

# Community of Christ

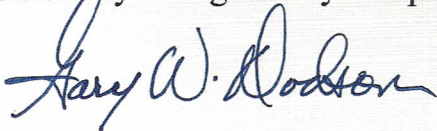
## INTERNAL AUDIT REPORT

Mission Center Presidency and Conference  
**Gateway USA Mission Center**  
Community of Christ

We have reviewed the financial statements of Gateway USA Mission Center of the Community of Christ for the year ended December 31, 2015. We have applied 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. This report is intended solely for the use of members of Gateway USA Mission Center and the World Church Presiding Bishopric, and it should not be distributed to anyone who is not associated through these bodies.

Among the procedures conducted were the following: 1) Verification of all cash 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 of paid invoices for appropriate documentation.

In our opinion as internal auditors the accompanying statements present fairly the financial position of Gateway USA Mission Center as of December 31, 2015 and the results of its operations and changes in fund balances for the year then ended in conformity with generally accepted accounting principles.



Gary W. Dodson  
Internal Audit Department  
April 13, 2016

**GATEWAY USA MISSION CENTER  
COMPARATIVE CONSOLIDATED BALANCE SHEET  
December 31, 2015 and 2014**

**ASSETS**

	2015	2014
Cash on Hand and in Bank	\$ 211,890.08	\$ 30,249.99
World Church Investment Pool A	804,022.65	859,014.60
World Church Investment Pool B	42,889.58	44,950.38
Accounts Receivable	16,754.75	5,974.90
Prepaid Insurance	13,419.58	13,780.67
Property and Equipment		
Land & Buildings		
Mission Center	\$ 107,565.26	\$ 107,565.26
Camp Woodland Hills	912,539.26	912,539.26
Imani Mission	0.00	150,000.00
	1,020,104.52	1,170,104.52
Furniture & Equipment		
Mission Center	20,251.76	20,251.76
Camp Woodland Hills	17,940.09	17,940.09
	38,191.85	38,191.85
	\$ 2,147,273.01	\$ 2,162,266.91

**LIABILITIES & FUND BALANCES**

Accounts Payable		
Payroll Taxes	\$ 1,197.96	\$ 991.93
Other	6,654.88	2,506.27
	7,852.84	3,498.20
Total Liabilities		
Fund Balances		
Operating Fund - Mission Center	64,166.89	49,136.38
Operating Fund - Camp Woodland Hills	83,373.00	60,582.99
Operating Fund - Peace Mobile	13,743.91	14,049.65
Operating Fund - Imani Mission	128,264.28	5,191.85
Building Fund - Camp Woodland Hills	0.00	2,365.00
Reserve Funds - Mission Center	719,223.39	761,641.71
Activity Funds	44,194.47	32,774.15
Camps and Reunions	4,413.49	4,585.95
Agency Funds	23,744.37	20,144.66
	1,081,123.80	950,472.34
Total Fund Balances		
Net Equity in Property and Equipment		
Mission Center	127,817.02	127,817.02
Camp Woodland Hills	930,479.35	930,479.35
Imani Mission	0.00	150,000.00
	1,058,296.37	1,208,296.37
	\$ 2,147,273.01	\$ 2,162,266.91

**GATEWAY USA MISSION CENTER**

**COMPARATIVE OPERATING FUND RECEIPTS AND DISBURSEMENTS**

Years Ended December 31, 2015 AND 2014

	<u>2015</u>		<u>2014</u>	
<b>Receipts</b>				
Congregational Assessments	\$ 69,550.08		\$ 71,090.08	
Transfer from Reserves	50,376.00		38,800.00	
Other Income	16,242.99		13,142.34	
<b>Total Receipts</b>	<b>\$ 136,169.07</b>		<b>\$ 123,032.42</b>	
<b>Disbursements</b>				
Office Operations				
Utilities	2,233.33		2,361.33	
Telephone and Internet	3,210.98		1,790.79	
Staff Expense	37,464.66		41,715.12	
Office Supplies	1,213.19		773.12	
Postage	460.07		529.50	
Audit	612.30		595.60	
Facility Maintenance	1,500.00		1,500.00	
Equipment Maintenance	500.00		500.00	
Insurance	2,529.17		2,203.00	
Janitorial Supplies and Services	171.08		192.25	
Lawn and Snow Services	1,590.00		825.00	
Miscellaneous	-	51,484.78	34.50	53,020.21
Children and Youth Ministries				
Children and Youth		14,000.00		12,900.00
Imani Mission				
Building Loan	-		3,339.17	
Staff Expense	3,155.12	3,155.12	20,508.96	23,848.13
Camp Woodland Hills Support		45,000.00		24,000.00
Other Programs				
Leadership Development/Education	173.29		1,152.50	
Mission Center Conferences	777.97		354.42	
Community Ministry Staff	-		223.78	
Mission	3,165.96		4,488.72	
Community Ministry	3,197.38		2,741.55	
Miscellaneous	184.06	7,498.66	34.88	8,995.85
<b>Total Disbursements</b>		<b>121,138.56</b>		<b>122,764.19</b>
<b>Net Operating Receipts</b>		<b>\$ 15,030.51</b>		<b>\$ 268.23</b>

