



Presbytery of Des Moines



Rev. Jim Koopman, Interim General Presbyter
David Hamilton, Stated Clerk

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November 9, 2017

ADDITIONAL INFORMATION FOR THE CALL TO THE 510th STATED MEETING

In this document you will find reports from:

- Leadership Council
- Interim General Presbyter Jim Koopman
- Budget and Finance Committee

Interim General Presbyter (IGP) Position Description:

1: How will this position help the Presbytery reach its Vision and Mission Goals?

The Purpose of the position is to be a Facilitator in Guiding the Presbytery so that all Voices will be heard in Discovering its Mission and in Helping the Presbytery Identify the Organization and Staffing Structures necessary to Execute that Mission. Further, the individual will Guide the Presbytery through Changes to its Mission, Organization, and Staffing.

2: Description of the Characteristics needed to Lead the Presbytery forward into her Visionary Goals:

How will this person Lead us forward?

- Committed to serving Jesus Christ, understanding the Church's Mission is in joyful participation in Christ's ongoing Life and Work.
- Ordained as Ruling or Teaching Elder in PCUSA or in a denomination in full communion with PCUSA
- Experienced in formulating Discernment Strategies in Organizational Self-Evaluation and in Identifying Organizational Goals and Objectives.
- Able to work well with Laity and Clergy in Building Trust and in Meeting the Challenges and Opportunities of the diverse ministry expression of the Presbytery (urban, suburban, town, rural and immigrant settings).
- Possessing strong Strategic, Organizational, Financial, and Discernment skills.
- Trained or experienced with Conflict Management and Conflict Resolution. Able to demonstrate successful Administrative work.
- Pastorally Sensitive with strong Relational skills toward clergy, elders and congregations; serving all with energy, imagination, and love.
- Able to model quality two-way Communication and will promote Clarity and Transparency within the Presbytery.
- Possessing excellent Verbal and Written Communication Skills and has working Knowledge of computing and electronic communication technologies.

3: The Specific Tasks, Assignments, and Program Areas:

What are the Core Tasks / Responsibilities of the position?

- Work Collaboratively with Councils, Boards, Committees, Commissions, and Task Forces of the Presbytery, building Relationships.
- Serve as Head of staff, Guiding the staff in effectively accomplishing the work of the Presbytery and Creating positive working Relationships between the Presbytery and its staff.
- Help develop and implement a Working Budget of the Presbytery.
- Help the Presbytery through Strategic Activities in Discerning its Mission. This may include but is not limited to Evaluating its Culture, Challenges and Opportunities as a diverse witness of the church of Jesus Christ and serving as an Advocate for the Presbytery's Mission-relevant Ideas and Opportunities.
- Practice Discernment and Relationship Building with congregations and pastors.
- Working with the Presbytery, participate and contribute to a review of Presbytery Policies and Procedures in order to more accurately Reflect its Mission, helping the Presbytery Identify indicators of Risk and ways of Reducing Inefficiencies.
- Serve as Liaison in discussion and events with other Presbyteries, the Synod of Lakes and Prairies and the General Assembly and willing to travel related to those discussions.
- Work in a collaborative and professional way with the Stated Clerk.
- Serve as representative of the Presbytery of Des Moines to other ecumenical bodies.

4. Competencies:

What are the top 10 Competencies needed from this position?

- | | | |
|-----------------|----------------------------------|--------------------------|
| • Compassionate | • Spiritual Maturity | • Communicator |
| • Change Agent | • Willingness to Engage Conflict | • Organizational Agility |
| • Collaboration | • Interpersonal Engagement | • Bridge Builder |
| • Flexibility | | |

Agreed upon Years. 1 and 2 Game Plan:

1. Visit and provide assistance with congregations through Listening Sessions and by offering tools, resources, and coaching to Sessions and congregations; esp. those congregations in transition
2. Conduct 1:1 Visits with pastors and in clusters to build relationships and collaborative partnerships
3. Meet with and provide tools, resources, and coaching for Committees, Commissions, Task Forces, and pertinent Administrative Commissions
4. Provide coaching to Leadership Council and facilitate its annual visioning and planning retreat
5. Gain understanding of the roles of Staff, responsibilities, ways of accountability
6. Clarify the relationships of the 3 Missions and staff with the Presbytery
7. Facilitate ways of discernment for its future and plan(s) for moving forward

Evaluation:

Look at the behavior and results of the IGP in relationship to the Position Description; to tell the Presbytery where it is at and what adjustments need to be made. As with any congregation in transition, the IGP will work to surface and resolve differences and conflicts that arise out of anxiety; alliances; and competing agenda's and values within the Presbytery system. The IGP will work to build relationships and trust within the system and assist the Presbytery to function in ways of greater health and increased effectiveness.

Tools and Approaches:

1. How does the VRMP Model help in understanding the Position, Approaches, Priorities, & Time Tables?
2. How does the Life Cycle Model help in understanding the Position, Approaches, Priorities, & Time Tables?
3. How does the 3 Phases of Transition Model help in understanding the Position, Approaches, Priorities, & Time Tables? (Letting Go, Neutral Zone, New Beginnings)
4. How does the understanding of the Truth, Perceptions, Assumptions, Opinions, Judgments Model help in understanding the Position, Approaches, Priorities, & Time Tables?
5. How does the Organizations that are Smart with Healthy Cultures Model help in understanding the Position, Approaches, Priorities, & Time Tables?

SMART:

- Technologically Adaptive
- Competencies & Skills
- Vision & Strategy
- Financially Solvent
- Increasing Market Share

HEALTHY:

- Trusting Relationships
- High Morale
- Minimum Politics, Anxiety, & Conflicts
- Transparent Communication
- Low Turnover

6. How does the 5 Phases of Developing Organizational Health Model help in understanding the Position, Approaches, Priorities, & Time Tables?
 1. Transparency & Trust Building
 2. Address & Resolve Conflicts
 3. Gain Ownership & Commitment
 4. Agree on Mutual Accountability
 5. Measure Results
7. How does the Immediate Steps of Trust Building Model help in understanding the Position, Approaches, Priorities, & Time Tables?
 1. Listening for Clarity
 2. Sharing of Understanding
 3. Seeking system wide Ownership of past, present, and future
 4. Confession and Reconciliation
 5. Resolution

E – LEADERSHIP COUNCIL REPORT

November 14, 2017

The Council presents the following items of information to the presbytery:

- The task force formed to work on the revision of Presbytery's Manual of Operations continues to work on the revision.
- A Temporary Task Force is being organized to research the formation of a Living Legacy Fund, a proposed financial fund for receiving, investing and/or distributing funds received from the sale of church properties.
- Leadership Council is seeking members to serve on the Presbytery Nominating Committee.

The Council took the following actions since the last meeting of the Presbytery:

- Agreed that our Presbytery needs to continue the work of healing. Affirmed the need for a Worship service of Confession, Reconciliation, and Healing in the future when the Presbytery is ready.
- It was VOTED to ask the Budget and Finance Committee to explore options to reduce the accounting costs the Presbytery is currently paying.
- Assigned a task group from the Budget and Finance Committee, along with Leadership Council members to write a narrative introduction to the proposed 2018 Presbytery Budget to be distributed by email prior to the November meeting of Presbytery.

The council recommends the following:

- The Presbytery budget proposed by Leadership Council and Budget and Finance Committee be adopted by Presbytery, including:
 1. approval of the proposed per capita and
 2. the decision to only pay Synod and General Assembly per capita that is received from churches.
- The Financial Policies of the Presbytery of Des Moines document distributed at the August 19, 2017 Presbytery meeting be considered by Presbytery in 2018.

Respectfully Submitted,
Shamaine Chambers King, moderator

Dear Saints of the Presbytery of Des Moines,

The Leadership Council is presenting this Recommended 2018 Budget for your vote of approval at this upcoming Presbytery meeting on Nov. 14. We have prayed, discussed, and strived to discern God's guidance in faithful stewardship for the common good and mission of our Presbytery.

Our Process

The development of this budget has been a challenging process involving countless hours of wrestling with numbers and financial realities while also seeking to affirm all of the individuals, ministries, and various missions within the Presbytery. The goal was for an interactive process of listening, engaging, and discerning in order to recommend this budget.

There is no perfect process. This budget is not perfect. Since September, Interim General Presbyter (IGP) Jim Koopman laid forth and facilitated an orderly process to lead both bodies (Leadership Council and Budget and Finance Committee) to come together and present this budget to you. Great efforts were made to provide a process that was as transparent as possible and one that would empower our mission together while also administering solid stewardship of the Presbytery's limited resources.

Our Reality

The overriding truth for our Presbytery is that we do not have sufficient income to sustain our current structure, staff, and mission as a Presbytery. This budget is \$92,401.93 less than the 2017 budget. Even with a proposed increase in per capita giving of \$3.09 per member, it still leaves the Presbytery with a deficit of \$46,738.07. The truth is that we do not have enough members to continue to exist in our current form. This is our reality.

We have included for the first time in this year's budget a line item of \$33,000 reflecting unpaid per capita from member congregations. This amount may symbolize unhappiness from member churches with the denomination and/or Presbytery, or it could mean that churches may have inflated rolls that should be trimmed, or it may reflect a financial hardship for some congregations.

In the past, the Presbytery sent a check for the full amount of per capita to Synod and General Assembly immediately in January. We will now pay as we receive the funds from our member congregations. We have to change or we will continue to diminish and our witness to the Kingdom of God will not be served.

The deficits have been masked in previous years through income generated by the selling of church property and other funds. We regret that we have to dip once again into some of these funds to cover our deficit as an interim solution for 2018. We want to stress that this is not sustainable, nor is it good stewardship in the long run. We must come to grips in the coming year with a vision that is financially sound. This is our reality.

Our Mission

One of the great gifts of our Presbytery is our commitment to mission. This is reflected in four significant ministries supported by the Presbytery – CROSS Ministries, Our Sister Parish, First Arabic Presbyterian Church, and the Hunger Action Advocate. We endeavored to maintain our overall financial mission commitment but did reapportion the distribution of funds to these four missions.

