



Presbytery of Des Moines

REV. PHILIP W. BARRETT, GENERAL PRESBYTER & STATED CLERK
E-MAIL: PBARRETT@DMPRESBYTERY.ORG

August 18, 2012

CALL TO THE 489TH STATED MEETING

The 486th Stated Meeting of the Presbytery of Des Moines will be held on Saturday, August 18, 2012, at the First Presbyterian Church in Audubon. Directions and a map are included in this packet.

As is our regular practice, this meeting will be an all-day meeting. **Please do not arrive before 8:30 a.m.** The people preparing the materials and process for registration, and those preparing the refreshments will not be ready until then. **The Presbytery will convene at 9:30 a.m.**

The *Proposed Docket* is enclosed, along with items for information and action. Commissioners should bring these to the meeting. Limited copies are available at the meeting for visitors only.

Another of our regular practices is to handle much of our “usual” business in what is called a “consent agenda” process. This means we can handle –in one action – votes to approve or adopt actions or recommendations that do not require debate or conversation. Only items included in the packet will be included in the Consent Agenda. The Proposed Consent Agenda appears following the Proposed Docket in this packet. You will notice that the reports contain a letter designation with parts of them having numbers for easy identification.

At 9:00 a.m. there are two opportunities for orientation to presbytery procedures. One of these is for those attending a meeting for the first time and for guests. The other is for anyone interested in learning more or talking about our budget. Look for room signs or ask for directions at the registration table.

This particular meeting will be a bit different than many of our meetings. We will be hearing lots of reports, which is not unusual, but most of these are from meetings or events that happened since we last met. Most of these are brief and some will have surprises for us. Among the events about which we will receive reports are the General Assembly and summer camps. Goanar Chol, our Sudanese Ministry Resource person, will tell us exciting news about his recent peacemaking trip to South Sudan. We’ll also hear from our Board of Pensions Regional Representative. The Professional Care and Development Committee has a recommendation regarding minimum salaries and the Budget and Finance folks will have word regarding per capita. All of these will move pretty quickly, so be ready for some fast paced activity. On top of all of this, we should be completing our time together earlier than many meetings.

The Minutes of the May Presbytery Meeting were distributed to ministers and commissioners in July. Please remember to bring these to the meeting. You may download them for printing by going online to www.dmpresbytery.org. Again, extra copies are at a minimum.

Meeting Format: Under our structure and style of operating in our presbytery, meetings do not have business as the central focus and purpose for our gathering. Worship, dialogue and fellowship are primary reasons for meeting. Worship and fellowship will play an especially important part in this particular meeting. There is still business – after all, we cannot be Presbyterians if we do not have business – but most of our meeting time will be more conversational than parliamentary in nature. It will help our meetings to be carried on in this kind of spirit if members and commissioners come expecting such a spirit to be present.

Looking at the plans for this meeting you will see that it begins at 9:30 a.m. All of the items on the docket require presbytery attention or fit in with what we have said we want to happen at our meetings.

Plans are in place to keep our time together moving quickly so we can be done by mid-afternoon. We encourage each commissioner and minister member to be present for the entire meeting. Avoidable late arrivals and early departures are discourteous to those presenting reports and rob other people of the opportunity to share in work and ministry with those not present at the meeting.

Immediately following lunch is a time for announcements. We use this time only for announcements. A time for sharing joys and concerns is part of worship.

Participation Guidelines: Every once in a while, those attending a presbytery meeting ask who may participate in discussions during a meeting. *Guidelines for Participation in Presbytery Meetings*, included in this packet, will hopefully help in answering these questions.

Child Care: Those needing care for their children should call the Audubon Church at 712-563-3475 by noon on Wednesday, August 15, to let them know of your needs. Please bring a bagged meal for your child. Milk will be provided.

A/V Equipment: The Audubon Church does not have projection capabilities or space. If you need any other equipment, please let the Presbytery Office so we can make arrangements for you.

We continue to have a registration process that requires all attendees to sign in. **A Reminder:** Congregations are not excused from having an elder in attendance. If you plan to bring extra visitors, please call the church to let them know.