**CAMP WOODLAND HILLS**

	<u>2015</u>		<u>2014</u>	
<b>Receipts</b>				
Contributions	\$ 32,089.76		\$ 18,820.37	
Mission Center Support	45,000.00		24,000.00	
Rent and Other Income	65,152.00		58,187.50	
Miscellaneous Income	1,500.00		2,052.75	
<b>Total Receipts</b>		<b>\$ 143,741.76</b>		<b>\$ 103,060.62</b>
<b>Disbursements</b>				
Utilities	8,384.01		14,529.08	
Telephone	891.62		1,663.74	
Staff Expense	45,973.80		42,641.63	
Postage	13.17		38.85	
Facility Maintenance	8,036.30		9,269.25	
Equipment maintenance	839.02		929.69	
Transfer to Maintenance Reserve	12,000.00			
Insurance	26,071.62		23,441.75	
Loan Repayment	17,635.00			
Office Supplies	-		151.70	
Kitchen Supplies	176.51		1,250.81	
Janitor's Supplies	907.20		1,148.09	
Miscellaneous	22.05		197.73	
Canteen	1.45		553.70	
<b>Total Disbursements</b>		<b>120,951.75</b>		<b>95,816.02</b>
<b>Net Operating Receipts</b>		<b>\$ 22,790.01</b>		<b>\$ 7,244.60</b>

**GATEWAY USA MISSION CENTER**

**PEACE MOBILE**

Receipts and Disbursements  
Years Ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
<b>Receipts</b>		
Contributions	\$ 1,856.50	\$ 2,151.61
Program Income	2,239.37	2,000.00
Community Gifts	3,045.00	-
Fund Raisers	785.56	7,958.41
Grants	-	6,000.00
Total Receipts	<u>\$ 7,926.43</u>	<u>\$ 18,110.02</u>
<b>Disbursements</b>		
Office Supplies	57.50	87.28
Postage and Mailing	14.66	5.39
Advertising/Website	439.99	394.00
Exhibit Supply and Maintenance	260.13	793.46
Fundraising Event	175.00	-
Vehicle Purchase	3,000.00	3,000.00
Vehicle Maintenance	794.65	522.19
Gas and Oil	126.58	909.01
Insurance	839.00	807.00
New Exhibits	-	423.85
Travel Expense	21.62	27.73
Staff Expense	2,417.04	13,793.40
Miscellaneous	86.00	44.36
Total Disbursements	<u>8,232.17</u>	<u>20,807.67</u>
Net Receipts	<u>\$ (305.74)</u>	<u>\$ (2,697.65)</u>

**IMANI MISSION**

Receipts and Disbursements  
Years Ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
<b>Receipts</b>		
Contributions	\$ 3,549.80	\$ 11,293.79
Total Receipts	<u>\$ 3,549.80</u>	<u>\$ 11,293.79</u>
<b>Disbursements</b>		
Operations		
Utilities	3,578.82	7,707.90
Telephone	771.68	1,529.16
Insurance	1,351.00	1,355.00
Facility/Equipmenty Maintenance	1,080.87	170.00
Miscellaneous	-	570.39
Total Disbursements	<u>6,782.37</u>	<u>11,332.45</u>
Net Receipts	<u>\$ (3,232.57)</u>	<u>\$ (38.66)</u>

**GATEWAY USA MISSION CENTER**  
**Summary of Other Funds**  
Year Ended December 31, 2015

<b>Reserve Funds</b>	
Operating Reserve	\$ 552,263.96
Legacy Fund	124,983.11
Maintenance Reserves	22,110.10
Vehicle Replacement Reserve - Peace Mobile	19,866.22
	<u>719,223.39</u>
<b>Activity Funds</b>	
Youth	\$ 260.00
Men's Ministry	329.61
Campus/Young Adult	42,499.23
Women's Retreat	1,105.63
	<u>44,194.47</u>
<b>Camps and Reunions</b>	
Reunion	\$ 4,413.49
<b>Agency Funds</b>	
Leadership Development	\$ 1,419.82
Spirituality Retreat	818.13
Missions	81.69
Middle School Program	1,011.78
Camperships	20,412.95
	<u>23,744.37</u>

**STATEMENT OF FUND BALANCES**

<b>Operating Fund - Mission Center</b>	
Balance - January 1, 2015	\$ 49,136.38
Current Year's Operations	15,030.51
Balance - December 31, 2015	<u>\$ 64,166.89</u>
<b>Operating Fund - Camp Woodland Hills</b>	
Balance - January 1, 2015	\$ 60,582.99
Current Year's Operations	22,790.01
Balance - December 31, 2015	<u>\$ 83,373.00</u>
<b>Operating Reserve Fund</b>	
Balance-January 1, 2015	\$ 592,131.50
Investment Pool Earnings allocated to Reserves	(5,067.54)
Transfer to Operations	(34,800.00)
Balance-December 31, 2015	<u>\$ 552,263.96</u>
<b>Operating Fund - Peace Mobile</b>	
Balance - January 1, 2015	\$ 14,049.65
Current Year's Operations	(305.74)
Balance - December 31, 2015	<u>\$ 13,743.91</u>
<b>Imani Mission</b>	
Balance - January 1, 2015	\$ 5,191.85
Current Year's Operations	(3,232.57)
Building Sale Proceeds	126,305.00
Balance - December 31, 2015	<u>\$ 128,264.28</u>