These decisions were made with much discussion and soul searching. Conversations and listening sessions were held with members of these four missions by representatives of Leadership Council and the Budget and Finance Committee. In addition, over a year's time, Jim Koopman facilitated retreats, visioning and listening sessions and provided coaching in different degrees to these missions. We attempted to equalize the mission giving among these missions without showing favoritism or privilege of one over the other.

Our Future

One of the principles undergirding Leadership Council discussions on the budget was the commitment that future monies will not be used to cover deficits. For instance, it is likely in the coming year or two that certain church properties will be sold with significant income coming to the Presbytery. As tempting as it is, Leadership Council and the Budget and Finance Committee believe these funds should be used to enable our future next steps in our mission and ministry together rather than fund deficits of the past.

We have hope in the future of Presbytery of Des Moines. This hope is grounded in our experience of the difficult and honest conversations around this budget. We have been learning to trust each other in the midst of these challenging questions. It is this trust that we know will be vital as we move forward in our visioning together.

God's grace comes to us in surprising ways. Our vulnerability leads to transformation. We will change because we have to, and without that impetus we would not be able to live into the hope of God's Kingdom.

The greatest asset of our Presbytery is not our budgets, nor the treasure we share with each other and the world. The greatest gift is YOU, the People of God, the body of Christ in the world. Glory be to God this day and forevermore!

Grace and Peace,
The Leadership Council

J – INTERIM GENERAL PRESBYTER REPORT

November 14, 2017

Index Description of Financial Documents

1. Leadership Council Cover Letter of their Recommended 2018 Budget:

This letter spells out the financial challenges before the Presbytery and some of the rationale for the decisions that were made by the Budget and Finance Committee and Leadership Council. It lays forth the current (and future) reality that the Presbytery needs to come to terms with; and with that, the reasoning to reapportion the \$50,000 given for mission among the four Missions. It also cautions to resist the temptations to borrow from the proceeds of sold or potentially sold properties to fund the operating budget. It ends with the hopeful message that we can accomplish great things in God's kingdom by remaining united in our shared ministry and mission together.

2. The 2018 Recommended Budget:

This budget has been a labor of love and an overwhelming endeavor at the same time. It passed through dozens and dozens of hands and eyes, eliciting input and feedback from leaders and committees from all parts of the Presbytery. Pages 1-3 are a new format but should be self-explanatory.

Appendix A:

Page 4 looks at the Presbyterian funding sources for the four missions. The page 4 document identifies the sources of funding by the Presbytery, from the sale of Cottage Grove, and PC(USA) grants. Currently, the two CROSS staff (Executive Director Roberta Victor and Food Pantry Director David Moore); the Our Sister Parish (OSP) Mission Co-worker (a vacant position, but was filled by Katherine Pater); New Church Developer for First Arabic Presbyterian Church (Ekram Kachu); and the Hunger Action Advocate (Nancy Lister-Settle) are all Presbytery employees, operating under the Presbytery's 501(c)3. Technically, they are to report to the IGP as head of staff. The key point is the need to clearly define (including financial backing) of the Presbytery to each of these missions, and the Presbytery's relationship with the five staff positions that need further definition as well, even though they operate independently with their own boards.

Appendix B:

This document lays out the basic salary of all of the employee and service providers from within the Presbytery; all staff with just their salary, ranking them from highest paid to lowest. Take a look.

Appendix C: See Cover Letter

3. 2017-2018 Narrative Budget:

All budgets are comprised of line items, but in ministry, behind every line item are countless "Yea God" stories to be told. In the service and mission work of the Presbytery, none of us can be aware of all that happens in our committees, task forces, and so on. This Narrative Budget document is designed to highlight two or three Bright Spots of the Spirit's work in our midst

looking back upon 2017 and to share a few hopes or goals for the coming year as God Spirit leads in 2018. Every ministry matters. Every line item matters!

4. Per Capita and General Mission Giving Practice:

For more than a decade, the Presbytery has chosen to put forth a unified budget that in the end, does not distinguish between where Per Capita dollars go and where Mission giving dollars go. There are good reasons to see the entire budget as mission as laid out in the document. But there are also good reasons to see where these dollars could be parsed out to different parts of the budget. As is the current policy, this 2018 budget is a unified budget.

5. Per Capita Giving History:

This document gives a sense of perspective and educates as well. Per Capita giving is a voluntary act of worship, service, and belonging; and should never be seen as a tax; or as an entitlement; or as an invoice owed; or as bad debt when not paid. Per Capita giving is about relationships and trust. The Per Capita request is for a 10% increase of \$3.09. Per Capita appears in Section C of Expense as “Presbytery and PCUSA Larger Mission Giving” and reappears again as the first source of Income. In Appendix C, it shows the 2018 anticipated estimate amount of uncollected Per Capita will be near \$45,679. If these congregations are able to give roughly 25% more than last year, it could amount to \$12,679 income for the Presbytery, thus leaving the expense of \$33,000 to be paid for by the other congregations in the Presbytery.

6. Membership Totals:

This document shows that in the past 18 years, the Presbytery has declined in membership by roughly 45% or at the rate of roughly 300 people per year. That is our reality.

7. Congregational Worship Membership and Attendance Record:

This document also highlights the reality that the Presbytery does not have unlimited funds, and there is little room on the margins.

8. The Budgets for the four Missions:

If the Presbytery fully funded the requests from the four missions, the amount sought would increase from a minimum of \$115,000 to upwards of \$163,000. In other words, if the Presbytery were to equally fund OSP to hire a full-time staff member with benefits; and if the Presbytery were to fund First Arabic that could help hire staff for the Arabic Outreach Center, if each were to ask for \$50,000 (the same amount which has been given to CROSS in past years); and if the Presbytery were to fully fund the request from the HAA program and staff (roughly \$13,000); the total 2018 requests for all four missions would be \$163,000.

9. Budget and Finance Report:

10. Corwin, Reichter & Company, PC

Presbytery of Des Moines
RECOMMENDED 2018 BUDGET

Presbytery Expenses						
A. Presbytery Giving to Mission & Staff under Presbytery 501c3 - Appendix A	2016 Actual	2017 Budget	YTD 9/30/17	2018 Budget	PY Variance	
1. CROSS	\$50,000.00	\$50,000.00	\$37,500.00	\$15,000.00	(\$35,000.00)	
2. Our Sister Parish	\$10,420.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	
3. First Arabic	\$20,454.00	\$28,476.00	\$22,649.00	\$15,000.00	(\$13,476.00)	
4. Hunger Action Advocate	\$13,698.00	\$18,237.00	\$12,474.00	\$5,000.00	(\$13,237.00)	
A. Total Expense for Mission & Staff under Presbytery 501c3 - Appendix A	\$94,572.00	\$96,713.00	\$72,623.00	\$50,000.00	(\$46,713.00)	

B. Other Missions Supported by Presbytery	2016 Actual	2017 Budget	YTD 9/30/17	2018 Budget	PY Variance	
1. Compassion Peace & Justice	\$5,217.00	\$5,000.00	\$3,583.00	\$4,000.00	(\$1,000.00)	
2. Southwest Regional Partnership	\$5,000.00	\$5,000.00	\$5,000.00	\$4,000.00	(\$1,000.00)	
3. Two Rivers Regional Partnership	\$3,440.00	\$5,825.00	\$3,363.00	\$4,000.00	(\$1,825.00)	
4. Camping & Youth (Proposal to draw all camping expenditures from Kknolls Fund)	\$5,000.00	\$5,000.00	??	\$5,625.00	\$625.00	
5. Older Adult Ministries	\$535.00	\$1,000.00	\$145.00	\$500.00	(\$500.00)	
B. Total Mission Supported by Presbytery	\$19,192.00	\$21,825.00	\$12,091.00	\$18,125.00	(\$3,700.00)	

C. Presbytery and PCUSA Larger Mission Giving	2016 Actual	2017 Budget	YTD 9/30/17	2018 Budget	PY Variance	
1. Synod of Lakes and Prairies (\$5.40 for 2018 - \$34,269.80 @ 6466 members) (In 2018 to remit only those funds collected from members; Estimate uncollected by 15%)	\$37,753.00	\$36,384.00	\$36,386.00	\$29,678.94	(\$6,705.06)	
2. General Assembly (\$7.73 for 2018 - \$48,495 @ 6466) (In 2018 to remit only those funds collected from members; Estimate uncollected by 15%)	\$51,200.00	\$51,487.00	\$51,488.00	\$42,484.85	(\$9,002.15)	
3. Estimate uncollected Per Capita giving that the Presbytery pays for (See Appendix C)	\$8,356.00	\$0.00	\$5,579.00	\$33,000.00	\$33,000.00	
C. Total Larger Mission Giving	\$97,309.00	\$87,871.00	\$93,452.00	\$105,163.79	\$17,292.79	

D. Other Mission	2016 Actual	2017 Budget	YTD 9/30/17	2018 Budget	PY Variance	
1. United Charitable Association, (shelter for homeless women) Creston						
a. Funds Raised (from CP&J & Harvest Offering)			\$1,000.00		\$0.00	
b. Funds Dispersed			-			
2. Mental Health (State-wide need identified by Iowa Presbyteries)						
a. Funds raised in offerings to date			\$2,637.79		\$0.00	
b. Synod grant			\$10,000.00		\$0.00	
c. Presbytery				\$1,000.00	\$1,000.00	
3. Presbyterian Women (We need to be mindful of the great witness and service)					\$0.00	
a. Funds raised	\$10,083.00		\$8,060.00		\$0.00	
b. Funds given (CROSS, Cents-Ability, PW Missions, etc.)	\$4,950.00		\$2,850.00		\$0.00	
	\$15,033.00		\$10,910.00		\$0.00	
D. Total Other Mission				\$1,000.00	\$1,000.00	