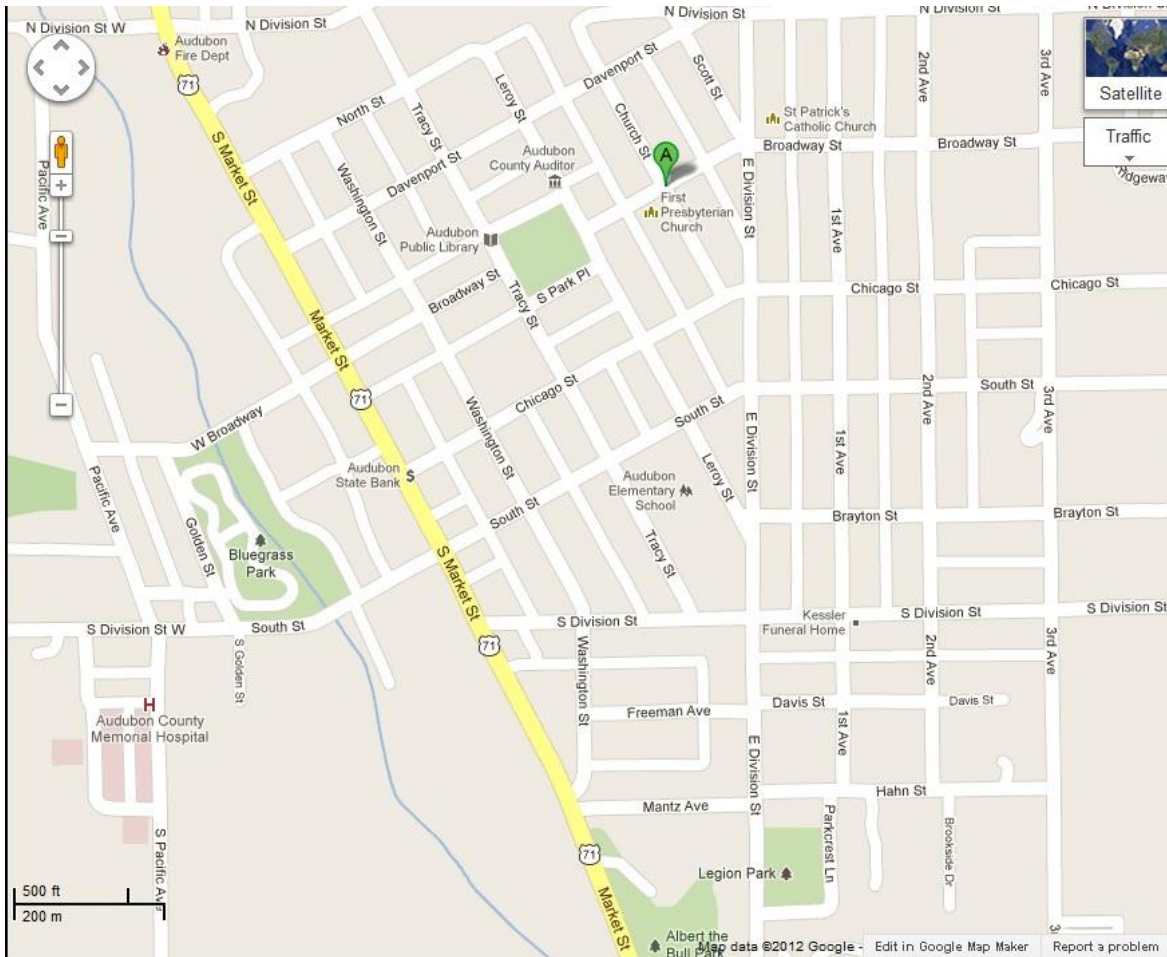
In case of bad weather , call the Presbytery Office (515-276-4991) for information about any changes in time, date or location.

I look forward to being with all of you on Saturday, August 18.



Philip W. Barrett, Stated Clerk

Map to First Presbyterian Church in Audubon, Iowa:



Driving Directions: The First Presbyterian Church is located at 301 Church Street, Audubon. It is located on the right side of the street.

- **From the east:** Take I-80 west to Exit 70. Go north (right) on Co. Rd. G58 and follow it north and west until you reach Hwy 71. Go north (right) until you reach Audubon.
- **From the south:** Take Hwy 71 north of I-80 straight into Audubon.
- **In Audubon:** Take a right on Broadway Street and follow it around the town square to the right. Head right again on Broadway and the church will be on the right side of the street.

Parking: Parking is available in the street in the area of the church.

Building Accessibility: The main northeast entrance is accessible via a ramp which opens into the sanctuary. The north door also has a chair lift for use to the basement or up to the Fellowship Room. Restroom is available off the fellowship room.

GUIDELINES FOR PARTICIPATION IN PRESBYTERY MEETINGS

Meetings of our Presbytery are always special because it is a time for the Presbytery family to gather for conversations, business and fellowship. Many different people come to a Presbytery meeting for many different reasons.

When our Presbytery meets, we welcome and encourage participation. There are times, however, that participation is limited. Those times are ordinarily when our Presbytery is conducting its formal business. Because our Presbyterian structure calls for elected Commissioners to determine direction and act on business, only those who are elected Commissioners or are members of our Presbytery are allowed to participate in discussions or voting. Visitors and guests become observers of the process at that time.

At other times in our meetings, each person present is invited to participate in dialogues, conversations, or other activities. Such times include worship, special thematic presentations and small group discussions.

If you are not sure when you may participate in what is happening in the meeting, please talk to the Moderator or Stated Clerk individually.

