

# Community of Christ

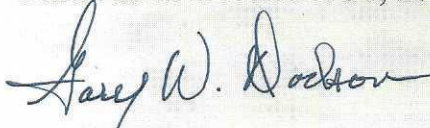
## INTERNAL AUDIT REPORT

Mission Center Presidency and Conference  
**Florida Mission Center**  
Community of Christ

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

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

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



Gary W. Dodson  
Internal Audit  
April 13, 2021

**Florida USA Mission Center  
Statement of Financial Position  
December 31, 2019 and 2018**

<b>ASSETS</b>	<b>2019</b>	<b>2018</b>
Cash in Bank	\$ 16,707.91	\$ 41,543.12
World Church Affiliate Investment Pool		
Mission Center	\$ 45,268.94	\$ 43,910.62
Mission Support Fund	<u>733,695.44</u>	<u>652,979.12</u>
	778,964.38	696,889.74
Accounts Receivable		
Deerhaven	<u>7,286.16</u>	<u>-</u>
Total Assets	<u><u>\$ 802,958.45</u></u>	<u><u>\$ 738,432.86</u></u>
<b>LIABILITIES AND NET ASSETS</b>		
Accounts Payable Deerhaven	\$ 879.55	\$ 1,503.29
Net Assets		
Operating Fund	\$ 5,793.06	\$ 10,531.35
Activity Funds	782,394.61	713,865.31
Endowment Fund	<u>13,891.23</u>	<u>12,532.91</u>
	802,078.90	736,929.57
<b>TOTAL LIABILITIES NET ASSETS</b>	<u><u>\$ 802,958.45</u></u>	<u><u>\$ 738,432.86</u></u>

**Florida USA Mission Center  
Statement of Activities  
For The Year Ending December 31, 2019**

**Income**

Congregational Support		\$	55,892.76	
Contributions			3,966.21	
Mission Fund Support			23,859.55	
Miscellaneous			1.95	
			83,720.47	\$

**Expenses**

Mission Delivery				
New Port Richey Support	\$	9,800.00		
Youth Ministries Leader		48,686.50		
Mission in Action		5,500.00	63,986.50	
Mission Support				
World Church		1,000.00		
Insurance		1,309.00		
Licenses		1,039.34		
Telephone		800.64		
Supplies		504.82		
Postage		159.06		
Printing		192.38		
Leadership Training		105.00		
Administrative Ministries		18,604.12		
Visiting Ministry		402.46		
Audit		320.44		
Bank Charges		35.00	24,472.26	
			88,458.76	

Net Income Operating Fund				(4,738.29)
Operating Fund 01/01/2019				10,531.35
Operating Fund 12/31/2019				\$ 5,793.06

**Florida USA Mission Center**  
 Summary of Reserves, Agency and Activity Accounts  
 For The Year Ending December 31, 2019

<b>Activity Funds</b>	<u>Balance</u> <u>01/01/19</u>	<u>Received</u>	<u>Expended</u>	<u>Balance</u> <u>12/31/19</u>
Youth Ministries	3,272.22	1,220.30	\$ 612.50	3,880.02
Jacksonville Emerging Congregation	44.02	-		44.02
FMC Mission Support Fund	647,318.19	104,575.87	23,859.55	728,034.51
Two Cents A Meal	11,492.46	2,172.51	3,750.00	9,914.97
Special Fund	5,500.00		750.00	4,750.00
Church Plant - Miami/Perrine	15,599.01		4,703.31	10,895.70
Miami/Perrine Building	2,432.09			2,432.09
Tarpon Springs Ministries	1,166.04	7,620.50	7,485.50	1,301.04
Winter Reunion	24,700.23	19,892.94	23,069.48	21,523.69
Camperships	6,884.44	3,329.66	2,845.42	7,368.68
Camp/Retreat	4,288.19	27,538.74	29,408.68	2,418.25
Spectacular	(8,831.58)	7,804.22	9,141.00	(10,168.36)
	<u>\$ 713,865.31</u>	<u>\$ 174,154.74</u>	<u>\$ 105,625.44</u>	<u>\$ 782,394.61</u>