E. Governance	2016 Actual	2017 Budget	YTD 9/30/17	2018 Budget	PY Variance	
1. Committee on Preparation for Ministry	\$675.00	\$2,850.00	\$915.00	\$1,000.00	(\$1,850.00)	
2. Stewardship & Mission Interpretation Committee	\$450.00	\$1,500.00	\$1,020.00	\$1,350.00	(\$150.00)	
3. Permanent Judicial Commission	\$34.00	\$500.00	\$116.00	\$250.00	(\$250.00)	
4. Investigative Committee	\$185.00	\$500.00	\$0.00	\$250.00	(\$250.00)	
5. Personnel Committee	\$283.00	\$500.00	\$103.00	\$250.00	(\$250.00)	
6. Leadership Council	\$357.00	\$500.00	\$440.00	\$450.00	(\$50.00)	
7. Administrative Commissions	\$0.00	\$300.00	\$0.00	\$250.00	(\$50.00)	
8. Presbytery Meetings (All-Iowa Pby Mtg 6/2-3/17)	\$170.00	\$300.00	\$795.00	\$270.00	(\$30.00)	
9. Budget & Finance Committee	\$158.00	\$500.00	\$63.00	\$200.00	(\$300.00)	
10. Nominating Committee	\$150.00	\$200.00	\$0.00	\$150.00	(\$50.00)	
11. Committee on Representation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
12. Sexual Misconduct Response Team	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
E. Total Governance	\$2,462.00	\$7,650.00	\$3,452.00	\$4,420.00	(\$3,230.00)	

Presbytery of Des Moines
RECOMMENDED 2018 BUDGET

F. Task Forces, Groups, Teams, Support	2016 Actual	2017 Budget	YTD 9/30/17	2018 Budget	PY Variance
1. Moderators Task Force (for ZOOM software)	\$20.00	\$350.00	\$0.00	\$500.00	\$150.00
2. Church Professional Task Force (increased for pastor emergencies)	\$1,795.00	\$1,750.00	\$7,030.00	\$2,500.00	\$750.00
3. Congregational Health Task Force	\$20.00	\$500.00	\$0.00	\$500.00	\$0.00
4. Congregational Reconciliation Task Force	\$730.00	\$1,000.00	\$365.00	\$1,250.00	\$250.00
5. Congregational Transition Task Force	\$303.00	\$600.00	\$100.00	\$400.00	(\$200.00)
6. Presbytery Pastors	\$0.00	\$150.00	\$0.00	\$0.00	(\$150.00)
7. Worship Task Group	\$365.00	\$200.00	\$37.00	\$100.00	(\$100.00)
8. Bills Overtures Task Force	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9. Church & Staff Appreciation	\$55.00	\$300.00	\$0.00	\$0.00	(\$300.00)
10. Resources, Books & Subscriptions	\$525.00	\$500.00	\$16.00	\$500.00	\$0.00
11. Books & Subscriptions	\$204.00	\$250.00	\$235.00	\$0.00	(\$250.00)
12. Miscellaneous Emergency	\$0.00	\$500.00	\$0.00	\$0.00	(\$500.00)
F. Total Task Forces, Groups, Teams, Support	\$4,017.00	\$6,100.00	\$7,783.00	\$5,750.00	(\$350.00)

G. Office	2016 Actual	2017 Budget	YTD 9/30/17	2018 Budget	PY Variance
1. Rent-copier lease	\$4,960.00	\$6,500.00	\$3,856.00	\$5,500.00	(\$1,000.00)
2. Office supplies	\$9,360.00	\$4,000.00	\$5,588.00	\$7,000.00	\$3,000.00
3. Postage	\$2,315.00	\$2,000.00	\$1,713.00	\$2,300.00	\$300.00
4. Telephone, fax & Internet	\$3,220.00	\$4,000.00	\$1,856.00	\$3,000.00	(\$1,000.00)
5. New Equipment (laptop to be replaced 2017)	\$2,812.00	\$3,000.00	\$0.00	\$2,000.00	(\$1,000.00)
6. Equipment Maintenance/Tech Services	\$3,465.00	\$3,000.00	\$1,206.00	\$3,000.00	\$0.00
7. Administrative Office Repairs & Upgrades	\$0.00	\$10,000.00	\$0.00	\$2,000.00	(\$8,000.00)
8. Presbytery Office					
a. Condo dues	\$4,350.00	\$4,200.00	\$3,150.00	\$4,200.00	\$0.00
b. Utilities	\$1,170.00	\$2,000.00	\$913.00	\$1,500.00	(\$500.00)
c. Janitorial Services (Security, cleaning, windows, etc.)	\$3,890.00	\$4,000.00	\$2,434.00	\$2,650.00	(\$1,350.00)
G. Total Office	\$35,542.00	\$42,700.00	\$20,696.00	\$33,150.00	(\$9,550.00)

H. Property	2016 Actual	2017 Budget	YTD 9/30/17	2018 Budget	PY Variance
1. Easter Lake Expenses					
a. Utilities (gas, electric, water, pest control, security, phone)	\$11,622.00	\$21,400.00	\$9,904.00	\$13,000.00	(\$8,400.00)
b. Maint/Repairs (2018-roof, windows, carpet, fencing)	\$4,100.00	\$25,000.00	\$8,120.00	\$10,000.00	(\$15,000.00)
c. Maint/Repairs (includes custodian)			\$1,186.00	\$8,000.00	\$8,000.00
d. Lawn/Snow Removal			\$7,413.00	\$7,500.00	\$7,500.00
e. Property Management - Terrus	\$4,540.00	\$12,000.00	\$4,515.00	\$5,000.00	(\$7,000.00)
f. Attorney fees			\$1,400.00	\$0.00	\$0.00
g. Property Taxes	\$46,510.00	\$40,000.00	\$39,886.00	\$43,600.00	\$3,600.00
h. Mortgage (8 mo)	\$21,635.00	\$21,925.00	\$14,290.00	\$0.00	(\$21,925.00)
	\$88,407.00	\$120,325.00	\$86,714.00	\$87,100.00	(\$33,225.00)
2. Ottumwa, East End (not budgeted in 2017 - 2018 are estimates)					
a. Utilities (gas, electric, water)	--	\$0.00	\$3,077.00	\$4,400.00	\$4,400.00
b. Maint/Repairs	--	\$0.00	\$525.00	\$600.00	\$600.00
c. Insurance	\$1,482.00	\$1,482.00	\$2,822.00	\$1,400.00	(\$82.00)
	\$1,482.00	\$1,482.00	\$6,424.00	\$6,400.00	\$4,918.00
3. New Sharon, First (not budgeted in 2017 - 2018 are estimates)					
a. Utilities	\$11.00	\$0.00	\$151.00	\$240.00	\$240.00
b. Miscellaneous Expense	--	\$0.00	\$750.00	\$1,000.00	\$1,000.00
c. Insurance	--	\$0.00	--	\$1,000.00	\$1,000.00
	\$11.00	\$0.00	\$901.00	\$2,240.00	\$2,240.00
H. Total Property	\$89,900.00	\$121,807.00	\$94,039.00	\$95,740.00	(\$26,067.00)

Presbytery of Des Moines
RECOMMENDED 2018 BUDGET

I. Administration	2016 Budget	2016 Actual	2017 Budget	YTD 9/30/17	2018 Budget	PY Variance
1. Insurance (due in December) (2016 Budget - \$6,000)	\$6,000.00	\$4,611.00	\$6,000.00	\$0.00	\$5,250.00	(\$750.00)
2. Legal fees - (2016 Budget - \$500)	\$500.00	\$3,960.00	\$2,250.00	\$2,250.00	\$2,500.00	\$250.00
3. Auditor (2016 Budget - \$10,000)	\$8,000.00	\$10,000.00	\$10,000.00	\$14,727.00	\$12,500.00	\$2,500.00
4. Accountant (2016 Budget - \$10,000)	\$10,000.00	\$22,001.00	\$24,000.00	\$26,218.90	\$30,000.00	\$6,000.00
I. Total Administration	\$24,500.00	\$40,572.00	\$42,250.00	\$43,195.90	\$50,250.00	\$8,000.00

J. Personnel	2016 Actual	2017 Budget	YTD 9/30/17	2018 Budget	PY Variance
1. Interim General Presbyter (James Koopman)					
a. Salary (2% raise retro to 7/1/17)	\$46,875.00	\$76,255.00	\$60,632.00	\$77,780.00	\$1,525.00
b. Benefits	\$15,469.00	\$29,650.00	\$19,001.00	\$28,778.60	(\$871.40)
c. FICA	\$3,586.00	\$5,834.00	\$4,638.00	\$5,950.00	\$116.00
d. Other	\$9,550.00	\$8,500.00	\$1,975.00	\$8,500.00	\$0.00
	\$75,480.00	\$120,239.00	\$86,246.00	\$121,008.60	\$769.60
2. Office Manager (Betty Dyer)					
a. Salary	\$40,040.00	\$40,000.00	\$30,029.00	\$41,200.00	\$1,200.00
b. Benefits	\$16,040.00	\$15,500.00	\$16,435.00	\$15,244.00	(\$256.00)
c. FICA	\$3,063.06	\$3,050.00	\$2,190.00	\$3,152.00	\$102.00
d. Other	\$143.96	\$1,250.00	\$283.00	\$1,250.00	\$0.00
	\$59,287.02	\$59,800.00	\$48,937.00	\$60,846.00	\$1,046.00
3. Stated Clerk (David Hamilton)					
a. Salary	\$16,000.00	\$16,000.00	\$12,000.00	\$16,000.00	\$0.00
b. FICA	\$1,224.00	\$1,225.00	\$918.00	\$1,225.00	\$0.00
c. Other	\$1,645.00	\$2,500.00	\$0.00	\$500.00	(\$2,000.00)
	\$18,869.00	\$19,725.00	\$12,918.00	\$17,725.00	(\$2,000.00)
J. Total Personnel	\$153,636.02	\$199,764.00	\$148,101.00	\$199,579.60	(\$184.40)