PARLIAMENTARY PROCEDURES AT-A-GLANCE

TO DO THIS	YOU SAY THIS:	MAY YOU INTERRUPT SPEAKER?	MUST YOU BE SECONDED?	IS THE MOTION DEBATABLE?	IS THE MOTION AMENDABLE?	WHAT VOTE IS REQUIRED?
Adjourn the meeting	"I move that we adjourn."	May not interrupt speaker	Must be seconded	Not debatable	Not amendable	Majority vote required
Recess the meeting	"I move that we recess until..."	May not interrupt speaker	Must be seconded	Not debatable	Amendable	Majority vote required
Complain about noise, room temp, etc.	"Point of privilege."	May interrupt speaker	No second needed	Not debatable	Not amendable	No vote required ³
Suspend further consideration of something	"I move we table it."	May not interrupt speaker	Must be seconded	Not Debatable	Not amendable	Majority vote required
End debate	"I move the previous question."	May not interrupt speaker	Must be seconded	Not Debatable	Not amendable	Two-thirds vote required
Postpone consideration of something	"I move we postpone this matter until..."	May not interrupt speaker	Must be seconded	Debatable	Amendable	Majority vote required
Have something studied further	"I move we refer this matter to a committee."	May not interrupt speaker	Must be seconded	Debatable	Amendable	Majority vote required
Amend a motion	"I move that this motion be amended by..."	May not interrupt speaker	Must be seconded	Debatable	Amendable	Majority vote required
Introduce business (a primary motion)	"I move that..."	May not interrupt speaker	Must be seconded	Debatable	Amendable	Majority vote required
¹ The motions or points above are listed in established order or precedence. When any one of them is pending, you may not introduce another that is listed below it. But you may introduce another that is listed above it. ² In this case, any resulting motion is debatable. ³ Chair decides						
Object to procedure or to a personal affront	"Point of order."	May interrupt speaker	No second needed	Not debatable	Not amendable	No vote required, chair decides
Request information	"Point of information."	If urgent, may interrupt speaker	No second needed	Not debatable	Not amendable	No vote required
Ask for a vote by actual count to verify a voice vote	"I call for a division."	May not interrupt speaker ²	No second needed	Not debatable	Not amendable	No vote required unless someone objects ³
Object to considering some undiplomatic or improper matter	"I object to consideration of this question."	May interrupt speaker	No second needed	Not debatable	Not amendable	Two-thirds vote required
Take up a matter previously tabled	"I move we take from the table..."	May not interrupt speaker	Must be seconded	Not debatable	Not amendable	Majority vote required
Reconsider something already disposed of	"I move we now (or later) reconsider our action relative to..."	May interrupt speaker	Must be seconded	Debatable if original motion is debatable	Not amendable	Majority vote required
Consider something out of its scheduled order	"I move we suspend the rules and consider..."	May not interrupt speaker	Must be seconded	Not debatable	Not amendable	Two-thirds vote required
Vote on a ruling by the chair	"I appeal the chair's decision."	May interrupt speaker	Must be seconded	Debatable	Not amendable	Majority vote required
¹ The motion, points, and proposals listed above have no established order of precedence. Any of them may be introduced at any time – except when the meeting is considering one of the top three matters listed in the above chart (motion to adjourn, motion to recess, point of privilege). ² But division must be called for before another motion is stated. ³ Then majority vote is required.						

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PROPOSED DOCKET**August 18, 2012**

8:30 a.m.	Registration Begins Fellowship and Refreshments	
9:00	Orientation of "First Timers" Budget Orientation	Jim Howland Gary Modlin
9:30	Convene Presbytery	Leland Smith
9:45	I – Stated Clerk Report Approval of Minutes	Phil Barrett
10:00	Worship	
11:00	P-1 – General Assembly Report	General Assembly Commissioners
11:30	K – Social Ministries Task force	Nancy Lister-Settle
11:40	Presbyterian Women	
11:45	P-2 – Board of Pensions	Doug Kelly
11:55	A – Congregational Care and Development Committee	Sarai Schnucker Rice
Noon	Lunch	
1:00 p.m.	Announcements	
1:10	B – Professional Care and Development Committee	Tom Conrey
1:20	L – Camping and Youth Ministries Task Force	Dennis Britson
1:30	F – Nominating Committee	John Gilmore
1:35	D – Budget and Finance Committee	Gary Modlin
1:45	S – Stewardship and Mission Interpretation Committee	Nathan Lamb
1:50	J – General Presbyter Report	Phil Barrett

2:00	K-3 – Khadamat Sudaniya Report	Goanar Chol
2:15	Q – Synod School Report	Synod School Attendees
2:25	M – Evangelism/Transformation Conference Report	Transformation Team
2:35	E – Leadership Council	David Endriss
2:40	Other Business O-4 – Pitzer Administration Commission Report	Jim Howland
2:50	Adjourn	

CONSENT AGENDA

August 18, 2012

D - Budget and Finance Committee

Audit letter – May 10, 2012

Financial Statement

Restricted Funds

Consolidated Statement of Financial Position

I - Stated Clerk's Report

I-I-11 Reports Filed and Correspondence Handled

I-R-4 Approval of Session Records

I-R-5 Installation Commission Reports

B – PROFESSIONAL CARE AND DEVELOPMENT COMMITTEE REPORT**August 18, 2012**

The Committee reports the following action to the Presbytery:

B-A-11 Approved the transfer of membership of the Rev. Tiare Mathison from the Presbytery of Des Moines to the Presbytery of North Puget Sound on July 18, 2012.

