Fund	1,008.96	1,008.81	1,008.58	1,009.29
21	TOTAL CASH ASSETS (Non-Real Estate)	\$41,265.44	\$5,164.55	\$20,667.82	\$21,079.60

Continued on next page

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	118,883.42	
2	Camp Nauvoo Cornerstone	2,471.02	2,653.90	
3	Cedar Valley Grove Reserves	39,076.54	41,968.59	
4	Missionary Ministries Fund	9,882.75	10,614.16	
5	Mission Center Youth Camp Fund	26,608.65	28,577.95	
6	Oelwein Property Sales Fund	65,214.47	70,041.00	
7	Clinton CVG Endowment	124,240.77	128,340.69	
8	Total AIP Accounts Value	\$387,980.96	\$401,079.71	\$
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
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

Congregational Assessment Data per World Church as of October 31, 2024

2025 Assessment Rate Per Active Member \$25.00 (Was \$21.00 in 2023 & 2024; \$28.00 in 2021 & 2022)

Line#	Congregation	Active Membership	2025 Assessments
1	Burlington, IA	48	1,200.00
2	Carthage, IL	23	575.00
3	Cedar Rapids, IA	111	2,775.00
4	Followers of the Way	11	275.00
5	Ft Madison, IA	37	925.00
6	Galesburg, IL	97	2,425.00
7	Hannibal, MO	30	750.00
8	Iowa City, IA	58	1,450.00
9	Moline, IL	45	1,125.00
10	Mt Pleasant, IA	25	625.00
11	Muscatine, IA	69	1,725.00
12	Nauvoo, IL	65	1,625.00
13	New Canton, IL	25	625.00
14	Pekin, IL	51	1,275.00
15	Quad City Connection	113	2,825.00
16	Rock Falls/Sterling, IL	21	525.00
17	Waterloo/Cedar Falls, IA	46	1,150.00
18	Total	875	\$21,875.00