Total Expenses	\$537,202.02	\$626,680.00	\$495,432.90	\$563,178.39	(\$63,501.61)
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Income	2016 Actual	2017 Budget	YTD 9/30/17	2018 Budget	PY Variance
Total Per Capita (Actual total of 6,466 mem at \$43.52)	\$277,066.00	\$265,000.00	\$271,137.56	\$281,400.32	\$16,400.32
Presbytery General Mission (pledged by churches)	\$70,888.00	\$65,000.00	\$75,856.28	\$75,000.00	\$10,000.00
Synod Support Staff Salaries (on-going support from Synod of Lakes & Prairies)	\$20,250.00	\$16,000.00	\$13,901.19	\$11,000.00	(\$5,000.00)
HAA grant from PCUSA	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00
Color My World Lease (Easter Lake)	\$81,900.00	\$81,900.00	\$61,425.00	\$81,900.00	\$0.00
First Baptist/US Cellular	\$56,640.00	\$56,640.00	\$42,480.00	\$56,640.00	\$0.00
New Covenant Knox Knolls Funds to pay property deficit				\$0.00	\$0.00
New Covenant Knox Knolls Funds Pby Budget deficit				\$0.00	\$0.00
New Covenant Knox Knolls Fund Interest (1/4 Pby)				\$1,875.00	\$1,875.00
New Covenant Knox Knolls Fund Interest (3/4 Camping)				\$5,625.00	\$5,625.00
Total Income	\$509,744.00	\$487,540.00	\$467,800.03	\$516,440.32	\$28,900.32

Income minus Expenses	(\$27,458.02)	(\$139,140.00)	(\$27,632.87)	(\$46,738.07)	\$92,401.93
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Recommended Funding of Deficit	2017 Budget	2018 Budget	PY Variance
Recommended Withdrawal from Knox Knolls Fund to cover the Property Related Deficit	\$0.00	\$13,840.00	\$13,840.00
Recommended Withdrawal from Knox Knolls Fund to operating deficit	\$0.00	\$32,898.07	\$32,898.07
	\$0.00	\$0.00	\$0.00

Remaining Deficit	(\$27,458.02)	(\$139,140.00)	(\$27,632.87)	(\$0.00)	\$139,140.00
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2016 Actual
2017 Budget
2017 YTD 9/30/17 Total
2018 Recommended
2018 Savings

Presbytery of Des Moines
RECOMMENDED 2018 BUDGET

Appendix A

Mission & Staff under Presbytery 501c3	2016 Actual	2017 Budget	YTD 9/30/17	2018 Requested	2018 Budget	
1. CROSS						
a. Funds Raised (undesignated)						
1) Presbytery	\$50,000.00	\$50,000.00	\$37,500.30	\$50,000.00	\$15,000.00	
2) Cottage Grove proceeds	\$0.00	\$34,432.32		\$0.00		
	\$50,000.00	\$84,432.32	\$37,500.30	\$50,000.00	\$15,000.00	
b. Expenditures						
1) Executive Director (Roberta Victor)						
a) Salary	\$57,311.00	\$59,144.00	\$34,500.00	\$59,144.00		
b) Pension, insurance	\$18,858.00	\$18,860.00	\$11,385.00	\$18,860.00		
c) FICA	\$4,372.00	\$4,525.00	\$2,640.00	\$4,525.00		
	\$80,541.00	\$82,529.00	\$48,525.00	\$82,529.00		
2) Food Pantry Director (David Moore)						
a) Salary	\$32,742.00	\$34,320.00	\$20,020.00	\$34,320.00		
b) Pension, insurance	\$10,296.00	\$11,325.00	\$6,606.00	\$11,325.00		
c) FICA	\$2,387.00	\$2,625.00	\$1,530.00	\$2,625.00		
	\$45,425.00	\$48,270.00	\$28,156.00	\$48,270.00		
Net Total	\$75,966.00	\$46,366.68	\$39,180.70	\$80,799.00		
2. OSP						
a. Funds raised						
1) Presbytery	\$10,420.00	\$0.00	\$0.00	\$35,703.00	\$15,000.00	
	\$10,420.00	\$0.00	\$0.00		\$15,000.00	
b. Expenditures						
1) Mission Co-worker (Katherine Pater)						
a) Salary (8 mo pd by OSP funds-2016) (Full time for 2018)	\$12,180.00	\$0.00	\$0.00	\$18,270.00		
b) FICA	\$0.00	\$0.00	\$0.00	\$1,398.00		
c) Pension & insurance (8 mo pd by OSP funds)	\$10,420.00	\$0.00	\$0.00	\$16,035.00		
	\$22,600.00	\$0.00	\$0.00	\$35,703.00		
Net Total	\$12,180.00	\$0.00	\$0.00	\$35,703.00		
3. First Arabic						
a. Funds raised						
1) Presbytery (funds designated for Sudanese)	\$15,520.00	\$0.00		\$15,000.00	\$15,000.00	
2) Cottage Grove proceeds		\$34,432.00	--			
3) PCUSA Grant funds (1001 New Worshipping Communities)	\$7,500.00	--	--	\$25,000.00		
	\$23,020.00	\$34,432.00	\$0.00	\$40,000.00	\$15,000.00	
b. Expenditures						
1) New Church Developer (Ekram Kachu)						
a) Salary	\$19,000.00	\$24,000.00	\$19,252.00	\$36,000.00		
b) BoP Pension only (by Presbytery)		\$2,640.00	\$1,920.00	\$3,960.00		
c) FICA	\$1,454.00	\$1,836.00	\$1,477.00	\$2,754.00		
	\$20,454.00	\$28,476.00	\$22,649.00	\$42,714.00		
Net Total	(\$2,566.00)	(\$5,956.00)	\$22,649.00	\$2,714.00		
4. Hunger Action Advocate	2016 Actual	Budget 2017	YTD 9/30/17	2018 Requested	2018 Budget	PY Variance
a. Funds raised:						
1) Presbytery	\$10,698.00	\$15,237.00	\$9,474.00	\$8,716.00	\$2,000.00	
2) PCUSA Grant	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	
	\$13,698.00	\$18,237.00	\$12,474.00	\$11,716.00	\$5,000.00	\$5,000.00
b. Expenditures:						
1) Salary (Nancy Lister-Settle)	\$5,200.00	\$7,540.00	\$5,812.00	\$7,540.00	\$4,650.00	(\$1,162.00)
2) BoP Insurance only (by Presbytery)	\$8,100.00	\$10,120.00	\$6,217.00			(\$6,217.00)
3) Ins-Medicaid, Plan B + Supplement				\$3,600.00		\$0.00
3) FICA	\$398.00	\$577.00	\$445.00	\$576.00	\$350.00	(\$95.00)
	\$13,698.00	\$18,237.00	\$12,474.00	\$11,716.00	\$5,000.00	(\$7,474.00)
Net Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$12,474.00)
Mission & Staff under Presbytery 501c3						
	\$85,580.00	\$40,410.68	\$61,829.70	\$50,000.00	\$47,589.30	

Presbytery of Des Moines
RECOMMENDED 2018 BUDGET

Appendix B

Base Salary/Annual Fee

	2016 Actual	2017 Budget	YTD 9/30/17	2018 Requested	PY Variance
Interim General Presbyter (James Koopman)	\$46,875.00	\$75,500.00	\$60,632.00	\$77,780.00	
Executive Director CROSS Ministries (Roberta Victor)	\$57,311.00	\$59,144.00	\$44,358.00	\$59,144.00	
Office Manager (Betty Dyer)	\$40,040.00	\$40,000.00	\$30,029.00	\$41,200.00	
First Arabic Church Planter (Ekram Kachu)	\$19,000.00	\$24,000.00	\$19,252.00	\$36,000.00	
Food Pantry Director CROSS Ministries (David Moore)	\$32,742.00	\$34,320.00	\$25,740.00	\$34,320.00	
Accountant, Corwin, Reichler & Co. (Matt Corwin)	\$22,001.00	\$24,000.00	\$26,219.00	\$30,000.00	
Proposed OSP Mission Co-Worker	\$0.00	\$0.00	\$0.00	\$18,270.00	
Stated Clerk (David Hamilton)	\$16,000.00	\$16,000.00	\$12,000.00	\$16,000.00	
Auditor, Meriwether, Wilson & Co. (Bill Bauer)	\$10,000.00	\$10,000.00	\$14,730.00	\$15,000.00	
Hunger Action Advocate (Nancy Lister-Settle)	\$5,000.00	\$7,540.00	\$5,812.00	\$4,650.00	
Computer Tech (Tom Hardin)	\$2,945.00	\$2,220.00	\$740.00	\$2,400.00	
Janitor (Steve Tiller)	\$2,725.00	\$2,725.00	\$1,815.00	\$1,360.00	
Totals	\$254,639.00	\$295,449.00	\$241,327.00	\$336,124.00	

Appendix C

Uncollectible Accounts - Per Capita Details	2016 Actual	2017 Budget	YTD 9/30/17	2018 Budget	PY Variance
Churches choosing not to pay per capita	unbudgeted			\$9,600.00	\$9,600.00
Churches struggling to pay per capita	unbudgeted			\$34,425.00	\$34,425.00
Uncollectible Accounts - churches not yet closed	unbudgeted			\$1,654.00	\$1,654.00
Estimated sub-total of unpaid per capita				\$45,679.00	\$45,679.00
Challenge to churches to pay				\$12,679.00	\$12,679.00
Uncollected Per Capita				\$33,000.00	\$33,000.00

2017-2018 NARRATIVE BUDGET

Interim General Presbyter Jim Koopman

Bright Spots

- Learning of all of the bright spots of how God is at work in the Presbytery's ministries
- Facilitating the emergence of the vision and planning process that led to the organization and development of the First Arabic congregation and the formation of the Arabic Outreach Center (501c3) as the staffing and funding source for the new church to be self-funded and self-sustaining.

Goals for 2018

- Writing of a report with recommendations and facilitate the process for the discerning and adoption of the Presbytery's Mission, Vision, and Values
- Continue to assist the Presbytery to function in healthy ways, to deepen trust, and live in collaborative ways
- To exercise more, say no more, lose weight

Stated Clerk David Hamilton

Bright Spots

- Getting to know both our clerks and pastors a little better as together, we work through the required annual minute-review process with the intention of helping clerk's produce minutes that represent a good historical record of the activities of their congregations.
- Increasing levels of trust that I experience as pastors, clerks, and committees feel comfortable asking me for advice on the Presbyterian way to do things that need to be done.

Hunger Action Advocate Nancy Lister-Settle

Bright Spots

- As Special Offerings Ambassador, I contacted every congregation during Lent and promoted One Great Hour of Sharing at the February Meeting of Presbytery, and the Presbytery's OGHS giving increased by \$6,655 in spite of a decline in membership.
- I introduced the Presbyterian Hunger Program's new initiative, Hunger Action Congregations, at the All-Iowa Presbytery Gathering, at the August Meeting of Presbytery, through social media and personal contacts, and helped six congregations apply and qualify this first year (received special congratulations from PHP).