The Committee offers the following recommendations to the Presbytery for adoption:

B-R-5 That the Minimum Effective Salary for Pastors be increased to \$43,600 in 2013. This is a 2% increase over 2012 or a dollar amount of \$856.00. The *5-Year History of Pastoral Compensation Minimums* follows this report.

Rationale:

- a. The Bureau of Labor Statistics reports a Cost of Living increase of 1.7% over last year.
- b. In addition to this salary increase, on January 1, 2013 Board of Pensions dues will increase from 32.25% of Effective Salary to 33% of Effective Salary.
- c. For many of our congregations, the economy remains flat. Mindful that pastoral compensation comes from the generous and shared giving of members, the PCD Committee feels this increase is a minimal expectation for clergy compensation.

B-R-6 That there be a 2% increase in Effective Salary in 2013 for all pastors currently above the presbytery minimum.

B-R-7 That there be a 2% increase in wages and salary in 2013 for all church employees and staff.

Respectfully Submitted,
James L. Wallace, Moderator

B – PROFESSIONAL CARE AND DEVELOPMENT COMMITTEE REPORT continued...



Presbytery of Des Moines
5-Year History
Pastoral Compensation Minimums
Presbytery of Des Moines



	2009	2010	2011	2012	2013
Effective Salary¹	\$40,500	\$40,500	\$41,100	\$42,744	\$43,600
Pension Dues²	31.5% of Effective Salary	31.5% of Effective Salary	31.5% of Effective Salary	32.25% of Effective Salary	33% of Effective Salary
Continuing Ed. Dollars³	\$1,000	\$1,500	\$1,500	\$1,500	\$1,500
Continuing Ed. Leave^{3,4}	2 weeks	2 weeks	2 weeks	2 weeks	2 weeks
Auto Reimburse	Actual or IRS	Actual or IRS	Actual or IRS	Actual or IRS	Actual or IRS
Vacation³	4 weeks	4 weeks	4 weeks	4 weeks	4 weeks

¹ Effective Salary includes cash salary; employee contributions to 403(b) plans, tax sheltered annuity plans; salary reduction contributions to flexible health spending accounts and cafeteria plans; housing, utilities, and furnishings allowances; employing organization contributions to 403(b) plans, tax sheltered annuity plans, equity allowances; bonuses, overtime pay, professional expense allowances that are not set up on an “accountable reimbursement” basis, gifts from employing organization, manse equity allowances; other allowances such as medical deductible, insurance premiums, and the portion of any SECA allowance that exceeds 50% of the SECA obligation; and an amount for the manse equal to 30% of all the above if the member lives in employer provided housing. See Board of Pensions publication, *Understanding Effective Salary*.

² The Board of Pensions plan includes health insurance, disability insurance, life insurance, and survivor benefits, along with retirement pension benefits.

³ Continuing Education dollars and leave are not lost if not used by the end of the year but accumulate up to a maximum of three years’ worth. Example: If no continuing education was taken in 2011 and 2012, the dollars and time available for 2013 would be \$4,500 (1,500+1,500+1,500) and 6 weeks. To avoid budget surprises, any such carryover should be reported to the Session in advance.

⁴ Sundays are included in the weeks of continuing education and vacation, so a pastor planning continuing education could be away for 2 Sundays for that purpose, and a pastor taking vacation could be away 4 vacation Sundays.

D – BUDGET AND FINANCE COMMITTEE REPORT**MERIWETHER, WILSON AND COMPANY, PLLC**CERTIFIED PUBLIC ACCOUNTS
OFFICES at

TELEPHONE

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 STEPHEN L. KOEHN, CPA
 SUSAN K. CHANTLAND, CPA
 C. MARK LINCOLN, CPA
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 WILLIAM J. BAUER, CPA
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May 10, 2012

Budget and Finance Committee
 The Presbytery of Des Moines
 of the Presbyterian Church (U.S.A.)
 Des Moines, Iowa

We have audited the financial statements of The Presbytery of Des Moines for the year ended December 31, 2011, and have issued our report thereon dated May 10, 2012. Professional standards require that we provide you information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 12, 2011. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by The Presbytery of Des Moines are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2010. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Material misstatements were detected as a result of audit procedures and corrected by management in the areas of property and equipment, accrued liabilities, and net assets.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 10, 2012.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Information in Documents Containing Audited Financial Statements

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Other Audit Findings

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition to our retention.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements of The Presbytery of Des Moines for the year ended December 31, 2011, in accordance with auditing standards generally accepted in the United States of America, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all such deficiencies have been identified. However, as discussed below, we did identify a deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or to detect and correct misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the Organization's internal control.

