Community of Christ

October 26, 2026

Internal Financial Statement & Procedures Inspection Report

Linda Stanbridge, MCP
Michigan Mission Center Conference
Community of Christ

The financial records of the Michigan Mission Center for the year ending December 31, 2025, have been inspected applying certain procedures in evaluating the effectiveness of internal controls and accounting functions used in producing the financial reports for the year then ended. 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 the members of the Michigan Mission Center, and should not be distributed to anyone who is not associated through the Community of Christ bodies.

Among the procedures conducted were the following: 1) Confirmation of cash balances and investment balances, 2) Inspection of 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 fairly represent the financial position of the Michigan Mission Center and the results of its operations and changes in fund balances as of December 31, 2025.

Jack Tigner

Jack Tigner
Internal Financial Procedures Inspection Team
Michigan Mission Center

Community of Christ - Michigan Mission Center
Budget Income Statement as of December 31, 2025

	2025 Budget	2025 YTD Actual	% of Budget
INCOME			
Congregational Support	$ 103,000.00	$ 96,736.54	93.92%
Envelope Contributions	31,500.00	22,277.85	70.72%
Investment Earnings for Mission Support	64,000.00	56,307.98	87.98%
Congregation/Campground Services Income	4,000.00	3,012.20	75.31%
Interest Income	10,000.00	10,000.00	100.00%
Other Income	2,000.00	6,931.47	346.57%
TOTAL INCOME	$ 214,500.00	$ 195,266.04	91.03%
EXPENSES			
Equipment Replacement/Maintenance	1,000.00	366.48	36.65%
Insurance	4,200.00	4,273.32	101.75%
Licenses & Fees (copyright, etc.)	700.00	657.55	93.94%
Miscellaneous/Pastoral Care	250.00	16.76	6.70%
Office Supplies	500.00	364.68	72.94%
Salaries & Benefits	200,150.00	183,591.20	91.73%
Payroll Processing Fees	2,700.00	2,292.19	84.90%
Communications	4,000.00	3,297.75	82.44%
Volunteer Travel Support	500.00	156.11	31.22%
Earth Stewardship Team	250.00	250.00	100.00%
Diversity & Inclusion Team	250.00	-	0.00%
TOTAL EXPENSES	$ 214,500.00	$ 195,266.04	91.03%
NET INCOME (LOSS)		$ -	

Community of Christ - Michigan Mission Center
Balance Sheet as of December 31, 2025

ASSETS:				
Cash & Investments:				
Checking Account, Huntington Bank	$ 50,745.43			
Checking Account, Fifth Third	12,504.08			
WC Affiliate Investment Pool A	1,753,947.63			
WC Affiliate Investment Pool B	247,715.82			
Total Cash & Investments	$ 2,064,912.96			
Receivables & Other Assets:				
Accounts Receivable	$ 55,202.60			
Accounts Receivable - Congregation Payroll	5,825.56			
Accounts Receivable - Campground Payroll	791.06			
Notes Receivable - CMC	156,107.18			
Notes Receivable - Greenville	5,000.00			
Total Receivables	$ 222,926.40			
TOTAL ASSETS				**$ 2,287,839.36**
LIABILITIES:				
Accounts Payable - Mission Center	$ 26,791.65			
Accounts Payable - World Church	$ 1,096.00			
Security Deposits - CMC	$ 1,575.00			
2026 Carryover (Support & Reunions)	$ 2,827.50			
TOTAL LIABILITIES				$ 32,290.15

NET ASSETS:	Balance Jan. 1	Income	Expense	Current Balance
Ministry Program Funds:				
Operating Reserve Fund	$ 104,581.43	$ 195,266.04	$ 195,266.04	$ 104,581.43
Youth Camp Ministries Fund	21,427.44	128,438.08	124,865.52	25,000.00
Reunion Program Fund	9,603.70	59,140.65	59,902.22	8,842.13
SPECtacular Fund	10,723.24	6,807.27	12,585.32	4,945.19
Youth Ministries Fund	27,745.08	-	-	27,745.08
Mission Center Conferences Fund	6,964.40	4,186.00	3,527.71	7,622.69
Detroit Properties Fund	111,181.13	-	5,714.24	105,466.89
Campus Ministries Center Fund	9,859.07	24,362.19	26,991.72	7,229.54
Conference Designated Funds:				
New Expressions Program Fund	72,281.53	-	14,678.13	57,603.40
Camping & Gathering Ministries Fund	120,404.48	2,270.00	44,244.87	78,429.61
Disciple Development Fund	36,133.76	4,181.00	11,752.81	28,561.95
Investment Funds:				
Operating Investment Fund	1,274,460.27	322,159.31	66,307.98	1,530,311.60
Youth Camp Investment Fund	228,332.48	39,677.97	-	268,010.45
Other Funds:				
Beyond the Horizon Fund	1,086.87	1,190.00	1,077.62	1,199.25
Campground General Fund	(220.45)	13,946.03	13,725.58	-
TOTAL NET ASSETS	$ 2,034,564.43	$ 801,624.54	$ 565,836.56	$ 2,255,549.21
TOTAL LIABILITIES & NET ASSETS				**$ 2,287,839.36**