Goals for 2018

- Helping more congregations with applications to qualify as covenant and certified Hunger Action Congregations.
- Encourage more congregations—two to three this year—to implement a Cents-Ability program to provide funding for local hunger programs and Presbyterian Hunger Program grants.
- Pursue hunger education and action with Youth and Camping.

Office Manager Betty Dyer

Bright Spots

- I have been extremely fortunate to have been working in the Presbytery Office for 12 years. At the present time I work with some of the most dedicated, passionate, and knowledgeable staff members with whom I have ever worked. Their loyalty and commitment to see the mission of the Presbytery of Des Moines carried out is a constant inspiration to me.
- I continue to enjoy my conversations both by phone and email with all of the personnel in our churches on a daily and weekly basis. Over my 12 years I have seen some come and go, but many are still in the same positions.

All-Iowa Presbyteries Group

Bright Spots

- We have converged around a mission of responding as Presbyterians to the mental healthcare crisis in our state in order to be mission-driven in our work.
- The Synod helped us secure a \$10,000 grant to provide mental health first aid training to Presbyterians throughout the state.

Goals for 2018

- The Presbyteries in Iowa all approve the formation of a task force to begin working in earnest on identifying where our resources can best be used to meet the mental healthcare needs in our state.
- To use our work on this mission as a way to reflect on our organizational needs in the future so we can best staff and resource ourselves for what lies ahead for Presbyterians in Iowa.

Budget and Finance Committee

Bright Spots:

- Hiring an accounting firm
- Greater clarity in financial reporting
- Establishing a separate Property Committee

Goals for 2018

- Making sure that every ministry and program is always included in the financials
- Reasonable and workable policy manual
- Increasing congregations' trust for the Presbytery's financial status, policies, and oversight

Camping and Youth Ministries

Bright Spots

- The Camping and Youth Ministries Task Force planned, staffed and led a wonderful Summer Fun and Friends Camp experience for children as young as 2nd grade and youth as old as 12th grade.
- The Camping and Youth Ministries Task Force made it possible for many youth and adults to attend summer camp and Synod School by providing financial assistance.

Goals for 2018

- Provide a distinctly Des Moines Presbytery summer camp for our children and youth.
- Re-establish and hold one to two events or weekend retreats for middle school and high school youth.

Committee on Preparation for Ministry

The Committee on Preparation for Ministry is responsible for walking those persons through the process of answering God's call to ministry in the Church, professionally. Whether that call means ordination as a Teaching Elder or becoming a Commissioned Ruling Elder, a process of education and spiritual nurture is provided by Presbytery's committee. The Presbytery of Des Moines has been blessed this past year, seeing a number of gifted persons completing and/or beginning their spiritual journey:

Bright Spots

- Linda-Curtis Stolper became a Commissioned Ruling Elder at First Presbyterian Church of Newton.
- Jenny Peek from the First Presbyterian Church of Grinnell has been called to serve as Chaplain of Yale University and the Associate Pastor of Westminster Church in New Haven, CT.
- The way has been cleared for CRE Ekram Kachu, of the First Arabic Presbyterian Church of Des Moines, the first such church in the country, to take her alternative means of ordination examinations in becoming a Teaching Elder.
- Ellen Keyser from Trinity United Presbyterian Church in Indianola became an Inquirer and attending Louisville Seminary.
- Chad Swickerath from the Ankeny Presbyterian Church became a Candidate and is taking his ordination exams at Princeton Seminary.
- Sheryl Puderbaugh, from the First United Presbyterian Church in Winterset became an Enquirer and is finishing her education at Dubuque Seminary.

Compassion, Peace and Justice Task Force

Bright Spots

- Ecumenical Partnerships such as Feed Greater Des Moines, co-sponsoring events such as *Unheard Voices From the Heart of Palestine*, and many more.
- Overseeing distribution of funds and grants from Presbytery Harvest Offering, Cents-Ability, and the Peacemaking offering—including hosting Peacemakers from Guatemala.
- Providing scholarships for Ecumenical Advocacy weekend in Washington, DC.

Goals for 2018

- Taking a delegation to *Borderlinks* in February (for which we would like to offer scholarships)
- Beginning to open up/lead presbytery-wide conversations and education on topics such as: racism, economic justice/food insecurity, refugee/immigration crisis.
- Continue to offer scholarships for Ecumenical Advocacy weekend in Washington, DC.

Church Professional Task Force

Bright Spots

- Our task force was able to assist multiple pastors who had specific needs
- A number of qualified pastors were identified for pulpit supply
- Our task force has learned potential areas where PCUSA can assist our work in supporting church professionals in our presbytery.

Goals for 2018

- Establish a regular face-to-face meeting schedule to discuss and implement plans that support our church professionals.
- Complete at least one pastoral assistance request in which PC(USA) and Presbytery of Des Moines share the cost of that assistance.
- Dream: plan at least one event for church professionals (only) for fun and mutual support in 2018.

Congregational Health Task Force

Bright Spots:

- Reorganization of the task force has assigned permanent liaisons to specific churches in the presbytery by region
- Beyond biennial visits, the liaisons get to know their churches, monitor their Face book and newsletter posts, send "Great Job!" posts and encourage the church's activities get into the presbytery newsletter.
- Our budget request for 2018 went up to \$1,000 because liaisons will pair up with members of the Reconciliation Task Force to travel to every church to present the Peace and Reconciliation conflict manual.

Goals for 2018

- Liaisons will know and care about their churches and the churches will feel a positive presence from the Presbytery.
- Through knowing our churches we can positively affect the health of each congregation in the presbytery.

Congregational Reconciliation Task Force

Bright Spots

- In collaboration with Congregational Health Task Force, compiled the document: *Guidelines for Peacemaking Through More Effective Governance*. This document provides recommendations regarding actions church sessions can take to help prevent conflict or manage conflict before it becomes divisive.

Goal for 2018

- In collaboration with Congregational Health Task Force, will visit church sessions to discuss this document and answer questions.

Congregational Transition Task Force

Bright Spots

- The Task Force has assisted in the placement of five pastors in new positions in the Presbytery this year.
- The Task Force is continuing to work with 10 more churches to help them discern the pastor that God has intended for them.

Goals for 2018

- To have better communication with the other task forces, so when we've placed a new pastor, another task force works immediately with the new pastor.
- To have the four task forces working with the other Presbytery committees, rather than remaining isolated from all the other work being done by those committees.
- To encourage all session members to attend a Presbytery meeting as soon after they are installed as possible and to make this a requirement.

CROSS Ministries

Bright Spots

- CROSS Ministries provided emergency financial assistance for homelessness prevention (rent, deposits, mortgage, electric/gas and water bills) and addressed basic human needs including personal hygiene items, cleaning supplies, laundromat vouchers, and transportation assistance for 1,388 households containing 3,246 people (during the first 9 months of the year).
- Food was provided 8,531 times, during the months of January to September, in our Drake Area Food Pantry operated in a 3-way partnership between CROSS, IMPACT Community Action Agency, and the Des Moines Area Religious Council.
- One thousand seven hundred sixty-four children from low income families were provided with a new backpack filled with grade appropriate school supplies and reading books at the CROSS Ministries 25th Annual Back to School Giveaway.

Goals for 2018

- Prevent homelessness and to provide food and other basic survival needs to people in crisis.
- To advocate for changing social, economic, and political systems which perpetuate poverty and oppression.
- To create a vision of justice and provide educational opportunities to churches, organizations, and the community concerning the plight of the poor.

Older Adult Ministries Task Force

Bright Spots:

- Recognition of older adults through *Faithful Through the Years* has increased from less than a dozen at its inception to a record 19 in 2017.
- Sponsoring healthy food choices at Presbytery such as fruit plates and veggie trays, indirectly affecting food choices created by host churches for presbytery meetings.

Goals for 2018

- Increased recognition of the gifts and ministries of older adults
- Increased awareness of the issues that affect older adults

Our Sister Parish

Bright Spots

- We have 8 active, long-term partnerships supporting the Pastoral House infrastructure and 8 Berlín communities.
- 14 solar panel systems were delivered to finish the project designed to provide light and power to the rest of the families in El Rescate!
- 49 families in Santa Cruz received water purification systems for their family's use.
- First aid kits were delivered to all 6 caseríos (sub-villages) of San Francisco.
- Scholarships were given to over 100 high school and middle school students.
- Partial Scholarships were given to 5 post-graduate students to attend technical schools.
- Materials for at least 80 latrines were provided to the families that needed them in Casa de Zinc, Cimarron and San Felipe.
- Fertilizer was delivered to 12 un-partnered Berlín communities helping 545 families feed themselves. An additional 11 communities received fertilizer from their partner congregations, helping an additional 606 families.
- The doctors in OSP's Medical Delegation performed almost 800 consultations in 5 communities.
- OSP's participation in the Des Moines Latino Fest was successful in terms of fundraising, community outreach, and cultural sharing. We were even featured in a KCCI story.
- Continued our partnership with the Long Island (NY) Presbytery, who has a partnership with one of the communities in Berlín.
- Delegations conducted door-to-door visits in the communities of Santa Cruz, Corozal, La Yanez, Casa de Zinc, Casa de Zacate, San Isidro.
- Continued our working relationship with the Art for El Salvador organization, facilitating their education projects.

Goals for 2018

- Fund and hire a full-time mission co-worker,
- Take steps to secure additional non-presbytery funds to help support the mission,
- Increase the involvement of the Presbytery and its churches in the mission,
- Improve the awareness of Our Sister Parish, its mission and accomplishments.
- Continue all aspects of our work in solidarity with the Pastoral Team.

Presbyterian Women

Bright Spots

- Established the PW Purpose award, naming the first recipient;
- Saw Sue Kimball (Indianola, Trinity United) installed as moderator of PW of the Synod of Lakes and Prairies;
- Held Gatherings of PW Indianola and Creston/Platte Center, where we hosted the peacemaker from Guatemala.