We consider the following deficiency to be a significant deficiency in internal control:

Segregation of Duties

Our comments pertain to The Presbytery's internal control, which is affected by a lack of segregation of duties due to the limited number of accounting and administrative personnel.

As is common in all small organizations which have a limited number of personnel, it is not possible to assign duties within your accounting system to preclude individuals from having access to assets of the Organization who also have access to related accounting records. One example is the handling cash receipts and making bank deposits while also recording bookkeeping entries to the financial records. Another example would be the writing of checks and recording of

expenditures while also reconciling the bank accounts.

We recognize that for your organization, you do not have sufficient numbers of personnel to provide complete segregation of duties at all times. We call your attention to the situation under our professional responsibilities.

Monitoring functions by management and board members, as has been done in the past, helps provide a compensating control for the lack of segregation of duties.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

We consider the following deficiency in internal control to be a material weakness:

Accounting and Reporting Function

The preparation of financial statements in conformity with generally accepted accounting principles requires the person responsible for the accounting and reporting function to be knowledgeable of current accounting standards and disclosure requirements. Those responsible for the accounting and reporting function within The Presbytery of Des Moines do not have the specific education and continuing training necessary to apply generally accepted accounting principles in recording the Organization's financial activity and preparing its financial statements, including required disclosures. This comment is common for organizations of your size, and is not intended to reflect on the competence of your staff in performing their daily duties in recording the Organization's financial activities and transactions.

We have the following additional comments:

El Salvador Funds

The volume of money that is being received and disbursed to support your Organization's mission in El Salvador continues to be significant and we would like to commend your Organization's staff for a continued concerted effort to obtain support for the use of those funds. We do recognize that there will still be instances where a third party receipt will not be possible to obtain and while we have no reason to believe those funds are being used inappropriately, we would like to again emphasize that striving to obtain as much documentary support for those disbursements as possible would be wise to avoid potential allegations of improper use.

Coffee Funds

During the 2005 fiscal year, the recordkeeping for the Don Justo Coffee With Dignity financial transactions was moved outside of the Presbytery's accounting system and office. The individual who is operating this program has substantial control of the finances and can write and sign checks under \$100, as well as deposit and record all cash receipts. The bank account for this program does still bear the Presbytery's name and the Presbytery is still ultimately fiscally responsible for the proper handling of the proceeds from the sale of the coffee. We would recommend, at a minimum, that the Presbytery continue to regularly review these financial transactions and retain copies of financial records, including bank statements and paid invoices, on site at the Presbytery's office. In addition, controls would be vastly improved if the ability to sign all checks and handle cash receipts was relegated to someone other than the individual who is currently operating the program. While we recognize that steps have been taken by the Presbytery to improve controls through the requirement to have two signatures on all checks over \$100, there still remains a risk of misappropriation of cash.

This information is intended solely for the use of the Budget and Finance Committee, management, and others within the Organization and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

MERIWETHER, WILSON AND COMPANY, PLLC
Certified Public Accountants

D – BUDGET AND FINANCE COMMITTEE REPORT continued...**Presbytery of Des Moines****Income Report
as of June 30, 2012**

	2012 Budget	Year-to-Date
Income		
Total Per Capita	\$240,000.00	\$212,177.77
Total Past Years Per Capita		\$7,024.00
Presbytery General Mission	\$115,734.44	\$56,647.49
Synod Support Staff Salaries	\$40,000.00	\$19,999.98
Hunger Action Enabler Income	\$2,000.00	\$2,000.00
Khadamat Sudaniya Grant Income	\$20,500.00	\$10,250.00
Guide One Funds	\$42,853.72	\$42,853.72
Albia/Knox Knolls Fund (Regional Partnerships)	\$9,500.00	
Knox Knolls Interest (Youth % - Y&C lines)	\$5,300.00	
Knox Knolls Interest (Presbytery %)	\$10,600.00	
Interest Income	\$150.00	\$125.07
Miscellaneous Income	\$150.00	\$0.00
Total Income	\$486,588.16	\$351,078.03
2012 Proposed Expenses		
	\$494,657.03	\$260,978.96
Surplus(Deficit)	(\$7,868.87)	\$90,099.07

D – BUDGET AND FINANCE COMMITTEE REPORT continued...**Presbytery of Des Moines****Expense Report
as of June 30, 2012**

