



Community of Christ

CHRIST'S MISSION, OUR MISSION

INTERNAL FINANCIAL STATEMENT & PROCEDURES INSPECTION REPORT

Mission Center Presidency and Conference
Chicago Mission Center
Community of Christ

The financial records of the Chicago Mission Center for the year ended December 31, 2025 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 Chicago 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 Chicago 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 Chicago Mission Center as of December 31, 2025.

Sandy Decker
Internal Financial Statement & Procedures Inspection
September 29, 2026
Bellingham, WA

CHICAGO USA MISSION CENTER
Statement of Financial Position
As of December 31, 2025 and 2024

	<u>2025</u>		<u>2024</u>	
Assets				
Chase Bank		\$43,197.48		\$44,582.05
World Church Investment Pool				
Endowment Funds - Pool A	\$3,144,272.50		\$2,783,737.71	
Strategic Goals Fund - Pool A	<u>\$788,403.07</u>	\$3,932,675.57	<u>\$701,526.95</u>	\$3,485,264.66
Accounts Receivable		<u>\$21,312.20</u>		<u>\$24,840.04</u>
		<u>\$3,997,185.25</u>		<u>\$3,554,686.75</u>
Liabilities and Net Assets				
Liabilities/Agency Accounts				
Other	\$3,147.98		-\$871.03	
Special Projects	\$470.00		-\$280.00	
Women's Retreat	\$124.81		\$124.81	
Missional Ministry	<u>\$14,449.25</u>	\$18,192.04	<u>\$18,884.26</u>	\$17,858.04
Operating Fund		-\$135,539.33		-\$157,375.95
Equity in Notes Receivable		\$100,000.00		\$100,000.00
Investment Fund Equity	\$3,160,632.96		\$2,850,748.17	
Operating Reserve	\$16,666.97		\$19,100.00	
Strategic Goals	\$829,548.29		\$716,672.17	
Restricted Strategic Goals	<u>\$7,684.32</u>	\$4,014,532.54	<u>\$7,684.32</u>	\$3,594,204.66
		<u>\$3,997,185.25</u>		<u>\$3,554,686.75</u>

CHICAGO US MISSION CENTER
Statement of Activities
For the year ended December 31, 2025

Income

Congregation Commitments		\$2,500.00	
Contributions		\$959.00	
Pooled Investment Funds Transf		\$77,650.00	
Gift from DeKalb		\$23,305.69	
SGF Reserve Income		<u>\$13,000.00</u>	
			\$117,414.69

Expense

Adminstration			
Bank Service Charges	\$132.00		
Audit	\$87.39		
Postage	\$29.20		
Printing and Reproductions	\$173.48		
Telephone/Internet	\$916.05		
Equipment	\$13.97		
Insurance	\$1,774.00		
Office Supplies/Software License	\$1,160.89		
Misc. Admin Support	\$0.00		
Salaries and Benefits	\$63,806.90		
Website	\$562.71		
Church Updates	\$0.00		
		\$68,656.59	

Program Support

Education/Training/Conferences	\$25.90		
Mission Center Gatherings	\$441.25		
SGF Grants	\$26,000.00		
Youth Ministry Total Budget	<u>\$454.33</u>	<u>\$26,921.48</u>	\$95,578.07

Net Income (Loss)		\$21,836.62
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Operating Fund Balance Beginning of Year		-\$157,375.95
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Operating Fund Balance End of Year		-\$135,539.33
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CHICAGO USA MISSION CENTER
Change in Fund Balances
For the year ended December 31, 2025

	Balance 1/1/2025	Receipts Transfers	Disbursements Transfers	Balance 12/31/2025
Mission Center Reserves	\$19,100.00		\$2,433.03	\$16,666.97
Endowment Fund	\$2,850,748.17	\$400,534.79	\$90,650.00	\$3,160,632.96
Stratigic Goals Fund Reserves	\$716,672.17	\$112,876.12		\$829,548.29
Restricted Strategic Goals Fund Reserves	\$7,684.32			\$7,684.32
Camp Quarryledge Loan Funds	\$100,000.00			\$100,000.00
	\$3,694,204.66	\$513,410.91	\$93,083.03	\$4,114,532.54