Goals for 2018

- Honor women who have received PW lifetime membership, and those who are furthering the Purpose of PW at the local level;
- Promote the work of the women of the Dakota Presbytery by displaying the Star Quilt throughout Presbytery of Des Moines;
- Encourage mission support by sharing the story of PW's Thank Offering.

Property Committee

Bright Spots

- Having the Property Committee members become comfortable with one another and with their responsibilities as a committee.
- Finding a plan for the Easter Lake property, i.e., sale to buyer(s) that will use it in a manner acceptable to Presbytery.

Goals for 2018

- Having the committee transition into one that not only reacts to existing pressures/problems, but that develops and implements resources and procedures that can be used by Presbytery or churches as they encounter issues concerning their real estate .
- Complete the sale of the Easter Lake Property.

Southwest Regional Partnership

Bright Spots

- Our out-of-state mission trip was to Norman, Oklahoma. We had a team of 18 persons representing four of our churches in the Presbytery. We had two youth and 16 adults- 14 men and four women. We worked at just two sites, but had plenty of work and plenty of workers. Fifteen persons went to the job site while 3 persons stayed back at the church to cook and clean up after the meals. It worked well.
- We did two "local missions" -- both in Lenox. We replaced a door on a trailer home for the residents so it would pass inspection. We built a ramp for a woman who suffered a stroke and could not get back into her home. The trailer passed inspection. The woman who suffered the stroke is back in her own home. Eight persons from three churches worked together on those projects.
- We are also helping (mostly financially so far) with a transitional housing project that will house persons from the same 4 county area served by our Regional Partnership. The Lenox UP Church is hosting a potato bar fund-raiser as we try to raise money to refurbish the new purchased building (in Lenox) to be used for transitional housing.

Stewardship and Mission Interpretation Committee

Bright Spots

- Developed and published an interpretive brochure highlighting mission in the Presbytery, the Synod, and the General Assembly
- Designed and carried out a stewardship campaign for General Mission giving in the Presbytery

Goals for 2018

- Increase the percentage of churches participating in General Mission giving
- Increase the total dollars given to General Mission in our presbytery

Sudanese Support Team**Bright Spots**

- First Arabic Presbyterian Church became an official congregation of the Presbyterian Church (U.S.A.) in June 2017.
- In an era of church closures and membership losses, First Arabic is the first new church start in the Presbytery of Des Moines in nearly 25 years.
- First Arabic's on-site worship services, outreach ministries, and social media broadcasts are touching the lives of a growing number of Arabic-speaking Christians – and Muslims – both locally and around the world!

Goals for 2018

- In order to serve the growing Arabic-speaking immigrant population in our community, First Arabic is launching the Arabic Outreach Center, a non-profit organization that will help those new to America.
- Eschewing the burden of acquiring property and a building, First Arabic plans to “nest” within an existing Des Moines Presbytery church, allowing the congregation to focus its talents and resources on the expanding mission and ministry of the church.
- To address the expanding needs of the congregation and the Arabic-speaking community, the pastor's position, which is currently half time, will need to be increased to full time.

Two Rivers Regional Partnership**Bright Spots**

- Successfully partnered with local nonprofits, used talents & budgeted funds to increase awareness of social justice and support with creative gift baskets to auction
- Youth & Families Task Force provided funding to increase Christian Education & Fellowship by sponsoring youth to attend Christian Summer Camp & Synod School
- Continued to provide enriched Christian adult learning & fellowship through the annual Fall Bus Trip that highlights Iowa's Faith-based Immigration & Assimilation

Goals for 2018

- Draw on new and existing supported leadership from our base to create fresh outcomes for our ethnically and spiritually diverse community to experience
- Vision God's Plan to increase church connectedness and provide for mission & ministry that has not be "realized able" at local church level, but attainable jointly
- Continue celebrating God's anointing of loving servant-stewards to view the world as is, JOYFULLY see by faith & believe in a Kingdom seen through God's eyes

Presbytery of Des Moines
PER CAPITA and MISSION GIVING PRACTICE
since before 2009

In the Presbyterian Church (U.S.A.), the common understanding of what Per Capita funds are used for is for the general operating expenses of the denomination's judicatories – Presbytery, Synod and General Assembly. Such expenses as those going for administration (operating expenses of offices, most salaries and benefits) and judicatory operations (expenses of committees, judicatory entities and organizations) are basic per capita expenses. At some levels, expenses for membership in organizations outside of the Presbyterian system, such as ecumenical bodies, chaplaincy programs and common interest groups are also included.

With per capita funds funding the organizational needs, general mission funds are commonly understood to cover such things as mission work – local, national and international, care for those in need, ministry and activities for various age groups from children to older adults, disaster relief, and various training events for individuals and groups to carry out specialized ministries.

The Presbytery of Des Moines is unique in its approach to financial support for our judicatories. In its design for mission, the Presbytery has the following three components.

- ✚ Support for Local Ministries - work with congregations and pastors and groupings of churches through Congregational Care and Development Committee, Professional Care and Development Committee, Regional Partnerships.
- ✚ Extension of Ministries - outreach ministries such as CROSS, Camping and Youth, Social Ministries, Women, Stewardship, Older Adults.
- ✚ Governance - mostly committees required by the *Book of Order* such as Preparation for Ministry, Nominating, Budget, Coordinating Council, Judicial Commission, as well as the operating expenses of the Presbytery, such as office operations, salaries and benefits.

In other words, everything the Presbytery does is considered mission. We have no separate general mission and per capita expense budgets. We do collect funds for per capita because we are required to in order to pay per capita apportionments to the Synod and General Assembly. Per capita income is shown, but we do not separate per capita expenses in our presbytery's budget because they are intertwined with our mission work. In 2008 a little less than \$50 per member will fund all of the general mission and per capita expenses for the Presbytery, Synod and General Assembly.

Every dollar a congregation gives to the presbytery, whether per capita or general mission goes to our mission. Because of this emphasis, our presbytery has been recognized by the last three General Assemblies as being in the top ten in per member giving to mission. At the last Assembly, we were seventh.

12/09

Presbytery of Des Moines
PER CAPITA HISTORY
FROM 1983

Year	GA	Synod	Presbytery	Total
1983	\$2.67	\$2.06	\$5.46	\$10.19
1984	\$2.67	\$2.23	\$5.78	\$10.68
1985	\$2.75	\$2.38	\$6.27	\$11.40
1986	\$2.95	\$2.50	\$6.75	\$12.20
1987	\$3.10	\$2.65	\$6.95	\$12.70
1988	\$3.17	\$2.74	\$7.15	\$13.06
1989	\$3.39	\$3.11	\$7.15	\$13.65
1990	\$3.55	\$3.27	\$7.55	\$14.37
1991	\$3.70	\$3.34	\$7.95	\$14.99
1992	\$4.32	\$3.47	\$8.13	\$15.92
1993	\$4.38	\$3.51	\$8.37	\$16.26
1994	\$4.38	\$3.76	\$8.37	\$16.51
1995	\$4.45	\$3.82	\$8.42	\$16.69
1996	\$4.51	\$3.82	\$8.42	\$16.75
1997	\$4.66	\$3.95	\$8.45	\$17.06
1998	\$4.77	\$4.05	\$8.45	\$17.27
1999	\$4.77	\$4.05	\$8.45	\$17.27
2000	\$4.95	\$4.10	\$8.45	\$17.50
2001	\$4.98	\$4.12	\$8.45	\$17.55
2002	\$5.25	\$4.18	\$8.70	\$18.13
2003	\$5.44	\$4.28	\$8.95	\$18.67
2004	\$5.51	\$4.38	\$9.30	\$19.19
2005	\$5.57	\$4.47	\$12.80	\$22.84
2006	\$5.57	\$4.53	\$14.90	\$25.00
2007	\$5.79	\$4.61	\$16.60	\$27.00
2008	\$5.79	\$4.69	\$16.52	\$27.00
2009	\$6.15	\$4.80	\$18.05	\$29.00
2010	\$6.15	\$4.80	\$19.05	\$30.00
2011	\$6.50	\$4.90	\$20.60	\$32.00
2012	\$6.63	\$5.00	\$22.37	\$34.00
2013	\$6.87	\$5.00	\$22.13	\$34.00
2014	\$7.02	\$5.00	\$24.98	\$37.00
2015	\$7.07	\$5.20	\$27.73	\$40.00
2016	\$7.12	\$5.25	\$27.63	\$40.00
2017	\$7.50	\$5.30	\$27.63	\$40.43
2018	\$7.73	\$5.40	\$30.39	\$43.52
2019	\$10.11			
2020	\$10.82			

Presbytery of Des Moines
MEMBERSHIP TOTALS
2000-2017

Year	As of:	Total Members	Difference
2000	12/31/1998	12,196	
2001	12/31/1999	12,155	41
2002	12/31/2000	11,856	299
2003	12/31/2001	11,564	292
2004	12/31/2002	11,268	296
2005	12/31/2003	10,959	309
2006	12/31/2004	10,700	259
2007	12/31/2005	10,493	207
2008	12/31/2006	9,823	670
2009	12/31/2007	9,489	334
2010	12/31/2008	9,203	286
2011	12/31/2009	8,666	537
2012	12/31/2010	8,181	485
2013	12/31/2011	7,988	193
2014	12/31/2012	7,704	284
2015	12/31/2013	7,459	245
2016	12/31/2014	7,191	268
2017	12/31/2015	6,865	326
2018	12/31/2016	6,466	399
2019	12/31/2017		
2020	12/31/2018		

Presbytery of Des Moines
CONGREGATIONAL WORSHIP
MEMBERSHIP AND ATTENDANCE RECORD
12/31/16