Governance Expense	2012 Budget	Year-to-Date
Committee Preparation Ministry	\$2,100.00	\$180.00
Stewardship & Mission Interpretation Committee	\$2,100.00	\$0.00
Permanent Judicial Commission	\$500.00	\$84.50
Committee on Representation	\$0.00	\$0.00
Budget & Finance Committee	\$0.00	\$0.00
Nominating Committee	\$90.00	\$0.00
Personnel Committee	\$75.00	\$52.80
Sexual Misconduct Response Team	\$50.00	\$0.00
General Assembly Per Capita (adjusted by GA)	\$54,240.03	\$54,240.03
Synod Per Capita	\$41,895.00	\$41,895.00
Subtotal	\$101,050.03	\$96,452.33
Administrative Expense		
Moderator Expense/Task Groups	\$150.00	\$0.00
Administrative Commissions	\$500.00	\$373.00
Presbytery Meetings	\$300.00	\$0.00
Commissioner Orientation	\$100.00	(\$12.00)
Stated Clerk Expense	\$50.00	\$50.00
Communication	\$1,800.00	\$2,324.41
Insurance	\$5,500.00	(\$146.00)
Legal fees	\$500.00	\$0.00
Subtotal	\$8,900.00	\$2,589.41
Extension of Ministries		
Social Ministries Task Force	\$5,000.00	\$2,149.24
Hunger Action Enabler Travel & Con Ed	\$1,500.00	\$928.60
Broken Bread	\$360.00	\$111.00
Khadamat Sudaniya Committee Expense	\$50.00	\$0.00
Khadamat Sudaniya Grant Expense	\$20,500.00	\$7,999.99
Cross Ministries	\$56,700.00	\$28,350.00
Older Adult Ministries Task Force	\$1,000.00	(\$9.80)
Camping	\$4,500.00	(\$4,567.70)
Youth	\$800.00	\$186.48
Resources	\$500.00	\$548.05
Women's Advocacy Task Force	\$50.00	\$0.00
Subtotal	\$90,960.00	\$35,695.86

D – BUDGET AND FINANCE COMMITTEE REPORT continued...

Support of Local Ministries	2012 Budget	Year-to-Date
Congregational Care & Development Committee	\$1,000.00	\$200.00
Professional Care & Development Committee	\$3,300.00	\$206.63
Regional Partnerships		
Southeast	\$0.00	\$0.00
East	\$0.00	\$0.00
DM West/NW	\$0.00	\$0.00
Southwest	\$5,000.00	\$4,000.00
West	\$0.00	\$0.00
South Central	\$0.00	\$0.00
DM Two Rivers	\$4,500.00	\$1,345.49
Coordinating Council	\$450.00	\$340.77
Worship Task Group	\$75.00	\$0.00
Bills & Overtures	\$50.00	\$0.00
Emergency Contingency	\$500.00	\$0.00
Subtotal	\$14,875.00	\$6,092.89
Office Expense		
Condo dues	\$2,400.00	\$1,405.00
Rent-copier lease	\$4,500.00	\$3,055.50
Office supplies	\$4,500.00	\$1,168.81
Postage	\$3,000.00	\$1,450.44
Telephone & Internet	\$4,000.00	\$1,625.22
Utilities	\$2,000.00	(\$424.33)
Janitorial Services	\$3,600.00	\$1,546.04
New Equipment	\$2,000.00	\$0.00
Equipment Maintenance	\$1,500.00	\$852.90
Books & Subscriptions	\$250.00	\$0.00
Office Travel	\$1,000.00	\$43.18
Audit	\$7,000.00	\$6,710.27
Continuing Ed-Support Staff	\$100.00	\$0.00
Church & Staff Appreciation	\$200.00	\$0.00
Subtotal	\$36,050.00	\$17,433.03
Personnel		
General Presbyter Salary	\$73,954.00	\$30,814.20
General Presbyter Benefits	\$23,850.00	\$9,937.55
General Presbyter Prof Expense	\$600.00	\$0.00
General Presbyter Con Ed	\$1,500.00	\$95.00
General Presbyter Travel	\$10,000.00	\$4,111.76
Office Manager Salary	\$35,685.00	\$14,868.80
Office Manager Benefits	\$11,977.00	\$4,990.50
Office Manager FICA	\$2,730.00	\$1,098.36
Communications Director Salary	\$31,003.00	\$10,804.15
Communications Director Benefits	\$3,591.00	\$6,296.50
Communications Director FICA	\$2,368.00	\$826.50
Communications Director Con Ed	\$800.00	\$0.00
Hunger Action Enabler Salary	\$6,500.00	\$2,708.40
Hunger Action Enabler FICA	\$497.00	\$207.17
Sudanese Ministry RP Salary	\$23,072.00	\$9,613.40
Sudanese Ministry RP Benefits	\$10,945.00	\$4,560.50
Sudanese Ministry RP Con Ed	\$750.00	\$0.00
Sudanese Ministry RP Expenses	\$3,000.00	\$1,782.65
Subtotal	\$242,822.00	\$102,715.44
Total Expenses	\$494,657.03	\$260,978.96

D – BUDGET AND FINANCE COMMITTEE REPORT continued...**Presbytery of Des Moines****Restricted Funds
as of June 30, 2012****New Covenant Funds**

McCahon Fund	\$40,635.12
Annual income to be used for grants for small churches (under 150) for one-time needs. Unused income to be reinvested each year in the trust.	
Swan Fund	\$23,201.46
Interest earnings used for seminary student's assistance.	
Albia Sale	\$10,639.18
To be used for the assistance of small churches in the Presbytery.	
Knox Knolls - Camping Fund	\$219,098.471
$\frac{3}{4}$ of interest earnings used for the camping program. $\frac{1}{4}$ of interest earnings used for Presbytery causes.	
Walther Fund	\$20,250.98
To be used for scholarship aid for physically or mentally-challenged youth and/or children in need.	
Colfax Fund	\$21,178.19
To be used for church development with interest to be placed in Colfax Fund Money Market.	
<u>First American Bank - Urbandale</u>	
Pastor Emergency Fund Savings	\$1,846.44
Short term loans for pastors.	
Colfax Fund Money Market	\$1,889.27
To be used for church development	
Clifton Heights Money Market	\$25,547.28

D – BUDGET AND FINANCE COMMITTEE REPORT continued...**Presbytery of Des Moines****Consolidated Statement of Financial Position
as of June 30, 2012**

ASSETS		LIABILITIES AND NET ASSETS	
Current Assets		Current Liabilities	
Cash in Bank	\$320,846.39	2301.02	GA – General Mission \$50,002.54
1112.01 Savings Account	\$1,846.44	2302.02	GA – Designated Mission \$1,490.00
1114.08 Colfax MM	\$1,889.27	2303.02	GA – Disaster \$2,448.00
1115.06 Clifton MM	\$23,547.28	2304.02	GA – OGHS \$36,729.45
1116.01 Montezuma CD Acct	\$78,227.23	2305.02	GA – Peacemaking \$30.00
1117.02 Walther Fund	\$20,250.98	2306.02	GA – Christmas Joy \$6,994.71
1122.01 McCahon Fund	\$40,635.12	2308.02	GA – Theological Fund \$1,958.50
1122.02 Knox Knolls Fund	\$219,098.41	2309.02	GA – CentsAbility \$366.60
1123.01 Albia Fund	\$10,369.18	2321.02	Synod – General Mission \$17,459.44
1126.02 Life Inc Char Int-Restricted	\$775.00	2325.02	Synod – Peacemaking \$3.00
1132.05 Swan Fund	\$23,201.46	2342.02	Presbytery Designated \$2,125.80
1133.07 Pastors Seminar Fund	\$15,475.89	2411.01	Pastor Emergency Fund \$1,846.38
1134.08 Colfax Fund	\$19,678.19	2510.01	Special In & Out \$3.54
1212.06 Knox Contract Principal	\$780,715.73	2525.02	Sudanese Ministry Resources \$3,561.71
		2530.02	Sudanese Undesignated-Khad Sud \$7,739.76
Total Current Assets	\$1,556,556.57	2535.02	Sudanese Water Project \$152.50
		2540.02	Sudanese Designated \$2,000.00
		2545.02	Sudanese Peace Fund (\$0.64)
		2580.02	Disaster Fund Grants \$9,603.29
		2700.03	Hunger-CentsAbility \$633.65
		2701.03	Peacemaking Task Force \$1,081.83
		2702.03	Rural Partnership Offering \$2,924.06
		2703.03	Joining Hands Task Force \$3,998.48
		2705.03	El Sal-Water Filter Project \$14,256.50
		2706.03	El Salvador Undesignated Funds \$23,343.69
		2707.03	El Salvador Designated Funds \$5,709.10
		2708.03	Compañeros \$827.91
		2709.03	Coffee \$3,457.41
		2712.03	El Salvador Scholarship Fund \$1,200.00
		2714.03	Two Rivers Synod School Scholarship \$550.00
		2714.03	Two Rivers Means for Heartland \$633.25
		2715.03	Triennium Scholarship Fund \$850.99
Property and Equipment		Total Current Liabilities	\$205,750.61
1511.01 Office Equipment	\$31,137.36		
1512.01 Accumulated Depreciation	(\$43,568.89)	Net Assets	
1611.01 Real Estate - Presby Office	\$97,500.00	3910.01	Net Assets (\$81,832.70)
		3910.02	Net-Assets – Program Fund \$491,991.24
Total Property & Equipment	\$85,068.47	3910.03	Net Assets – In & Out Fund \$5,350.70
		3910.05	Net Assets – Swan Fund \$20,139.12
		3910.06	Net Assets – Commissions \$809,596.50
		3910.07	Net Assets – Endowment Fund \$15,475.89
		3910.08	Net Assets – Colfax Fund \$24,881.28
Other Assets			Surplus/(Deficit) \$150,272.40
	\$0.00	Total Net Assets	\$1,435,874.43
Total Assets	\$1,641,625.04	Total Liabilities & Net Assets	\$1,641,625.04