#	Church	Membership	Attendance	#	Church	Membership	Attendance
1	Deep River, United	10	8	37	Winterset, First United	96	44
2	Gibson, White Oak (closed 3/17)	16		38	Creston, First	108	38
3	Bedford, United	18	30	39	Grinnell, First	109	70
4	DM, Fort Des Moines	19	15	40	Audubon, First	111	27
5	Lucas, First	21		41	Grimes, First	114	54
6	Leon, First (closed 7/31/17)	22		42	Atlantic, First United	140	60
7	Diagonal, United	24		43	Ottumwa, First	143	80
8	Dexter, First	25	15	44	Corning, First	151	48
9	Gibson, First	26	15	45	Johnston, St. Paul	165	66
10	Ottumwa, Westminster	27	16	46	Lenox, United	175	65
11	Greenfield, First	30	11	47	Oskaloosa, First	176	80
12	Chariton, First	31	21	48	Dallas Center, First	186	86
13	Malcom, First United	33		49	Ankeny	192	125
14	Sigourney, First	36	15	50	WDM, Covenant	193	83
15	LeRoy, First	40		51	Newton, First	205	
16	Guthrie Center, First	42	28	52	Indianola, Trinity United	404	146
17	Adair, First	44		53	Clive, Heartland	422	111
18	Perry, First	45	20	54	DM, Central	522	160
19	Centerville, First	46	30	55	DM, Westminster	1064	398
20	Creston, Platte Center	46	26		Total 2nd column	4676	1741
21	Carlisle, Scotch Ridge	53	46		Total 1st column	1790	911
22	DM, Union Park	54	40		Total Membership	6466	2652
23	Earlham, First	55	20				
24	Windsor Heights, Windsor	58	35				
25	DM, First	60	28				
26	Knoxville, First	60	35				
27	Sharpsburg	68	40				
28	DM, Highland Park	71	45				
29	Mount Ayr, United	76	80				
30	Brooklyn, First	80					
31	DM, Park Avenue	87	48				
32	Hartford, Community United	91	56				
33	Allerton, United	94	45				
34	DM, Douglas Avenue	94	39				
35	Newton, United	94	60				
36	Monroe	94	44				
		1790	911				

Breakdown of Membership			
Under 50		20	
50-100		17	
101-150		6	
151-200		7	
201-300		1	
301-400			
401-500		2	
501-600		1	
601-		1	
Total Churches		55	

United Churches- attendance larger with other denominations included.

Presbytery budget for 2018 Sudanese Support Committee

Income:		
Carryover from 2017 CG church sale funds	\$14,000.00	
1001 Worshiping Community grant	\$16,700.00	
Congregation tithes	\$3,500.00	
Presbytery Pastor's Seminar Fund	\$2,000.00	
Total	\$36,200.00	
Expense		
Pastor's Salary (1/2)	\$24,000.00	
Mileage	\$1,000.00	
FICA	\$1,800.00	
Con Ed	\$2,000.00	
Retirement	\$2,700.00	
Buiding rent	\$1,800.00	
Corp filing fees	\$1,000.00	
Cell phone	\$400.00	
	\$34,700.00	
Net	\$1,500.00	
Additional salary	\$12,000.00	We would like to receive an additional amount from the Presbytery for new church development to augment the pastor's salary and retirement benefit to enable her to serve as a 3/4 time pastor
FICA	\$918.00	
Pension @ 11%	\$1,320.00	
	\$14,238.00	
10% reserve	\$762.00	
	\$15,000.00	

The Support Team just learned that Ekram & her husband do not have health insurance. This will be a major priority to rectify.

CROSS Ministries 2018 Budget Proposed

INCOME	2018	2017
Des Moines Presbytery Grant	50,000	50,000
Prairie Meadows Grant (Homeless Prevent rec'd 2017)	5,000	5,000
Fundraisers	12,000	12,000
Donations	90,000	95,000
Back to School Giveaway - Cash	14,000	14,000
Variety The Childrens Charity Grant (BTS rec'd 2017)	5,000	5,000
PC Bd of Supervisors Grant (FP Staff)	8,500	8500
Anonymous Donor Grant (rec'd in 2016)		20,000
Sale of CG building		34,423
Donated Goods:		
Donated Hygiene Pantry Items	15,000	16,000
Donated Food Pantry Items	144,400	120,000
Donated Produce	54,400	30,000
Donated School Supplies	4,000	1,000
TOTAL INCOME	402,300	410,923
 EXPENSES		
<i>Homelessness Prevention/ Direct Assistance:</i>		
Direct Assistance Rent & Utilities	60,000	78,000
Direct Assistance Storage / Bus Assist/ Laundry, etc.	3,000	3,000
Direct Assistance Hygiene Pantry	20,000	20,000
Direct Assistance School Giveaway	19,000	20,000
Direct Assistance Food Pantry	198,800	150,000
TOTAL DIRECT ASSISTANCE	300,800	271,000
 <i>Human Resources:</i>		
Executive Director	59,144	59,144
Food Pantry Director	34,320	34,320
Continuing Education	2,000	2,000
Health Insurance & Pension	36,618	36,618
Social Security	7,158	7,158
TOTAL HUMAN RESOURCE EXPENSES	139,240	139,240
 <i>Misc. Operating Expenses:</i>		
Misc: Office, Supplies, Postage, Printing, Etc.	3,000	3,000
Phone Service	900	900
TOTAL MISC. OPERATING EXPENSES	3,900	3,900
 TOTAL EXPENSES	 443,940	 414,140

CROSS Ministries is the happy recipient of an anonymous gift of stock valued at \$57,712.68.

Our Sister Parish Funding Request for 2018

OSP Budget

EXPENSES

Co-Worker Compensation – This is the amount we are requesting from the Presbytery for 2018.

NOTE: OSP did not have a co-worker in 2017.

(Table 2)

MISSION CO-WORKER COMPENSATION	2017	2018
Salary		\$18,270
Medical/Pension/Life & Disability Ins. <i>35% x Presbytery minimum salary of \$45,815.</i>		\$16,035
Continuing Education		\$1,500
TOTAL Mission Co-worker Compensation		\$35,805

Undesignated Expenses – Undesignated funds support the infrastructure and administrative costs of implementing the mission.

(Table 3)

Infrastructure Expenses	2017 Q1/2 Actual	2017 Q3/4 Estimated	2018 Estimated
Co-worker Search	\$0	\$300	\$5,000
Pastoral House Maintenance	\$2,400	\$2,400	\$4,000
Truck Insurance/Maintenance	\$1,549	\$400	\$3,100
Fundraising & Promotion	\$600	\$1,200	\$3,250
Coffee Coordinator Trip expenses	\$575	\$575	\$1,200
Business expenses	\$837	\$837	\$1,500
Annual Medical Delegation		\$6,000	\$6,000
Co-Worker Related Expenses - NOTE: No co-worker in 2017			
Housing Allowance			\$3,600
Transportation & Itineration			\$2,500
Reimbursable expenses			\$1,500
TOTAL		\$17,673	\$31,650

Co-worker Search: One-time expense to secure a new co-worker.

Pastoral House Maintenance: New roof, paint, general repairs, utilities.

Fundraising/Promotion: Printing, mailings, craft purchase, etc.

Coffee Coord. Trip: Airfare and in-country expense to meet with supplier & negotiate coffee contract on behalf of OSP.

Business expenses: Banking/wiring/legal fees.

MedDel: Supplies, interpreters, transportation to supplement fundraising.

2018 Expenses Summary

Co-Worker Compensation	\$35,805
Undesignated	\$31,650
Total 2018 Expenses (estimated):	\$67,455

Our Sister Parish Funding Request for 2018

INCOME

Undesignated Income – Income that goes into the General fund for infrastructure, administration, and co-worker expenses.

(Table 4)

Undesignated Income	2017 Q1/Q2 Actual	2017 Q3/Q4 Projected	2018 Goal
Coffee	\$717	\$1,000	\$2,000
Fundraising	\$129	\$5,000	\$8,000
Sustaining Donors	\$3,415	\$3,600	\$7,100
Mission Support fees	\$1,050	\$1,050	\$2,500
Churches	\$2,755	\$4,583	\$7,338
Individuals	\$1,074	\$1,374	\$2,448
Total	\$25,747		\$29,386

Coffee: 50-cents from each pound sold
Fundraising: Co-worker itineration, craft sales, ask letter, Fiesta FUNraiser event, Latino Festival
Sustaining: People who commit to \$XX/month
Mission Support Fees: \$50/person for each delegation that visits the OSP mission in Berlin
Churches: Donations outside of partnership projects
Individuals: Undesignated donations

2018 Income (estimated)

Grand Total 2018 Income (estimated):	\$29,386
Grand Total 2018 Expenses (estimated):	(\$67,455)
2018 Income minus Expenses (estimated):	(\$38,069)
Request from Presbytery for 2018:	\$35,805
Balance	(\$2,264)

DESIGNATED FUNDS

Designated Funds – Designated Income always equals Designated expenses and they have their own, separate accounting. Income from churches or individuals that is designated for specific projects (i.e. fertilizer, scholarships, water tanks, etc), or functions (i.e. pastoral house support, emergency food baskets, health care). For this reason, we are showing Designated Funds as a separate category; they are outside budgeting concerns.

(Table 5)

Designated Project	2017 Q1/Q2 Actual	2017 Q3/Q4 Projected	2018 Goal
1-time Projects	\$15,512	\$15,513	\$41,000
Education/Scholarships	\$7,716	\$15,000	\$17,000
Fertilizer/Seed	\$34,780	\$17,000	\$50,000
Pastoral House	\$4,200	\$4,200	\$7,000
Total	\$113,921		\$115,000

D – BUDGET AND FINANCE COMMITTEE REPORT

November 14, 2017

The committee recommends the following:

- That the Per Capita for 2017 be as follows:
GA - \$7.73
Synod - \$5.40
Presbytery - \$30.39
Total - \$43.52

Respectfully, Submitted
Sarai Schnucker Rice, moderator

Presbytery Report

Presbytery of Des Moines
For the period ended September 30, 2017



Prepared by
Corwin, Reichter & Company, PC

Prepared on
October 16, 2017

Table of Contents

Statement of Financial Position.....	3
YTD Actuals vs Annual Budget.....	5
A/R Aging Summary.....	7
A/P Aging Summary.....	9