F – NOMINATING COMMITTEE REPORT

August 18, 2012

The Committee presents the following recommendation for action by the Presbytery:

F-R-3 That the following persons be elected for the offices or positions noted:

PERSONNEL COMMITTEE

CLASS of 2012

TE Theron (Tom) Conrey (HR)

Moderator 2012

TE Theron (Tom) Conrey (HR)

BUDGET AND FINANCE COMMITTEE

CLASS of 2014

TE Claude Jones (Des Moines, Park Avenue)

Respectfully Submitted,
John Gilmore, Moderator

I – REPORT OF THE STATED CLERK

August 18, 2012

I present the following items of information to the Presbytery:

- I-I-11 All reports have been filed with the Synod of Lakes and Prairies and the General Assembly as of this date, and all correspondence received on behalf of the Presbytery has been assigned, referred or answered.
- I-I-12 It is time for us to prepare for the fun of the review of Session Records. I am in the final process of developing a new review sheet based on the current *Book of Order*. It will at least be shorter, if not simpler. I hope to have it completed by the end of this month. In the meantime, watch for word about dates and places for the review sessions.

I present the following recommendations to the Presbytery for adoption:

- I-R-4 That the Session Records of the following congregations be approved with Exceptions:

Bedford, United Christian Presbyterian (Minutes only)
LeRoy, First Presbyterian

- I-R-5 I have received the reports from the Commission to Install the Rev. John Gilmore as Pastor of the Union Park Presbyterian Church of Des Moines, and the Rev. Kim Alten as Pastor of the First Presbyterian Church of Sigourney. I recommend that we dismiss these Commissions with thanks.

Respectfully Submitted,
Philip W. Barrett, Stated Clerk

O-2 – PITZER ADMINISTRATIVE COMMISSION REPORT

August 18, 2012

The Pitzer Administrative Commission has been working hard over the last year. We have:

- Researched a family's claim of ownership to the property and found it to be unwarranted.
- Provided opportunity for churches in the presbytery to acquire any of the interior items that would help them in their ministry.
- Held an auction during June, which allowed us to dispose of most of the remaining interior items including all the pews, chancel furniture, kitchen items, furniture, appliances, and many miscellaneous items. The auction netted a little over \$2,100 and we have received almost another \$1,000 in donations for items acquired prior to the auction.

We are currently accepting bids for the purchase of the building and the land. We hope to have a report and recommendation available to the presbytery at the November meeting.

Respectfully Submitted,
Jim Howland, Moderator

R – PRESBYTERIAN WOMEN in the DES MOINES PRESBYTERY REPORT

August 18, 2012

The Presbytery Coordinating Team of PW had their first meeting with the new moderator, Sue Kimball, (Indianola, Trinity United) on June 29th at Sue's home in Indianola. It began with a labyrinth walk and listening for God's leadings for PW. The rest of the day involved a regular business meeting and planning for the Fall Connection, which is scheduled for October 13th; location TBA.

Seven women from the presbytery of Des Moines traveled to Kissimmee, Florida on July 18-22nd for the Churchwide Gathering: Mary Lou Briles and Dorothea Trotter (Des Moines, Park Avenue); Reverend Linda O'Connell, HR; Karen Sanders-Kelly and daughter, Heather; Sue Kimball and Susan Tinder (Indianola, Trinity United). The theme of the Gathering was *River of Hope*, based on the scripture from Psalm 46:4-5. The triennial event allowed us to share our thoughts and prayers, Bible study, mission, peace, justice, worship and community. Linda and Sue were voting delegates at the two-day business meeting. The women heard speakers, attended Anchors of Hope workshops, took mission excursions and enjoyed a luncheon with women from the Synod of Lakes and Prairies. We were challenged to encourage each church in the presbytery to develop a relationship with the Dakota Presbytery church, after some had been to a US Mission exchange there last summer.

The Gathering of Presbyterian Women in the Synod of Lakes and Prairies was announced at the luncheon. It will be held June 12-15, 2013 at Buena Vista University in Storm Lake. There will also be a 2013 US Mission Experience on June 18-26 to eastern Tennessee and western North Carolina. Two women from our presbytery have applied for the trip.

Respectfully submitted,
Sue Kimball, Moderator

T-4 – OLDER ADULT MINISTRIES TASK FORCE REPORT

August 18, 2012

In your packet of information that you will receive at the August 18, 2012 Presbytery meeting, there is information and forms for scholarships to the POAMN Conference in Portland on Oct. 16-19, 2012.

Also included in the information that you will be receiving are nomination forms for your church to nominate someone for the *2012 Faithful Through The Years* awards (formerly *Outstanding Older Adult*). These need to be filled out and returned to the Presbytery Office by September 30, 2012. This award will be presented at the November 13, 2012 Presbytery meeting.

Respectfully Submitted,
Darlene Shepherd, Moderator