Statement of Financial Position

As of September 30, 2017

	As of Sep 30, 2017	As of Sep 30, 2016 (PY)	Total Change
ASSETS			
Current Assets			
Bank Accounts			
1000 Checking	198,023.35	342,916.28	-144,892.93
1105 Money Market	6,222.48	61,215.47	-54,992.99
Total Bank Accounts	204,245.83	404,131.75	-199,885.92
Accounts Receivable			
1200 Accounts Receivable	121,716.97	95,529.02	26,187.95
Total Accounts Receivable	121,716.97	95,529.02	26,187.95
Other Current Assets			
1280 Inventory Asset	5,859.88	2,612.90	3,246.98
1300 Investments	431,461.13	534,358.31	-102,897.18
1410 Due from Others	9,823.06	239.48	9,583.58
Total Other Current Assets	447,144.07	537,210.69	-90,066.62
Total Current Assets	773,106.87	1,036,871.46	-263,764.59
Fixed Assets			
1510 Office Equipment	24,032.59	24,027.60	4.99
1520 Real Estate - Buildings	337,422.76	259,722.76	77,700.00
1530 Real Estate - Land	64,732.00	54,432.00	10,300.00
1590 Accumulated Depreciation	-72,514.06	-68,214.84	-4,299.22
Total Fixed Assets	353,673.29	269,967.52	83,705.77
Other Assets			
1380 Contract Receivable	721,154.04	733,955.34	-12,801.30
Total Other Assets	721,154.04	733,955.34	-12,801.30
TOTAL ASSETS	\$1,847,934.20	\$2,040,794.32	\$ -192,860.12
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 Accounts Payable	66,431.94	99,226.99	-32,795.05
Total Accounts Payable	66,431.94	99,226.99	-32,795.05
Credit Cards			
2120 Credit Card	0.00	2,499.09	-2,499.09
Total Credit Cards	0.00	2,499.09	-2,499.09
Other Current Liabilities			
2100 Due to Others	0.00	-2,351.10	2,351.10
2130 Easter Lake Daycare Deposit	6,500.00		6,500.00
2200 Accrued Property Taxes	38,202.00	33,186.00	5,016.00
2250 Loan from M Dyer	0.00	2,200.00	-2,200.00
2300 Trust Funds	22,777.91	20,225.26	2,552.65
Total Other Current Liabilities	67,479.91	53,260.16	14,219.75
Total Current Liabilities	133,911.85	154,986.24	-21,074.39

	As of Sep 30, 2017	As of Sep 30, 2016 (PY)	Total Change
Long-Term Liabilities			
2114 Real Estate Note Payable	0.00	167,342.94	-167,342.94
Total Long-Term Liabilities	0.00	167,342.94	-167,342.94
Total Liabilities	133,911.85	322,329.18	-188,417.33
Equity			
3100 Net Assets, Unrestricted	1,563,342.51	1,394,751.68	168,590.83
3500 Net Assets, Temporarily Restricted	110,507.82	75,964.17	34,543.65
3900 Net Assets, Permanently Restricted	15,000.00	15,000.00	0.00
3998 Retained Earnings	0.00	0.00	0.00
Net Revenue	25,172.02	232,749.29	-207,577.27
Total Equity	1,714,022.35	1,718,465.14	-4,442.79
TOTAL LIABILITIES AND EQUITY	\$1,847,934.20	\$2,040,794.32	\$ -192,860.12

YTD Actuals vs Annual Budget

January - September, 2017

	Actual	Budget	over Budget	Total % of Budget
REVENUE				
4000 Total Per Capita	275,827.44	265,000.00	10,827.44	104.09 %
4002 Synod Support Staff Salaries	13,901.19	16,000.00	-2,098.81	86.88 %
4004 Presbytery General Mission	75,856.28	65,000.00	10,856.28	116.70 %
4006 Pastor Emergency Fund Income	-12,333.32		-12,333.32	
4008 H.A.E. Income	3,000.00	3,000.00	0.00	100.00 %
4010 Registration Income	2,715.00		2,715.00	
4020 Interest Income	134.07	0.00	134.07	
4024 Investment Income	47,328.58		47,328.58	
4028 Contract Interest Income	29,192.00	48,000.00	-18,808.00	60.82 %
4100 Designated Gifts	6,748.54		6,748.54	
4200 Property Related Income	67,271.47	96,900.00	-29,628.53	69.42 %
4300 Youth Mission Revenue	13,385.00		13,385.00	
4400 Coffee	30,781.76		30,781.76	
4500 Our Sister Parish	91,736.10		91,736.10	
4600 First Arabic	11,000.00		11,000.00	
4700 Compassion, Peace & Justice	3,006.67		3,006.67	
4810 Misc Product Sales	2,041.33		2,041.33	
4820 Misc Income	61.53	0.00	61.53	
Total Revenue	661,653.64	493,900.00	167,753.64	133.97 %
COST OF GOODS SOLD				
4900 Cost of Goods Sold	24,438.99		24,438.99	
Total Cost of Goods Sold	24,438.99	0.00	24,438.99	0.00%
GROSS PROFIT	637,214.65	493,900.00	143,314.65	129.02 %
EXPENDITURES				
5090 Miscellaneous Expenses	0.04		0.04	
5100 Governance Expenses	90,086.66	94,423.00	-4,336.34	95.41 %
5200 Administrative Expense	50,943.08	41,100.00	9,843.08	123.95 %
5300 Office Expense	23,130.09	43,250.00	-20,119.91	53.48 %
5500 Personnel	160,564.29	214,520.00	-53,955.71	74.85 %
6000 Extension of Ministries	41,245.14	56,500.00	-15,254.86	73.00 %
6100 Designated Expenses	5,763.50		5,763.50	
6200 Support of Local Ministires	18,692.04	16,375.00	2,317.04	114.15 %
6300 Youth Mission Expenses	23,660.17	5,000.00	18,660.17	473.20 %
6400 Coffee Expenses	6,858.04		6,858.04	
6500 OSP Expenses	77,503.21		77,503.21	
6600 First Arabic Exp	26,543.07		26,543.07	
6700 CP&J Expenses	1,800.00		1,800.00	
8100 Cottage Grove Mission Center	-149.29	0.00	-149.29	
8200 Easter Lake	78,057.45	119,835.00	-41,777.55	65.14 %
8300 New Sharon Property	921.01		921.01	
8400 Ottumwa EE Property	6,424.13		6,424.13	

	Actual	Budget	over Budget	Total % of Budget
Total Expenditures	612,042.63	591,003.00	21,039.63	103.56 %
NET OPERATING REVENUE	25,172.02	-97,103.00	122,275.02	-25.92 %
NET REVENUE	\$25,172.02	\$ -97,103.00	\$122,275.02	-25.92 %

A/R Aging Summary

As of September 30, 2017

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
Aldersgate UMC	62.00	62.00				124.00
Ankeny Presbyterian Church	6,220.47					6,220.47
Atlantic First United Presbyterian Church	2,620.00				5,009.23	7,629.23
Audubon First Presbyterian Church	1,000.00					1,000.00
Brooklyn First Presbyterian Church		34.20	18.00			52.20
Carlisle Scotch Ridge Presbyterian Church					2,142.79	2,142.79
Centerville First Presbyterian Church	800.00					800.00
Clive Heartland Presbyterian Church	8,400.00	107.00	67.00		25,698.75	34,272.75
Corning First Presbyterian Church	2,567.87					2,567.87
Creston First Presbyterian Church					4,406.87	4,406.87
Davison, Polk	350.00					350.00
DM Central Presbyterian Church	5,000.00	80.00				5,080.00
DM First Presbyterian Church	2,500.00				1,425.80	3,925.80
DM Fort Des Moines Presbyterian Church					1,212.90	1,212.90
DM Highland Park Presbyterian Church	950.00					950.00
DM Park Avenue Presbyterian Church	507.68				1,818.70	2,326.38
DM Union Park Presbyterian Church	1,300.00					1,300.00
DM Westminster Presbyterian Church	10,977.00					10,977.00
Gibson First Presbyterian Church				27.00	484.73	511.73
Greenfield First Presbyterian Church	756.85					756.85
Grimes First Presbyterian Church	2,920.51					2,920.51
Grinnell First Presbyterian Church	2,499.00					2,499.00
Hartford Community United Presbyterian Church	500.00				849.03	1,349.03
Johnston St Paul Presbyterian Church					4,324.61	4,324.61
Kielkopf, Ron	100.00					100.00
Lenox United Presbyterian Church	1,625.00					1,625.00
LeRoy First Presbyterian Church	600.00					600.00
Malcom First United Presbyterian Church			16.20			16.20
Monroe Presbyterian Church	859.28					859.28
Mount Ayr United Baptist-Presbyterian Church	1,617.20					1,617.20
Newton First Presbyterian Church	50.00					50.00
Newton United Presbyterian Church					1,879.99	1,879.99

Presbytery of Des Moines

7/9

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
Oskaloosa First Presbyterian Church	2,100.00					2,100.00
Ottumwa First Presbyterian Church			62.50		7,575.83	7,638.33
Perry First Presbyterian Church					555.92	555.92
Peters, Anita	208.75					208.75
Summers, Patricia				9.00		9.00
US Cellular		-710.87				-710.87
Wakonda Christian	47.00					47.00
WDM Covenant Presbyterian Church	4,095.18					4,095.18
Windsor Heights Windsor Presbyterian Church	3,326.00					3,326.00
TOTAL	\$64,559.79	\$ -427.67	\$163.70	\$36.00	\$57,385.15	\$121,716.97

A/P Aging Summary

As of September 30, 2017

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
ADT Security Services		-178.14				-178.14
Betty Dyer		32.64				32.64
Centurylink (Pby)	388.91					388.91
Cokesbury Payments	711.46					711.46
Corwin, Reichter & Company, PC	2,300.00					2,300.00
CROSS Ministries	2,765.00					2,765.00
Dave Kincaide		30.00				30.00
Des Moines Water Works	401.34					401.34
Ferncliff Camp & Conference Center		5,235.00				5,235.00
General Fire & Safety Equipment Co.		117.10				117.10
Helen Mapes	347.35					347.35
Maurice Dyer	533.00					533.00
MidAmerican Energy (CMW)	715.77					715.77
Pastoral House	1,514.69					1,514.69
PCUSA Box 643751	15,944.63					15,944.63
Presbyterian Disaster Assistance		1,000.00				1,000.00
Scott Jones		657.37				657.37
Synod of Lakes and Prairies	24,092.76					24,092.76
The Travel Center		9,823.06				9,823.06
TOTAL	\$49,714.91	\$16,717.03	\$0.00	\$0.00	\$0.00	\$66,431.94